

Clackamas SWCD Budget: FY 2024-2025

Proposed budget, March 26, 2024

Notes:

- Fiscal year 2024-2025 starts July 1, 2024 and ends on June 30, 2025.
- March 26, 2024: First meeting of the Budget Committee to be held.
- April 23, 2024: Second meeting of the Budget Committee to be held and public comment accepted.
- May 21, 2024: The Board of Directors will hold a public hearing on the budget.
- May 21, 2024: The Board of Directors may adopt the budget for fiscal year 2024-2025.

Structure of the budget:

- The budget contains four funds: General Fund, Conservation Grants Fund, Conservation Loans Fund, and Working Lands Legacy 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 summarized resources and requirements for the Compulsory Maintenance Reserve Fund.
- Budget worksheets on pages 1W, 10W, 11W, and 12W may contain additional detail about resources and requirements.

Excerpt from the FY 24-25 Budget Message

D – Tax Rate Determination and Amount to Levy

Current law allows taxing districts to establish their property tax revenue for a given budget period by either requesting a specific dollar amount or by certifying a rate to be levied. If a specific dollar amount is requested, the maximum the taxing district can receive for that budget period is that dollar amount, even if new growth exceeds expectations and the assessed value of real property rises. If the taxing district certifies a rate, the district can receive the total amount generated by that rate. In the past, the Clackamas SWCD has certified a rate, not an amount.

D.1 – Tax Rate Proposed in Budget

The District's permanent rate limit was established by voters in 2006 at five cents per thousand (5¢/\$1,000) of assessed value of property in Clackamas County.

For next year (FY 2022-2023), the proposed budget uses a tax levy rate of five cents per thousand dollars of assessed valuation (5.0¢/\$1,000) which is the maximum levy rate allowed for the District. This is the same rate levied annually by the District for the past several years.

D.2 – Method for Estimating Tax Revenues

With economic uncertainty continuing from the impacts of the Covid-19 pandemic and past catastrophic wildfires going into next year (FY 2022-2023), the District will continue to take a conservative approach to estimating property tax revenue.

Assessed valuation growth estimated at 3.0%

This year, we projected a 3.0%-percent growth in the assessed valuation (AV) of taxable property. For next year's proposed budget, we repeated the assessor's estimated percent growth in AV from prior years. While we do not expect to see AV increase, estimating revenue conservatively provides some buffering against economic uncertainty as we approach next year, and thus we project static margins for 2024-2025.

Calculating property tax revenue

In preparing an estimate of property tax revenue for FY 2024-2025 to be received by the District, we incorporated a variety of factors, including:

- Assessed valuation of property for the prior fiscal year
- Nonprofit housing value
- Urban renewal increment and division of tax rate
- Tax levy rate for Clackamas SWCD
- Urban renewal division of tax rate truncation
- Compression loss

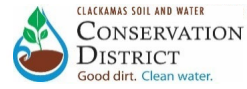
GENERAL FUND



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

**GENERAL FUND:
RESOURCES**



3/26/2024

Historical Data			Budget for Fiscal Year 2024-25					
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	RESOURCE DESCRIPTION	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
1				RESOURCES				1
2	1,615,735	2,202,437	2,176,036	Beginning fund balance: Working capital (accrual basis)	2,328,263	0	0	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	133,168	45,974	0	Transfers in to GF from other Funds	0	0	0	6
7	14,154	89,923	72,000	Interest income	80,000	0	0	7
8	71,329	44,107	700,000	Grant income to General Fund	400,000	0	0	8
9	0	15,000	0	Other income	10,000	0	0	9
10	87,905	181,143	159,907	OWEB/ODA allocations to SWCDs (combined)	114,616	0	0	10
11	1,384	0	5,000	Reimbursements	40,000	0	0	11
12	0	4,050	10,000	Rental/donations received re: farm equipment lent out	10,000	0	0	12
13	51,021	54,768	81,250	Support from Partners: WeedWise CWMA (combined)	63,750	0	0	13
14	35,000	30,000	298,174	Support from Partners: WeedWise (combined)	142,000	0	0	14
15	43,418	76,561	89,000	Support from Partners: other program work (combined)	55,000	0	0	15
16	111,045	173,971	0	Federal grants-Other	20,000	0	0	16
17	0	0	0	Sale of equipment/vehicles	0	0	0	17
18	240,809	105,389	105,000	Lease Revenues CRC Office Space	105,000	0	0	18
19	2,404,968	3,023,324	3,696,367	Total resources, except taxes to be levied	3,368,629	0	0	19
20	0	0	2,853,256	Taxes necessary to balance	3,002,995	0	0	20
21	2,693,300	2,853,736	0	Taxes collected in year levied	0	0	0	21
22	5,098,268	5,877,060	6,549,623	TOTAL RESOURCES	6,371,624	0	0	22

NOTE: The District budget is prepared on an accrual basis. Accrual basis is a method of accounting that recognizes transactions when they occur.

