



Clackamas SWCD Budget: FY 2019-2020

Adopted budget: May 21, 2019

Notes:

- Fiscal year 2019-2020 starts July 1, 2019 and ends on June 30, 2020.
- April 2, 2019: First meeting of the Budget Committee was held.
- April 30, 2019: Second meeting of the Budget Committee was held: public comment was accepted and the budget was approved.
- May 21, 2019: The Board of Directors held a public hearing on the budget.
- May 21, 2019: The Board of Directors adopted the budget for fiscal year 2019-2020.

Structure of the budget:

- The budget contains five funds: General Fund, Conservation Grants Fund, Conservation Loans Fund, Working Lands Legacy Fund, and Building Reserve Fund.
- General Fund
 - Page 1 of the budget summarizes resources going into the General Fund. Most operating expenses come out of the General Fund.
 - Page 2 summarizes General Fund requirements by department, and page 3 summarizes General Fund requirements by object classification.
 - Pages 4, 5, 6, 7, 8, and 9 list requirements for the six departments in the General Fund. Those departments are: District Operations; Conservation Planning; WeedWise; Education and Outreach; Land Management; and Not Allocated. The Not Allocated department captures costs not easily attributable to other departments.
- Page 10 summarizes resources and requirements for the Conservation Grants Fund. Implementation of conservation practices comes from this resource.
- Page 11 summarizes resources and requirements for the Conservation Loans Fund.
- Page 12 summarizes resources and requirements for the Working Lands Legacy Fund.
- Page 13 summarizes resources and requirements for the Building Reserve Fund.
- Budget worksheets on pages 1W, 10W, 11W, 12W, and 13W may contain additional detail about resources and requirements.
- Historical data is shown on pages 3H, 4H, 5-6-7H, 8H, and 9H. Page numbers correspond to similar pages in the General Fund.

GENERAL FUND



**GENERAL FUND:
RESOURCES**



5/21/2019

Historical Data				RESOURCE DESCRIPTION	Budget for Fiscal Year 2019-20			
Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				RESOURCES				1
2	938,085	1,311,274	1,311,274	Beginning fund balance: Working capital (accrual basis)	1,880,833	1,620,843	1,620,843	2
3	0	0	0	Previously levied taxes estimated to be received	0	0	0	3
4	0	0	0		0	0	0	4
5				OTHER RESOURCES				5
6	0	0	0	Transfers in to GF from other Funds	0	550,000	550,000	6
7	22,142	33,674	36,000	Interest income	40,000	40,000	40,000	7
8	0	0	0	Grant income to General Fund	0	0	0	8
9	296	2,476	0	Other income	9,700	9,700	9,700	9
10	72,674	78,488	78,488	OWEB/ODA allocations to SWCDs (combined)	97,000	97,000	97,000	10
11	0	0	0	Reimbursements	0	0	0	11
12	1,475	2,850	4,025	Rental/donations received re: farm equipment lent out	4,500	4,500	4,500	12
13	415,918	73,650	83,750	Support from Partners: WeedWise (combined)	82,750	82,750	82,750	13
14	0	0	0	Support from Partners: other program work (combined)	0	0	0	14
15	0	0	147,220	Federal grant: NRCS EQIP NWQI Molalla	0	0	0	15
16	0	0	652	Sale of equipment/vehicles	0	0	0	16
17	0	0	0	Placeholder	0	0	0	17
18	1,450,590	1,502,412	1,661,409	Total resources, except taxes to be levied	2,114,783	2,404,793	2,404,793	18
19	0	0	2,374,581	Taxes necessary to balance	2,425,998	2,432,034	2,432,034	19
20	2,113,969	2,285,388	0	Taxes collected in year levied	0	0	0	20
21	3,564,559	3,787,800	4,035,990	TOTAL RESOURCES	4,540,781	4,836,827	4,836,827	21

NOTE: Since FY 2012-13, the District's financial accounting and audits have been done on an accrual basis. Accrual basis is a method of accounting that recognizes transactions when they occur. Budgets prior to FY 2015-16 were prepared on a cash basis. Cash basis recognizes revenues when received, and expenditures are accounted for only when paid. Budgets beginning with FY 2015-16 are prepared on an accrual basis.

**GENERAL FUND:
SUMMARY OF REQUIREMENTS**



5/21/2019

Historical Data				By Department, and Not Allocated to Any Department	Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	427,208	0	509,370	District Operations Department	449,046	449,046	449,046	2
3	<i>Included in Line 7</i>	<i>Included in line 7</i>	510,000	Conservation Planning Department	638,727	638,727	638,727	3
4	<i>Included in line 7</i>	<i>Included in line 7</i>	340,000	WeedWise Department	369,619	369,619	369,619	4
5	<i>Included in line 7</i>	<i>Included in line 7</i>	185,000	Education & Outreach Department	203,467	203,467	203,467	5
6	0	0	0	Land Management Department	0	0	0	6
7	931,026	0	0	<i>Conservation Services Department</i>				7
8	0	0	0	Not Allocated to Any Department	0	0	0	8
9	1,358,234	0	1,544,370	TOTAL PERSONNEL SERVICES	1,660,859	1,660,859	1,660,859	9
10	15.50	15.40	15.40	TOTAL Full-Time Equivalent (FTE)	16.00	16.00	16.00	10
11				MATERIALS AND SERVICES				11
12	234,519	230,077	147,000	District Operations Department	177,550	173,416	173,416	12
13	<i>Included in line 17</i>	<i>Included in line 17</i>	60,000	Conservation Planning Department	129,000	129,000	129,000	13
14	<i>Included in line 17</i>	<i>Included in line 17</i>	40,300	WeedWise Department	24,209	24,209	24,209	14
15	<i>Included in line 17</i>	<i>Included in line 17</i>	89,124	Education & Outreach Department	55,010	55,010	55,010	15
16	23,870	21,663	69,300	Land Management Department	48,300	48,300	48,300	16
17	178,334	94,773	0	<i>Conservation Services Dept.</i>				17
18	0	0	141,448	Not Allocated to Any Department	132,000	132,000	132,000	18
19	436,723	346,513	547,172	TOTAL MATERIALS & SERVICES	566,069	561,935	561,935	19
20				CAPITAL OUTLAY				20
21	31,661	3,330	0	District Operations Department	0	0	0	21
22	<i>Included in line 26</i>	<i>Included in line 26</i>	0	Conservation Planning Department	0	0	0	22
23	<i>Included in line 26</i>	<i>Included in line 26</i>	0	WeedWise Department	0	0	0	23
24	<i>Included in line 26</i>	<i>Included in line 26</i>	0	Education & Outreach Department	0	0	0	24
25	0	8,759	0	Land Management Department	0	0	0	25
26	3,530	0	0	<i>Conservation Services Dept.</i>				26
27	0	0	0	Not Allocated to Any Department	0	0	0	27
28	35,191	12,089	0	TOTAL CAPITAL OUTLAY	0	0	0	28
29				DEBT SERVICE				29
30	0	0	0	Not Allocated to Any Department	516,868	915,041	915,041	30
31	0	0	0	TOTAL DEBT SERVICE	516,868	915,041	915,041	31
32				SPECIAL PAYMENTS				32
33	0	164,877	311,000	Not Allocated to Any Department	341,675	324,900	324,900	33
34	0	164,877	311,000	TOTAL SPECIAL PAYMENTS	341,675	324,900	324,900	34
35				INTERFUND TRANSFERS				35
36	490,882	384,875	400,000	Transfers to Conservation Grants Fund	520,000	585,000	585,000	36
37	0	0	0	Transfers to Conservation Loans Fund	0	0	0	37
38	0	0	0	Transfers to Working Lands Legacy Fund	0	0	0	38
39	0	125,000	115,000	Transfers to Building Reserve Fund	0	0	0	39
40	490,882	509,875	515,000	TOTAL INTERFUND TRANSFERS	520,000	585,000	585,000	40
41	0	0	0	OPERATING CONTINGENCY	0	0	0	41
42	0	0	0	Ending balance (prior years)	0	0	0	42
43	805,259	867,256	878,448	UNAPPROPRIATED ENDING FUND BALANCE	935,310	789,092	789,092	43
44	438,270	249,118	240,000	Reserved for future expenditure	0	0	0	44
45	3,564,559	2,149,728	4,035,990	TOTAL REQUIREMENTS	4,540,781	4,836,827	4,836,827	45

