



Clackamas SWCD Budget: FY 2025-2026

Proposed budget, April 1st, 2025

Notes:

- Fiscal year 2025-2026 starts July 1, 2025 and ends on June 30, 2026.
- April 1st, 2025: First meeting of the Budget Committee to be held.
- April 22, 2025: Second meeting of the Budget Committee to be held and public comment accepted.
- May 20, 2025: The Board of Directors will hold a public hearing on the budget.
- May 20, 2025: The Board of Directors may adopt the budget for fiscal year 2025-2026.

Structure of the budget:

- The budget contains five funds: General Fund, Conservation Grants Fund, Conservation Loans Fund, Working Lands Legacy Fund, and the Compulsory Maintenance 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 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 25-26 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 2025-2026), 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 2025-2026), 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 2025-2026.

Calculating property tax revenue

In preparing an estimate of property tax revenue for FY 2025-2026 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

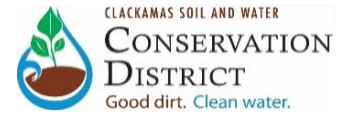
GENERAL FUND



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

**GENERAL FUND:
RESOURCES**

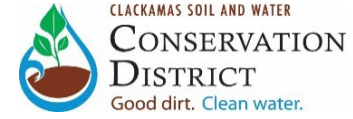


3/1/2025

Historical Data				RESOURCE DESCRIPTION	Budget for Fiscal Year 2025-26			
Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	Budget Proposed 04/01/25		Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25		
1				RESOURCES				1
2	2,202,437	2,546,044	2,328,263	Beginning fund balance: Working capital (accrual basis)	2,158,687	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	45,974	0	0	Transfers in to GF from other Funds	0	0	0	6
7	89,923	146,539	80,000	Interest income	100,000	0	0	7
8	44,107	696,934	400,000	Grant income to General Fund	75,000	0	0	8
9	15,000	11,367	10,000	Other income	17,000	0	0	9
10	181,143	141,623	114,616	OWEB/ODA allocations to SWCDs (combined)	119,594	0	0	10
11	0	31,053	40,000	Reimbursements	20,000	0	0	11
12	4,050	8,155	10,000	Rental/donations received re: farm equipment lent out	10,000	0	0	12
13	54,768	55,600	63,750	Support from Partners: WeedWise CWMA (combined)	67,650	0	0	13
14	30,000	160,514	142,000	Support from Partners: WeedWise (combined)	116,650	0	0	14
15	76,561	79,994	55,000	Support from Partners: other program work (combined)	44,875	0	0	15
16	173,971	18,987	20,000	Federal grants-Other	0	0	0	16
17	0	0	0	Sale of equipment/vehicles	0	0	0	17
18	105,389	105,390	105,000	Lease Revenues CRC Office Space	105,000	0	0	18
19	3,023,324	4,002,200	3,368,629	Total resources, except taxes to be levied	2,834,456	0	0	19
20	0	0	3,002,995	Taxes necessary to balance	3,123,722	0	0	20
21	2,853,736	2,978,627	0	Taxes collected in year levied	0	0	0	21
22	5,877,060	6,980,827	6,371,624	TOTAL RESOURCES	5,958,178	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**