**GENERAL FUND:
SUMMARY OF REQUIREMENTS**



3/26/2024

Historical Data			By Department, and Not Allocated to Any Department	Budget for Fiscal Year 2024-25			
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	REQUIREMENTS	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24
1				PERSONNEL SERVICES			1
2	442,793	372,566	536,728	District Operations Department	507,421	0	0 2
3	480,263	444,952	632,088	Conservation Planning Department	722,696	0	0 3
4	384,100	405,867	586,902	WeedWise Department	525,556	0	0 4
5	259,977	264,855	231,163	Education & Outreach Department	250,105	0	0 5
6	0	141,963	195,745	Land Management Department	206,177	0	0 6
7	0	0	0	Not Allocated to Any Department	0	0	0 7
8	1,567,132	1,630,203	2,182,626	TOTAL PERSONNEL SERVICES	2,211,955	0	0 8
9	17.00	17.00	19.00	TOTAL Full-Time Equivalent (FTE)	20.50	20.50	20.50 9
10				MATERIALS AND SERVICES			10
11	154,075	205,821	989,333	District Operations Department	848,214	0	0 11
12	12,692	11,050	18,600	Conservation Planning Department	23,062	0	0 12
13	14,424	63,743	220,050	WeedWise Department	221,580	0	0 13
14	31,124	71,211	182,997	Education & Outreach Department	76,480	0	0 14
15	149,778	225,990	115,900	Land Management Department	135,533	0	0 15
16	132,543	158,815	158,400	Not Allocated to Any Department	159,500	0	0 16
17	494,635	736,631	1,685,280	TOTAL MATERIALS & SERVICES	1,464,369	0	0 17
18				CAPITAL OUTLAY			18
19	25,365	167,158	400,000	District Operations Department	410,000	0	0 19
20	0	0	0	Conservation Planning Department	0	0	0 20
21	0	56,992	70,000	WeedWise Department	0	0	0 21
22	0	0	0	Education & Outreach Department	0	0	0 22
23	0	0	181,124	Land Management Department	50,000	0	0 23
24	0	0	0	Not Allocated to Any Department	0	0	0 24
25	25,365	224,150	651,124	TOTAL CAPITAL OUTLAY	460,000	0	0 25
26				DEBT SERVICE			26
27	531,028	537,045	534,000	Not Allocated to Any Department	540,000	0	0 27
28	531,028	537,045	534,000	TOTAL DEBT SERVICE	540,000	0	0 28
29				SPECIAL PAYMENTS			29
30	206,272	70,755	161,000	Not Allocated to Any Department	206,300	0	0 30
31	206,272	70,755	161,000	TOTAL SPECIAL PAYMENTS	206,300	0	0 31
32				INTERFUND TRANSFERS			32
33	207,800	55,987	287,793	Transfers to Conservation Grants Fund	250,000	0	0 33
34	0	0	0	Transfers to Conservation Loans Fund	0	0	0 34
35	34,000	0	0	Transfers to Working Lands Legacy Fund	0	0	0 35
36	0	0	0	Transfers to Building Reserve Fund	30,000	0	0 36
37	241,800	55,987	287,793	TOTAL INTERFUND TRANSFERS	280,000	0	0 37
38	0	0	0	OPERATING CONTINGENCY	0	0	0 38
39	0	0	0	Ending balance (prior years)	0	0	0 39
40	70,698	200,000	200,000	UNAPPROPRIATED ENDING FUND BALANCE	200,000	0	0 40
41	1,149,992	992,264	992,264	Reserved for future expenditure	1,009,000	0	0 41
42	4,286,922	4,447,035	6,694,087	TOTAL REQUIREMENTS	6,371,624	0	0 42