**GENERAL FUND:
SUMMARY OF REQUIREMENTS**



Historical Data			By Object Classification	Budget for Fiscal Year 2019-20			
Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			PERSONNEL SERVICES				
		1,544,370	Salaries, wages, benefits	1,660,859	1,660,859	1,660,859	1
See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	1,544,370	TOTAL PERSONNEL SERVICES	1,660,859	1,660,859	1,660,859	2
		15.4	TOTAL Full-Time Equivalent (FTE)	16.0	16.0	16.0	3
			MATERIALS AND SERVICES				
		200,000	Contracted services	200,000	195,866	195,866	4
See Page 3 H: General Fund Summary of Requirements History by Object Classification: Historical Data	See Page 3 H: General Fund Summary of Requirements History by Object Classification: Historical Data	141,048	Occupancy: Rent, utilities, telecomm, storage, maint.	150,550	150,550	150,550	5
		131,824	Supplies	164,519	163,519	163,519	6
		74,300	Training and travel	51,000	52,000	52,000	7
		547,172	TOTAL MATERIALS AND SERVICES	566,069	561,935	561,935	8
			CAPITAL OUTLAY				
		0	Equipment	0	0	0	9
See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	0	Vehicles	0	0	0	10
		0	TOTAL CAPITAL OUTLAY	0	0	0	11
			DEBT SERVICE				
		0		151,827	550,000	550,000	12
See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	0		365,041	365,041	365,041	13
		0		0	0	0	14
		0		0	0	0	15
		0	TOTAL DEBT SERVICE	516,868	915,041	915,041	16
			SPECIAL PAYMENTS				
		305,000	Grants to Partners	335,675	318,900	318,900	17
See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	6,000	Scholarships	6,000	6,000	6,000	18
		0		0	0	0	19
		0		0	0	0	20
		311,000	TOTAL SPECIAL PAYMENTS	341,675	324,900	324,900	21
			INTERFUND TRANSFERS				
		400,000	Transfers to Conservation Grants Fund	520,000	585,000	585,000	22
See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	0	Transfers to Conservation Loans Fund	0	0	0	23
		0	Transfers to Working Lands Legacy Fund	0	0	0	24
		115,000	Transfers to Building Reserve Fund	0	0	0	25
		515,000	TOTAL INTERFUND TRANSFERS	520,000	585,000	585,000	26
		0	OPERATING CONTINGENCY	0	0	0	27
See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data	0	Ending balance (prior years)	0	0	0	28
		878,448	UNAPPROPRIATED ENDING FUND BALANCE	935,310	789,092	789,092	29
		240,000	Reserved for future expenditure	0	0	0	30
		4,035,990	TOTAL REQUIREMENTS	4,540,781	4,836,827	4,836,827	31

DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



5/21/2019

Historical Data			District Operations Department		Budget for Fiscal Year 2019-20				
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1				PERSONNEL SERVICES				1	
2	See Page 4 H: General Fund Requirements History: District Operations Dept: Historical Data	See Page 4 H: General Fund Requirements History: District Operations Dept: Historical Data	509,370	Salaries, wages, benefits	449,046	449,046	449,046	2	
3			509,370	TOTAL PERSONNEL SERVICES	449,046	449,046	449,046	3	
4			4.00	TOTAL Full-Time Equivalent (FTE)	4.50	4.50	4.50	4	
5					MATERIALS AND SERVICES				5
6			50,000	Contracted services	24,000	19,866	19,866	6	
7			2,000	Occupancy: Rent, utilities, telecomm, storage, maint./IT-\$37k	40,000	40,000	40,000	7	
8			45,000	Supplies/IT-\$48k	83,550	83,550	83,550	8	
9			50,000	Training and travel	30,000	30,000	30,000	9	
10			147,000	TOTAL MATERIALS AND SERVICES	177,550	173,416	173,416	10	
11					CAPITAL OUTLAY				11
12	0	Equipment	0	0	0	12			
13	0	Vehicles	0	0	0	13			
14	0	TOTAL CAPITAL OUTLAY	0	0	0	14			
15			656,370	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	626,596	622,462	622,462	15	

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



5/21/2019

Historical Data				Conservation Planning Department	Budget for Fiscal Year 2019-20				
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1				PERSONNEL SERVICES				1	
2	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	510,000	Salaries, wages, benefits	638,727	638,727	638,727	2	
3			510,000	TOTAL PERSONNEL SERVICES	638,727	638,727	638,727	638,727	3
4			5.40	TOTAL Full-Time Equivalent (FTE)	5.50	5.50	5.50	5.50	4
5					MATERIALS AND SERVICES				5
6			50,000	Contracted services	120,000	120,000	120,000	120,000	6
7			0	Occupancy: Rent, utilities, telecomm, storage, maint.	0	0	0	0	7
8			0	Supplies	0	0	0	0	8
9			10,000	Training and travel	9,000	9,000	9,000	9,000	9
10			60,000	TOTAL MATERIALS AND SERVICES	129,000	129,000	129,000	129,000	10
11					CAPITAL OUTLAY				11
12			0	Equipment	0	0	0	0	12
13			0	Vehicles	0	0	0	0	13
14			0	TOTAL CAPITAL OUTLAY	0	0	0	0	14
15				570,000	CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS	767,727	767,727	767,727	15

