

22055 South Beavercreek Rd, Ste 1
Beavercreek, OR 97004
www.conservationdistrict.org



Clackamas SWCD Budget: FY 2025-2026

Budget for Adoption, May 20th, 2025

Notes:

- Fiscal year 2025-2026 starts July 1, 2025 and ends on June 30, 2026.
- April 22, 2025: Budget was reviewed, public comment accepted and the Budget was APPROVED by the committee.
- 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 stemming from the impacts of contraction at the Federal level, concerning grants and leases (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

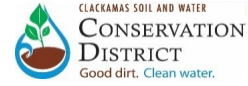
GENERAL FUND



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

GENERAL FUND: RESOURCES



3/1/2025

| Historical Data | | | | | Budget for Fiscal Year 2025-26 | | | |
|-----------------|---|---|--|---|--------------------------------|---|--|----|
| | Actual 2nd Preceding Year 2022-23 | Actual 1st Preceding Year 2023-24 | Revised Adopted Budget Year 2024-25 | RESOURCE DESCRIPTION | 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 | 2,158,687 | 2,158,687 | 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 | 100,000 | 100,000 | 7 |
| 8 | 44,107 | 696,934 | 400,000 | Grant income to General Fund | 75,000 | 75,000 | 75,000 | 8 |
| 9 | 15,000 | 11,367 | 10,000 | Other income | 17,000 | 17,000 | 17,000 | 9 |
| 10 | 181,143 | 141,623 | 114,616 | OWEB/ODA allocations to SWCDs (combined) | 119,594 | 119,594 | 119,594 | 10 |
| 11 | 0 | 31,053 | 40,000 | Reimbursements | 20,000 | 20,000 | 20,000 | 11 |
| 12 | 4,050 | 8,155 | 10,000 | Rental/donations received re: farm equipment lent out | 10,000 | 10,000 | 10,000 | 12 |
| 13 | 54,768 | 55,600 | 63,750 | Support from Partners: WeedWise CWMA (combined) | 67,650 | 67,650 | 67,650 | 13 |
| 14 | 30,000 | 160,514 | 142,000 | Support from Partners: WeedWise (combined) | 116,650 | 116,650 | 116,650 | 14 |
| 15 | 76,561 | 79,994 | 55,000 | Support from Partners: other program work (combined) | 44,875 | 44,875 | 44,875 | 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 | 105,000 | 105,000 | 18 |
| 19 | 3,023,324 | 4,002,200 | 3,368,629 | Total resources, except taxes to be levied | 2,834,456 | 2,834,456 | 2,834,456 | 19 |
| 20 | 0 | 0 | 3,002,995 | Taxes necessary to balance | 3,123,722 | 3,123,722 | 3,123,722 | 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 | 5,958,178 | 5,958,178 | 22 |