3/1/2025

Historical Data			By Department, and Not Allocated to Any Department	Budget for Fiscal Year 2025-26				
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	REQUIREMENTS	Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25	
1				PERSONNEL SERVICES				1
2	372,566	504,378	536,728	District Operations Department	473,576	0	0	2
3	444,952	595,510	722,696	Conservation Planning Department	610,735	0	0	3
4	405,867	459,734	525,556	WeedWise Department	671,039	0	0	4
5	264,855	250,507	250,105	Education & Outreach Department	242,813	0	0	5
6	141,963	195,408	206,177	Land Management Department	194,554	0	0	6
7	0	0	0	Not Allocated to Any Department	0	0	0	7
8	1,630,203	2,005,537	2,241,262	TOTAL PERSONNEL SERVICES	2,192,717	0	0	8
9	17.00	19.00	20.50	TOTAL Full-Time Equivalent (FTE)	20.50	20.50	20.50	9
10				MATERIALS AND SERVICES				10
11	205,821	1,024,882	989,333	District Operations Department	342,316	0	0	11
12	11,051	14,235	23,062	Conservation Planning Department	130,588	0	0	12
13	63,743	48,900	221,580	WeedWise Department	217,328	0	0	13
14	71,211	41,577	76,480	Education & Outreach Department	102,978	0	0	14
15	225,990	99,443	135,533	Land Management Department	174,350	0	0	15
16	158,815	93,604	159,500	Not Allocated to Any Department	180,800	0	0	16
17	736,631	1,322,641	1,605,488	TOTAL MATERIALS & SERVICES	1,148,360	0	0	17
18				CAPITAL OUTLAY				18
19	167,158	279,775	510,000	District Operations Department	300,000	0	0	19
20	0	0	0	Conservation Planning Department	0	0	0	20
21	56,992	69,392	0	WeedWise Department	25,000	0	0	21
22	0	0	0	Education & Outreach Department	0	0	0	22
23	0	0	50,000	Land Management Department	0	0	0	23
24	0	0	0	Not Allocated to Any Department	0	0	0	24
25	224,150	349,167	560,000	TOTAL CAPITAL OUTLAY	325,000	0	0	25
26				DEBT SERVICE				26
27	537,045	527,157	540,000	Not Allocated to Any Department	540,000	0	0	27
28	537,045	527,157	540,000	TOTAL DEBT SERVICE	540,000	0	0	28
29				SPECIAL PAYMENTS				29
30	108,371	181,666	208,800	Not Allocated to Any Department	243,475	0	0	30
31	108,371	181,666	208,800	TOTAL SPECIAL PAYMENTS	243,475	0	0	31
32				INTERFUND TRANSFERS				32
33	55,987	287,793	250,000	Transfers to Conservation Grants Fund	11,353	0	0	33
34	0	0	0	Transfers to Conservation Loans Fund	150,000	0	0	34
35	0	0	0	Transfers to Working Lands Legacy Fund	20,000	0	0	35
36	0	0	30,000	Transfers to Building Reserve Fund	30,000	0	0	36
37	55,987	287,793	280,000	TOTAL INTERFUND TRANSFERS	211,353	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	200,000	200,000	200,000	UNAPPROPRIATED ENDING FUND BALANCE	200,000	0	0	40
41	992,264	800,000	909,000	Reserved for future expenditure	1,097,273	0	0	41
42	4,484,651	5,673,961	6,544,550	TOTAL REQUIREMENTS	5,958,178	0	0	42

**GENERAL FUND:
SUMMARY OF REQUIREMENTS**



3/1/2025

Historical Data			By Object Classification	Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	REQUIREMENTS	Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25
1				PERSONNEL SERVICES			
2	1,630,203	2,005,537	2,211,955	Salaries, wages, benefits	2,192,717	0	0
3	1,630,203	2,005,537	2,211,955	TOTAL PERSONNEL SERVICES	2,192,717	0	0
4	17.0	19.0	20.5	TOTAL Full-Time Equivalent (FTE)	20.5	20.5	20.5
5				MATERIALS AND SERVICES			
6	280,800	896,733	679,000	Contracted services	396,050	0	0
7	278,962	162,795	186,614	Occupancy: Rent, utilities, telecomm, storage, maint.	198,066	0	0
8	146,717	217,154	520,355	Supplies & CWMA	467,544	0	0
9	30,152	45,959	78,400	Training and travel	86,700	0	0
10	736,631	1,322,641	1,464,369	TOTAL MATERIALS AND SERVICES	1,148,360	0	0
11				CAPITAL OUTLAY			
12	100,000	0	75,000	Equipment	25,000	0	0
13	124,150	279,775	385,000	Leasehold Improvements CRC Office Space	220,000	0	0
14	56,992	69,392	100,000	Vehicles	80,000	0	0
15	281,142	349,167	560,000	TOTAL CAPITAL OUTLAY	325,000	0	0
16				DEBT SERVICE			
17	170,067	171,086	175,000	ECCF	175,000	0	0
18	366,978	356,071	365,000	CRC	365,000	0	0
21	537,045	527,157	540,000	TOTAL DEBT SERVICE	540,000	0	0
22				SPECIAL PAYMENTS			
23	144,000	181,666	206,300	Grants to Partners	243,475	0	0
24	3,000	0	0	Scholarships	0	0	0
27	147,000	181,666	206,300	TOTAL SPECIAL PAYMENTS	243,475	0	0
28				INTERFUND TRANSFERS			
29	55,987	287,793	250,000	Transfers to Conservation Grants Fund	11,353	0	0
30	0	0	0	Transfers to Conservation Loans Fund	150,000	0	0
31	0	0	0	Transfers to Working Lands Legacy Fund	20,000	0	0
32	0	0	30,000	Transfers to Building Reserve Fund	30,000	0	0
33	55,987	287,793	280,000	TOTAL INTERFUND TRANSFERS	211,353	0	0
34	0	0	0	OPERATING CONTINGENCY	0	0	0
35	0	0	0	Ending balance (prior years)	0	0	0
36	200,000	200,000	200,000	UNAPPROPRIATED ENDING FUND BALANCE	200,000	0	0
37	992,264	800,000	909,000	Reserved for future expenditure	1,097,273	0	0
38	4,580,272	5,673,961	6,371,624	TOTAL REQUIREMENTS	5,958,178	0	0

