



Clackamas SWCD Budget: FY 2026-2027

Proposed budget, April 21st, 2026

Notes:

- Fiscal year 2026-2027 starts July 1, 2026 and ends on June 30, 2027.
- April 21st, 2025: First meeting of the Budget Committee to be held.
- April 28th, 2025: Second meeting of the Budget Committee to be held and public comment accepted.
- May 19th, 2025: The Board of Directors will hold a public hearing on the budget.
- May 19th, 2025: The Board of Directors may adopt the budget for fiscal year 2026-2027.

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 26-27 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 2026-2027), 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

Assessed valuation growth estimated at 3.5%

This year, we projected a 3.5%-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 2026-2027.

Calculating property tax revenue

In preparing an estimate of property tax revenue for FY 2026-2027 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**



2/18/2026

Historical Data			Budget for Fiscal Year 2025-26					
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	RESOURCE DESCRIPTION	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26	
1				RESOURCES				1
2	2,546,044	2,306,866	1,634,176	Beginning fund balance: Working capital (accrual basis)	1,781,054	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	0	0	450,000	Transfers in to GF from other Funds	0	0	0	6
7	146,539	154,042	100,000	Interest income	100,000	0	0	7
8	696,934	313,071	75,000	Grant income to General Fund	10,000	0	0	8
9	11,367	3,700	17,000	Other income	0	0	0	9
10	141,623	119,110	119,594	OWEB/ODA allocations to SWCDs (combined)	126,646	0	0	10
11	31,053	35,591	20,000	Reimbursements	17,754	0	0	11
12	8,155	8,780	10,000	Rental/donations received re: farm equipment lent out	10,000	0	0	12
13	55,600	66,670	67,650	Support from Partners: WeedWise CWMA (combined)	0	0	0	13
14	160,514	27,007	116,650	Support from Partners: WeedWise (combined)	191,342	0	0	14
15	79,995	101,939	44,875	Support from Partners: other program work (combined)	81,705	0	0	15
16	18,987	20,561	0	Federal grants-Other	43,465	0	0	16
17	0	0	0	Sale of equipment/vehicles	0	0	0	17
18	105,390	105,391	105,000	Lease Revenues CRC Office Space	105,000	0	0	18
19	4,002,201	3,262,728	2,759,945	Total resources, except taxes to be levied	2,466,966	0	0	19
20	0	0	3,123,722	Taxes necessary to balance	3,255,801	0	0	20
21	2,978,627	3,095,380	0	Taxes collected in year levied	0	0	0	21
22	6,980,828	6,358,108	5,883,667	TOTAL RESOURCES	5,722,767	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**



2/18/2026

Historical Data				By Department, and Not Allocated to Any Department	Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	REQUIREMENTS	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26	
1				PERSONNEL SERVICES				1
2	504,382	552,313	548,576	District Operations Department	534,598	0	0	2
3	595,507	668,462	635,735	Conservation Planning Department	692,201	0	0	3
4	459,733	632,731	696,039	WeedWise Department	735,672	0	0	4
5	250,507	251,668	292,813	Education & Outreach Department	267,496	0	0	5
6	195,408	212,118	194,554	Land Management Department	210,253	0	0	6
7	0	0	0	Not Allocated to Any Department	0	0	0	7
8	2,005,537	2,317,292	2,367,717	TOTAL PERSONNEL SERVICES	2,440,220	0	0	8
9	17.00	19.00	21.00	TOTAL Full-Time Equivalent (FTE)	21.00	0.00	0.00	9
10				MATERIALS AND SERVICES				10
11	952,251	505,728	342,316	District Operations Department	237,336	0	0	11
12	11,051	11,884	130,588	Conservation Planning Department	127,800	0	0	12
13	63,743	55,665	217,328	WeedWise Department	85,000	0	0	13
14	71,211	51,473	102,978	Education & Outreach Department	58,297	0	0	14
15	225,990	86,495	174,350	Land Management Department	178,800	0	0	15
16	71,690	121,811	180,800	Not Allocated to Any Department	190,800	0	0	16
17	1,395,936	833,056	1,148,360	TOTAL MATERIALS & SERVICES	878,033	0	0	17
18				CAPITAL OUTLAY				18
19	280,524	514,168	200,289	District Operations Department	153,500	0	0	19
20	0	0	0	Conservation Planning Department	0	0	0	20
21	68,643	7,049	25,000	WeedWise Department	0	0	0	21
22	0	0	0	Education & Outreach Department	0	0	0	22
23	0	0	0	Land Management Department	7,000	0	0	23
24	0	0	0	Not Allocated to Any Department	0	0	0	24
25	349,167	521,217	225,289	TOTAL CAPITAL OUTLAY	160,500	0	0	25
26				DEBT SERVICE				26
27	527,157	570,331	600,000	Not Allocated to Any Department	580,000	0	0	27
28	527,157	570,331	600,000	TOTAL DEBT SERVICE	580,000	0	0	28
29				SPECIAL PAYMENTS				29
30	108,371	202,036	243,475	Not Allocated to Any Department	288,150	0	0	30
31	108,371	202,036	243,475	TOTAL SPECIAL PAYMENTS	288,150	0	0	31
32				INTERFUND TRANSFERS				32
33	287,793	280,000	0	Transfers to Conservation Grants Fund	93,115	0	0	33
34	0	0	150,000	Transfers to Conservation Loans Fund	0	0	0	34
35	0	0	20,000	Transfers to Working Lands Legacy Fund	30,000	0	0	35
36	0	0	30,000	Transfers to Building Reserve Fund	30,000	0	0	36
37	287,793	280,000	200,000	TOTAL INTERFUND TRANSFERS	153,115	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	222,749	0	0	40
41	992,264	800,000	898,826	Reserved for future expenditure	1,000,000	0	0	41
42	5,866,225	5,723,932	5,883,667	TOTAL REQUIREMENTS	5,722,767	0	0	42

