



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT
Celebrating 50 Years of Conservation

Fiscal Year 2024-2025 Budget for Adoption

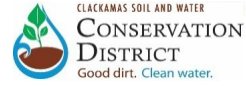
GENERAL FUND



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	Revised 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	2,328,263	2,328,263	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	80,000	80,000	7
8	71,329	44,107	700,000	Grant income to General Fund	400,000	400,000	400,000	8
9	0	15,000	0	Other income	10,000	10,000	10,000	9
10	87,905	181,143	159,907	OWEB/ODA allocations to SWCDs (combined)	114,616	114,616	114,616	10
11	1,384	0	5,000	Reimbursements	40,000	40,000	40,000	11
12	0	4,050	10,000	Rental/donations received re: farm equipment lent out	10,000	10,000	10,000	12
13	51,021	54,768	81,250	Support from Partners: WeedWise CWMA (combined)	63,750	63,750	63,750	13
14	35,000	30,000	298,174	Support from Partners: WeedWise (combined)	142,000	142,000	142,000	14
15	43,418	76,561	89,000	Support from Partners: other program work (combined)	55,000	55,000	55,000	15
16	111,045	173,971	0	Federal grants-Other	20,000	20,000	20,000	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	105,000	105,000	18
19	2,404,968	3,023,324	3,696,367	Total resources, except taxes to be levied	3,368,629	3,368,629	3,368,629	19
20	0	0	2,853,256	Taxes necessary to balance	3,002,995	3,002,995	3,002,995	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	6,371,624	6,371,624	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	Revised 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	507,421	507,421	2
3	480,263	444,952	632,088	Conservation Planning Department	722,696	722,696	722,696	3
4	384,100	405,867	586,902	WeedWise Department	525,556	525,556	525,556	4
5	259,977	264,855	231,163	Education & Outreach Department	250,105	250,105	250,105	5
6	0	141,963	195,745	Land Management Department	206,177	206,177	206,177	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	2,211,955	2,211,955	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	848,214	848,214	11
12	12,692	11,050	18,600	Conservation Planning Department	23,062	23,062	23,062	12
13	14,424	63,743	220,050	WeedWise Department	221,580	221,580	221,580	13
14	31,124	71,211	182,997	Education & Outreach Department	76,480	76,480	76,480	14
15	149,778	225,990	115,900	Land Management Department	135,533	135,533	135,533	15
16	132,543	158,815	158,400	Not Allocated to Any Department	159,500	159,500	159,500	16
17	494,635	736,631	1,685,280	TOTAL MATERIALS & SERVICES	1,464,369	1,464,369	1,464,369	17
18				CAPITAL OUTLAY				18
19	25,365	167,158	400,000	District Operations Department	410,000	510,000	510,000	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	50,000	50,000	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	560,000	560,000	25
26				DEBT SERVICE				26
27	531,028	537,045	534,000	Not Allocated to Any Department	540,000	540,000	540,000	27
28	531,028	537,045	534,000	TOTAL DEBT SERVICE	540,000	540,000	540,000	28
29				SPECIAL PAYMENTS				29
30	108,371	144,000	208,800	Not Allocated to Any Department	206,300	206,300	206,300	30
31	108,371	144,000	208,800	TOTAL SPECIAL PAYMENTS	206,300	206,300	206,300	31
32				INTERFUND TRANSFERS				32
33	207,800	55,987	287,793	Transfers to Conservation Grants Fund	250,000	250,000	250,000	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	30,000	30,000	36
37	241,800	55,987	287,793	TOTAL INTERFUND TRANSFERS	280,000	280,000	280,000	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	200,000	200,000	40
41	1,149,992	992,264	800,000	Reserved for future expenditure	1,009,000	909,000	909,000	41
42	4,189,021	4,520,280	6,549,623	TOTAL REQUIREMENTS	6,371,624	6,371,624	6,371,624	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	Revised 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				
			Salaries, wages, benefits	2,211,955	2,211,955	2,211,955	
			TOTAL PERSONNEL SERVICES	2,211,955	2,211,955	2,211,955	
			TOTAL Full-Time Equivalent (FTE)	20.5	20.5	20.5	
			MATERIALS AND SERVICES				
			Contracted services	679,000	679,000	679,000	
			Occupancy: Rent, utilities, telecomm, storage, maint.	186,614	186,614	186,614	
			Supplies & CWMA	520,355	520,355	520,355	
			Training and travel	78,400	78,400	78,400	
			TOTAL MATERIALS AND SERVICES	1,464,369	1,464,369	1,464,369	
			CAPITAL OUTLAY				
			Equipment	75,000	75,000	75,000	
			Leasehold Improvements CRC Office Space	285,000	385,000	385,000	
			Vehicles	100,000	100,000	100,000	
			TOTAL CAPITAL OUTLAY	460,000	560,000	560,000	
			DEBT SERVICE				
			ECCF	175,000	175,000	175,000	
			CRC	365,000	365,000	365,000	
			TOTAL DEBT SERVICE	540,000	540,000	540,000	
			SPECIAL PAYMENTS				
			Grants to Partners	206,300	206,300	206,300	
			Scholarships	0	0	0	
			TOTAL SPECIAL PAYMENTS	206,300	206,300	206,300	
			INTERFUND TRANSFERS				
			Transfers to Conservation Grants Fund	250,000	250,000	250,000	
			Transfers to Conservation Loans Fund	0	0	0	
			Transfers to Working Lands Legacy Fund	0	0	0	
			Transfers to Building Reserve Fund	30,000	30,000	30,000	
			TOTAL INTERFUND TRANSFERS	280,000	280,000	280,000	
			OPERATING CONTINGENCY	0	0	0	
			Ending balance (prior years)	0	0	0	
			UNAPPROPRIATED ENDING FUND BALANCE	200,000	200,000	200,000	
			Reserved for future expenditure	1,009,000	909,000	909,000	
			TOTAL REQUIREMENTS	6,371,624	6,371,624	6,371,624	