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



5/21/2019

Historical Data				WeedWise Department	Budget for Fiscal Year 2019-20				
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1				PERSONNEL SERVICES				1	
2	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	340,000	Salaries, wages, benefits	369,619	369,619	369,619	2	
3			340,000	TOTAL PERSONNEL SERVICES		369,619	369,619	369,619	3
4			4.00	TOTAL Full-Time Equivalent (FTE)		4.00	4.00	4.00	4
5						MATERIALS AND SERVICES			
6			10,000	Contracted services	2,000	2,000	2,000	6	
7			9,300	Occupancy: Rent, utilities, telecomm, storage, maint.	9,700	9,700	9,700	7	
8			11,000	Supplies	5,009	5,009	5,009	8	
9			10,000	Training and travel	7,500	7,500	7,500	9	
10			40,300	TOTAL MATERIALS AND SERVICES		24,209	24,209	24,209	10
11				CAPITAL OUTLAY				11	
12			0	Equipment	0	0	0	12	
13			0	Vehicles	0	0	0	13	
14			0	TOTAL CAPITAL OUTLAY		0	0	0	14
15			380,300	WEEDWISE DEPT. TOTAL REQUIREMENTS	393,828	393,828	393,828	15	

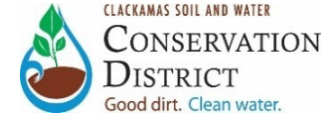
**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



5/21/2019

Historical Data				Education & Outreach Department	Budget for Fiscal Year 2019-20				
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1				PERSONNEL SERVICES				1	
2	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	185,000	Salaries, wages, benefits	203,467	203,467	203,467	2	
3			185,000	TOTAL PERSONNEL SERVICES	203,467	203,467	203,467	3	
4			2.00	TOTAL Full-Time Equivalent (FTE)	2.00	2.00	2.00	4	
5					MATERIALS AND SERVICES				5
6			40,000	Contracted services	16,000	16,000	16,000	6	
7			4,300	Occupancy: Rent, utilities, telecomm, storage, maint.	5,850	5,850	5,850	7	
8			40,824	Supplies	28,960	28,960	28,960	8	
9			4,000	Training and travel	4,200	4,200	4,200	9	
10			89,124	TOTAL MATERIALS AND SERVICES	55,010	55,010	55,010	10	
11					CAPITAL OUTLAY				11
12	0	Equipment	0	0	0	12			
13	0	Vehicles	0	0	0	13			
14	0	TOTAL CAPITAL OUTLAY	0	0	0	14			
15			274,124	EDUCATION & OUTREACH DEPT. TOTAL REQUIREMENTS	258,477	258,477	258,477	15	

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



5/21/2019

Historical Data				Land Management Department	Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2			0	Salaries, wages, benefits	0	0	0	2
3			0	TOTAL PERSONNEL SERVICES	0	0	0	3
4			0.00	TOTAL Full-Time Equivalent (FTE)	0.00	0.00	0.00	4
5				MATERIALS AND SERVICES				5
6	See Page 8 H: General Fund Requirements History: Land Management Dept: Historical Data	See Page 8 H: General Fund Requirements History: Land Management Dept: Historical Data	50,000	Contracted services	38,000	38,000	38,000	6
7			4,000	Occupancy: Rent, utilities, telecomm, storage, maint.	0	0	0	7
8			15,000	Supplies	10,000	9,000	9,000	8
9			300	Training and travel	300	1,300	1,300	9
10			69,300	TOTAL MATERIALS AND SERVICES	48,300	48,300	48,300	10
11						CAPITAL OUTLAY		
12			0	Equipment	0	0	0	12
13				Vehicles	0	0	0	13
14			0	TOTAL CAPITAL OUTLAY	0	0	0	14
15			69,300	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	48,300	48,300	48,300	15

Focus is on managing land that the District owns, and on supporting local land managers.

**GENERAL FUND
REQUIREMENTS
NOT ALLOCATED TO A DEPARTMENT**



5/21/2019

Historical Data			Not Allocated to Any Department	Budget for Fiscal Year 2019-20		
Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			PERSONNEL SERVICES Not Allocated			
		0	Salaries, wages, benefits	0	0	0
		0	TOTAL PERSONNEL SERVICES	0	0	0
		0.00	TOTAL Full-Time Equivalent (FTE)	0.00	0.00	0.00
			MATERIALS AND SERVICES Not Allocated			
		0	Contracted services	0	0	0
		121,448	Occupancy: Rent, utilities, telecomm, storage, maint.	95,000	95,000	95,000
		20,000	Supplies, Vehicle Maint, FY1920 Moving Costs	37,000	37,000	37,000
		0	Travel Training	0	0	0
		141,448	TOTAL MATERIALS AND SERVICES	132,000	132,000	132,000
			CAPITAL OUTLAY Not Allocated			
		0	Equipment	0	0	0
		0	Vehicles	0	0	0
		0	TOTAL CAPITAL OUTLAY	0	0	0
			DEBT SERVICE Not Allocated			
			Eagle Creek - Zions Bank NA	151,827	550,000	550,000
			CRC Bldg loan P&I: Zions Bank	365,041	365,041	365,041
		0	TOTAL DEBT SERVICE	516,868	915,041	915,041
			SPECIAL PAYMENTS Not Allocated			
		305,000	Grants to Partners (Partners' projects & general support)	335,675	318,900	318,900
		6,000	Scholarships	6,000	6,000	6,000
		311,000	TOTAL SPECIAL PAYMENTS	341,675	324,900	324,900
			INTERFUND TRANSFERS			
		400,000	Transfers to Conservation Grants Fund	520,000	585,000	585,000
		0	Transfers to Conservation Loans Fund	0	0	0
		0	Transfers to Working Lands Legacy Fund	0	0	0
		115,000	Transfers to Building Reserve Fund	0	0	0
		515,000	TOTAL INTERFUND TRANSFERS	520,000	585,000	585,000
		0	OPERATING CONTINGENCY	0	0	0
			Ending balance (prior years)			
		878,448	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)	935,310	789,092	789,092
		240,000	Reserved for future expenditure	0	0	0
		2,085,896	TOTAL REQUIREMENTS NOT ALLOCATED	2,445,853	2,746,033	2,746,033