**GENERAL FUND:
SUMMARY OF REQUIREMENTS**



2/18/2026

Historical Data			By Object Classification	Budget for Fiscal Year 2025-26		
Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	REQUIREMENTS	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26
			PERSONNEL SERVICES			
			Salaries, wages, benefits	2,440,220	0	0
			TOTAL PERSONNEL SERVICES	2,440,220	0	0
			TOTAL Full-Time Equivalent (FTE)	21.0	0.0	0.0
			MATERIALS AND SERVICES			
			Contracted services	352,800	0	0
			Occupancy: Rent, utilities, telecomm, storage, maint.	215,038	0	0
			Supplies & CWMA	238,695	0	0
			Training and travel	71,500	0	0
			TOTAL MATERIALS AND SERVICES	878,033	0	0
			CAPITAL OUTLAY			
			Equipment	7,000	0	0
			Leasehold Improvements CRC Office Space	103,500	0	0
			Vehicles	50,000	0	0
			TOTAL CAPITAL OUTLAY	160,500	0	0
			DEBT SERVICE			
			ECCF	185,000	0	0
			CRC	395,000	0	0
			TOTAL DEBT SERVICE	580,000	0	0
			SPECIAL PAYMENTS			
			Grants to Partners	288,150	0	0
			Scholarships	0	0	0
			TOTAL SPECIAL PAYMENTS	288,150	0	0
			INTERFUND TRANSFERS			
			Transfers to Conservation Grants Fund	93,115	0	0
			Transfers to Conservation Loans Fund	0	0	0
			Transfers to Working Lands Legacy Fund	30,000	0	0
			Transfers to Building Reserve Fund	30,000	0	0
			TOTAL INTERFUND TRANSFERS	153,115	0	0
			OPERATING CONTINGENCY	0	0	0
			Ending balance (prior years)	0	0	0
			UNAPPROPRIATED ENDING FUND BALANCE	222,749	0	0
			Reserved for future expenditure	1,000,000	0	0
			TOTAL REQUIREMENTS	5,722,767	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**



2/18/2026

Historical Data			District Operations Department	Budget for Fiscal Year 2025-26				
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	REQUIREMENTS	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26	
1				PERSONNEL SERVICES				1
2	504,382	552,313	548,576	Salaries, wages, benefits	534,598			2
3	504,382	552,313	548,576	TOTAL PERSONNEL SERVICES	534,598	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	700,495	266,257	81,750	Contracted services	39,500			6
7	81,944	72,331	112,766	Occupancy & MIS/IT	127,738			7
8	144,344	139,794	112,300	Supplies	44,598			8
9	25,468	27,346	35,500	Training and travel	25,500			9
10	952,251	505,728	342,316	TOTAL MATERIALS AND SERVICES	237,336	0	0	10
11				CAPITAL OUTLAY				11
12	0	43,553	0	Equipment	0	0	0	12
13	280,524	470,615	120,289	Leasehold Improvements	103,500			13
14	0	0	80,000	Vehicles	50,000			14
15	280,524	514,168	200,289	TOTAL CAPITAL OUTLAY	153,500	0	0	15
16	1,737,157	1,572,209	1,091,181	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	925,434	0	0	16