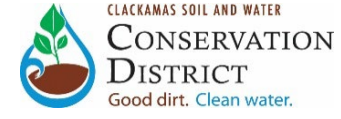
DEPARTMENTS IN THE
GENERAL FUND



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

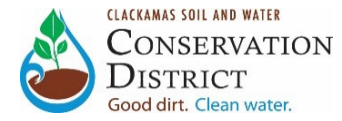
**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/1/2025

Historical Data			District Operations Department	Budget for Fiscal Year 2025-26				
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	REQUIREMENTS	Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25	
1				PERSONNEL SERVICES				1
2	372,566	504,378	507,421	Salaries, wages, benefits	473,576			2
3	372,566	504,378	536,728	TOTAL PERSONNEL SERVICES	473,576	0	0	3
4	4.00	4.00	4.00	TOTAL Full-Time Equivalent (FTE)	4.00	4.00	4.00	4
5				MATERIALS AND SERVICES				5
6	64,661	808,258	495,000	Contracted services	81,750			6
7	127,639	81,944	114,714	Occupancy & MIS/IT	112,766			7
8	1,239	109,212	201,558	Supplies	112,300			8
9	12,283	25,468	36,942	Training and travel	35,500			9
10	205,821	1,024,882	989,333	TOTAL MATERIALS AND SERVICES	342,316	0	0	10
11				CAPITAL OUTLAY				11
12	100,000	0	25,000	Equipment	0	0	0	12
13	67,158	279,775	385,000	Leasehold Improvements CRC Office Space	220,000			13
14	0	0	100,000	Vehicles	80,000			14
15	167,158	279,775	510,000	TOTAL CAPITAL OUTLAY	300,000	0	0	15
16	745,545	1,809,035	2,036,061	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	1,115,892	0	0	16

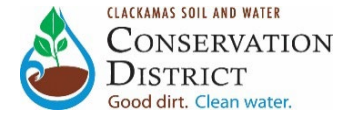
**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/1/2025

Historical Data				Conservation Planning Department	Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	REQUIREMENTS	Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25	
1				PERSONNEL SERVICES				1
2	444,952	595,510	722,696	Salaries, wages, benefits	610,735			2
3	444,952	595,510	722,696	TOTAL PERSONNEL SERVICES	610,735	0	0	3
4	5.00	5.00	6.50	TOTAL Full-Time Equivalent (FTE)	6.50	6.50	6.50	4
5				MATERIALS AND SERVICES				5
6	0	0		Contracted services	105,000			6
7	0	0		Occupancy:				7
8	6,738	6,897	5,000	Supplies	8,588			8
9	4,313	7,338	18,062	Training and travel	17,000			9
10	11,051	14,235	23,062	TOTAL MATERIALS AND SERVICES	130,588	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	456,003	609,745	745,758	CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS	741,323	0	0	15

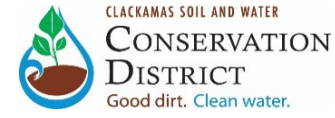
**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/1/2025