See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data

See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data

See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data

See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data

SPECIAL AND RESERVE FUNDS



**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



5/21/2019

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				RESOURCES						
1										1
2	507,878	290,070	153,618	Beginning fund balance: Working capital (accrual basis)			246,035	55,765	55,765	2
3	490,882	384,875	400,000	Transferred from General Fund			520,000	585,000	585,000	3
4	0	15,000	0	Federal grants and retained receipts			186,250	186,250	186,250	4
5	10,000	11,232	23,258	State of Oregon grants and SEP funds			0	0	0	5
6	96,732	20,000	0	Local grants			15,000	15,000	15,000	6
7	0	29,980	35,492	Other grants			0	0	0	7
8	0	0	0	Interest from bank accounts			0	0	0	8
9	1,105,492	751,157	612,368	TOTAL RESOURCES			967,285	842,015	842,015	9
				REQUIREMENTS						
10										10
11				Department (Org. Unit)	Object Classification	Detail				11
12	New dept FY1819	177,777	190,000	Conservation Planning Dept.	Materials & Services	Grants, cost-share, and contracted services	248,879	214,000	214,000	12
13	New dept FY1819	342,504	414,603	WeedWise Dept.	Materials & Services	Grants and contracted services	576,000	576,000	576,000	13
14	0	0	0	District Operations Dept.	Materials & Services	Grants and contracted services	0	0	0	14
15	0	0	0				0	0	0	15
16	288,288	0	0	Cons Svcs Dept discontinued beginning FY 1819 Conservation Services Dept.	Materials & Services	Contracted services				16
17	392,512	119,139	0	Guidance from DOR: show grants in this Fund as M&S by Dept., not as Special Pymts Not Allocated to any Dept.	Special Payments	Grants and cost-share				17
18	134,000	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund				18
19	0	0	0							19
20	814,800	639,420	604,603	Total Expenses (See note on line 16)			824,879	790,000	790,000	20
21	290,070	111,737	7,765	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)			92,406	52,015	52,015	21
22	622	0	0	Reserved for future expenditure			50,000	0	0	22
23	1,105,492	751,157	612,368	TOTAL REQUIREMENTS			967,285	842,015	842,015	23

The Conservation Fund was set up as a Special Revenue Fund beginning in FY 2012-13. This fund was renamed the **Conservation Grants Fund** beginning in FY 2016-17.

UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2020 expenses and to complete multi-year projects/contracts.

**SPECIAL REVENUE FUND:
CONSERVATION LOANS FUND**



5/21/2019

Historical Data				RESOURCES and REQUIREMENTS					Budget for Fiscal Year 2019-20					
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body					
RESOURCES														
1											1			
2	0	181,548	236,206	Beginning fund balance: Working capital (accrual basis)			239,206	250,206	250,206		2			
3	134,000	0	0	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16							3			
4	0	0	0	Transferred from General Fund			0	0	0		4			
5	45,624	0	0	Disbursements from DEQ CWSRF loan # R22405: Conservation loans							5			
6	0	50,000	100,000	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans			150,000	150,000	150,000		6			
7	0	10,800	75,000	Disbursements from DEQ CWSRF loan # R22407: Conservation loans			125,000	125,000	125,000		7			
8	45,614	49,349	35,513	Loans: principal received from borrowers			62,000	62,000	62,000		8			
9	1,932	2,148	3,382	Loans: interest received from borrowers			12,000	12,000	12,000		9			
10	0	0	0	Interest from bank accounts			0	0	0		10			
11	0	0	0				0	0	0		11			
12	0	0	0				0	0	0		12			
13	0	0	0				0	0	0		13			
14	0	0	0				0	0	0		14			
15	227,171	293,845	450,101	TOTAL RESOURCES			588,206	599,206	599,206		15			
REQUIREMENTS														
16											16			
17				Department (Org. Unit)	Object Classification	Detail					17			
18			100,000	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	150,000	150,000	150,000		18			
19			100,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	150,000	150,000	150,000		19			
20	45,624	63,333	0	Not Allocated to any Dept.	Special Payments	Loans to borrowers					20			
21	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	Repayment of DEQ CWSRF loans	0	0	0		21			
22	0	0	0	Not Allocated to any Dept.	Interfund transfers		0	0	0		22			
23	0	0	0				0	0	0		23			
24	0	0	0				0	0	0		24			
25	45,624	63,333	200,000	Total Expenses			300,000	300,000	300,000		25			
26	51,547	70,512	100,101	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)			138,206	149,206	149,206		26			
27	130,000	160,000	150,000	Reserved for future expenditure			150,000	150,000	150,000		27			
28	227,171	293,845	450,101	TOTAL REQUIREMENTS			588,206	599,206	599,206		28			

This Conservation Loans Fund has been set up as a Special Revenue Fund beginning in FY 2016-17. Revenue and expenditures related to loans made by CSWCD to borrowers were shown in the Conservation Fund prior to FY 2016-17. Loan-related resources that had accumulated in that Fund (\$134,000) were transferred into the Conservation Loans Fund in FY 2016-17 to "seed" the new Fund.

UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2020 expenses and to complete multi-year projects/contracts.

**SPECIAL REVENUE FUND:
WORKING LANDS LEGACY FUND**



5/21/2019

Historical Data				Budget for Fiscal Year 2019-20							
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
				RESOURCES							
1										1	
2	57,686	31,433	32,849	Beginning fund balance: Working capital (accrual basis)			142,495	669,849	669,849	2	
3	0	0	0	Earning from temporary investments			0	0	0	3	
4	0	0	0	Transferred from General Fund			0	0	0	4	
5	0	1,055	8,000	Interest			0	0	0	5	
6	0	0	0	Donations to acquire/maintain land and/or conservation easements			0	0	0	6	
7	0	0	700,000	Grants to acquire/maintain land and/or conservation easements			0	0	0	7	
8	0	0	1,300,000	Loans to acquire/maintain land and/or conservation easements			0	0	0	8	
9	0	0	0				0	0	0	9	
10	0	0	0				0	0	0	10	
11	57,686	32,488	2,040,849	TOTAL RESOURCES			142,495	669,849	669,849	11	
				REQUIREMENTS							
12										12	
13										13	
				Department (Org. Unit)	Object Classification	Detail					
14	0	0	1,300,000	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0	14	
15	35,898	0	50,000	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0	0	15	
16	17,355	0	2,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	0	0	0	16	
17	0	0	11,000	Not Allocated to a Dept.	Debt Service	Loan principal & interest	0	0	0	17	
18	0	0	0	Not Allocated to a Dept.	Transfer to GF	Grant rcvd in FY1819 for Eagle Creek acquisition	0	550,000	550,000	18	
19	0	0	0				0	0	0	19	
20	0	0	0				0	0	0	20	
21	0	0	0				0	0	0	21	
22	53,253	0	1,363,000	Total Expenses			0	550,000	550,000	22	
23	4,433	32,488	577,849	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			42,495	19,849	19,849	23	
24	0	0	100,000	Reserved for future expenditure			100,000	100,000	100,000	24	
25	57,686	32,488	2,040,849	TOTAL REQUIREMENTS			142,495	669,849	669,849	25	

This fund is focused on long-term conservation of working lands: farms, fields, and forests.