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	Revised 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	507,421	507,421	2
3	442,793	372,566	536,728	TOTAL PERSONNEL SERVICES	507,421	507,421	507,421	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	495,000	495,000	6
7	78,016	127,639	147,583	Occupancy & MIS/IT	114,714	114,714	114,714	7
8	13,367	1,239	57,650	Supplies	201,558	201,558	201,558	8
9	19,400	12,283	11,100	Training and travel	36,942	36,942	36,942	9
10	154,075	205,821	989,333	TOTAL MATERIALS AND SERVICES	848,214	848,214	848,214	10
11				CAPITAL OUTLAY				11
12	0	100,000	30,000	Equipment	25,000	25,000	25,000	12
13	25,365	67,158	370,000	Leasehold Improvements CRC Office Space	285,000	385,000	385,000	13
14	0	0	0	Vehicles	100,000	100,000	100,000	14
15	25,365	167,158	400,000	TOTAL CAPITAL OUTLAY	410,000	510,000	510,000	15
16	622,233	745,546	1,926,061	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	1,765,635	1,865,635	1,865,635	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	Revised 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	722,696	722,696	2
3	480,263	444,952	632,088	TOTAL PERSONNEL SERVICES	722,696	722,696	722,696	3
4	6.50	5.00	5.00	TOTAL Full-Time Equivalent (FTE)	6.50	6.50	6.50	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	5,000	5,000	8
9	5,901	4,313	11,300	Training and travel	18,062	18,062	18,062	9
10	12,692	11,050	18,600	TOTAL MATERIALS AND SERVICES	23,062	23,062	23,062	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	745,758	745,758	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	Revised 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	525,556	525,556	2
3	384,100	405,867	586,902	TOTAL PERSONNEL SERVICES	525,556	525,556	525,556	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	132,750	132,750	6
7	2,000	2,000	40,000	Contracted services	40,000	40,000	40,000	7
8	0	0		Occupancy:				8
9	4,629	21,896	21,250	Supplies	35,500	35,500	35,500	9
10	824	5,881	14,000	Training and travel	13,330	13,330	13,330	10
11	14,424	63,743	220,050	TOTAL MATERIALS AND SERVICES	221,580	221,580	221,580	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	747,136	747,136	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	Revised 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	250,105	250,105	2
3	259,977	264,855	231,163	TOTAL PERSONNEL SERVICES	250,105	250,105	250,105	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	35,000	35,000	6
7	0	0		Occupancy:				7
8	12,265	24,608	49,647	Supplies	36,947	36,947	36,947	8
9	259	6,348	4,050	Training and travel	4,533	4,533	4,533	9
10	31,124	71,211	182,997	TOTAL MATERIALS AND SERVICES	76,480	76,480	76,480	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	326,585	326,585	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	Revised 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	206,177	206,177	2
3	0	141,963	195,745	TOTAL PERSONNEL SERVICES	206,177	206,177	206,177	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	109,000	109,000	6
7	0	0		Occupancy:				7
8	11,906	50,778	23,500	Supplies	21,000	21,000	21,000	8
9	0	1,328	5,400	Training and travel	5,533	5,533	5,533	9
10	149,778	225,990	115,900	TOTAL MATERIALS AND SERVICES	135,533	135,533	135,533	10
11				CAPITAL OUTLAY				11
12	0	0	181,124	Equipment/Property	50,000	50,000	50,000	12
13	0	0	0	Vehicles	0	0	0	13
14	0	0	181,124	TOTAL CAPITAL OUTLAY	50,000	50,000	50,000	14
15	149,778	367,953	492,769	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	391,710	391,710	391,710	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	Revised 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				
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	71,900	71,900
78,957	151,323	142,400	Supplies, Vehicle Maint	87,600	87,600	87,600
44,402	7,492	16,000	Travel Training	0	0	0
0	0	0				
132,543	158,815	158,400	TOTAL MATERIALS AND SERVICES	159,500	159,500	159,500
			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	175,000	175,000
172,028	170,067	172,000	CRC Bldg loan P&I: Zions Bank	365,000	365,000	365,000
359,000	366,978	362,000				
531,028	537,045	534,000	TOTAL DEBT SERVICE	540,000	540,000	540,000
			SPECIAL PAYMENTS Not Allocated			
			Grants to Partners (Partners' projects & general support)	206,300	206,300	206,300
108,371	144,000	202,800	Scholarships/Sponsorships	0	0	0
0	3,000	6,000				
108,371	147,000	208,800	TOTAL SPECIAL PAYMENTS	206,300	206,300	206,300
			INTERFUND TRANSFERS			
			Transfers to Conservation Grants Fund	250,000	250,000	250,000
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	30,000	30,000
0	0	0				
241,800	55,987	287,793	TOTAL INTERFUND TRANSFERS	280,000	280,000	280,000
0	0	0	OPERATING CONTINGENCY	0	0	0
			Ending balance (prior years)			
			UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2025)			
70,698	200,000	200,000		200,000	200,000	200,000
1,149,992	992,264	800,000	Reserved for future expenditure	1,009,000	909,000	909,000
2,234,432	2,091,111	2,188,993	TOTAL REQUIREMENTS NOT ALLOCATED	2,394,800	2,294,800	2,294,800