Historical Data				WeedWise Department	Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2022- 23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	REQUIREMENTS	Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25	
1				PERSONNEL SERVICES				1
2	405,867	459,734	525,556	Salaries, wages, benefits	671,039			2
3	405,867	459,734	525,556	TOTAL PERSONNEL SERVICES	671,039	0	0	3
4	4.00	6.00	6.00	TOTAL Full-Time Equivalent (FTE)	6.00	6.00	6.00	4
5				MATERIALS AND SERVICES				5
6	33,966	11,250	132,750	CWMA (CG/4C)	151,878			6
7	2,000	2,000	40,000	Contracted services	20,000			7
8				Occupancy:				8
9	21,896	29,939	35,500	Supplies	28,950			9
10	5,881	5,711	13,330	Training and travel	16,500			10
11	63,743	48,900	221,580	TOTAL MATERIALS AND SERVICES	217,328	0	0	11
12				CAPITAL OUTLAY				12
13	0	0	0	Equipment	25,000	0	0	13
14	56,992	69,392	0	Vehicles	0	0	0	14
15	56,992	69,392	0	TOTAL CAPITAL OUTLAY	25,000	0	0	15
16	526,602	578,026	747,136	WEEDWISE DEPT. TOTAL REQUIREMENTS	913,367	0	0	16

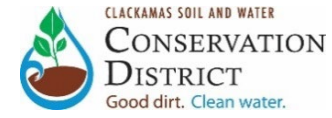
**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/1/2025

Historical Data				Education & Outreach Department	Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	REQUIREMENTS	Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25	
1				PERSONNEL SERVICES				1
2	264,855	250,507	250,105	Salaries, wages, benefits	242,813			2
3	264,855	250,507	250,105	TOTAL PERSONNEL SERVICES	242,813	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	40,255	12,863	35,000	Contracted services	42,750			6
7				Occupancy:				7
8	24,608	24,669	36,947	Supplies	48,028			8
9	6,348	4,045	4,533	Training and travel	12,200			9
10	71,211	41,577	76,480	TOTAL MATERIALS AND SERVICES	102,978	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	336,066	292,084	326,585	EDUCATION & OUTREACH DEPT. TOTAL REQUIREMENTS	345,791	0	0	15

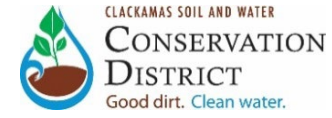
**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/1/2025

Historical Data			Land Management Department	Budget for Fiscal Year 2025-26				
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	REQUIREMENTS	Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25	
1				PERSONNEL SERVICES				1
2	141,963	195,408	206,177	Salaries, wages, benefits	194,554	0	0	2
3	141,963	195,408	206,177	TOTAL PERSONNEL SERVICES	194,554	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	173,884	73,612	109,000	Contracted services	146,550	0	0	6
7				Occupancy:				7
8	50,778	22,434	21,000	Supplies	22,300	0	0	8
9	1,328	3,397	5,533	Training and travel	5,500	0	0	9
10	225,990	99,443	135,533	TOTAL MATERIALS AND SERVICES	174,350	0	0	10
11				CAPITAL OUTLAY				11
12	0	0	50,000	Equipment/Property	0	0	0	12
13	0	0	0	Vehicles	0	0	0	13
14	0	0	50,000	TOTAL CAPITAL OUTLAY	0	0	0	14
15	367,953	294,851	391,710	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	368,904	0	0	15