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



2/18/2026

Historical Data				Conservation Planning Department	Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	REQUIREMENTS	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26	
1				PERSONNEL SERVICES				1
2	595,507	668,462	635,735	Salaries, wages, benefits	692,201			2
3	595,507	668,462	635,735	TOTAL PERSONNEL SERVICES	692,201	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	105,000	Contracted services	106,800			6
7	0	0		Occupancy:				7
8	6,738	4,464	8,588	Supplies	5,000			8
9	4,313	7,420	17,000	Training and travel	16,000			9
10	11,051	11,884	130,588	TOTAL MATERIALS AND SERVICES	127,800	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	606,558	680,346	766,323	CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS	820,001	0	0	15

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



2/18/2026

Historical Data				WeedWise Department	Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2023 24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	REQUIREMENTS	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26	
1				PERSONNEL SERVICES				1
2	459,733	632,731	696,039	Salaries, wages, benefits	735,672			2
3	459,733	632,731	696,039	TOTAL PERSONNEL SERVICES	735,672	0	0	3
4	4.00	6.00	6.50	TOTAL Full-Time Equivalent (FTE)	6.50	6.50	6.50	4
5				MATERIALS AND SERVICES				5
6	33,966	10,569	151,878	CWMA (CG/4C)	0			6
7	2,000	2,887	20,000	Contracted services	40,000			7
8				Occupancy:				8
9	21,896	35,157	28,950	Supplies	26,000			9
10	5,881	7,052	16,500	Training and travel	19,000			10
11	63,743	55,665	217,328	TOTAL MATERIALS AND SERVICES	85,000	0	0	11
12				CAPITAL OUTLAY				12
13	0	7,049	25,000	Equipment	0	0	0	13
14	68,643	0	0	Vehicles	0	0	0	14
15	68,643	7,049	25,000	TOTAL CAPITAL OUTLAY	0	0	0	15
16	592,119	695,445	938,367	WEEDWISE DEPT. TOTAL REQUIREMENTS	820,672	0	0	16

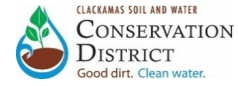
**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



2/18/2026

Historical Data				Education & Outreach Department	Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	REQUIREMENTS	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26	
1				PERSONNEL SERVICES				1
2	250,507	251,668	292,813	Salaries, wages, benefits	267,496			2
3	250,507	251,668	292,813	TOTAL PERSONNEL SERVICES	267,496	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	27,733	42,750	Contracted services	8,000			6
7				Occupancy:				7
8	24,608	21,364	48,028	Supplies	45,297			8
9	6,348	2,376	12,200	Training and travel	5,000			9
10	71,211	51,473	102,978	TOTAL MATERIALS AND SERVICES	58,297	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	321,718	303,141	395,791	EDUCATION & OUTREACH DEPT. TOTAL REQUIREMENTS	325,793	0	0	15

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



2/18/2026

Historical Data			Land Management Department	Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	REQUIREMENTS	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26
1				PERSONNEL SERVICES			
2	195,408	212,118	194,554	Salaries, wages, benefits	210,253	0	0
3	195,408	212,118	194,554	TOTAL PERSONNEL SERVICES	210,253	0	0
4	2.00	2.00	2.00	TOTAL Full-Time Equivalent (FTE)	2.00	2.00	2.00
5				MATERIALS AND SERVICES			
6	173,884	66,135	146,550	Contracted services	158,500	0	0
7				Occupancy:			
8	50,778	18,050	22,300	Supplies	14,300	0	0
9	1,328	2,310	5,500	Training and travel	6,000	0	0
10	225,990	86,495	174,350	TOTAL MATERIALS AND SERVICES	178,800	0	0
11				CAPITAL OUTLAY			
12	0	0	0	Equipment/Property	7,000	0	0
13	0	0	0	Vehicles	0	0	0
14	0	0	0	TOTAL CAPITAL OUTLAY	7,000	0	0
15	421,398	298,613	368,904	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	396,053	0	0