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	Revised 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	450,000	450,000	2	
3	207,800	55,987	287,793	Transferred from General Fund			250,000	250,000	250,000	3	
4	15,344	263,074	323,227	Federal grants and retained receipts			294,075	294,075	294,075	4	
5	27,500	27,500	546,318	State of Oregon grants and SEP funds			3,153	3,153	3,153	5	
6	0	11,888	20,000	Local grants			50,000	50,000	50,000	6	
7	0	3,116	115,469	Other grants			10,000	10,000	10,000	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	1,317,864	TOTAL RESOURCES			1,057,228	1,057,228	1,057,228	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	125,483	125,483	13	
14	281,304	385,802	756,936	WeedWise Dept.	Materials & Services	Grants and contracted services	679,075	679,075	679,075	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	867,864	Total Expenses (See note on line 16)			804,558	804,558	804,558	19	
20	0	0	450,000	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)			2,670	2,670	2,670	20	
21	0	0	0	Reserved for future expenditure			250,000	250,000	250,000	21	
22	304,734	424,948	1,317,864	TOTAL REQUIREMENTS			1,057,228	1,057,228	1,057,228	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	Revised 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	91,744	91,744	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: Water Quality Loans	250,000	250,000	250,000	5	
6	80,257	72,967	91,600	Loans: principal received from borrowers	100,000	100,000	100,000	6	
7	184	0	0	Loans: interest received from borrowers	0	0	0	7	
8	0	0	0	Interest from bank accounts	0	0	0	8	
9	0	0	0		0	0	0	9	
10	0	0	0		0	0	0	10	
11	0	0	0		0	0	0	11	
12	0	0	0		0	0	0	12	
13	331,926	169,611	458,344	TOTAL RESOURCES	441,744	441,744	441,744	13	
				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	250,000	250,000
18	17,475	22,736	32,359	Not Allocated to any Dept.	Debt Service (long-term debt)	Repayment of DEQ CWSRF loans	33,725	33,725	33,725
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	283,725	283,725
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	158,019	158,019
26	267,648	128,610	458,344	TOTAL REQUIREMENTS			441,744	441,744	441,744