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



3/1/2025

Historical Data			Not Allocated to Any Department	Budget for Fiscal Year 2025-26			
Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	REQUIREMENTS	Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25	
			PERSONNEL SERVICES Not Allocated				1
			Salaries, wages, benefits				2
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	3
0.00	0.00	0.00	TOTAL Full-Time Equivalent (FTE)	0.00	0.00	0.00	4
			MATERIALS AND SERVICES Not Allocated				5
0	0	0	Contracted services	0	0	0	6
151,323	80,851	71,900	Occupancy: Rent, utilities, telecomm, storage, maint.	85,300	0	0	7
7,492	12,753	87,600	Supplies, Vehicle Maint	95,500	0	0	8
			Travel Training				9
158,815	93,604	159,500	TOTAL MATERIALS AND SERVICES	180,800	0	0	10
			CAPITAL OUTLAY Not Allocated				11
0	0	0	Equipment	0	0	0	12
0	0	0	Vehicles	0	0	0	13
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	14
			DEBT SERVICE Not Allocated				15
170,067	171,086	175,000	Eagle Creek - Zions Bank NA	175,000			16
366,978	356,071	365,000	CRC Bldg loan P&I: Zions Bank	365,000			17
537,045	527,157	540,000	TOTAL DEBT SERVICE	540,000	0	0	20
			SPECIAL PAYMENTS Not Allocated				21
144,000	181,666	206,300	Grants to Partners (Partners' projects & general support)	243,475			22
3,000	0	0	Scholarships/Sponsorships	0	0	0	23
147,000	181,666	206,300	TOTAL SPECIAL PAYMENTS	243,475	0	0	26
			INTERFUND TRANSFERS				27
55,987	287,793	250,000	Transfers to Conservation Grants Fund	11,353	0	0	28
0	0	0	Transfers to Conservation Loans Fund	150,000	0	0	29
0	0	0	Transfers to Working Lands Legacy Fund	20,000	0	0	30
0	0	30,000	Transfers to Maint Reserve Fund	30,000	0	0	31
55,987	287,793	280,000	TOTAL INTERFUND TRANSFERS	211,353	0	0	32
0	0	0	OPERATING CONTINGENCY	0	0	0	33
			Ending balance (prior years)				34
200,000	200,000	200,000	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2025)	200,000	0	0	35
992,264	800,000	909,000	Reserved for future expenditure	1,097,273	0	0	36
2,091,111	2,090,220	2,294,800	TOTAL REQUIREMENTS NOT ALLOCATED	2,472,901	0	0	37

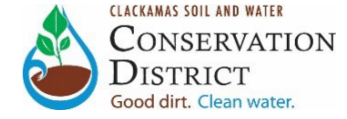
SPECIAL AND RESERVE FUNDS



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

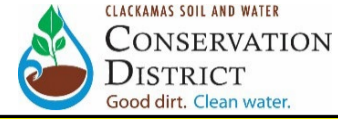
**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



3/1/2025

Historical Data						Budget for Fiscal Year 2025-26		
Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	RESOURCES and REQUIREMENTS			Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25
			RESOURCES					
1								1
2	136,381	26,316	450,000	Beginning fund balance: Working capital (accrual basis)		351,067	0	0
3	55,987	337,793	250,000	Transferred from General Fund		11,353	0	0
4	263,074	287,918	294,075	Federal grants and retained receipts		286,905	0	0
5	27,500	628,206	3,153	State of Oregon grants and SEP funds		54,992	0	0
6	11,888	35,000	50,000	Local grants		70,000	0	0
7	3,116	6,342	10,000	Other grants		0	0	0
8	3,317	0	0	Reimbursements		0	0	0
9	0	0	0	Interest from bank accounts		0	0	0
10	501,263	1,321,575	1,057,228	TOTAL RESOURCES		774,317	0	0
			REQUIREMENTS					
11								11
12			Department (Org. Unit)	Object Classification	Detail			12
13	39,146	50,762	Conservation Planning Dept.	Materials & Services	Grants, cost-share, and contracted services	137,412	0	0
14	385,802	559,350	WeedWise Dept.	Materials & Services	Grants and contracted services	486,905	0	0
15	0	0	District Operations Dept.	Materials & Services	Grants and contracted services	0	0	0
16	0	0				0	0	0
17	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-Fund Transfer	0	0	0
18	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-Fund Transfer	0	0	0
19	424,948	610,112	804,558	Total Expenses (See note on line 16)		624,317	0	0
20	0	450,000	2,670	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)		0	0	0
21	0	0	250,000	Reserved for future expenditure		150,000	0	0
22	424,948	1,060,112	1,057,228	TOTAL REQUIREMENTS		774,317	0	0