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



2/18/2026

Historical Data			Not Allocated to Any Department	Budget for Fiscal Year 2025-26		
Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	REQUIREMENTS	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26
			PERSONNEL SERVICES Not Allocated			
			Salaries, wages, benefits			
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
0.00	0.00	0.00	TOTAL Full-Time Equivalent (FTE)	0.00	0.00	0.00
			MATERIALS AND SERVICES Not Allocated			
0	0	0	Contracted services	0	0	0
63,322	111,533	85,300	Occupancy: Rent, utilities, telecomm, storage, maint.	87,300	0	0
8,368	10,278	95,500	Supplies, Vehicle Maint	103,500	0	0
			Travel Training			
71,690	121,811	180,800	TOTAL MATERIALS AND SERVICES	190,800	0	0
			CAPITAL OUTLAY Not Allocated			
0	0	0	Equipment	0	0	0
0	0	0	Vehicles	0	0	0
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
			DEBT SERVICE Not Allocated			
170,067	170,898	195,000	Eagle Creek - Zions Bank NA	185,000		
357,090	399,433	405,000	CRC Bldg loan P&I: Zions Bank	395,000		
527,157	570,331	600,000	TOTAL DEBT SERVICE	580,000	0	0
			SPECIAL PAYMENTS Not Allocated			
179,366	202,036	243,475	Grants to Partners (Partners' projects & general support)	288,150		
0	0	0	Scholarships/Sponsorships	0	0	0
179,366	202,036	243,475	TOTAL SPECIAL PAYMENTS	288,150	0	0
			INTERFUND TRANSFERS			
287,793	280,000	0	Transfers to Conservation Grants Fund	93,115	0	0
0	0	150,000	Transfers to Conservation Loans Fund	0	0	0
0	0	20,000	Transfers to Working Lands Legacy Fund	30,000	0	0
0	0	30,000	Transfers to Maint Reserve Fund	30,000	0	0
287,793	280,000	200,000	TOTAL INTERFUND TRANSFERS	153,115	0	0
0	0	0	OPERATING CONTINGENCY	0	0	0
			Ending balance (prior years)			
200,000	200,000	200,000	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2027)	222,749	0	0
992,264	800,000	898,826	Reserved for future expenditure	1,000,000	0	0
2,258,270	2,174,178	2,323,101	TOTAL REQUIREMENTS NOT ALLOCATED	2,434,814	0	0

SPECIAL AND RESERVE FUNDS



CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT

Celebrating 50 Years of Conservation

**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



2/18/2026

Historical Data				Budget for Fiscal Year 2025-26							
	Actual 2nd Preceding Year 2023- 24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	RESOURCES and REQUIREMENTS			Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26		
				RESOURCES							
1										1	
2	76,316	711,463	875,289	Beginning fund balance: Working capital (accrual basis)			331,940	0	0	2	
3	287,793	250,000	0	Transferred from General Fund			93,115	0	0	3	
4	294,261	346,986	286,905	Federal grants and retained receipts			290,000	0	0	4	
5	628,205	119,759	54,992	State of Oregon grants and SEP funds			30,000	0	0	5	
6	35,000	47,514	70,000	Local grants			50,000	0	0	6	
7	0	0	0	Other grants			0	0	0	7	
8	0	0	0	Reimbursements			0	0	0	8	
9	0	0	0	Interest from bank accounts			0	0	0	9	
10	1,321,575	1,475,722	1,287,186	TOTAL RESOURCES			795,055	0	0	10	
				REQUIREMENTS							
11										11	
12				Department (Org. Unit)	Object Classification	Detail				12	
13	50,762	33,788	137,412	Conservation Planning Dept.	Materials & Services	Grants, cost-share, and contracted services	125,055	0	0	13	
14	559,350	566,645	486,905	WeedWise Dept.	Materials & Services	Grants and contracted services	670,000	0	0	14	
15	0	0	0	District Operations Dept.	Materials & Services	Grants and contracted services	0	0	0	15	
16	0	0	0				0	0	0	16	
17	0	0	450,000	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	610,112	600,433	1,074,317	Total Expenses (See note on line 16)			795,055	0	0	19	
20	711,463	875,289	62,869	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2027)			0	0	0	20	
21	0	0	150,000	Reserved for future expenditure			0	0	0	21	
22	1,321,575	1,475,722	1,287,186	TOTAL REQUIREMENTS			795,055	0	0	22	