**GENERAL FUND:
SUMMARY OF REQUIREMENTS**



3/26/2024

Historical Data			By Object Classification	Budget for Fiscal Year 2024-25			
Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	REQUIREMENTS	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
			PERSONNEL SERVICES				1
			Salaries, wages, benefits	2,211,955	0	0	2
			TOTAL PERSONNEL SERVICES	2,211,955	0	0	3
			TOTAL Full-Time Equivalent (FTE)	20.5	20.5	20.5	4
			MATERIALS AND SERVICES				5
			Contracted services	679,000	0	0	6
			Occupancy: Rent, utilities, telecomm, storage, maint.	186,614	0	0	7
			Supplies & CWMA	520,355	0	0	8
			Training and travel	78,400	0	0	9
			TOTAL MATERIALS AND SERVICES	1,464,369	0	0	10
			CAPITAL OUTLAY				11
			Equipment	75,000	0	0	12
			Leasehold Improvements CRC Office Space	285,000	0	0	13
			Vehicles	100,000	0	0	14
			TOTAL CAPITAL OUTLAY	460,000	0	0	15
			DEBT SERVICE				16
			ECCF	175,000	0	0	17
			CRC	365,000	0	0	18
			TOTAL DEBT SERVICE	540,000	0	0	21
			SPECIAL PAYMENTS				22
			Grants to Partners	206,300	0	0	23
			Scholarships	0	0	0	24
			TOTAL SPECIAL PAYMENTS	206,300	0	0	27
			INTERFUND TRANSFERS				28
			Transfers to Conservation Grants Fund	250,000	0	0	29
			Transfers to Conservation Loans Fund	0	0	0	30
			Transfers to Working Lands Legacy Fund	0	0	0	31
			Transfers to Building Reserve Fund	30,000	0	0	32
			TOTAL INTERFUND TRANSFERS	280,000	0	0	33
			OPERATING CONTINGENCY	0	0	0	34
			Ending balance (prior years)	0	0	0	35
			UNAPPROPRIATED ENDING FUND BALANCE	200,000	0	0	36
			Reserved for future expenditure	1,009,000	0	0	37
			TOTAL REQUIREMENTS	6,371,624	0	0	38

DEPARTMENTS IN THE
GENERAL FUND



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/26/2024

Historical Data			District Operations Department	Budget for Fiscal Year 2024-25				
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	REQUIREMENTS	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
1				PERSONNEL SERVICES				1
2	442,793	372,566	536,728	Salaries, wages, benefits	507,421	0	0	2
3	442,793	372,566	536,728	TOTAL PERSONNEL SERVICES	507,421	0	0	3
4	4.50	4.00	4.00	TOTAL Full-Time Equivalent (FTE)	4.00	4.00	4.00	4
5				MATERIALS AND SERVICES				5
6	43,292	64,661	773,000	Contracted services	495,000	0	0	6
7	78,016	127,639	147,583	Occupancy & MIS/IT	114,714	0	0	7
8	13,367	1,239	57,650	Supplies	201,558	0	0	8
9	19,400	12,283	11,100	Training and travel	36,942	0	0	9
10	154,075	205,821	989,333	TOTAL MATERIALS AND SERVICES	848,214	0	0	10
11				CAPITAL OUTLAY				11
12	0	100,000	30,000	Equipment	25,000	0	0	12
13	25,365	67,158	370,000	Leasehold Improvements CRC Office Space	285,000	0	0	13
14	0	0	0	Vehicles	100,000	0	0	14
15	25,365	167,158	400,000	TOTAL CAPITAL OUTLAY	410,000	0	0	15
16	622,233	745,546	1,926,061	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	1,765,635	0	0	16

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/26/2024

Historical Data			Conservation Planning Department	Budget for Fiscal Year 2024-25				
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	REQUIREMENTS	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
1				PERSONNEL SERVICES				1
2	480,263	444,952	632,088	Salaries, wages, benefits	722,696	0	0	2
3	480,263	444,952	632,088	TOTAL PERSONNEL SERVICES	722,696	0	0	3
4	6.50	5.00	5.00	TOTAL Full-Time Equivalent (FTE)	6.50	6.00	6.00	4
5				MATERIALS AND SERVICES				5
6	5,500	0		Contracted services				6
7	0	0		Occupancy:				7
8	1,291	6,738	7,300	Supplies	5,000	0	0	8
9	5,901	4,313	11,300	Training and travel	18,062	0	0	9
10	12,692	11,050	18,600	TOTAL MATERIALS AND SERVICES	23,062	0	0	10
11				CAPITAL OUTLAY				11
12	0	0	0	Equipment	0	0	0	12
13	0	0	0	Vehicles	0	0	0	13
14	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	14
15	492,955	456,003	650,688	CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS	745,758	0	0	15