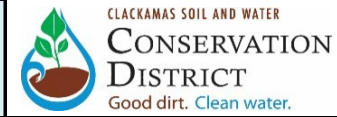
**SPECIAL REVENUE FUND:
CONSERVATION LOANS FUND**



3/1/2025

Historical Data			Budget for Fiscal Year 2025-26								
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	RESOURCES and REQUIREMENTS			Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25		
				RESOURCES							
1										1	
2	36,744	41,001	91,744	Beginning fund balance: Working capital (accrual basis)			93,199	0	0	2	
3	0	0	0	Transferred from General Fund			150,000	0	0	3	
4	0	0	0	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans			300,000	0	0	4	
5	59,900	166,562	250,000	Disbursements from DEQ CWSRF loan # R22407: Water Quality Loans			0	0	0	5	
6	72,967	40,083	100,000	Loans: principal received from borrowers			95,000	0	0	6	
7	0	16	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	169,611	247,662	441,744	TOTAL RESOURCES			638,199	0	0	13	
				REQUIREMENTS							
14										14	
15				Department (Org. Unit)	Object Classification	Detail				15	
16	0	0	0	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	50,000	0	0	16	
17	59,900	166,562	250,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	300,000	0	0	17	
18	22,736	29,176	33,725	Not Allocated to any Dept.	Debt Service (long-term debt)	Repayment of DEQ CWSRF loans	154,000	0	0	18	
19	45,974	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	0	0	19	
20	0	0	0				0	0	0	20	
21	0	0	0				0	0	0	21	
22	0	0	0				0	0	0	22	
23	128,610	195,738	283,725	Total Expenses			504,000	0	0	23	
24	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)			0	0	0	24	
25	0	135,985	158,019	Reserved for future expenditure			134,199	0	0	25	
26	128,610	331,723	441,744	TOTAL REQUIREMENTS			638,199	0	0	26	

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



3/1/2025

Historical Data				Budget for Fiscal Year 2025-26							
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25	RESOURCES and REQUIREMENTS			Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25		
				RESOURCES							
1										1	
2	139,755	142,875	147,972	Beginning fund balance: Working capital (accrual basis)			154,060	0	0	2	
3	0	0	0	Earning from temporary investments			0	0	0	3	
4	0	0	0	Transferred from General Fund			20,000	0	0	4	
5	3,120	5,485	5,500	Interest			5,000	0	0	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	142,875	148,360	153,472	TOTAL RESOURCES			179,060	0	0	11	
				REQUIREMENTS							
12										12	
13										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	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	20,000	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			20,000	0	0	21	
22	0	0	5,500	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2023)			0	0	0	22	
23	142,875	148,360	147,972	Reserved for future expenditure			159,060	0	0	23	
24	142,875	148,360	153,472	TOTAL REQUIREMENTS			179,060	0	0	24	

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

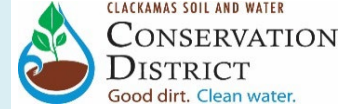
This fund is authorized and established by resolution / ordinance number 2024-001 on March 19th 2024 for the following specified purpose:

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				
Actual		Revised Adopted Budget Year 2024-25		Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25		
Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24							
1			1	RESOURCES		1		
2			2	Working Capital (accrual basis)	30,000	0	0	2
3		30,000	3	Transferred IN, from other funds	30,000	0	0	3
4			4	Interest	0	0	0	4
5			5		0	0	0	5
6			6		0	0	0	6
7			7		0	0	0	7
8			8		0	0	0	8
9			9		0	0	0	9
10	0	0	10	Total Resources, except taxes to be levied	60,000	0	0	10
11			11					11
12			12					12
13	0	0	13	TOTAL RESOURCES	60,000	-	-	13
14			14	REQUIREMENTS **				14
15			15	Dept	Object Class	Detail		15
16			16	Dist Ops	M&S			16
17			17	Land Mgmt	M&S			17
18			18					18
19			19					19
20			20					20
21			21				0	21
22			22	Ending balance (prior years)		30,000		22
23			23	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0
24		30,000	24	RESERVED FOR FUTURE EXPENDITURE		30,000	0	0
25	0	0	25	TOTAL REQUIREMENTS		60,000	-	-