**SPECIAL REVENUE FUND:
CONSERVATION LOANS FUND**



2/18/2026

Historical Data				RESOURCES and REQUIREMENTS					Budget for Fiscal Year 2025-26			
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26			Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26				
				RESOURCES								
1											1	
2	41,001	51,924	93,199	Beginning fund balance: Working capital (accrual basis)					274,294	0	0	2
3	0	0	150,000	Transferred from General Fund					0	0	0	3
4	0	0	300,000	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans					1,000,000	0	0	4
5	166,562	393,921	0	Disbursements from DEQ CWSRF loan # R22407: Water Quality Loans					0	0	0	5
6	40,099	107,666	95,000	Loans: principal received from borrowers					95,000	0	0	6
7	0	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	247,662	553,511	638,199	TOTAL RESOURCES					1,369,294	0	0	13
				REQUIREMENTS								
14												14
15				Department (Org. Unit)	Object Classification	Detail					15	
16	0	0	50,000	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers		50,000	0	0	16	
17	166,562	393,921	300,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers		1,000,000	0	0	17	
18	29,176	31,294	154,000	Not Allocated to any Dept.	Debt Service (long-term debt)	Repayment of DEQ CWSRF loans		112,443	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	0	0	0					0	0	0	20	
21	0	0	0					0	0	0	21	
22	0	0	0					0	0	0	22	
23	195,738	425,215	504,000	Total Expenses					1,162,443	0	0	23
24	51,924	128,296	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2027)					0	0	0	24
25	0	0	134,199	Reserved for future expenditure					206,851	0	0	25
26	247,662	553,511	638,199	TOTAL REQUIREMENTS					1,369,294	0	0	26

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



2/18/2026

Historical Data			Budget for Fiscal Year 2025-26						
Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	RESOURCES and REQUIREMENTS			Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26	
			RESOURCES						
1									
2	142,875	148,360	154,060	Beginning fund balance: Working capital (accrual basis)			179,060	0	0
3	0	0	0	Earning from temporary investments			0	0	0
4	0	0	20,000	Transferred from General Fund			30,000	0	0
5	5,485	5,714	5,000	Interest			5,000	0	0
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	148,360	154,074	179,060	TOTAL RESOURCES			214,060	0	0
			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	20,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	30,000	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	20,000	Total Expenses			30,000	0	0
22	5,485	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2027)			0	0	0
23	142,875	154,074	159,060	Reserved for future expenditure			184,060	0	0
24	148,360	154,074	179,060	TOTAL REQUIREMENTS			214,060	0	0

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

**FORM
LB-11**

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

District Equipment Repair

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Compulsory Maintenance Reserve Fund

(Fund)



Review Year: 2034

Clackamas SWCD

(Name of Municipal Corporation)

Historical Data			DESCRIPTION			Budget for Next Year 2024-24			
Actual			RESOURCES AND REQUIREMENTS			Budget Proposed	Budget:	Budget: Board For	
Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26				04/21/26	Committee For Approval 04/28/26	Adoption 05/19/26	
			1	RESOURCES					1
		30,000	2	Working Capital (accrual basis)			60,000	0	0 2
	30,000	30,000	3	Transferred IN, from other funds			30,000	0	0 3
			4	Interest			0	0	0 4
			5				0	0	0 5
			6				0	0	0 6
			7				0	0	0 7
			8				0	0	0 8
			9				0	0	0 9
0	30,000	60,000	10	Total Resources, except taxes to be levied			90,000	0	0 10
			11						11
			12						12
0	30,000	60,000	13	TOTAL RESOURCES			90,000	-	- 13
			14	REQUIREMENTS **					14
			15	Dept	Object Class	Detail			15
			16	Dist Ops	M&S		90,000		16
			17	Land Mgmt	M&S				17
			18						18
			19						19
			20						20
			21						21
			22	Ending balance (prior years)					22
		60,000	23	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0 23
	30,000	0	24	RESERVED FOR FUTURE EXPENDITURE			0	0	0 24
0	30,000	60,000	25	TOTAL REQUIREMENTS			90,000	-	- 25

