



Clackamas SWCD Budget: FY 2019-2020

Supplemental budget, March 17, 2020

Notes:

- Fiscal year 2019-2020 starts July 1, 2019 and ends on June 30, 2020.
- April 2, 2019: First meeting of the Budget Committee held to receive the proposed budget.
- April 30, 2019: Second meeting of the Budget Committee held and public comment accepted
- May 21, 2019: The Board of Directors adopted the budget for fiscal year 2019-2020.
- March 17, 2020: The Board of Directors adopted the supplemental 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.

GENERAL FUND



CLACKAMAS SOIL AND WATER

CONSERVATION
DISTRICT

Good dirt. Clean water.

**GENERAL FUND:
RESOURCES**



3/17/2020

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)			Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020	
1				RESOURCES				1
2	938,085	1,311,274	1,311,274	Beginning fund balance: Working capital (accrual basis)	1,620,843	1,320,975	1,320,975	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	550,000	750,000	750,000	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	83,198	83,198	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	5,000	5,000	12
13	415,918	73,650	83,750	Support from Partners: WeedWise (combined)	82,750	67,750	67,750	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	73,610	73,610	15
16	0	0	652	Sale of equipment/vehicles	0	0	0	16
17	0	0	0	Lease Revenues	0	30,000	30,000	17
18	1,450,590	1,502,412	1,661,409	Total resources, except taxes to be levied	2,404,793	2,380,233	2,380,233	18
19	0	0	2,374,581	Taxes necessary to balance	2,432,034	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	4,836,827	4,812,267	4,812,267	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.

**RESOURCES
GENERAL FUND
Worksheet**



3/17/2020

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)		Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020		
1	938,085	1,311,274	1,311,274	Beginning fund balance: Working capital (accrual basis)	1,620,843	1,320,975	1,320,975	1
2		0		Previously levied taxes estimated to be received	0			2
3								3
4				OTHER RESOURCES				4
5	0	0	0	Transfers in to GF from other Funds	550,000	750,000	750,000	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	58,204	58,204	9
10	21,774	23,546	23,546	OWEB/ODA grant: District Operations & Admin	47,000	24,994	24,994	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	5,000	5,000	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	0	0	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	73,610	73,610	22
23	0		652	Sale of equipment/vehicles	0	0	0	23
24	0			Lease Revenues CRC Office Space	0	30,000	30,000	24
25	1,450,590	1,502,412	1,661,409	Total resources, except taxes to be levied	2,404,793	2,380,233	2,380,233	25
26			2,374,581	Taxes necessary to balance	2,432,034	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	4,836,827	4,812,267	4,812,267	28

**GENERAL FUND:
SUMMARY OF REQUIREMENTS**



3/17/2020

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	Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020	
1				PERSONNEL SERVICES				1
2	427,208	0	509,370	District Operations Department	449,046	429,046	429,046	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	1,640,859	1,640,859	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	173,416	187,500	187,500	12
13	<i>Included in line 17</i>	<i>Included in line 17</i>	60,000	Conservation Planning Department	129,000	100,000	100,000	13
14	<i>Included in line 17</i>	<i>Included in line 17</i>	40,300	WeedWise Department	24,209	20,000	20,000	14
15	<i>Included in line 17</i>	<i>Included in line 17</i>	89,124	Education & Outreach Department	55,010	22,000	22,000	15
16	23,870	21,663	69,300	Land Management Department	48,300	34,300	34,300	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	150,193	150,193	18
19	436,723	346,513	547,172	TOTAL MATERIALS & SERVICES	561,935	513,993	513,993	19
20				CAPITAL OUTLAY				20
21	31,661	3,330	0	District Operations Department	0	50,000	50,000	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	50,000	50,000	28
29				DEBT SERVICE				29
30	0	0	0	Not Allocated to Any Department	915,041	535,041	535,041	30
31	0	0	0	TOTAL DEBT SERVICE	915,041	535,041	535,041	31
32				SPECIAL PAYMENTS				32
33	0	164,877	311,000	Not Allocated to Any Department	324,900	251,000	251,000	33
34	0	164,877	311,000	TOTAL SPECIAL PAYMENTS	324,900	251,000	251,000	34
35				INTERFUND TRANSFERS				35
36	490,882	384,875	400,000	Transfers to Conservation Grants Fund	585,000	320,000	320,000	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	712,282	712,282	39
40	490,882	509,875	515,000	TOTAL INTERFUND TRANSFERS	585,000	1,032,282	1,032,282	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	789,092	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	4,836,827	4,812,267	4,812,267	45