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

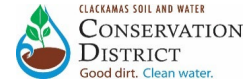
GENERAL FUND: SUMMARY OF REQUIREMENTS



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 | 473,576 | 473,576 | 2 |
| 3 | 444,952 | 595,510 | 722,696 | Conservation Planning Department | 610,735 | 610,735 | 610,735 | 3 |
| 4 | 405,867 | 459,734 | 525,556 | WeedWise Department | 671,039 | 671,039 | 671,039 | 4 |
| 5 | 264,855 | 250,507 | 250,105 | Education & Outreach Department | 242,813 | 242,813 | 242,813 | 5 |
| 6 | 141,963 | 195,408 | 206,177 | Land Management Department | 194,554 | 194,554 | 194,554 | 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 | 2,192,717 | 2,192,717 | 8 |
| 9 | 17.00 | 19.00 | 20.50 | TOTAL Full-Time Equivalent (FTE) | 21.00 | 21.00 | 21.00 | 9 |
| 10 | | | | MATERIALS AND SERVICES | | | | 10 |
| 11 | 205,821 | 1,024,882 | 989,333 | District Operations Department | 342,316 | 342,316 | 342,316 | 11 |
| 12 | 11,051 | 14,235 | 23,062 | Conservation Planning Department | 130,588 | 130,588 | 130,588 | 12 |
| 13 | 63,743 | 48,900 | 221,580 | WeedWise Department | 217,328 | 217,328 | 217,328 | 13 |
| 14 | 71,211 | 41,577 | 76,480 | Education & Outreach Department | 102,978 | 102,978 | 102,978 | 14 |
| 15 | 225,990 | 99,443 | 135,533 | Land Management Department | 174,350 | 174,350 | 174,350 | 15 |
| 16 | 158,815 | 93,604 | 159,500 | Not Allocated to Any Department | 180,800 | 180,800 | 180,800 | 16 |
| 17 | 736,631 | 1,322,641 | 1,605,488 | TOTAL MATERIALS & SERVICES | 1,148,360 | 1,148,360 | 1,148,360 | 17 |
| 18 | | | | CAPITAL OUTLAY | | | | 18 |
| 19 | 167,158 | 279,775 | 510,000 | District Operations Department | 300,000 | 500,000 | 500,000 | 19 |
| 20 | 0 | 0 | 0 | Conservation Planning Department | 0 | 0 | 0 | 20 |
| 21 | 56,992 | 69,392 | 0 | WeedWise Department | 25,000 | 25,000 | 25,000 | 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 | 525,000 | 525,000 | 25 |
| 26 | | | | DEBT SERVICE | | | | 26 |
| 27 | 537,045 | 527,157 | 540,000 | Not Allocated to Any Department | 540,000 | 540,000 | 540,000 | 27 |
| 28 | 537,045 | 527,157 | 540,000 | TOTAL DEBT SERVICE | 540,000 | 540,000 | 540,000 | 28 |
| 29 | | | | SPECIAL PAYMENTS | | | | 29 |
| 30 | 108,371 | 181,666 | 208,800 | Not Allocated to Any Department | 243,475 | 243,475 | 243,475 | 30 |
| 31 | 108,371 | 181,666 | 208,800 | TOTAL SPECIAL PAYMENTS | 243,475 | 243,475 | 243,475 | 31 |
| 32 | | | | INTERFUND TRANSFERS | | | | 32 |
| 33 | 55,987 | 287,793 | 250,000 | Transfers to Conservation Grants Fund | 11,353 | 11,353 | 11,353 | 33 |
| 34 | 0 | 0 | 0 | Transfers to Conservation Loans Fund | 150,000 | 150,000 | 150,000 | 34 |
| 35 | 0 | 0 | 0 | Transfers to Working Lands Legacy Fund | 20,000 | 20,000 | 20,000 | 35 |
| 36 | 0 | 0 | 30,000 | Transfers to Building Reserve Fund | 30,000 | 30,000 | 30,000 | 36 |
| 37 | 55,987 | 287,793 | 280,000 | TOTAL INTERFUND TRANSFERS | 211,353 | 211,353 | 211,353 | 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 | 200,000 | 200,000 | 40 |
| 41 | 992,264 | 800,000 | 909,000 | Reserved for future expenditure | 1,097,273 | 897,273 | 897,273 | 41 |
| 42 | 4,484,651 | 5,673,961 | 6,544,550 | TOTAL REQUIREMENTS | 5,958,178 | 5,958,178 | 5,958,178 | 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 | | | | 1 |
| 2 | 1,630,203 | 2,005,537 | 2,241,262 | Salaries, wages, benefits | 2,192,717 | 2,192,717 | 2,192,717 | 2 |
| 3 | 1,630,203 | 2,005,537 | 2,241,262 | TOTAL PERSONNEL SERVICES | 2,192,717 | 2,192,717 | 2,192,717 | 3 |
| 4 | 17.0 | 19.0 | 20.5 | TOTAL Full-Time Equivalent (FTE) | 21.0 | 21.0 | 21.0 | 4 |
| 5 | | | | MATERIALS AND SERVICES | | | | 5 |
| 6 | 280,800 | 896,733 | 679,000 | Contracted services | 396,050 | 396,050 | 396,050 | 6 |
| 7 | 278,962 | 162,795 | 186,614 | Occupancy: Rent, utilities, telecomm, storage, maint. | 198,066 | 198,066 | 198,066 | 7 |
| 8 | 146,717 | 217,154 | 520,355 | Supplies & CWMA | 467,544 | 467,544 | 467,544 | 8 |
| 9 | 30,152 | 45,959 | 78,400 | Training and travel | 86,700 | 86,700 | 86,700 | 9 |
| 10 | 736,631 | 1,322,641 | 1,464,369 | TOTAL MATERIALS AND SERVICES | 1,148,360 | 1,148,360 | 1,148,360 | 10 |
| 11 | | | | CAPITAL OUTLAY | | | | 11 |
| 12 | 100,000 | 0 | 75,000 | Equipment | 25,000 | 25,000 | 25,000 | 12 |
| 13 | 124,150 | 279,775 | 385,000 | Leasehold Improvements CRC Office Space | 220,000 | 420,000 | 420,000 | 13 |
| 14 | 56,992 | 69,392 | 100,000 | Vehicles | 80,000 | 80,000 | 80,000 | 14 |
| 15 | 281,142 | 349,167 | 560,000 | TOTAL CAPITAL OUTLAY | 325,000 | 525,000 | 525,000 | 15 |
| 16 | | | | DEBT SERVICE | | | | 16 |
| 17 | 170,067 | 171,086 | 175,000 | ECCF | 175,000 | 175,000 | 175,000 | 17 |
| 18 | 366,978 | 356,071 | 365,000 | CRC | 365,000 | 365,000 | 365,000 | 18 |
| 21 | 537,045 | 527,157 | 540,000 | TOTAL DEBT SERVICE | 540,000 | 540,000 | 540,000 | 21 |
| 22 | | | | SPECIAL PAYMENTS | | | | 22 |
| 23 | 144,000 | 181,666 | 206,300 | Grants to Partners | 243,475 | 243,475 | 243,475 | 23 |
| 24 | 3,000 | 0 | 0 | Scholarships | 0 | 0 | 0 | 24 |
| 27 | 147,000 | 181,666 | 206,300 | TOTAL SPECIAL PAYMENTS | 243,475 | 243,475 | 243,475 | 27 |
| 28 | | | | INTERFUND TRANSFERS | | | | 28 |
| 29 | 55,987 | 287,793 | 250,000 | Transfers to Conservation Grants Fund | 11,353 | 11,353 | 11,353 | 29 |
| 30 | 0 | 0 | 0 | Transfers to Conservation Loans Fund | 150,000 | 150,000 | 150,000 | 30 |
| 31 | 0 | 0 | 0 | Transfers to Working Lands Legacy Fund | 20,000 | 20,000 | 20,000 | 31 |
| 32 | 0 | 0 | 30,000 | Transfers to Building Reserve Fund | 30,000 | 30,000 | 30,000 | 32 |
| 33 | 55,987 | 287,793 | 280,000 | TOTAL INTERFUND TRANSFERS | 211,353 | 211,353 | 211,353 | 33 |
| 34 | 0 | 0 | 0 | OPERATING CONTINGENCY | 0 | 0 | 0 | 34 |
| 35 | 0 | 0 | 0 | Ending balance (prior years) | 0 | 0 | 0 | 35 |
| 36 | 200,000 | 200,000 | 200,000 | UNAPPROPRIATED ENDING FUND BALANCE | 200,000 | 200,000 | 200,000 | 36 |
| 37 | 992,264 | 800,000 | 909,000 | Reserved for future expenditure | 1,097,273 | 897,273 | 897,273 | 37 |
| 38 | 4,580,272 | 5,673,961 | 6,400,931 | TOTAL REQUIREMENTS | 5,958,178 | 5,958,178 | 5,958,178 | 38 |

