

**BEFORE THE BOARD OF DIRECTORS OF THE
YAMHILL SOIL AND WATER CONSERVATION DISTRICT
SITTING FOR THE TRANSACTION OF DISTRICT BUSINESS**

In the matter of adoption of the Yamhill Soil and Water Conservation District Budget for fiscal year 2018-2019 Appropriation of, Levying Ad Valorem Taxes. } Resolution 061318 }

BE IT RESOLVED that the Board of Directors of the Yamhill Soil and Water Conservation District hereby adopts the budget approved by the Budget Committee with modifications for fiscal year 2018 - 2019 in the sum of \$5,409,000 now on file at the District Office, 2200 SW 2nd Street, McMinnville, OR 97128.

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2018 and for the purpose shown below are hereby appropriated as follows:

Summary:

TOTAL APPROPRIATIONS FOR 2018 - 2019	\$ 1,922,000
NON-APPROPRIATED BUDGET REQUIREMENTS	
Un-appropriated Ending Balance	\$ 3,487,000
TOTAL BUDGET REQUIREMENTS	\$ 5,409,000

Budgeted Expenditures in 2018-2019 budget for Yamhill SWCD.

Fund	Personnel Service	Materials and Services	Capital Outlay	Debt Service	Transfers Out	Contingency	Unappropriated Ending Balance	Fund Totals
General Fund	390,000	119,000	37,000	-	9,000	85,000	80,000	720,000
Special Projects	314,000	250,000	8,000	-	5,000	-	-	577,000
Miller Woods	60,000	199,000	10,000	-	1,000	-	95,000	365,000
Chegwyn Farm	9,500	30,500	10,000	-	-	-	925,000	975,000
Conservation Easement	13,000	65,000	5,000	-	2,000	-	140,000	225,000
Yamhela Property Fund	7,500	149,500	-	-	2,000	-	258,000	417,000
Muddy Valley Property Fund	10,500	23,500	15,000	-	10,000	-	1,021,000	1,080,000
Turner Creek	1,500	13,500	-	-	-	-	-	15,000
Gopher Valley	6,000	44,000	-	-	-	-	575,000	625,000
Masonville	6,000	11,000	-	-	-	-	393,000	410,000
Total Budget	818,000	905,000	85,000	-	29,000	85,000	3,487,000	5,409,000

IT IS FURTHER RESOLVED that the Board of Directors of Yamhill Soil and Water Conservation District hereby levies the taxes provided for in the adopted budget with a permanent levy rate of 0.0354, and that these taxes are hereby levied upon the assessed value on all taxable property within the district for the tax year 2018-2019. The following allocation and categorization is subject to the limits of Section 11B. Article XI of the Oregon Constitution make up the aggregate levy.

SUBJECT TO THE GENERAL GOVERNMENT LIMITATION

General Fund .0354/\$1000

Signed copy on file/ approved 6-13-18
Barbara Boyer, Board Chair

_____ Date

Government Fund Reporting

Fund balances need to be reported in classifications that are consistent with GASB 54. The five classes of funds relate to restrictions on these funds. The composition of fund types found with the 2018-2019 budget are detailed in the following table.

Fund	Non-Spendable Funds	Restricted Funds	Committed Funds	Assigned Funds	Unassigned Funds	Total Funds
General Fund	80,000	0	0	85,000	555,000	720,000
Special Projects Funds	0	577,000	0	0	0	577,000
Miller Woods Fund	95,000	0	0	270,000	0	365,000
Chegwyn Farm	925,000	0	0	50,000	0	975,000
Conservation Easement Fund	140,000	0	85,000	0	0	225,000
Yamhela Property Fund	258,000	0	0	159,000	0	417,000
Muddy Valley Property Fund	1,021,000	0	0	59,000	0	1,080,000
Turner Creek	0	0	0	15,000	0	15,000
Gopher Valley	575,000	0	0	50,000	0	625,000
Masonville	393,000	0	0	17,000	0	410,000
Total Budget	3,487,000	577,000	85,000	705,000	555,000	5,409,000

Budgeted Expenditures in 2018 - 2019 budget for Yamhill SWCD:

Non-Spendable Funds – This represents \$3,487,000 budgeted as unappropriated ending balances in several funds.

Restricted Funds – A total of \$ 577,000 is budgeted in this category for potential income and expenditures associated with grants in the Special Projects Fund.

Committed Funds – Funding of \$ 85,000 is committed to specific purposes relating to the management of conservation easements. The funds are for the management and defense of the conservation easements held by the district, including Crown Hill Farms, Friedman, Hutchison, Mt. Richmond, and Chegwyn.

Assigned Funds – This represents \$ 705,000 budgeted in several funds for the following purposes:

- General Fund – for equipment purchases and building development.
- Miller Woods, Chegwyn Farm, Yamhela Property, Muddy Valley, Turner Creek, Gopher Valley, and Masonville Property Funds – For various activities and purposes relating to the management of these properties, as identified by the board of directors, and/or required under conditions of grant or other agreement.

Unassigned Funds – Unassigned funds of \$ 555,000 are the remaining portion of the General Fund.