**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	Revised 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									
2	105,158	139,755	142,555	Beginning fund balance: Working capital (accrual basis)			147,972	147,972	147,972
3	0	0	0	Earning from temporary investments			0	0	0
4	34,000	0	0	Transferred from General Fund			0	0	0
5	597	3,120	3,600	Interest			5,500	5,500	5,500
6	0	0	0	Donations to acquire/maintain land and/or conservation easements			0	0	0
7	0	0	0	Grants to acquire/maintain land and/or conservation easements			0	0	0
8	0	0	0	Loans to acquire/maintain land and/or conservation easements			0	0	0
9	0	0	0				0	0	0
10	0	0	0				0	0	0
11	139,755	142,875	146,155	TOTAL RESOURCES			153,472	153,472	153,472
			REQUIREMENTS						
13				Department (Org. Unit)	Object Classification	Detail			
14	0	0	0	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0
15	0	0	0	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0	0
16	0	0	0	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	0	0	0
17	0	0	0	Not Allocated to a Dept.	Debt Service	Loan principal & interest	0	0	0
18	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfers to General Fund	0	0	0
19	0	0	0				0	0	0
20	0	0	0				0	0	0
21	0	0	0	Total Expenses			0	0	0
22	34,000	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2023)			5,500	5,500	5,500
23	105,755	142,875	146,155	Reserved for future expenditure			147,972	147,972	147,972
24	139,755	142,875	146,155	TOTAL REQUIREMENTS			153,472	153,472	153,472