DEPARTMENTS IN THE
GENERAL FUND



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



3/1/2025

| 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 | 536,728 | Salaries, wages, benefits | 473,576 | 473,576 | 473,576 | 2 |
| 3 | 372,566 | 504,378 | 536,728 | TOTAL PERSONNEL SERVICES | 473,576 | 473,576 | 473,576 | 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 | 81,750 | 81,750 | 6 |
| 7 | 127,639 | 81,944 | 114,714 | Occupancy & MIS/IT | 112,766 | 112,766 | 112,766 | 7 |
| 8 | 1,239 | 109,212 | 201,558 | Supplies | 112,300 | 112,300 | 112,300 | 8 |
| 9 | 12,283 | 25,468 | 36,942 | Training and travel | 35,500 | 35,500 | 35,500 | 9 |
| 10 | 205,821 | 1,024,882 | 989,333 | TOTAL MATERIALS AND SERVICES | 342,316 | 342,316 | 342,316 | 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 | 220,000 | 420,000 | 420,000 | 13 |
| 14 | 0 | 0 | 100,000 | Vehicles | 80,000 | 80,000 | 80,000 | 14 |
| 15 | 167,158 | 279,775 | 510,000 | TOTAL CAPITAL OUTLAY | 300,000 | 500,000 | 500,000 | 15 |
| 16 | 745,545 | 1,809,035 | 2,036,061 | DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS | 1,115,892 | 1,315,892 | 1,315,892 | 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 | 610,735 | 610,735 | 2 |
| 3 | 444,952 | 595,510 | 722,696 | TOTAL PERSONNEL SERVICES | 610,735 | 610,735 | 610,735 | 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 | 105,000 | 105,000 | 6 |
| 7 | 0 | 0 | | Occupancy: | | | | 7 |
| 8 | 6,738 | 6,897 | 5,000 | Supplies | 8,588 | 8,588 | 8,588 | 8 |
| 9 | 4,313 | 7,338 | 18,062 | Training and travel | 17,000 | 17,000 | 17,000 | 9 |
| 10 | 11,051 | 14,235 | 23,062 | TOTAL MATERIALS AND SERVICES | 130,588 | 130,588 | 130,588 | 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 | 741,323 | 741,323 | 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 | 671,039 | 671,039 | 2 |
| 3 | 405,867 | 459,734 | 525,556 | TOTAL PERSONNEL SERVICES | 671,039 | 671,039 | 671,039 | 3 |
| 4 | 4.00 | 6.00 | 6.00 | TOTAL Full-Time Equivalent (FTE) | 6.50 | 6.50 | 6.50 | 4 |
| 5 | | | | MATERIALS AND SERVICES | | | | 5 |
| 6 | 33,966 | 11,250 | 132,750 | CWMA (CG/4C) | 151,878 | 151,878 | 151,878 | 6 |
| 7 | 2,000 | 2,000 | 40,000 | Contracted services | 20,000 | 20,000 | 20,000 | 7 |
| 8 | | | | Occupancy: | | | | 8 |
| 9 | 21,896 | 29,939 | 35,500 | Supplies | 28,950 | 28,950 | 28,950 | 9 |
| 10 | 5,881 | 5,711 | 13,330 | Training and travel | 16,500 | 16,500 | 16,500 | 10 |
| 11 | 63,743 | 48,900 | 221,580 | TOTAL MATERIALS AND SERVICES | 217,328 | 217,328 | 217,328 | 11 |
| 12 | | | | CAPITAL OUTLAY | | | | 12 |
| 13 | 0 | 0 | 0 | Equipment | 25,000 | 25,000 | 25,000 | 13 |
| 14 | 56,992 | 69,392 | 0 | Vehicles | 0 | 0 | 0 | 14 |
| 15 | 56,992 | 69,392 | 0 | TOTAL CAPITAL OUTLAY | 25,000 | 25,000 | 25,000 | 15 |
| 16 | 526,602 | 578,026 | 747,136 | WEEDWISE DEPT. TOTAL REQUIREMENTS | 913,367 | 913,367 | 913,367 | 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 | 242,813 | 242,813 | 2 |
| 3 | 264,855 | 250,507 | 250,105 | TOTAL PERSONNEL SERVICES | 242,813 | 242,813 | 242,813 | 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 | 42,750 | 42,750 | 6 |
| 7 | | | | Occupancy: | | | | 7 |
| 8 | 24,608 | 24,669 | 36,947 | Supplies | 48,028 | 48,028 | 48,028 | 8 |
| 9 | 6,348 | 4,045 | 4,533 | Training and travel | 12,200 | 12,200 | 12,200 | 9 |
| 10 | 71,211 | 41,577 | 76,480 | TOTAL MATERIALS AND SERVICES | 102,978 | 102,978 | 102,978 | 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 | 345,791 | 345,791 | 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 | 194,554 | 194,554 | 2 |
| 3 | 141,963 | 195,408 | 206,177 | TOTAL PERSONNEL SERVICES | 194,554 | 194,554 | 194,554 | 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 | 146,550 | 146,550 | 6 |
| 7 | | | | Occupancy: | | | | 7 |
| 8 | 50,778 | 22,434 | 21,000 | Supplies | 22,300 | 22,300 | 22,300 | 8 |
| 9 | 1,328 | 3,397 | 5,533 | Training and travel | 5,500 | 5,500 | 5,500 | 9 |
| 10 | 225,990 | 99,443 | 135,533 | TOTAL MATERIALS AND SERVICES | 174,350 | 174,350 | 174,350 | 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 | 368,904 | 368,904 | 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 | |
| 1 | | | | PERSONNEL SERVICES Not Allocated | | | | 1 |
| 2 | | | | Salaries, wages, benefits | | | | 2 |