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

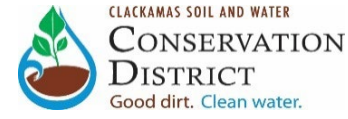
BUDGET WORKSHEETS



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

**RESOURCES
GENERAL FUND
Worksheet**



3/1/2025

Historical Data			RESOURCES	Budget for Fiscal Year 2025-26				
Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25		Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25		
1	2,202,437	2,546,044	2,328,263	Beginning fund balance: Working capital (accrual basis)	2,158,687	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	45,974	0	0	Transfers in to GF from other Funds	0	0	0	5
6	89,923	146,539	80,000	Interest income	100,000	0	0	6
7	44,107	696,934	400,000	Grant income to General Fund (DEQ OSFAP)	75,000	0	0	7
8	15,000	11,367	10,000	CWMA Pull Together & ISEP	17,000	0	0	8
9	109,463	67,616	67,616	OWEB/ODA grant: SOW	67,616	0	0	9
10	0	28,978	29,000	OWEB/ODA grant: District Operations & Admin	28,978	0	0	10
11	71,680	45,029	18,000	OWEB/ODA grant: Clackamas SIA (TA)	23,000	0	0	11
12	0	31,053	40,000	NRCS:SNW RCPP	20,000	0	0	12
13	4,050	8,155	10,000	Rental/donations received re: farm equipment lent out	10,000	0	0	13
14	35,750	40,650	41,250	WeedWise Coop Weed Mgmt Area partners: 4 County	41,650	0	0	14
15	14,018	4,950	17,500	WeedWise Coop Weed Mgmt Area partners: Col Gorge	16,000	0	0	15
16	5,000	5,000	5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	10,000	0	0	16
17	0	5,000	0	WeedWise CWMA partner: Mt Hood NF for Col Gorge CWMA	0	0	0	17
18	0	0	0		0	0	0	18
19	0	5,000	0	WeedWise CRISP partner: BLM	0	0	0	19
20	0	155,514	107,000	WeedWise Federal Grants: Stewardship	101,650	0	0	20
21	30,000	0	35,000	WeedWise CRISP partner: Metro	15,000	0	0	21
22	0	0	0	WeedWise Sandy Basin (SBVRC) partner: BLM	0	0	0	22
23	13,083	25,272	0	Local Grants:	9,000	0	0	23
24	63,478	54,723	55,000	CREP Technical Assistance Grant:	35,875	0	0	24
25	173,971	18,987	20,000	Eagle Creek Thinning	0	0	0	25
26	0	0	0	Sale of equipment/vehicles	0	0	0	26
27	105,389	105,390	105,000	Lease Revenues CRC Office Space	105,000	0	0	27
28	3,023,324	4,002,200	3,368,629	Total resources, except taxes to be levied	2,834,456	0	0	28
29	0	0	3,002,995	Taxes necessary to balance	3,123,722	0	0	29
30	2,853,736	2,978,627		Taxes collected in year levied				30
31	5,877,060	6,980,827	6,371,624	TOTAL RESOURCES	5,958,178	0	0	31

Historical Data				RESOURCES and REQUIREMENTS					Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25				Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25			
1				RESOURCES								1
2	136,381	26,316	450,000	Beginning fund balance: Working capital			351,067	0	0		2	
3	55,987	287,793	250,000	Transferred from General Fund			11,353	0	0		3	
4	0	50,000	0	Prior Grants transferred from General Fund: WeedWise PGE			0	0	0		4	
5	103,405	55,085	50,473	WW BLM grant			20,000	0	0		5	
6	132,038	206,172	0	USFS Grants			161,905	0	0		6	
7	0	0	0	USFS NPL			60,000	0	0		7	
8	17,631	16,637	0	NRCS Assignment of Payment			0	0	0		8	
9	0	0	243,602	USFS RAC			35,000	0	0		9	
10	10,000	10,024	0	Other federal grants			10,000	0	0		10	
11	0	540,000	0	PGE 3.0			0	0	0		11	
12	0	88,206	3,153	OWEB Small Grants (combined) revenue for this FY			0	0	0		12	
13	27,500	0	0	Other State of Oregon grants			54,992	0	0		13	
14	0	35,000	0	Local grant: WeedWise Metro grant: CRBC contracted svcs			20,000	0	0		14	
15	11,888	0	50,000	Other local grants --			50,000	0	0		15	
16	0	0	10,000	Other grants			0	0	0		16	
17	3,116	6,342	0	USFWS			0	0	0		17	
18	3,317	0	0	Reimbursements from landowners			0	0	0		18	
19	0	0	0	Interest from bank accounts			0	0	0		19	
20	501,263	1,321,575	1,057,228	TOTAL RESOURCES			774,317	0	0		20	
21				REQUIREMENTS								21
22				Department (Org. Unit)	Object Classification	Detail					22	
23	27,872	0	50,483	Conservation Planning Dept.	Materials & Services	Grants and cost-share to Cooperators (projects)	125,412	0	0		23	
24	0	0	10,000	Conservation Planning Dept.	Materials & Services	Grants to Partners (projects)	12,000	0	0		24	
25	11,273	50,762	65,000	Conservation Planning Dept.	Materials & Services	Contracted services	0	0	0		25	
26	0	0	0	WeedWise Dept.	Materials & Services	Grants to Partners (projects)	0	0	0		26	
27	385,802	559,350	679,075	WeedWise Dept.	Materials & Services	Contracted services	486,905	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		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	424,948	610,112	804,558	Total Expenses (See note on line 16)			624,317	0	0		33	
34	0	450,000	2,670	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)			0	0	0		34	
35	0	0	250,000	Reserved for future expenditure			150,000	0	0		35	
36	424,948	1,060,112	1,057,228	TOTAL REQUIREMENTS			774,317	0	0		36	