REVIEWED/CONTINUED March 21, 2017
 This reserve fund must be reviewed again, and continued, or abolished, by 2027

**RESERVE FUND:
 Building Reserve Fund**



5/21/2019

This fund is authorized and established by resolution in 2007, and renewed in 2017, for the following specified purpose: Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD

Historical Data

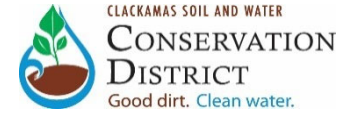
Budget for Fiscal Year 2019-20

			RESOURCES and REQUIREMENTS				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)								
			RESOURCES							
1									1	
2	117,768	3,131	24,895	Beginning fund balance: Working capital (accrual basis)		2,517,547	2,595,547	2,595,547	2	
3	0	0	0	Earning from temporary investments		0	0	0	3	
4	0	125,000	115,000	Transferred from General Fund		0	0	0	4	
5	1,928	3,430	10,000	Interest		8,000	8,000	8,000	5	
6	0	0	5,500,000	Long-term debt proceeds		0	0	0	6	
7	0	0	0	Sale of property		0	0	0	7	
8	0	0	0			0	0	0	8	
9	0	0	0			0	0	0	9	
10	119,696	131,561	5,649,895	TOTAL RESOURCES		2,525,547	2,603,547	2,603,547	10	
			REQUIREMENTS							
11									11	
12			Department (Org. Unit)	Object Classification	Detail				12	
13	6,127	0	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs	2,517,547	2,567,547	2,567,547	13	
14	92,956	101,704	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	8,000	8,000	8,000	14	
15	0	0	District Operations Dept.	Materials & Services	General costs	0	0	0	15	
16	0	0	District Operations Dept.	Materials & Services	Bank fees	0	0	0	16	
17	0	0	Not Allocated to any Dept.	Debt Service	CRC Bldg loan P&I: Zions Bank	0	0	0	17	
18	0	0	Not Allocated to any Dept.	Debt Service		0	0	0	18	
19	99,083	101,704	3,054,348	Total Expenses		2,525,547	2,575,547	2,575,547	19	
20	20,612	29,857	2,595,547	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)		0	28,000	28,000	20	
21	0	0	0	Reserved for future expenditure		0	0	0	21	
22	119,696	131,561	5,649,895	TOTAL REQUIREMENTS		2,525,547	2,603,547	2,603,547	22	

BUDGET WORKSHEETS



**RESOURCES
GENERAL FUND
Worksheet**



5/21/2019

Historical Data				RESOURCES	Budget for Fiscal Year 2019-20			
Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1	938,085	1,311,274	1,311,274	Beginning fund balance: Working capital (accrual basis)	1,880,833	1,620,843	1,620,843	1
2		0		Previously levied taxes estimated to be received	0	0	0	2
3								3
4				OTHER RESOURCES				4
5	0	0	0	Transfers in to GF from other Funds	0	550,000	550,000	5
6	22,142	33,674	36,000	Interest income	40,000	40,000	40,000	6
7	0	0	0	Grant income to General Fund	0	0	0	7
8	296	2,476	0	CWMA Pull Together	9,700	9,700	9,700	8
9	50,900	54,942	54,942	OWEB/ODA grant: SOW	50,000	50,000	50,000	9
10	21,774	23,546	23,546	OWEB/ODA grant: District Operations & Admin	47,000	47,000	47,000	10
11	0		0	Reimbursements	0	0	0	11
12	1,475	2,850	4,025	Rental/donations received re: farm equipment lent out	4,500	4,500	4,500	12
13	15,925	16,650	21,250	WeedWise Coop Weed Mgmt Area partners: 4 County	33,750	33,750	33,750	13
14	12,625	12,000	12,500	WeedWise Coop Weed Mgmt Area partners: Col Gorge	24,000	24,000	24,000	14
15	0	5,000	5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000	5,000	5,000	15
16	335,368	0	0	WeedWise CRISP partner: PGE grant	0	0	0	16
17	22,000	10,000	7,500	WeedWise CRISP partner: BLM	2,500	2,500	2,500	17
18	30,000	30,000	30,000	WeedWise CRISP partner: Metro	15,000	15,000	15,000	18
19	0	0	7,500	WeedWise Sandy Basin (SBVRC) partner: BLM	2,500	2,500	2,500	19
20	0	0	0	Clackamas River Water Providers MOA	0	0	0	20
21	0	0	0	OACD/NOWC	0	0	0	21
22	0		147,220	Federal grant: NRCS EQIP NWQI Molalla	0	0	0	22
23	0		652	Sale of equipment/vehicles	0	0	0	23
24	0			Placeholder				24
25	1,450,590	1,502,412	1,661,409	Total resources, except taxes to be levied	2,114,783	2,404,793	2,404,793	25
26			2,374,581	Taxes necessary to balance	2,425,998	2,432,034	2,432,034	26
27	2,113,969	2,285,388		Taxes collected in year levied				27
28	3,564,559	3,787,800	4,035,990	TOTAL RESOURCES	4,540,781	4,836,827	4,836,827	28

SPECIAL REVENUE FUND

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

5/21/2019

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2019-20		
Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			RESOURCES					
			Beginning fund balance: Working capital			246,035	55,765	55,765
			Transferred from General Fund			400,000	465,000	465,000
			Prior Grants transferred from General Fund: WeedWise PGE			120,000	120,000	120,000
			New item in FY1819 WW BLM grant			10,000	10,000	10,000
			USFS Sandy			24,375	24,375	24,375
			USFS CRISP			61,875	61,875	61,875
			NRCS Assignment of Payment			0	0	0
			USFS retained receipts			90,000	90,000	90,000
			Other federal grants			0	0	0
			SEP funds for projects			0	0	0
			OWEB Small Grants (combined) revenue for this FY			0	0	0
			Other State of Oregon grants			0	0	0
			Local grant: WeedWise Metro grant: CRBC contracted svcs			15,000	15,000	15,000
			Other local grants			0	0	0
			Other grants			0	0	0
			Milk Creek-Mulino			0	0	0
			Interest from bank accounts			0	0	0
			TOTAL RESOURCES			967,285	842,015	842,015
			REQUIREMENTS					
			Department (Org. Unit)	Object Classification	Detail			
			Conservation Planning Dept.	Materials & Services	Grants and cost-share to Cooperators (projects)	245,879	211,000	211,000
			Conservation Planning Dept.	Materials & Services	Grants to Partners (projects)	3,000	3,000	3,000
			Conservation Planning Dept.	Materials & Services	Contracted services	0	0	0
			WeedWise Dept.	Materials & Services	Grants to Partners (projects)	0	0	0
			WeedWise Dept.	Materials & Services	Contracted services	576,000	576,000	576,000
			District Operations Dept.	Materials & Services	Grants to Partners (projects)	0	0	0
			District Operations Dept.	Materials & Services	Contracted services	0	0	0
			Conservation Services Dept.	Materials & Services	Contracted services			
			Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project			
			Conservation Services Dept.	Materials & Services	CRISP partnership			
			Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators			
			Not Allocated to any Dept.	Special Payments	Grants to Partners			
			Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund			
			Total Expenses (See note on line 16)			824,879	790,000	790,000
			UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)			92,406	52,015	52,015
			Reserved for future expenditure			50,000	0	0
			TOTAL REQUIREMENTS			967,285	842,015	842,015