| 3 | 0 | 0 | 0 | TOTAL PERSONNEL SERVICES | 0 | 0 | 0 | 3 |
| 4 | 0.00 | 0.00 | 0.00 | TOTAL Full-Time Equivalent (FTE) | 0.00 | 0.00 | 0.00 | 4 |
| 5 | | | | MATERIALS AND SERVICES Not Allocated | | | | 5 |
| 6 | 0 | 0 | 0 | Contracted services | 0 | 0 | 0 | 6 |
| 7 | 151,323 | 80,851 | 71,900 | Occupancy: Rent, utilities, telecomm, storage, maint. | 85,300 | 85,300 | 85,300 | 7 |
| 8 | 7,492 | 12,753 | 87,600 | Supplies, Vehicle Maint | 95,500 | 95,500 | 95,500 | 8 |
| 9 | | | | Travel Training | | | | 9 |
| 10 | 158,815 | 93,604 | 159,500 | TOTAL MATERIALS AND SERVICES | 180,800 | 180,800 | 180,800 | 10 |
| 11 | | | | CAPITAL OUTLAY Not Allocated | | | | 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 | | | | DEBT SERVICE Not Allocated | | | | 15 |
| 16 | 170,067 | 171,086 | 175,000 | Eagle Creek - Zions Bank NA | 175,000 | 175,000 | 175,000 | 16 |
| 17 | 366,978 | 356,071 | 365,000 | CRC Bldg loan P&I: Zions Bank | 365,000 | 365,000 | 365,000 | 17 |
| 20 | 537,045 | 527,157 | 540,000 | TOTAL DEBT SERVICE | 540,000 | 540,000 | 540,000 | 20 |
| 21 | | | | SPECIAL PAYMENTS Not Allocated | | | | 21 |
| 22 | 144,000 | 181,666 | 206,300 | Grants to Partners (Partners' projects & general support) | 243,475 | 243,475 | 243,475 | 22 |
| 23 | 3,000 | 0 | 0 | Scholarships/Sponsorships | 0 | 0 | 0 | 23 |
| 26 | 147,000 | 181,666 | 206,300 | TOTAL SPECIAL PAYMENTS | 243,475 | 243,475 | 243,475 | 26 |
| 27 | | | | INTERFUND TRANSFERS | | | | 27 |
| 28 | 55,987 | 287,793 | 250,000 | Transfers to Conservation Grants Fund | 11,353 | 11,353 | 11,353 | 28 |
| 29 | 0 | 0 | 0 | Transfers to Conservation Loans Fund | 150,000 | 150,000 | 150,000 | 29 |
| 30 | 0 | 0 | 0 | Transfers to Working Lands Legacy Fund | 20,000 | 20,000 | 20,000 | 30 |
| 31 | 0 | 0 | 30,000 | Transfers to Maint Reserve Fund | 30,000 | 30,000 | 30,000 | 31 |
| 32 | 55,987 | 287,793 | 280,000 | TOTAL INTERFUND TRANSFERS | 211,353 | 211,353 | 211,353 | 32 |
| 33 | 0 | 0 | 0 | OPERATING CONTINGENCY | 0 | 0 | 0 | 33 |
| 34 | | | | Ending balance (prior years) | | | | 34 |
| 35 | 200,000 | 200,000 | 200,000 | UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2026) | 200,000 | 200,000 | 200,000 | 35 |
| 36 | 992,264 | 800,000 | 909,000 | Reserved for future expenditure | 1,097,273 | 897,273 | 897,273 | 36 |
| 37 | 2,091,111 | 2,090,220 | 2,294,800 | TOTAL REQUIREMENTS NOT ALLOCATED | 2,472,901 | 2,272,901 | 2,272,901 | 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 | |
| 1 | | | | RESOURCES | | | | | | 1 |
| 2 | 136,381 | 26,316 | 450,000 | Beginning fund balance: Working capital (accrual basis) | | | 351,067 | 351,067 | 351,067 | 2 |
| 3 | 55,987 | 337,793 | 250,000 | Transferred from General Fund | | | 11,353 | 11,353 | 11,353 | 3 |
| 4 | 263,074 | 287,918 | 294,075 | Federal grants and retained receipts | | | 286,905 | 286,905 | 286,905 | 4 |
| 5 | 27,500 | 628,206 | 3,153 | State of Oregon grants and SEP funds | | | 54,992 | 54,992 | 54,992 | 5 |
| 6 | 11,888 | 35,000 | 50,000 | Local grants | | | 70,000 | 70,000 | 70,000 | 6 |
| 7 | 3,116 | 6,342 | 10,000 | Other grants | | | 0 | 0 | 0 | 7 |
| 8 | 3,317 | 0 | 0 | Reimbursements | | | 0 | 0 | 0 | 8 |
| 9 | 0 | 0 | 0 | Interest from bank accounts | | | 0 | 0 | 0 | 9 |
| 10 | 501,263 | 1,321,575 | 1,057,228 | TOTAL RESOURCES | | | 774,317 | 774,317 | 774,317 | 10 |
| 11 | | | | REQUIREMENTS | | | | | | 11 |
| 12 | | | | Department (Org. Unit) | Object Classification | Detail | | | | 12 |
| 13 | 39,146 | 50,762 | 125,483 | Conservation Planning Dept. | Materials & Services | Grants, cost-share, and contracted services | 137,412 | 137,412 | 137,412 | 13 |
| 14 | 385,802 | 559,350 | 679,075 | WeedWise Dept. | Materials & Services | Grants and contracted services | 486,905 | 486,905 | 486,905 | 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 | 424,948 | 610,112 | 804,558 | Total Expenses (See note on line 16) | | | 624,317 | 624,317 | 624,317 | 19 |
| 20 | 0 | 450,000 | 2,670 | UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2026) | | | 0 | 0 | 0 | 20 |
| 21 | 0 | 0 | 250,000 | Reserved for future expenditure | | | 150,000 | 150,000 | 150,000 | 21 |
| 22 | 424,948 | 1,060,112 | 1,057,228 | TOTAL REQUIREMENTS | | | 774,317 | 774,317 | 774,317 | 22 |