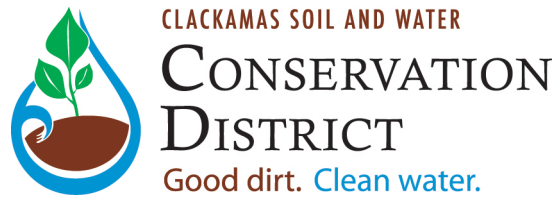
**GENERAL FUND:
SUMMARY OF REQUIREMENTS**



3/17/2020

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	Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020	
1				PERSONNEL SERVICES				1
2	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	Salaries, wages, benefits	1,660,859	1,640,859	1,640,859	2
3			1,544,370	TOTAL PERSONNEL SERVICES	1,660,859	1,640,859	1,640,859	3
4			15.4	TOTAL Full-Time Equivalent (FTE)	16.0	16.0	16.0	4
5				MATERIALS AND SERVICES				5
6	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	200,000	Contracted services	195,866	143,000	143,000	6
7			141,048	Occupancy: Rent, utilities, telecomm, storage, maint.	150,550	240,693	240,693	7
8			131,824	Supplies	163,519	107,000	107,000	8
9			74,300	Training and travel	52,000	23,300	23,300	9
10			547,172	TOTAL MATERIALS AND SERVICES	561,935	513,993	513,993	10
11				CAPITAL OUTLAY				11
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	Equipment	0	0	0	12
13			0	Leasehold Improvements CRC Office Space	0	50,000	50,000	13
14			0	Vehicles	0	0	0	14
15			0	TOTAL CAPITAL OUTLAY	0	50,000	50,000	15
16				DEBT SERVICE				16
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	0		550,000	170,000	170,000	17
18			0		365,041	365,041	365,041	18
19			0		0	0	0	19
20			0		0	0	0	20
21			0	TOTAL DEBT SERVICE	915,041	535,041	535,041	21
22				SPECIAL PAYMENTS				22
23	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	305,000	Grants to Partners	318,900	245,000	245,000	23
24			6,000	Scholarships	6,000	6,000	6,000	24
25			0		0	0	0	25
26			0		0	0	0	26
27			311,000	TOTAL SPECIAL PAYMENTS	324,900	251,000	251,000	27
28				INTERFUND TRANSFERS				28
29	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	400,000	Transfers to Conservation Grants Fund	585,000	320,000	320,000	29
30			0	Transfers to Conservation Loans Fund	0	0	0	30
31			0	Transfers to Working Lands Legacy Fund	0	0	0	31
32			115,000	Transfers to Building Reserve Fund	0	712,282	712,282	32
33			515,000	TOTAL INTERFUND TRANSFERS	585,000	1,032,282	1,032,282	33
34	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	OPERATING CONTINGENCY	0	0	0	34
35			0	Ending balance (prior years)	0	0	0	35
36			878,448	UNAPPROPRIATED ENDING FUND BALANCE	789,092	789,092	789,092	36
37			240,000	Reserved for future expenditure	0	0	0	37
38			4,035,990	TOTAL REQUIREMENTS	4,836,827	4,812,267	4,812,267	38

DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/17/2020

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	Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020	
1				PERSONNEL SERVICES				1
2			509,370	Salaries, wages, benefits	449,046	429,046	429,046	2
3			509,370	TOTAL PERSONNEL SERVICES	449,046	429,046	429,046	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	19,866	10,000	10,000	6
7	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	2,000	Occupancy: Rent, utilities, telecomm, storage, maint./IT	40,000	107,500	107,500	7
8			45,000	Supplies/IT	83,550	60,000	60,000	8
9			50,000	Training and travel	30,000	10,000	10,000	9
10			147,000	TOTAL MATERIALS AND SERVICES	173,416	187,500	187,500	10
11						CAPITAL OUTLAY		
12			0	Equipment	0			12
13				Leasehold Improvements CRC Office Space	0	50,000	50,000	13
14			0	Vehicles	0			14
15			0	TOTAL CAPITAL OUTLAY	0	50,000	50,000	15
16			656,370	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	622,462	666,546	666,546	16