The Conservation Fund was set up as a Special Revenue Fund beginning in FY 2012-13. This fund was renamed the **Conservation Grants Fund** beginning in FY 2016-17.

Revenue and expenditures related to loans made by CSWCD to borrowers for conservation practices/equipment were shown in the Conservation Fund in past years. A Conservation Loans Fund was established in FY 2016-17 to track loan-related revenue and expenditures. Loan-related resources (\$134,000) that had accumulated in the old Conservation Fund were transferred out of this Fund to the Conservation Loans Fund in FY 2016-17.

UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2020 expenses and to complete multi-year projects/contracts.

SPECIAL REVENUE FUND

Conservation Loans Fund

Clackamas SWCD

Worksheet

This is a special fund

5/21/2019

Historical Data				Budget for Fiscal Year 2019-20						
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RESOURCES and REQUIREMENTS						
				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
1				RESOURCES			1			
2	0	181,548	236,206	239,206	250,206	250,206	2			
3	134,000	0	0				3			
4	0	0	0	0	0	0	4			
5	45,624	0	0	0			5			
6	0	50,000	100,000	150,000	150,000	150,000	6			
7	0	10,800	75,000	125,000	125,000	125,000	7			
8	45,614	49,349	33,704	50,000	50,000	50,000	8			
9	1,932	2,148	2,275	5,000	5,000	5,000	9			
10	0	0	1,809	12,000	12,000	12,000	10			
11	0	0	1,107	7,000	7,000	7,000	11			
12	0	0	0	0	0	0	12			
13	0						13			
14	0						14			
15	0						15			
16	0						16			
17	227,171	293,845	450,101	588,206	599,206	599,206	17			
18				REQUIREMENTS			18			
19				Department (Org. Unit)	Object Classification	Detail	19			
20			100,000	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	20			
21			100,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	21			
22	45,624	13,333	0	Not Allocated to any Dept.	Special Payments	Conservation loans to borrowers	22			
23	0	50,000	0	Not Allocated to any Dept.	Special Payments	Septic repair loans to borrowers	23			
24	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22405: principal + interest + fees	24			
25	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22406: principal + interest + fees	25			
26		0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22407: principal + interest + fees	26			
27	0	0	0	Not Allocated to any Dept.	Interfund transfers		27			
28							28			
29							29			
30							30			
31	45,624	63,333	200,000	Total Expenses		300,000	300,000	300,000	31	
32	51,547	70,512	100,101	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			138,206	149,206	149,206	32
33	130,000	160,000	150,000	Reserved for future expenditure			150,000	150,000	150,000	33
34	227,171	293,845	450,101	TOTAL REQUIREMENTS			588,206	599,206	599,206	34

This Conservation Loans Fund has been set up as a Special Revenue Fund beginning in FY 2016-17. Revenue and expenditures related to loans made by CSWCD to borrowers were shown in the Conservation Fund prior to FY 2016-17. Loan-related resources that had accumulated in that Fund (\$134,000) were transferred to the Conservation Loans Fund in FY 2016-17 to "seed" the new Fund.

UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2020 expenses and to complete multi-year projects/contracts.

SPECIAL REVENUE FUND

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

5/21/2019

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				RESOURCES						
1										1
2	57,686	31,433	32,849	Beginning fund balance: Working capital (accrual basis)			142,495	669,849	669,849	2
3	0	0	0	Earning from temporary investments			0	0	0	3
4	0	0	0	Transferred from General Fund			0	0	0	4
5	0	1,055	8,000	Interest			0	0	0	5
6	0		0	Donations to acquire/maintain land and/or conservation easements			0	0	0	6
7	0	0	700,000	Grants to acquire/maintain land and/or conservation easements			0	0	0	7
8	0	0	1,300,000	Loans to acquire/maintain land and/or conservation easements			0	0	0	8
9										9
10										10
11	57,686	32,488	2,040,849	TOTAL RESOURCES			142,495	669,849	669,849	11
				REQUIREMENTS						
12										12
13				Department (Org. Unit)	Object Classification	Detail				13
14	0	0	1,300,000	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0	14
15	35,898	0	50,000	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0	0	15
16	17,355	0	2,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	0	0	0	16
17	0	0	11,000	Not Allocated to any Dept.	Debt Service		0	0	0	17
18				Not Allocated to any Dept.	Transfer to GF	Grant rcvd in FY1819 for Eagle Creek acquisition		550,000	550,000	18
19										19
20										20
21										21
22	53,253	0	1,363,000	Total Expenses			0	550,000	550,000	22
23	4,433	32,488	577,849	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			42,495	19,849	19,849	23
24	0	0	100,000	Reserved for future expenditure			100,000	100,000	100,000	24
25	57,686	32,488	2,040,849	TOTAL REQUIREMENTS			142,495	669,849	669,849	25

RESERVE FUND

This fund is authorized and established by resolution in 2007 for the following specified purpose:

Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD

Building Reserve Fund

Worksheet

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.