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/26/2024

Historical Data			WeedWise Department	Budget for Fiscal Year 2024-25				
	Actual 2nd Preceding Year 2021 22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	REQUIREMENTS	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
1				PERSONNEL SERVICES				1
2	384,100	405,867	586,902	Salaries, wages, benefits	525,556	0	0	2
3	384,100	405,867	586,902	TOTAL PERSONNEL SERVICES	525,556	0	0	3
4	4.00	4.00	6.00	TOTAL Full-Time Equivalent (FTE)	6.00	6.00	6.00	4
5				MATERIALS AND SERVICES				5
6	6,971	33,966	144,800	CWMA (CG/4C)	132,750	0	0	6
7	2,000	2,000	40,000	Contracted services	40,000	0	0	7
8	0	0		Occupancy:				8
9	4,629	21,896	21,250	Supplies	35,500	0	0	9
10	824	5,881	14,000	Training and travel	13,330	0	0	10
11	14,424	63,743	220,050	TOTAL MATERIALS AND SERVICES	221,580	0	0	11
12				CAPITAL OUTLAY				12
13	0	0	0	Equipment	0	0	0	13
14	0	56,992	70,000	Vehicles	0	0	0	14
15	0	56,992	70,000	TOTAL CAPITAL OUTLAY	0	0	0	15
16	398,524	526,602	876,952	WEEDWISE DEPT. TOTAL REQUIREMENTS	747,136	0	0	16

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/26/2024

Historical Data				Education & Outreach Department	Budget for Fiscal Year 2024-25			
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	REQUIREMENTS	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
1				PERSONNEL SERVICES				1
2	259,977	264,855	231,163	Salaries, wages, benefits	250,105	0	0	2
3	259,977	264,855	231,163	TOTAL PERSONNEL SERVICES	250,105	0	0	3
4	2.00	2.00	2.00	TOTAL Full-Time Equivalent (FTE)	2.00	2.00	2.00	4
5				MATERIALS AND SERVICES				5
6	18,600	40,255	129,300	Contracted services	35,000	0	0	6
7	0	0		Occupancy:				7
8	12,265	24,608	49,647	Supplies	36,947	0	0	8
9	259	6,348	4,050	Training and travel	4,533	0	0	9
10	31,124	71,211	182,997	TOTAL MATERIALS AND SERVICES	76,480	0	0	10
11				CAPITAL OUTLAY				11
12	0	0	0	Equipment	0	0	0	12
13	0	0	0	Vehicles	0	0	0	13
14	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	14
15	291,100	336,066	414,160	EDUCATION & OUTREACH DEPT. TOTAL REQUIREMENTS	326,585	0	0	15

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/26/2024

Historical Data			Land Management Department	Budget for Fiscal Year 2024-25				
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	REQUIREMENTS	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
1				PERSONNEL SERVICES				1
2	0	141,963	195,745	Salaries, wages, benefits	206,177	0	0	2
3	0	141,963	195,745	TOTAL PERSONNEL SERVICES	206,177	0	0	3
4	0.00	2.00	2.00	TOTAL Full-Time Equivalent (FTE)	2.00	2.00	2.00	4
5				MATERIALS AND SERVICES				5
6	137,872	173,884	87,000	Contracted services	109,000	0	0	6
7	0	0		Occupancy:				7
8	11,906	50,778	23,500	Supplies	21,000	0	0	8
9	0	1,328	5,400	Training and travel	5,533	0	0	9
10	149,778	225,990	115,900	TOTAL MATERIALS AND SERVICES	135,533	0	0	10
11				CAPITAL OUTLAY				11
12	0	0	181,124	Equipment/Property	50,000	0	0	12
13	0	0	0	Vehicles	0	0	0	13
14	0	0	181,124	TOTAL CAPITAL OUTLAY	50,000	0	0	14
15	149,778	367,953	492,769	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	391,710	0	0	15