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/17/2020

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	Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020		
1				PERSONNEL SERVICES				1	
2			510,000	Salaries, wages, benefits	638,727	638,727	638,727	2	
3	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	TOTAL PERSONNEL SERVICES	638,727	638,727	638,727	3	
4			5.40	TOTAL Full-Time Equivalent (FTE)	5.50	5.50	5.50	4	
5					MATERIALS AND SERVICES				5
6					50,000	Contracted services	120,000	95,000	95,000
7			0	Occupancy: Rent, utilities, telecomm, storage, maint.	0			7	
8			0	Supplies	0			8	
9			10,000	Training and travel	9,000	5,000	5,000	9	
10			60,000	TOTAL MATERIALS AND SERVICES	129,000	100,000	100,000	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			570,000	CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS	767,727	738,727	738,727	15	

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/17/2020

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	Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020		
1				PERSONNEL SERVICES				1	
2			340,000	Salaries, wages, benefits	369,619	369,619	369,619	2	
3	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	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				5
6					10,000	Contracted services	2,000	2,000	2,000
7			9,300	Occupancy: Rent, utilities, telecomm, storage, maint.	9,700	8,000	8,000	7	
8			11,000	Supplies	5,009	4,000	4,000	8	
9			10,000	Training and travel	7,500	6,000	6,000	9	
10			40,300	TOTAL MATERIALS AND SERVICES	24,209	20,000	20,000	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	389,619	389,619	15	

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/17/2020

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	Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020		
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	6,000	6,000	6	
7			4,300	Occupancy: Rent, utilities, telecomm, storage, maint.	5,850	5,000	5,000	7	
8			40,824	Supplies	28,960	9,000	9,000	8	
9			4,000	Training and travel	4,200	2,000	2,000	9	
10			89,124	TOTAL MATERIALS AND SERVICES	55,010	22,000	22,000	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	225,467	225,467	15		

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/17/2020

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	Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020			
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	30,000	30,000	6		
7			4,000	Occupancy: Rent, utilities, telecomm, storage, maint.	0	0	0	7		
8			15,000	Supplies	9,000	4,000	4,000	8		
9			300	Training and travel	1,300	300	300	9		
10			69,300	TOTAL MATERIALS AND SERVICES	48,300	34,300	34,300	10		
11						CAPITAL OUTLAY				11
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	34,300	34,300	15

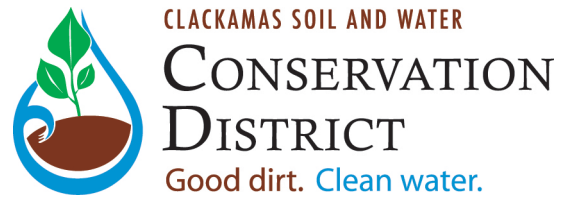
**GENERAL FUND
REQUIREMENTS
NOT ALLOCATED TO A DEPARTMENT**



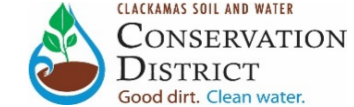
3/17/2020

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	Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020			
1				PERSONNEL SERVICES Not Allocated				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 Not Allocated				5		
6	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	0	Contracted services	0			6		
7			121,448	Occupancy: Rent, utilities, telecomm, storage, maint.	95,000	120,193	120,193	7		
8			20,000	Supplies, Vehicle Maint, FY1920 Moving Costs	37,000	30,000	30,000	8		
9			0	Travel Training	0			9		
10			141,448	TOTAL MATERIALS AND SERVICES	132,000	150,193	150,193	10		
11						CAPITAL OUTLAY Not Allocated				11
12					0	Equipment	0			12
13					0	Vehicles	0			13
14					0	TOTAL CAPITAL OUTLAY	0	0	0	14
15						DEBT SERVICE Not Allocated				15
16				Eagle Creek - Zions Bank NA	550,000	170,000	170,000	16		
17				CRC Bldg loan P&I: Zions Bank	365,041	365,041	365,041	17		
18								18		
19								19		
20			0	TOTAL DEBT SERVICE	915,041	535,041	535,041	20		
21				SPECIAL PAYMENTS Not Allocated				21		
22			305,000	Grants to Partners (Partners' projects & general support)	318,900	245,000	245,000	22		
23			6,000	Scholarships	6,000	6,000	6,000	23		
24								24		
25	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						25		
26			311,000	TOTAL SPECIAL PAYMENTS	324,900	251,000	251,000	26		
27						INTERFUND TRANSFERS				27
28			400,000	Transfers to Conservation Grants Fund	585,000	320,000	320,000	28		
29			0	Transfers to Conservation Loans Fund	0	0	0	29		
30			0	Transfers to Working Lands Legacy Fund	0	0	0	30		
31			115,000	Transfers to Building Reserve Fund	0	712,282	712,282	31		
32			515,000	TOTAL INTERFUND TRANSFERS	585,000	1,032,282	1,032,282	32		
33			0	OPERATING CONTINGENCY	0	0	0	33		
34						Ending balance (prior years)				34
35			878,448	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)	789,092	789,092	789,092	35		
36			240,000	Reserved for future expenditure	0	0	0	36		
37			2,085,896	TOTAL REQUIREMENTS NOT ALLOCATED	2,746,033	2,757,608	2,757,608	37		