SPECIAL REVENUE FUND
Conservation Loans Fund
 Worksheet

Clackamas SWCD
 This is a special fund

3/1/2025

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2025-26		
	Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25			Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25	
1				RESOURCES					
2	36,744	41,001	91,744	Beginning fund balance: Working capital (accrual basis)			93,199	0	0
3	0	0	0	Transferred from General Fund			150,000	0	0
4	0	0	0	Disbursements from DEQ CWSRF loan # R22408: Residential septic repair loans			300,000	0	0
5	59,900	166,562	250,000	Disbursements from DEQ CWSRF loan # R22407: Conservation loans and septic repair loans			0	0	0
6	2,912	40,083	0	Conservation loans: principal received from borrowers			0	0	0
7	0	16	0	Conservation loans: interest received from borrowers			0	0	0
8	70,055	0	100,000	Septic system repair loans: principal recv'd from borrowers			95,000	0	0
9	0	0	0	DEQ Grant (Principal Forgiveness)			0	0	0
10	0	0	0	Interest from bank accounts			0	0	0
14		0	0				0	0	0
15	169,611	247,662	441,744	TOTAL RESOURCES			638,199	0	0
16				REQUIREMENTS					
17				Department (Org. Unit)	Object Classification	Detail			
18	0	0	0	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	50,000	0	0
19	59,900	166,562	250,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	300,000	0	0
20	15,919	16,197	18,000	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22405: principal + interest + fees	103,000	0	0
21	6,817	12,979	15,725	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22406: principal + interest + fees	16,000	0	0
22	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22407: principal + interest + fees	35,000	0	0
23	45,974	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	0	0
26									
27	128,610	195,738	283,725	Total Expenses			504,000	0	0
28	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2023)			0	0	0
29	0	135,985	158,019	Reserved for future expenditure			134,199	0	0
30	128,610	331,723	441,744	TOTAL REQUIREMENTS			638,199	0	0

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

3/1/2025

Historical Data			RESOURCES and REQUIREMENTS				Budget for Fiscal Year 2025-26			
Actual 2nd Preceding Year 2022-23	Actual 1st Preceding Year 2023-24	Revised Adopted Budget Year 2024-25				Budget Proposed 04/01/25	Budget: Committee For Approval 04/22/25	Budget: Board For Adoption 05/20/25		
			RESOURCES							
1									1	
2	139,755	142,875	147,972	Beginning fund balance: Working capital (accrual basis)		154,060	0	0	2	
3	0	0	0	Earning from temporary investments		0	0	0	3	
4	0	0	0	Transferred from General Fund		20,000	0	0	4	
5	3,120	5,485	5,500	Interest		5,000	0	0	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	142,875	148,360	153,472	TOTAL RESOURCES		179,060	0	0	11	
			REQUIREMENTS							
			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	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	Professional Services	20,000	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		20,000	0	0	22	
23	0	0	5,500	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2023)		0	0	0	23	
24	142,875	148,360	147,972	Reserved for future expenditure		159,060	0	0	24	
25	142,875	148,360	153,472	TOTAL REQUIREMENTS		179,060	0	0	25	