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



3/26/2024

Historical Data			Not Allocated to Any Department	Budget for Fiscal Year 2024-25		
Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	REQUIREMENTS	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24
			PERSONNEL SERVICES Not Allocated			
			Salaries, wages, benefits			
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
0.00	0.00	0.00	TOTAL Full-Time Equivalent (FTE)	0.00	0.00	0.00
			MATERIALS AND SERVICES Not Allocated			
			Contracted services	0	0	0
9,184	0	0	Occupancy: Rent, utilities, telecomm, storage, maint.	71,900	0	0
78,957	151,323	142,400	Supplies, Vehicle Maint	87,600	0	0
44,402	7,492	16,000	Travel Training	0	0	0
0	0	0	TOTAL MATERIALS AND SERVICES	159,500	0	0
132,543	158,815	158,400	CAPITAL OUTLAY Not Allocated			
			Equipment	0	0	0
0	0	0	Vehicles	0	0	0
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
			DEBT SERVICE Not Allocated			
			Eagle Creek - Zions Bank NA	175,000	0	0
172,028	170,067	172,000	CRC Bldg loan P&I: Zions Bank	365,000	0	0
359,000	366,978	362,000	TOTAL DEBT SERVICE	540,000	0	0
531,028	537,045	534,000	SPECIAL PAYMENTS Not Allocated			
			Grants to Partners (Partners' projects & general support)	206,300	0	0
35,871	144,000	202,800	Scholarships/Sponsorships	0	0	0
0	3,000	6,000	TOTAL SPECIAL PAYMENTS	206,300	0	0
35,871	147,000	208,800	INTERFUND TRANSFERS			
			Transfers to Conservation Grants Fund	250,000	0	0
207,800	55,987	287,793	Transfers to Conservation Loans Fund	0	0	0
0	0	0	Transfers to Working Lands Legacy Fund	0	0	0
34,000	0	0	Transfers to Maint Reserve Fund	30,000	0	0
0	0	0	TOTAL INTERFUND TRANSFERS	280,000	0	0
241,800	55,987	287,793	OPERATING CONTINGENCY	0	0	0
0	0	0	Ending balance (prior years)			
			UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2025)			
70,698	200,000	200,000	Reserved for future expenditure	200,000	0	0
1,149,992	992,264	800,000		1,009,000	0	0
			TOTAL REQUIREMENTS NOT ALLOCATED	2,394,800	0	0
2,161,932	2,091,111	2,188,993				

SPECIAL AND RESERVE FUNDS



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



3/26/2024

Historical Data				RESOURCES and REQUIREMENTS					Budget for Fiscal Year 2024-25		
	Actual 2nd Preceding Year 2021- 22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24				Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24		
RESOURCES											
1										1	
2	189,954	136,381	25,057	Beginning fund balance: Working capital (accrual basis)			450,000	0	0	2	
3	207,800	55,987	287,793	Transferred from General Fund			250,000	0	0	3	
4	15,344	263,074	323,227	Federal grants and retained receipts			294,075	0	0	4	
5	27,500	27,500	6,318	State of Oregon grants and SEP funds			3,153	0	0	5	
6	0	11,888	20,000	Local grants			50,000	0	0	6	
7	0	3,116	0	Other grants			10,000	0	0	7	
8	517	3,317	0	Reimbursements			0	0	0	8	
9	0	0	0	Interest from bank accounts			0	0	0	9	
10	441,115	501,263	662,395	TOTAL RESOURCES			1,057,228	0	0	10	
REQUIREMENTS											
11										11	
12				Department (Org. Unit)	Object Classification	Detail				12	
13	23,430	39,146	110,928	Conservation Planning Dept.	Materials & Services	Grants, cost-share, and contracted services	125,483	0	0	13	
14	281,304	385,802	551,467	WeedWise Dept.	Materials & Services	Grants and contracted services	679,075	0	0	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	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-Fund Transfer	0	0	0	17	
18	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-Fund Transfer	0	0	0	18	
19	304,734	424,948	662,395	Total Expenses (See note on line 16)			804,558	0	0	19	
20	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)			2,670	0	0	20	
21	0	0	0	Reserved for future expenditure			250,000	0	0	21	
22	304,734	424,948	662,395	TOTAL REQUIREMENTS			1,057,228	0	0	22	