SPECIAL AND RESERVE FUNDS



**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



3/17/2020

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)				Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020			
				RESOURCES								
1										1		
2	507,878	290,070	153,618	Beginning fund balance: Working capital (accrual basis)			55,765	147,710	147,710	2		
3	490,882	384,875	400,000	Transferred from General Fund			585,000	320,000	320,000	3		
4	0	15,000	0	Federal grants and retained receipts			186,250	102,787	102,787	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	30,000	30,000	6		
7	0	29,980	35,492	Other grants			0	258,192	258,192	7		
8	0	0	0	Reimbursements			0	5,632	5,632	8		
9	0	0	0	Interest from bank accounts			0	0	0	9		
10	1,105,492	751,157	612,368	TOTAL RESOURCES			842,015	864,321	864,321	10		
				REQUIREMENTS								
11										11		
12				Department (Org. Unit)	Object Classification	Detail				12		
13	New dept FY1819	177,777	190,000	Conservation Planning Dept.	Materials & Services	Grants, cost-share, and contracted services	214,000	225,000	225,000	13		
14	New dept FY1819	342,504	414,603	WeedWise Dept.	Materials & Services	Grants and contracted services	576,000	466,000	466,000	14		
15	0	0	0	District Operations Dept.	Materials & Services	Grants and contracted services	0	0	0	15		
16	0	0	0				0	0	0	16		
17	288,288	0	0	Cons Svcs Dept discontinued beginning FY 1819 Conservation Services Dept.	Materials & Services	Contracted services				17		
18	392,512	119,139	0	Not Allocated to any Dept.	Special Payments	Grants and cost-share				18		
19	134,000	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to Conservation Loans Fund	0	0	0	19		
20	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	0	0	20		
21	814,800	639,420	604,603	Total Expenses (See note on line 16)			790,000	691,000	691,000	21		
22	290,070	111,737	7,765	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)			52,015	52,015	52,015	22		
23	622	0	0	Reserved for future expenditure			0	121,306	121,306	23		
24	1,105,492	751,157	612,368	TOTAL REQUIREMENTS			842,015	864,321	864,321	24		

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**



3/17/2020

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)				Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020	
				RESOURCES						
1				RESOURCES						1
2	0	181,548	236,206	Beginning fund balance: Working capital (accrual basis)			250,206	251,200	251,200	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			599,206	600,200	600,200	15
				REQUIREMENTS						
16				REQUIREMENTS						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.	Transfers: Inter-fund transfer	Transfer to General Fund	0	150,000	150,000	22
23	0	0	0				0	0	0	23
24	0	0	0				0	0	0	24
25	0	0	0				0	0	0	25
26	45,624	63,333	200,000	Total Expenses			300,000	450,000	450,000	26
27	51,547	70,512	100,101	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)			149,206	149,206	149,206	27
28	130,000	160,000	150,000	Reserved for future expenditure			150,000	994	994	28
29	227,171	293,845	450,101	TOTAL REQUIREMENTS			599,206	600,200	600,200	29

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**



3/17/2020

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)				Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020			
				RESOURCES								
1										1		
2	57,686	31,433	32,849	Beginning fund balance: Working capital (accrual basis)			669,849	721,487	721,487	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			669,849	721,487	721,487	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 a Dept.	Debt Service	Loan principal & interest	0	0	0	17		
18	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfers	Transfers to General Fund	550,000	600,000	600,000	18		
19	0	0	0				0	0	0	19		
20	0	0	0				0	0	0	20		
21	53,253	0	1,363,000	Total Expenses			550,000	600,000	600,000	21		
22	4,433	32,488	577,849	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			19,849	19,849	19,849	22		
23	0	0	100,000	Reserved for future expenditure			100,000	101,638	101,638	23		
24	57,686	32,488	2,040,849	TOTAL REQUIREMENTS			669,849	721,487	721,487	24		