**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 |
| 1 | | | | RESOURCES | | | 1 |
| 2 | 36,744 | 41,001 | 91,744 | Beginning fund balance: Working capital (accrual basis) | 93,199 | 93,199 | 93,199 |
| 3 | 0 | 0 | 0 | Transferred from General Fund | 150,000 | 150,000 | 150,000 |
| 4 | 0 | 0 | 0 | Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans | 300,000 | 300,000 | 300,000 |
| 5 | 59,900 | 166,562 | 250,000 | Disbursements from DEQ CWSRF loan # R22407: Water Quality Loans | 0 | 0 | 0 |
| 6 | 72,967 | 40,083 | 100,000 | Loans: principal received from borrowers | 95,000 | 95,000 | 95,000 |
| 7 | 0 | 16 | 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 | 169,611 | 247,662 | 441,744 | TOTAL RESOURCES | 638,199 | 638,199 | 638,199 |
| 14 | | | | REQUIREMENTS | | | 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 |
| 17 | 59,900 | 166,562 | 250,000 | District Operations Dept. | Materials & Services | Contracted Services: Residential septic repair loans to borrowers | 300,000 |
| 18 | 22,736 | 29,176 | 33,725 | Not Allocated to any Dept. | Debt Service (long-term debt) | Repayment of DEQ CWSRF loans | 154,000 |
| 19 | 45,974 | 0 | 0 | Not Allocated to any Dept. | Transfers: Inter-fund transfer | Transfer to General Fund | 0 |
| 20 | 0 | 0 | 0 | | | | 0 |
| 21 | 0 | 0 | 0 | | | | 0 |
| 22 | 0 | 0 | 0 | | | | 0 |
| 23 | 128,610 | 195,738 | 283,725 | Total Expenses | 504,000 | 504,000 | 504,000 |
| 24 | 0 | 0 | 0 | UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2026) | | | |
| 25 | 0 | 135,985 | 158,019 | Reserved for future expenditure | 134,199 | 134,199 | 134,199 |
| 26 | 128,610 | 331,723 | 441,744 | TOTAL REQUIREMENTS | 638,199 | 638,199 | 638,199 |