**SPECIAL REVENUE FUND:
CONSERVATION LOANS FUND**



3/26/2024

Historical Data				RESOURCES and REQUIREMENTS					Budget for Fiscal Year 2024-25		
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24			Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24			
				RESOURCES							
1											1
2	134,480	36,744	91,744	Beginning fund balance: Working capital (accrual basis)					91,744	0	0
3	0	0	0	Transferred from General Fund					0	0	0
4	25,000	0	0	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans					0	0	0
5	92,005	59,900	275,000	Disbursements from DEQ CWSRF loan # R22407: Water Quality Loans					250,000	0	0
6	80,257	72,967	91,600	Loans: principal received from borrowers					100,000	0	0
7	184	0	0	Loans: interest received from borrowers					0	0	0
8	0	0	0	Interest from bank accounts					0	0	0
9	0	0	0						0	0	0
10	0	0	0						0	0	0
11	0	0	0						0	0	0
12	0	0	0						0	0	0
13	331,926	169,611	458,344	TOTAL RESOURCES					441,744	0	0
				REQUIREMENTS							
14											14
15				Department (Org. Unit)	Object Classification	Detail				15	
16	0	0	40,000	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers		0	0	0	
17	117,005	59,900	250,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers		250,000	0	0	
18	17,475	22,736	32,359	Not Allocated to any Dept.	Debt Service (long-term debt)	Repayment of DEQ CWSRF loans		33,725	0	0	
19	133,168	45,974	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund		0	0	0	
20	0	0	0					0	0	0	
21	0	0	0					0	0	0	
22	0	0	0					0	0	0	
23	267,648	128,610	322,359	Total Expenses					283,725	0	0
24	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)					0	0	0
25	0	0	135,985	Reserved for future expenditure					158,019	0	0
26	267,648	128,610	458,344	TOTAL REQUIREMENTS					441,744	0	0

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



3/26/2024

Historical Data				Budget for Fiscal Year 2024-25							
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	RESOURCES and REQUIREMENTS			Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24		
				RESOURCES							
1										1	
2	105,158	139,755	142,555	Beginning fund balance: Working capital (accrual basis)			147,972	147,972	147,972	2	
3	0	0	0	Earning from temporary investments			0	0	0	3	
4	34,000	0	0	Transferred from General Fund			0	0	0	4	
5	597	3,120	3,600	Interest			5,500	5,500	5,500	5	
6	0	0	0	Donations to acquire/maintain land and/or conservation easements			0	0	0	6	
7	0	0	0	Grants to acquire/maintain land and/or conservation easements			0	0	0	7	
8	0	0	0	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	139,755	142,875	146,155	TOTAL RESOURCES			153,472	153,472	153,472	11	
				REQUIREMENTS							
13				Department (Org. Unit)	Object Classification	Detail				13	
14	0	0	0	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0	14	
15	0	0	0	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0	0	15	
16	0	0	0	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	0	0	0	16	
17	0	0	0	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 transfer	Transfers to General Fund	0	0	0	18	
19	0	0	0				0	0	0	19	
20	0	0	0				0	0	0	20	
21	0	0	0	Total Expenses			0	0	0	21	
22	34,000	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2023)			5,500	0	0	22	
23	105,755	142,875	146,155	Reserved for future expenditure			147,972	0	0	23	
24	139,755	142,875	146,155	TOTAL REQUIREMENTS			153,472	0	0	24	

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 2024-001 on March 19th 2024 for the following specified purpose:

District Equipment Repair

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Compulsory Maintenance Reserve Fund

(Fund)



Review Year: 2034

Clackamas SWCD

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-24		
Second Preceding Year 20__ - __	First Preceding Year 20__ - __	Adopted Budget Year 20__ - __		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			RESOURCES			
			Working Capital (accrual basis)			
			Transferred IN, from other funds	30,000		
			Interest			
0	0	0	Total Resources, except taxes to be levied	30,000	0	0
			Taxes estimated to be received			
			Taxes collected in year levied			
0	0	0	TOTAL RESOURCES	30,000	-	-
			REQUIREMENTS **			
			Org. Unit or Prog. & Activity	Object Classification	Detail	
			Dist Ops	M&S		
			Land Mgmt	M&S		
			Ending balance (prior years)			
			UNAPPROPRIATED ENDING FUND BALANCE	0		
			RESERVED FOR FUTURE EXPENDITURE	30,000		
0	0	0	TOTAL REQUIREMENTS	30,000	-	-