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**



3/17/2020

Historical Data

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

Budget for Fiscal Year 2019-20

Historical Data				RESOURCES and REQUIREMENTS							
	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 Supplemental Budget 3/17/2020		
1				RESOURCES							1
2	117,768	3,131	24,895	Beginning fund balance: Working capital (accrual basis)			2,595,547	2,872,718	2,872,718	2	
3	0	0	0	Earning from temporary investments			0	0	0	3	
4	0	125,000	115,000	Transferred from General Fund			0	712,282	712,282	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	Other revenue			0	20,000	20,000	8	
9	0	0	0				0	0	0	9	
10	119,696	131,561	5,649,895	TOTAL RESOURCES			2,603,547	3,613,000	3,613,000	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	2,567,547	3,577,000	3,577,000	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	CRC Bldg loan P&I: Zions Bank	0	0	0	17	
18	0	0	0	Not Allocated to any Dept.	Debt Service		0	0	0	18	
19	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfers	Transfer to General Fund	0	0	0	19	
20	99,083	101,704	3,054,348	Total Expenses			2,575,547	3,585,000	3,585,000	20	
21	20,612	29,857	2,595,547	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			28,000	28,000	28,000	21	
22	0	0	0	Reserved for future expenditure			0	0	0	22	
23	119,696	131,561	5,649,895	TOTAL REQUIREMENTS			2,603,547	3,613,000	3,613,000	23	

BUDGET WORKSHEETS



CLACKAMAS SOIL AND WATER

CONSERVATION
DISTRICT

Good dirt. Clean water.

SPECIAL REVENUE FUND

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

3/17/2020

Historical Data			Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RESOURCES and REQUIREMENTS	Budget for Fiscal Year 2019-20					
Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Adopted in May 2019			Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020				
1				RESOURCES				1		
2	507,878	290,070	153,618	Beginning fund balance: Working capital	55,765	147,710	147,710	2		
3	490,882	384,875	400,000	Transferred from General Fund	465,000	200,000	200,000	3		
4				Prior Grants transferred from General Fund: WeedWise PGE	120,000	120,000	120,000	4		
5	New item in FY1819	15,000	0	WW BLM grant	10,000	10,000	10,000	5		
6	0		0	USFS Sandy	24,375	24,375	24,375	6		
7				USFS CRISP	61,875	61,875	61,875	7		
8			0	NRCS Assignment of Payment	0	2,553	2,553	8		
9			0	USFS retained receipts	90,000	0	0	9		
10				Other federal grants	0	3,984	3,984	10		
11			21,920	SEP funds for projects	0	0	0	11		
12	10,000	11,232	1,338	OWEB Small Grants (combined) revenue for this FY	0	0	0	12		
13				Other State of Oregon grants	0	0	0	13		
14	96,732	20,000	0	Local grant: WeedWise Metro grant: CRBC contracted svcs	15,000	30,000	30,000	14		
15				Other local grants	0	0	0	15		
16	New item in FY1819	14,980	35,492	Other grants	0	258,192	258,192	16		
17	0	15,000	0	Milk Creek-Mulino	0	0	0	17		
18	0	0	0	Reimbursements from landowners	0	5,632	5,632	18		
19				Interest from bank accounts	0	0	0	19		
20	1,105,492	751,157	612,368	TOTAL RESOURCES	842,015	864,321	864,321	20		
21				REQUIREMENTS				21		
22				Department (Org. Unit)	Object Classification	Detail		22		
23	New dept FY1819	26,990	100,000	Conservation Planning Dept.	Materials & Services	Grants and cost-share to Cooperators (projects)	211,000	225,000	225,000	23
24	New dept FY1819	14,194	5,000	Conservation Planning Dept.	Materials & Services	Grants to Partners (projects)	3,000	0	0	24
25	New dept FY1819	136,593	85,000	Conservation Planning Dept.	Materials & Services	Contracted services	0	0	0	25
26	New dept FY1819	58,514	0	WeedWise Dept.	Materials & Services	Grants to Partners (projects)	0	0	0	26
27	New dept FY1819	283,990	414,603	WeedWise Dept.	Materials & Services	Contracted services	576,000	466,000	466,000	27
28	0	0	0	District Operations Dept.	Materials & Services	Grants to Partners (projects)	0	0	0	28
29	0	0	0	District Operations Dept.	Materials & Services	Contracted services	0	0	0	29
30	0	0	0							30
31	193,220	0		Conservation Services Dept.	Materials & Services	Contracted services				31
32	0	0		Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project				32
33	95,068	0		Conservation Services Dept.	Materials & Services	CRISP partnership				33
34	194,319	32,251		Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators				34
35	198,193	86,888		Not Allocated to any Dept.	Special Payments	Grants to Partners				35
36	134,000	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to Conservation Loans Fund	0	0	0	36
37	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	0	0	37
38	814,800	639,420	604,603	Total Expenses (See note on line 16)			790,000	691,000	691,000	38
39	290,070	111,737	7,765	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)			52,015	52,015	52,015	39
40	622	0	0	Reserved for future expenditure			0	121,306	121,306	40
41	1,105,492	751,157	612,368	TOTAL REQUIREMENTS			842,015	864,321	864,321	41