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

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 2023-24		Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24
			RESOURCES			
			Working Capital (accrual basis)	0	0	0
			Transferred IN, from other funds	30,000	30,000	30,000
			Interest	0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
0	0	0	Total Resources, except taxes to be levied	30,000	30,000	30,000
			Taxes estimated to be received			
			Taxes collected in year levied			
0	0	0	TOTAL RESOURCES	30,000	30,000	30,000
			REQUIREMENTS **			
			Org. Unit or Prog. & Activity			
			Object Classification			
			Detail			
			Dist Ops			
			Land Mgmt			
			Ending balance (prior years)			
			UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
			RESERVED FOR FUTURE EXPENDITURE	30,000	30,000	30,000
0	0	0	TOTAL REQUIREMENTS	30,000	30,000	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	Revised 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	2,328,263	2,328,263	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	80,000	80,000	6	
7	71,329	44,107	700,000	Grant income to General Fund (DEQ OSFAP)	400,000	400,000	400,000	7	
8	0	15,000	0	CWMA Pull Together	10,000	10,000	10,000	8	
9	61,533	109,463	61,535	OWEB/ODA grant: SOW	67,616	67,616	67,616	9	
10	26,372	0	26,372	OWEB/ODA grant: District Operations & Admin	29,000	29,000	29,000	10	
11	0	71,680	72,000	OWEB/ODA grant: Clackamas SIA (TA/Monitoring)	18,000	18,000	18,000	11	
12	1,384	0	5,000	NRCS:SNW RCPP	40,000	40,000	40,000	12	
13	0	4,050	10,000	Rental/donations received re: farm equipment lent out	10,000	10,000	10,000	13	
14	35,750	35,750	49,250	WeedWise Coop Weed Mgmt Area partners: 4 County	41,250	41,250	41,250	14	
15	10,271	14,018	22,000	WeedWise Coop Weed Mgmt Area partners: Col Gorge	17,500	17,500	17,500	15	
16	5,000	5,000	5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000	5,000	5,000	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	107,000	107,000	20	
21	30,000	30,000	35,000	WeedWise CRISP partner: Metro	35,000	35,000	35,000	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	55,000	55,000	24	
25	111,045	173,971	0	Eagle Creek Thinning	20,000	20,000	20,000	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	105,000	105,000	27	
28	2,404,968	3,023,324	3,696,367	Total resources, except taxes to be levied	3,368,629	3,368,629	3,368,629	28	
29	0	0	2,853,256	Taxes necessary to balance	3,002,995	3,002,995	3,002,995	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	6,371,624	6,371,624	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	Revised Adopted Budget Year 2023-24				Budget Proposed 03/26/24	Budget Committee for Approval 04/23/24	Budget Adopted 05/21/24	
1				RESOURCES						1
2	189,954	136,381	25,057	Beginning fund balance: Working capital			450,000	450,000	450,000	2
3	207,800	55,987	237,793	Transferred from General Fund			250,000	250,000	250,000	3
4	0	0	50,000	Prior Grants transferred from General Fund: WeedWise PGE			0	0	0	4
5	5,000	103,405	75,000	WW BLM grant			50,473	50,473	50,473	5
6	0	132,038	5,000	USFS Grants			0	0	0	6
7	0	0	0	USFS CRISP			0	0	0	7
8	344	17,631	11,860	NRCS Assignment of Payment			0	0	0	8
9	0	0	221,367	USFS			243,602	243,602	243,602	9
10	10,000	10,000	10,000	Other federal grants			0	0	0	10
11	0	0	540,000	PGE 3.0			0	0	0	11
12	0	0	6,318	OWEB Small Grants (combined) revenue for this FY			3,153	3,153	3,153	12
13	27,500	27,500	0	Other State of Oregon grants			0	0	0	13
14	0	0	0	Local grant: WeedWise Metro grant: CRBC contracted svcs			0	0	0	14
15	0	11,888	20,000	Other local grants --			50,000	50,000	50,000	15
16	0	0	115,469	Other grants			10,000	10,000	10,000	16
17	0	3,116	0	USFWS			0	0	0	17
18	517	3,317	0	Reimbursements from landowners			0	0	0	18
19	0	0	0	Interest from bank accounts			0	0	0	19
20	441,115	501,263	1,317,864	TOTAL RESOURCES			1,057,228	1,057,228	1,057,228	20
21				REQUIREMENTS						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	50,483	50,483	23
24	0	0	0	Conservation Planning Dept.	Materials & Services	Grants to Partners (projects)	10,000	10,000	10,000	24
25	0	11,273	110,928	Conservation Planning Dept.	Materials & Services	Contracted services	65,000	65,000	65,000	25
26	0	0	0	WeedWise Dept.	Materials & Services	Grants to Partners (projects)	0	0	0	26
27	281,304	385,802	756,936	WeedWise Dept.	Materials & Services	Contracted services	679,075	679,075	679,075	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	867,864	Total Expenses (See note on line 16)			804,558	804,558	804,558	33
34	0	0	450,000	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)			2,670	2,670	2,670	34
35	0	0	0	Reserved for future expenditure			250,000	250,000	250,000	35
36	304,734	424,948	1,317,864	TOTAL REQUIREMENTS			1,057,228	1,057,228	1,057,228	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	Revised 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	91,744	91,744	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	250,000	250,000	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	100,000	100,000	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	441,744	441,744	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	250,000	250,000	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	18,000	18,000	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	15,725	15,725	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	283,725	283,725	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	158,019	158,019	29	
30	267,648	128,610	458,344	TOTAL REQUIREMENTS			441,744	441,744	441,744	30	

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

3/26/2024

Historical Data				Budget for Fiscal Year 2024-25						
Actual 2nd Preceding Year 2021-22	Actual 1st Preceding Year 2022-23	Revised 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									9	
10									10	
11	139,755	142,875	146,155	TOTAL RESOURCES		153,472	153,472	153,472	11	
REQUIREMENTS										
12				Department (Org. Unit)	Object Classification	Detail			12	
13									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	5,500	5,500	23
24	105,755	142,875	146,155	Reserved for future expenditure			147,972	147,972	147,972	24
25	139,755	142,875	146,155	TOTAL REQUIREMENTS			153,472	153,472	153,472	25