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

BUDGET WORKSHEETS



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

**RESOURCES
GENERAL FUND
Worksheet**



3/26/2024

Historical Data			Budget for Fiscal Year 2024-25						
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	RESOURCES	Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24		
1	1,615,735	2,202,437	2,176,036	Beginning fund balance: Working capital (accrual basis)	2,328,263	0	0	1	
2	0	0	0	Previously levied taxes estimated to be received	0	0	0	2	
3								3	
4				OTHER RESOURCES				4	
5	133,168	45,974	0	Transfers in to GF from other Funds	0	0	0	5	
6	14,154	89,923	72,000	Interest income	80,000	0	0	6	
7	71,329	44,107	700,000	Grant income to General Fund (DEQ OSFAP)	400,000	0	0	7	
8	0	15,000	0	CWMA Pull Together	10,000	0	0	8	
9	61,533	109,463	61,535	OWEB/ODA grant: SOW	67,616	0	0	9	
10	26,372	0	26,372	OWEB/ODA grant: District Operations & Admin	29,000	0	0	10	
11	0	71,680	72,000	OWEB/ODA grant: Clackamas SIA (TA/Monitoring)	18,000	0	0	11	
12	1,384	0	5,000	NRCS:SNW RCPP	40,000	0	0	12	
13	0	4,050	10,000	Rental/donations received re: farm equipment lent out	10,000	0	0	13	
14	35,750	35,750	49,250	WeedWise Coop Weed Mgmt Area partners: 4 County	41,250	0	0	14	
15	10,271	14,018	22,000	WeedWise Coop Weed Mgmt Area partners: Col Gorge	17,500	0	0	15	
16	5,000	5,000	5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000	0	0	16	
17	0	0	5,000	WeedWise CWMA partner: Mt Hood NF for Col Gorge CWMA	0	0	0	17	
18	0	0	0	WeedWise CRISP partner: PGE grant	0	0	0	18	
19	2,500	0	0	WeedWise CRISP partner: BLM	0	0	0	19	
20		0	258,174	WeedWise Federal Grants: Stewardship	107,000	0	0	20	
21	30,000	30,000	35,000	WeedWise CRISP partner: Metro	35,000	0	0	21	
22	2,500	0	5,000	WeedWise Sandy Basin (SBVRC) partner: BLM	0	0	0	22	
23	2,878	13,083	32,000	Local Grants:	0	0	0	23	
24	40,540	63,478	57,000	CREP Technical Assistance Grant:	55,000	0	0	24	
25	111,045	173,971	0	Eagle Creek Thinning	20,000	0	0	25	
26	0	0	0	Sale of equipment/vehicles	0	0	0	26	
27	240,809	105,389	105,000	Lease Revenues CRC Office Space	105,000	0	0	27	
28	2,404,968	3,023,324	3,696,367	Total resources, except taxes to be levied	3,368,629	0	0	28	
29	0	0	2,853,256	Taxes necessary to balance	3,002,995	0	0	29	
30	2,693,300	2,853,736		Taxes collected in year levied				30	
31	5,098,268	5,877,060	6,549,623	TOTAL RESOURCES	6,371,624	0	0	31	

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

3/26/2024

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2024-25			
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24				Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
				RESOURCES						
1										1
2	189,954	136,381	25,057	Beginning fund balance: Working capital						2
3	207,800	55,987	237,793	Transferred from General Fund						3
4	0	0	50,000	Prior Grants transferred from General Fund: WeedWise PGE						4
5	5,000	103,405	75,000	WW BLM grant						5
6	0	132,038	5,000	USFS Grants						6
7	0	0	0	USFS CRISP						7
8	344	17,631	11,860	NRCS Assignment of Payment						8
9	0	0	221,367	USFS						9
10	10,000	10,000	10,000	Other federal grants						10
11	0	0	0	SEP funds for projects						11
12	0	0	6,318	OWEB Small Grants (combined) revenue for this FY						12
13	27,500	27,500	0	Other State of Oregon grants						13
14	0	0	0	Local grant: WeedWise Metro grant: CRBC contracted svcs						14
15	0	11,888	20,000	Other local grants --						15
16	0	0	0	Other grants						16
17	0	3,116	0	USFWS						17
18	517	3,317	0	Reimbursements from landowners						18
19	0	0	0	Interest from bank accounts						19
20	441,115	501,263	662,395	TOTAL RESOURCES						20
				REQUIREMENTS						
21										21
22				Department (Org. Unit)	Object Classification	Detail				22
23	23,430	27,872	0	Conservation Planning Dept.	Materials & Services	Grants and cost-share to Cooperators (projects)	50,483	0	0	23
24	0	0	0	Conservation Planning Dept.	Materials & Services	Grants to Partners (projects)	10,000	0	0	24
25	0	11,273	110,928	Conservation Planning Dept.	Materials & Services	Contracted services	65,000	0	0	25
26	0	0	0	WeedWise Dept.	Materials & Services	Grants to Partners (projects)	0	0	0	26
27	281,304	385,802	551,467	WeedWise Dept.	Materials & Services	Contracted services	679,075	0	0	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				0	0	0	30
31	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter Fund Transfer	0	0	0	31
32	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter Fund Transfer	0	0	0	32
33	304,734	424,948	662,395	Total Expenses (See note on line 16)			804,558	0	0	33
34	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)			2,670	0	0	34
35	0	0	0	Reserved for future expenditure			250,000	0	0	35
36	304,734	424,948	662,395	TOTAL REQUIREMENTS			1,057,228	0	0	36