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

3/17/2020

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)				Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020	
1				RESOURCES						1
2	0	181,548	236,206	Beginning fund balance: Working capital (accrual basis)			250,206	251,200	251,200	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	33,704	Conservation loans: principal received from borrowers			50,000	50,000	50,000	8
9	1,932	2,148	2,275	Conservation loans: interest received from borrowers			5,000	5,000	5,000	9
10	0	0	1,809	Septic system repair loans: principal rec'd from borrowers			12,000	12,000	12,000	10
11	0	0	1,107	Septic system repair loans: interest rec'vd from borrowers			7,000	7,000	7,000	11
12	0		0	Interest from bank accounts			0	0	0	12
13	0									13
14	0									14
15	0									15
16	0									16
17	227,171	293,845	450,101	TOTAL RESOURCES			599,206	600,200	600,200	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	150,000	150,000	150,000	20
21			100,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	150,000	150,000	150,000	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	0	0	0	24
25	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22406: principal + interest + fees	0	0	0	25
26		0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22407: principal + interest + fees	0	0	0	26
27	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	150,000	150,000	27
28										28
29										29
30										30
31	45,624	63,333	200,000	Total Expenses			300,000	450,000	450,000	31
32	51,547	70,512	100,101	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			149,206	149,206	149,206	32
33	130,000	160,000	150,000	Reserved for future expenditure			150,000	994	994	33
34	227,171	293,845	450,101	TOTAL REQUIREMENTS			599,206	600,200	600,200	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

3/17/2020

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)				Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020	
1				RESOURCES						1
2	57,686	31,433	32,849	Beginning fund balance: Working capital (accrual basis)			669,849	721,487	721,487	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			669,849	721,487	721,487	11
12				REQUIREMENTS						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	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund: Grant rcvd in FY1819 for Eagle Creek acquisition	550,000	550,000	550,000	18
19	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	50,000	50,000	19
20										20
21										21
22	53,253	0	1,363,000	Total Expenses			550,000	600,000	600,000	22
23	4,433	32,488	577,849	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			19,849	19,849	19,849	23
24	0	0	100,000	Reserved for future expenditure			100,000	101,638	101,638	24
25	57,686	32,488	2,040,849	TOTAL REQUIREMENTS			669,849	721,487	721,487	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

3/17/2020

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)				Adopted in May 2019	Proposed Supplemental Budget March 2020	Adopted Supplemental Budget 3/17/2020	
1				RESOURCES						1
2	117,768	3,131	24,895	Beginning fund balance: Working capital (accrual basis)			2,595,547	2,872,718	2,872,718	2
3		0	0	Earning from temporary investments			0	0	0	3
4	0	125,000	115,000	Transferred from General Fund			0	712,282	712,282	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				Other Revenue			0	20,000	20,000	8
9										9
10	119,696	131,561	5,649,895	TOTAL RESOURCES			2,603,547	3,613,000	3,613,000	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	2,567,547	3,577,000	3,577,000	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	CRC Bldg loan P&I: Zions Bank	0	0	0	17
18	0	0	0	Not Allocated to any Dept.	Debt Service		0	0	0	18
19				Not Allocated to any Dept.	Transfers: Inter-fund transfers	Transfer to General Fund	0	0	0	19
20	99,083	101,704	3,054,348	Total Expenses			2,575,547	3,585,000	3,585,000	20
21	20,612	29,857	2,595,547	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			28,000	28,000	28,000	21
22	0	0	0	Reserved for future expenditure			0	0	0	22
23	119,696	131,561	5,649,895	TOTAL REQUIREMENTS			2,603,547	3,613,000	3,613,000	23