REVIEW YEAR : **2027**

Clackamas SWCD

5/21/2019

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2019-20				
Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1			RESOURCES						1	
2	117,768	3,131	24,895	Beginning fund balance: Working capital (accrual basis)			2,517,547	2,595,547	2,595,547	2
3		0	0	Earning from temporary investments			0	0	0	3
4	0	125,000	115,000	Transferred from General Fund			0	0	0	4
5	1,928	3,430	10,000	Interest			8,000	8,000	8,000	5
6	0	0	5,500,000	Long-term debt proceeds			0	0	0	6
7		0	0	Sale of property			0	0	0	7
8										8
9										9
10	119,696	131,561	5,649,895	TOTAL RESOURCES			2,525,547	2,603,547	2,603,547	10
11				REQUIREMENTS						11
12				Department (Org. Unit)	Object Classification	Detail				12
13	6,127	0	2,500,000	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs	2,517,547	2,567,547	2,567,547	13
14	92,956	101,704	517,348	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	8,000	8,000	8,000	14
15	0	0	0	District Operations Dept.	Materials & Services	General costs	0	0	0	15
16	0	0	37,000	District Operations Dept.	Materials & Services	Bank fees	0	0	0	16
17	0	0	0	Not Allocated to any Dept.	Debt Service		0	0	0	17
18	0	0	0	Not Allocated to any Dept.	Debt Service		0	0	0	18
19	99,083	101,704	3,054,348	Total Expenses			2,525,547	2,575,547	2,575,547	19
20	20,612	29,857	2,595,547	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)			0	28,000	28,000	20
21	0	0	0	Reserved for future expenditure			0	0	0	21
22	119,696	131,561	5,649,895	TOTAL REQUIREMENTS			2,525,547	2,603,547	2,603,547	22

BUDGET HISTORICAL SHEETS



**GENERAL FUND SUMMARY OF
REQUIREMENTS HISTORY**



5/21/2019

Historical Data			By Object Classification: Historical Data	Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Adopted Budget Year 2018-19	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1				PERSONNEL SERVICES			1
2	1,079,798	0	See Page 3: General Fund Summary of Requirements by Object Classification	Salaries, wages, benefits			2
3	85,392	0		Payroll liabilities (District share of taxes)			3
4	193,044	0		Employee benefits			4
5	0	0		Deferred compensation - Employer contribution			5
6	0	0		Temporary employees & interns			6
7	0	0		COLAs and merit increases for staff			7
8	0	0		Compensated absences (annual leave)			8
9	0	0		Salary adjustments (includes related taxes & def comp)			9
10	1,358,234	1,556,801		TOTAL PERSONNEL SERVICES			10
11	15.50	15.40		TOTAL Full-Time Equivalent (FTE)			11
12					MATERIALS AND SERVICES		
13	104,419	99,925	See Page 3: General Fund Summary of Requirements by Object Classification	Contracted services			13
14	50,696	10,427		Partner support			14
15	97,679	123,307		Occupancy: Rent, utilities, telecomm, storage, maint.			15
16	9,954	13,425		Fuel/maint/repair of District vehicles/equipment			16
17	9,852	802		Meetings, workshops, events			17
18	13,147	12,968		Insurance			18
19	28,865	37,863		Supplies			19
20	23,285	6,590		Printing, publication			20
21	42,959	7,387		Dues, subscriptions, licenses			21
22	16,971	20,522		Training and travel			22
23	27,073	13,297		Staff & Director expenses			23
24	24	0		Volunteer/cooperator recognition			24
25	3,097	0		Bank fees, interest paid			25
26	8,700	0		Scholarships			26
27	436,723	346,513	TOTAL MATERIALS AND SERVICES			27	
28				CAPITAL OUTLAY			28
29	0	0	See Page 3: GF Summary of Requirements by Object Classification	Equipment			29
30	2,892	0		Office equipment/capitalized building repairs			30
31	3,530	8,759		Field equipment			31
32	28,769	3,330		Vehicles			32
33	35,191	12,089		TOTAL CAPITAL OUTLAY			33
34				DEBT SERVICE			34
35	0	0	See Page 3: GF Summary of Requirements by Object Classification				35
36	0	0					36
37	0	0					37
38	0	0					38
39	0	0		TOTAL DEBT SERVICE			39
40				SPECIAL PAYMENTS			40
41	0	158,877	See Page 3: GF Summary of Requirements by Object Classification	Grants to Partners			41
42	See Page 8 H: General Fund Requirements History: Land Mgmt Dept Historical Data	6,000		Scholarships			42
43	0	0					43
44	0	0					44
45	0	164,877		TOTAL SPECIAL PAYMENTS			45
46				INTERFUND TRANSFERS			46
47	490,882	384,875	See Page 3: GF Summary of Requirements by Object Classification	Transfers to Conservation Grants Fund			47
48	0	0		Transfers to Conservation Loans Fund			48
49	0	0		Transfers to Working Lands Legacy Fund			49
50	0	125,000		Transfers to Building Reserve Fund			50
51	490,882	509,875		TOTAL INTERFUND TRANSFERS			51
52	0	0		OPERATING CONTINGENCY			52
53	0	0	See Page 3: GF Summary of Requirements by Object Classification	Ending balance (prior years)			53
54	805,259	867,256		UNAPPROPRIATED ENDING FUND BALANCE			54
55	438,270	249,118		Reserved for future expenditure			55
56	3,564,559	3,706,529		TOTAL REQUIREMENTS			56

GENERAL FUND REQUIREMENTS HISTORY

Clackamas SWCD

5/21/2019

Historical Data			District Operations Dept: Historical Data	Budget for Fiscal Year 2019-20				
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Adopted Budget Year 2018-19	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	291,945		See Page 4: General Fund Requirements Allocated To District Operations Dept.	Salaries and wages				2
3	78,967			Payroll liabilities (District share of taxes)				3
4	56,296			Employee benefits				4
5	Incl. in line 2	0		Deferred compensation - Employer contribution				5
6	0	0		Temporary Employees & Interns				6
7	Incl. in line 2	0		COLAs and merit increases for staff (incl taxes & def comp)				7
8	0	0		Compensated absences (annual leave)				8
9	0			Salary adjustments (includes related taxes & def comp)				9
10	427,208	0		TOTAL PERSONNEL SERVICES				10
11	4.00	4.00		TOTAL Full-Time Equivalent (FTE)				11
12					MATERIALS AND SERVICES			
13	40,158	59,754	See Page 4: General Fund Requirements Allocated To District Operations Dept.	Contracted services				13
14	750	6,302		Partner support				14
15	96,352	103,420		Occupancy: Rent, utilities, telecomm, storage, maint.				15
16	5,608	9,138		Fuel/maint/repair of District vehicles/equipment				16
17	1,656	128		Meetings, workshops, events				17
18	5,532	12,968		Insurance				18
19	11,436	18,715		Supplies & non-capitalized equipment				19
20	8,663	368		Printing, publication				20
21	29,900	2,802		Dues, subscriptions, licenses				21
22	11,855	12,173		Staff & Director training				22
23	19,288	4,309		Staff & Director expenses				23
24	24	0		Volunteer/Board/staff/cooperator recognition				24
25	3,097	0		Bank fees, interest paid				25
26	200	0		Scholarships				26
27	234,519	230,077		TOTAL MATERIALS AND SERVICES				27
28				CAPITAL OUTLAY				28
29	2,892		See Page 4: General Fund Requirements Allocated To District Operations Dept.	Office equipment				29
30	0			Field equipment				30
31	28,769	3,330		Vehicles				31
32	31,661	3,330		TOTAL CAPITAL OUTLAY				32
33	693,388	233,407		DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS				33