**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 |
| 1 | | | | RESOURCES | | | |
| 2 | 139,755 | 142,875 | 147,972 | Beginning fund balance: Working capital (accrual basis) | 154,060 | 154,060 | 154,060 |
| 3 | 0 | 0 | 0 | Earning from temporary investments | 0 | 0 | 0 |
| 4 | 0 | 0 | 0 | Transferred from General Fund | 20,000 | 20,000 | 20,000 |
| 5 | 3,120 | 5,485 | 5,500 | Interest | 5,000 | 5,000 | 5,000 |
| 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 | 142,875 | 148,360 | 153,472 | TOTAL RESOURCES | 179,060 | 179,060 | 179,060 |
| 12 | | | | 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 | 20,000 | 20,000 | 20,000 |
| 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 | 20,000 | 20,000 | 20,000 |
| 22 | 0 | 0 | 5,500 | UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2026) | 0 | 0 | 0 |
| 23 | 142,875 | 148,360 | 147,972 | Reserved for future expenditure | 159,060 | 159,060 | 159,060 |
| 24 | 142,875 | 148,360 | 153,472 | TOTAL REQUIREMENTS | 179,060 | 179,060 | 179,060 |

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

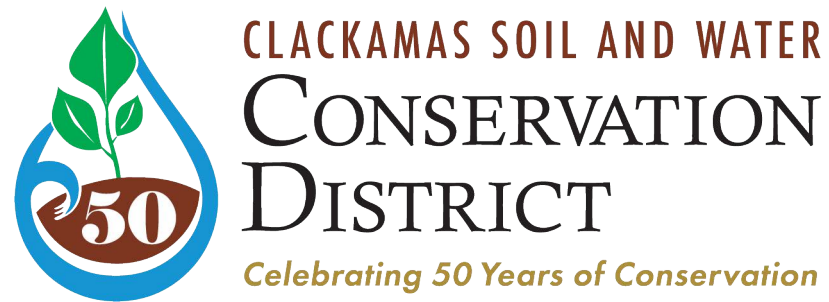
Clackamas SWCD

(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 | 30,000 | 30,000 | 2 | | | |
| 3 | | 30,000 | 3 | Transferred IN, from other funds | 30,000 | 30,000 | 30,000 | 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 | 60,000 | 60,000 | 10 | | | |
| 11 | | | 11 | | | | | 11 | | | |
| 12 | | | 12 | | | | | 12 | | | |
| 13 | 0 | 0 | 13 | TOTAL RESOURCES | 60,000 | 60,000 | 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 | 30,000 | 30,000 | 22 | |
| 23 | | | 23 | UNAPPROPRIATED ENDING FUND BALANCE | | | 0 | 0 | 0 | 23 | |
| 24 | | 30,000 | 24 | RESERVED FOR FUTURE EXPENDITURE | | | 30,000 | 30,000 | 30,000 | 24 | |
| 25 | 0 | 0 | 0 | 25 | TOTAL REQUIREMENTS | | | 60,000 | 60,000 | 60,000 | 25 |