SPECIAL REVENUE FUND
Conservation Loans Fund

Clackamas SWCD

Worksheet

This is a special fund

3/26/2024

Historical Data				Budget for Fiscal Year 2024-25							
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24	RESOURCES and REQUIREMENTS			Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24		
1				RESOURCES							1
2	134,480	36,744	91,744	Beginning fund balance: Working capital (accrual basis)			91,744	0	0	2	
3	0	0	0	Transferred from General Fund			0	0	0	3	
4	25,000	0	0	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans			0	0	0	4	
5	92,005	59,900	275,000	Disbursements from DEQ CWSRF loan # R22407: Conservation loans and septic repair loans			250,000	0	0	5	
6	3,694	2,912	91,600	Conservation loans: principal received from borrowers			0	0	0	6	
7	184	0	0	Conservation loans: interest received from borrowers			0	0	0	7	
8	76,563	70,055	0	Septic system repair loans: principal recvd from borrowers			100,000	0	0	8	
9	0	0	0	DEQ Grant (Principal Forgiveness)			0	0	0	9	
10	0	0	0	Interest from bank accounts			0	0	0	10	
14			0				0	0	0	14	
15	331,926	169,611	458,344	TOTAL RESOURCES			441,744	0	0	15	
16				REQUIREMENTS							16
17				Department (Org. Unit)	Object Classification	Detail				17	
18	0	0	40,000	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	0	0	0	18	
19	117,005	59,900	250,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	250,000	0	0	19	
20	17,475	15,919	17,993	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22405: principal + interest + fees	18,000	0	0	20	
21	0	6,817	14,366	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22406: principal + interest + fees	15,725	0	0	21	
22	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22407: principal + interest + fees	0	0	0	22	
23	133,168	45,974	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	0	0	23	
26										26	
27	267,648	128,610	322,359	Total Expenses			283,725	0	0	27	
28	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)			0	0	0	28	
29	0	0	135,985	Reserved for future expenditure			158,019	0	0	29	
30	267,648	128,610	458,344	TOTAL REQUIREMENTS			441,744	0	0	30	

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

3/26/2024

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2024-25			
	Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Adopted Budget Year 2023-24				Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
				RESOURCES						
1				RESOURCES						1
2	105,158	139,755	142,555	Beginning fund balance: Working capital (accrual basis)			147,972	147,972	147,972	2
3	0	0	0	Earning from temporary investments			0	0	0	3
4	34,000	0	0	Transferred from General Fund			0	0	0	4
5	597	3,120	3,600	Interest			5,500	5,500	5,500	5
6	0	0	0	Donations to acquire/maintain land and/or conservation easements			0	0	0	6
7	0	0	0	Grants to acquire/maintain land and/or conservation easements			0	0	0	7
8	0	0	0	Loans to acquire/maintain land and/or conservation easements			0	0	0	8
9										9
10										10
11	139,755	142,875	146,155	TOTAL RESOURCES			153,472	153,472	153,472	11
				REQUIREMENTS						
12				REQUIREMENTS						12
13				Department (Org. Unit)	Object Classification	Detail				13
14	0	0	0	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0	14
15	0	0	0	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0	0	15
16	0	0	0	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	0	0	0	16
17	0	0	0	Not Allocated to any Dept.	Debt Service		0	0	0	17
18		0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund: Grant rcvd in FY1819 for Eagle Creek acquisition	0	0	0	18
19	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	0	0	19
20										20
21										21
22	0	0	0	Total Expenses			0	0	0	22
23	34,000	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2023)			5,500	0	0	23
24	105,755	142,875	146,155	Reserved for future expenditure			147,972	0	0	24
25	139,755	142,875	146,155	TOTAL REQUIREMENTS			153,472	0	0	25