GENERAL FUND REQUIREMENTS HISTORY

Clackamas SWCD

5/21/2019

Historical Data			Conservation Services Dept: Historical Data	Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Adopted Budget Year 2018-19	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1				PERSONNEL SERVICES			1
2	787,853			Salaries and wages			2
3	6,426			Payroll liabilities (District share of taxes)			3
4	136,747			Employee benefits			4
5	Incl. in line 2	Incl. in line 2		Deferred compensation - Employer contribution			5
6	0			Temporary employees & interns			6
7	Incl. in line 2			COLAs and merit increases for staff (incl taxes & def comp)			7
8	0			Compensated absences (annual leave)			8
9	0			Salary adjustments (includes related taxes & def comp)			9
10	931,026	0		TOTAL PERSONNEL SERVICES			10
11	11.50	11.40		TOTAL Full-Time Equivalent (FTE)			11
12			Beginning with FY 1819, the Conservation Services Dept is discontinued, and is now divided into the following departments: Conservation Planning Dept, WeedWise Dept, and Education & Outreach Dept. See Pages 5, 6, 7: General Fund Requirements Allocated To a Department for the relevant department.	MATERIALS AND SERVICES			12
13	49,711	28,454		Contracted services			13
14	49,946	4,125		Partner support			14
15	786	19,887		Occupancy: Rent, utilities, telecomm, storage, maint.			15
16	4,138	0		Fuel/maint/repair of District vehicles/equipment			16
17	8,196	674		Meetings, workshops, events			17
18	7,615	0		Insurance			18
19	17,429	17,508		Supplies & non-capitalized equipment			19
20	14,622	6,222		Printing, publication			20
21	13,059	640		Dues, subscriptions, licenses			21
22	5,117	8,349		Staff & Director training			22
23	7,715	8,914		Staff & Director expenses			23
24	0	0		Volunteer/cooperator recognition			24
25	0	0		Bank fees, interest paid			25
26	0	0		Scholarships			26
27	178,334	94,773		TOTAL MATERIALS AND SERVICES			27
28			CAPITAL OUTLAY			28	
29	0	0	Office equipment			29	
30	3,530	0	Field equipment			30	
31	0	0	Vehicles			31	
32	3,530	0	TOTAL CAPITAL OUTLAY			32	
33	1,112,890	94,773	CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS			33	

GENERAL FUND REQUIREMENTS HISTORY

Clackamas SWCD

5/21/2019

Historical Data			Land Management Dept: Historical Data	Budget for Fiscal Year 2019-20			
Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Adopted Budget Year 2018-19	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			PERSONNEL SERVICES				1
	0		Salaries and wages				2
	0		Payroll liabilities (District share of taxes)				3
	0		Employee benefits				4
	Incl. in line 2		Deferred compensation - Employer contribution				5
	0		Temporary employees & interns				6
	0		COLAs and merit increases for staff (incl taxes & def comp)				7
	0		Compensated absences (annual leave)				8
	0		Salary adjustments (includes related taxes & def comp)				9
0	0		TOTAL PERSONNEL SERVICES				10
0.00	0.00		TOTAL Full-Time Equivalent (FTE)				11
			MATERIALS AND SERVICES				12
14,551	11,717		Contracted services				13
			Partner support				14
541			Occupancy: Rent, utilities, telecomm, storage, maint.				15
208	4,287		Fuel/maint/repair of District vehicles/equipment				16
			Meetings, workshops, events				17
			Insurance				18
0	1,640		Supplies & non-capitalized equipment				19
			Printing, publication				20
	3,945		Dues, subscriptions, licenses				21
			Staff & Director training				22
70	74		Staff & Director expenses				23
			Volunteer/cooperator recognition				24
			Bank fees, interest paid				25
	Moved to "Not Allocated to Any Dept: Special Payments"		Scholarships				26
8,500			TOTAL MATERIALS AND SERVICES				27
23,870	21,663						28
			CAPITAL OUTLAY				29
			Office equipment				30
0	8,759		Land				31
			Vehicles				32
0	8,759		TOTAL CAPITAL OUTLAY				33
23,870	30,422	0	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS				33

Focus is on managing land that the District owns, and on supporting local land managers.

GENERAL FUND REQUIREMENTS HISTORY

Clackamas SWCD

5/21/2019

Historical Data			Not Allocated to Any Department: Historical Data	Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Adopted Budget Year 2018-19	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1				PERSONNEL SERVICES Not Allocated			1
2				Salaries, wages, benefits			2
3	0	0	See Page 9: General Fund Requirements Not Allocated to a Dept	TOTAL PERSONNEL SERVICES			3
4	0.00	0.00		TOTAL Full-Time Equivalent (FTE)			4
5				MATERIALS AND SERVICES Not Allocated			5
6				Contracted services			6
7			See Page 9: General Fund Requirements Not Allocated to a Dept	Occupancy: Rent, utilities, telecomm, storage, maint.			7
8				Supplies			8
9				Training and travel			9
10	0	0		TOTAL MATERIALS AND SERVICES			10
11				CAPITAL OUTLAY Not Allocated			11
12				Equipment			12
13			See Page 9	Vehicles			13
14	0	0		TOTAL CAPITAL OUTLAY			14
15				DEBT SERVICE Not Allocated			15
16		0					16
17			See Page 9: General Fund Requirements Not Allocated to a Dept				17
18							18
19							19
20	0	0		TOTAL DEBT SERVICE			20
21				SPECIAL PAYMENTS Not Allocated			21
22		158,877		Grants to Partners			22
23	See Page 8 H: General Fund Requirements History: Land Mgmt Dept Historical Data	6,000	See Page 9: General Fund Requirements Not Allocated to a Dept	Scholarships			23
24							24
25							25
26	0	164,877		TOTAL SPECIAL PAYMENTS			26
27				INTERFUND TRANSFERS			27
28	490,882	384,875		Transfers to Conservation Grants Fund			28
29	0	0		Transfers to Conservation Loans Fund			29
30	0	0		Transfers to Working Lands Legacy Fund			30
31	0	125,000		Transfers to Building Reserve Fund			31
32	490,882	509,875	See Page 9: General Fund Requirements Not Allocated to a Dept	TOTAL INTERFUND TRANSFERS			32
33				OPERATING CONTINGENCY			33
34				Ending balance (prior years)			34
35	805,259	867,256		UNAPPROPRIATED ENDING FUND BALANCE			35
36	438,270	249,118		Reserved for future expenditure			36
37	1,734,411	1,791,126		TOTAL REQUIREMENTS NOT ALLOCATED			37