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

BUDGET WORKSHEETS



RESOURCES
GENERAL FUND
Worksheet



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 | 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 | 2,158,687 | 2,158,687 | 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 | 100,000 | 100,000 | 6 |
| 7 | 44,107 | 696,934 | 400,000 | Grant income to General Fund (DEQ OSFAP) | 75,000 | 75,000 | 75,000 | 7 |
| 8 | 15,000 | 11,367 | 10,000 | CWMA Pull Together & ISEP | 17,000 | 17,000 | 17,000 | 8 |
| 9 | 109,463 | 67,616 | 67,616 | OWEB/ODA grant: SOW | 67,616 | 67,616 | 67,616 | 9 |
| 10 | 0 | 28,978 | 29,000 | OWEB/ODA grant: District Operations & Admin | 28,978 | 28,978 | 28,978 | 10 |
| 11 | 71,680 | 45,029 | 18,000 | OWEB/ODA grant: Clackamas SIA (TA) | 23,000 | 23,000 | 23,000 | 11 |
| 12 | 0 | 31,053 | 40,000 | NRCS:SNW RCPP | 20,000 | 20,000 | 20,000 | 12 |
| 13 | 4,050 | 8,155 | 10,000 | Rental/donations received re: farm equipment lent out | 10,000 | 10,000 | 10,000 | 13 |
| 14 | 35,750 | 40,650 | 41,250 | WeedWise Coop Weed Mgmt Area partners: 4 County | 41,650 | 41,650 | 41,650 | 14 |
| 15 | 14,018 | 4,950 | 17,500 | WeedWise Coop Weed Mgmt Area partners: Col Gorge | 16,000 | 16,000 | 16,000 | 15 |
| 16 | 5,000 | 5,000 | 5,000 | WeedWise CWMA partner: BLM for Col Gorge CWMA | 10,000 | 10,000 | 10,000 | 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 | 101,650 | 101,650 | 20 |
| 21 | 30,000 | 0 | 35,000 | WeedWise CRISP partner: Metro | 15,000 | 15,000 | 15,000 | 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 | 9,000 | 9,000 | 23 |
| 24 | 63,478 | 54,723 | 55,000 | CREP Technical Assistance Grant: | 35,875 | 35,875 | 35,875 | 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 | 105,000 | 105,000 | 27 |
| 28 | 3,023,324 | 4,002,200 | 3,368,629 | Total resources, except taxes to be levied | 2,834,456 | 2,834,456 | 2,834,456 | 28 |
| 29 | 0 | 0 | 3,002,995 | Taxes necessary to balance | 3,123,722 | 3,123,722 | 3,123,722 | 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 | 5,958,178 | 5,958,178 | 31 |

SPECIAL REVENUE FUND

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special 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 |
| 1 | | | | RESOURCES | | | 1 |
| 2 | 136,381 | 26,316 | 450,000 | Beginning fund balance: Working capital | 351,067 | 351,067 | 351,067 |
| 3 | 55,987 | 287,793 | 250,000 | Transferred from General Fund | 11,353 | 11,353 | 11,353 |
| 4 | 0 | 50,000 | 0 | Prior Grants transferred from General Fund: WeedWise PGE | 0 | 0 | 0 |
| 5 | 103,405 | 55,085 | 50,473 | WW BLM grant | 20,000 | 20,000 | 20,000 |
| 6 | 132,038 | 206,172 | 0 | USFS Grants | 161,905 | 161,905 | 161,905 |
| 7 | 0 | 0 | 0 | USFS NPL | 60,000 | 60,000 | 60,000 |
| 8 | 17,631 | 16,637 | 0 | NRCS Assignment of Payment | 0 | 0 | 0 |
| 9 | 0 | 0 | 243,602 | USFS RAC | 35,000 | 35,000 | 35,000 |
| 10 | 10,000 | 10,024 | 0 | Other federal grants | 10,000 | 10,000 | 10,000 |
| 11 | 0 | 540,000 | 0 | PGE 3.0 | 0 | 0 | 0 |
| 12 | 0 | 88,206 | 3,153 | OWEB Small Grants (combined) revenue for this FY | 0 | 0 | 0 |
| 13 | 27,500 | 0 | 0 | Other State of Oregon grants | 54,992 | 54,992 | 54,992 |
| 14 | 0 | 35,000 | 0 | Local grant: WeedWise Metro grant: CRBC contracted svcs | 20,000 | 20,000 | 20,000 |
| 15 | 11,888 | 0 | 50,000 | Other local grants -- | 50,000 | 50,000 | 50,000 |
| 16 | 0 | 0 | 10,000 | Other grants | 0 | 0 | 0 |
| 17 | 3,116 | 6,342 | 0 | USFWS | 0 | 0 | 0 |
| 18 | 3,317 | 0 | 0 | Reimbursements from landowners | 0 | 0 | 0 |
| 19 | 0 | 0 | 0 | Interest from bank accounts | 0 | 0 | 0 |
| 20 | 501,263 | 1,321,575 | 1,057,228 | TOTAL RESOURCES | 774,317 | 774,317 | 774,317 |
| 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) | 23 |
| 24 | 0 | 0 | 10,000 | Conservation Planning Dept. | Materials & Services | Grants to Partners (projects) | 24 |
| 25 | 11,273 | 50,762 | 65,000 | Conservation Planning Dept. | Materials & Services | Contracted services | 25 |
| 26 | 0 | 0 | 0 | WeedWise Dept. | Materials & Services | Grants to Partners (projects) | 26 |
| 27 | 385,802 | 559,350 | 679,075 | WeedWise Dept. | Materials & Services | Contracted services | 27 |
| 28 | 0 | 0 | 0 | District Operations Dept. | Materials & Services | Grants to Partners (projects) | 28 |
| 29 | 0 | 0 | 0 | District Operations Dept. | Materials & Services | Contracted services | 29 |
| 30 | | 0 | 0 | | | | 30 |
| 31 | 0 | 0 | 0 | Not Allocated to any Dept. | Transfers: Inter-fund transfer | Inter Fund Transfer | 31 |
| 32 | 0 | 0 | 0 | Not Allocated to any Dept. | Transfers: Inter-fund transfer | Inter Fund Transfer | 32 |
| 33 | 424,948 | 610,112 | 804,558 | Total Expenses (See note on line 16) | 624,317 | 624,317 | 624,317 |
| 34 | 0 | 450,000 | 2,670 | UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2026) | 0 | 0 | 0 |
| 35 | 0 | 0 | 250,000 | Reserved for future expenditure | 150,000 | 150,000 | 150,000 |
| 36 | 424,948 | 1,060,112 | 1,057,228 | TOTAL REQUIREMENTS | 774,317 | 774,317 | 774,317 |

SPECIAL REVENUE FUND
Conservation Loans Fund
Worksheet

Clackamas SWCD

This is a *special 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 | |
| 1 | | | | RESOURCES | | | | | | 1 |
| 2 | 36,744 | 41,001 | 91,744 | Beginning fund balance: Working capital (accrual basis) | | | 93,199 | 93,199 | 93,199 | 2 |
| 3 | 0 | 0 | 0 | Transferred from General Fund | | | 150,000 | 150,000 | 150,000 | 3 |
| 4 | 0 | 0 | 0 | Disbursements from DEQ CWSRF loan # R22408: Residential septic repair loans | | | 300,000 | 300,000 | 300,000 | 4 |
| 5 | 59,900 | 166,562 | 250,000 | Disbursements from DEQ CWSRF loan # R22407: Conservation loans and septic repair loans | | | 0 | 0 | 0 | 5 |
| 6 | 2,912 | 40,083 | 0 | Conservation loans: principal received from borrowers | | | 0 | 0 | 0 | 6 |
| 7 | 0 | 16 | 0 | Conservation loans: interest received from borrowers | | | 0 | 0 | 0 | 7 |
| 8 | 70,055 | 0 | 100,000 | Septic system repair loans: principal recv'd from borrowers | | | 95,000 | 95,000 | 95,000 | 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 | 0 | 14 |
| 15 | 169,611 | 247,662 | 441,744 | TOTAL RESOURCES | | | 638,199 | 638,199 | 638,199 | 15 |
| 16 | | | | REQUIREMENTS | | | | | | 16 |
| 17 | | | | Department (Org. Unit) | Object Classification | Detail | | | | 17 |
| 18 | 0 | 0 | 0 | Conservation Planning Dept. | Materials & Services | Contracted Services: Conservation loans to borrowers | 50,000 | 50,000 | 50,000 | 18 |
| 19 | 59,900 | 166,562 | 250,000 | District Operations Dept. | Materials & Services | Contracted Services: Residential septic repair loans to borrowers | 300,000 | 300,000 | 300,000 | 19 |
| 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 | 103,000 | 103,000 | 20 |
| 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 | 16,000 | 16,000 | 21 |
| 22 | 0 | 0 | 0 | Not Allocated to any Dept. | Debt Service (long-term debt) | DEQ CWSRF loan # R22407: principal + interest + fees | 35,000 | 35,000 | 35,000 | 22 |
| 23 | 45,974 | 0 | 0 | Not Allocated to any Dept. | Transfers: Inter-fund transfer | Transfer to General Fund | 0 | 0 | 0 | 23 |
| 26 | | | | | | | | | | 26 |
| 27 | 128,610 | 195,738 | 283,725 | Total Expenses | | | 504,000 | 504,000 | 504,000 | 27 |
| 28 | 0 | 0 | 0 | UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2026) | | | 0 | 0 | 0 | 28 |
| 29 | 0 | 135,985 | 158,019 | Reserved for future expenditure | | | 134,199 | 134,199 | 134,199 | 29 |
| 30 | 128,610 | 331,723 | 441,744 | TOTAL REQUIREMENTS | | | 638,199 | 638,199 | 638,199 | 30 |

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

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 | |
| 1 | | | | RESOURCES | | | | | | 1 |
| 2 | 139,755 | 142,875 | 147,972 | Beginning fund balance: Working capital (accrual basis) | | | 154,060 | 154,060 | 154,060 | 2 |
| 3 | 0 | 0 | 0 | Earning from temporary investments | | | 0 | 0 | 0 | 3 |
| 4 | 0 | 0 | 0 | Transferred from General Fund | | | 20,000 | 20,000 | 20,000 | 4 |
| 5 | 3,120 | 5,485 | 5,500 | Interest | | | 5,000 | 5,000 | 5,000 | 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 | 179,060 | 179,060 | 11 |
| 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 | Professional Services | 20,000 | 20,000 | 20,000 | 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 | 20,000 | 20,000 | 22 |
| 23 | 0 | 0 | 5,500 | UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2026) | | | 0 | 0 | 0 | 23 |
| 24 | 142,875 | 148,360 | 147,972 | Reserved for future expenditure | | | 159,060 | 159,060 | 159,060 | 24 |
| 25 | 142,875 | 148,360 | 153,472 | TOTAL REQUIREMENTS | | | 179,060 | 179,060 | 179,060 | 25 |