*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**



2/18/2026

Historical Data			Budget for Fiscal Year 2025-26						
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	RESOURCES	Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26		
1	2,546,044	2,306,866	1,634,176	Beginning fund balance: Working capital (accrual basis)	1,781,054	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	0	0	450,000	Transfers in to GF from other Funds	0	0	0	5	
6	146,539	154,042	100,000	Interest income	100,000	0	0	6	
7	696,934	313,071	75,000	Grant income to General Fund (DEQ OSFAP)	10,000	0	0	7	
8	11,367	3,700	17,000	CWMA Pull Together & ISEP	0	0	0	8	
9	67,616	82,620	67,616	OWEB/ODA grant: SOW	70,811	0	0	9	
10	28,978	28,976	28,978	OWEB/ODA grant: District Operations & Admin	30,350	0	0	10	
11	45,029	7,514	23,000	OWEB/ODA grant: Clackamas SIA (TA)	25,485	0	0	11	
12	31,053	35,591	20,000	NRCS:SNW RCPP	17,754	0	0	12	
13	8,155	8,780	10,000	Rental/donations received re: farm equipment lent out	10,000	0	0	13	
14	40,650	56,170	41,650	WeedWise Coop Weed Mgmt Area partners: 4 County	0	0	0	14	
15	4,950	10,500	16,000	WeedWise Coop Weed Mgmt Area partners: Col Gorge	0	0	0	15	
16	5,000		10,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	0	0	0	16	
17	5,000		0	WeedWise CWMA partner: Mt Hood NF for Col Gorge CWMA	0	0	0	17	
18	0		0	Planning: NACD	43,465	0	0	18	
19	5,000		0	WeedWise: USFS RAC	35,000	0	0	19	
20	155,514	27,007	101,650	WeedWise Federal Grants: Stewardship	121,342	0	0	20	
21	0		15,000	WeedWise CRISP partner: Metro	35,000	0	0	21	
22	0		0	WeedWise Sandy Basin (SBVRC) partner: BLM	0	0	0	22	
23	25,272	48,484	9,000	Local Grants:	0	0	0	23	
24	54,723	53,455	35,875	CREP Technical Assistance Grant:	81,705	0	0	24	
25	18,987	20,561	0	Eagle Creek Thinning	0	0	0	25	
26	0	0	0	Sale of equipment/vehicles	0	0	0	26	
27	105,390	105,391	105,000	Lease Revenues CRC Office Space	105,000	0	0	27	
28	4,002,201	3,262,728	2,759,945	Total resources, except taxes to be levied	2,466,966	0	0	28	
29	0	0	3,123,722	Taxes necessary to balance	3,255,801	0	0	29	
30	2,978,627	3,095,380		Taxes collected in year levied				30	
31	6,980,828	6,358,108	5,883,667	TOTAL RESOURCES	5,722,767	0	0	31	

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

2/18/2026

Historical Data						Budget for Fiscal Year 2025-26				
Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	RESOURCES and REQUIREMENTS			Budget Proposed 04/21/26	Budget Committee For Approval 04/28/26	Budget Board For Adoption 05/19/26		
			RESOURCES							
1								1		
2	76,316	711,463	875,289	Beginning fund balance: Working capital			331,940	0	0	2
3	287,793	250,000	0	Transferred from General Fund			93,115	0	0	3
4	0	0	0	Prior Grants transferred from General Fund: WeedWise PGE			0	0	0	4
5	55,086	53,227	20,000	WW BLM grant			0	0	0	5
6	213,539	283,759	161,905	USFS Grants			250,000	0	0	6
7	0	0	60,000	USFS NPL			30,000	0	0	7
8	15,636	0	0	NRCS Assignment of Payment			0	0	0	8
9	0	0	35,000	USFS RAC			0	0	0	9
10	10,000	10,000	10,000	Other federal grants			10,000	0	0	10
11	540,000	0	0	PGE 3.0 [\$200k in Beg Balance]			0	0	0	11
12	88,205	119,759	0	OWEB Grants			0	0	0	12
13	0	0	54,992	Other State of Oregon grants			30,000	0	0	13
14	35,000	35,000	20,000	Local grant: WeedWise Metro grant: CRBC contracted svcs			0	0	0	14
15	0	12,514	50,000	Other local grants --			50,000	0	0	15
16	0	0	0	Other grants			0	0	0	16
17	0	0	0	USFWS			0	0	0	17
18	0	0	0	Reimbursements from landowners			0	0	0	18
19	0	0	0	Interest from bank accounts			0	0	0	19
20	1,321,575	1,475,722	1,287,186	TOTAL RESOURCES			795,055	0	0	20
			REQUIREMENTS							
21										21
22				Department (Org. Unit)	Object Classification	Detail				22
23	0	33,788	125,412	Conservation Planning Dept.	Materials & Services	Grants and cost-share to Cooperators (projects)	125,055	0	0	23
24	0	0	12,000	Conservation Planning Dept.	Materials & Services	Grants to Partners (projects)	0	0	0	24
25	50,762	0	0	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	559,350	566,645	486,905	WeedWise Dept.	Materials & Services	Contracted services	670,000	0	0	27
28	0	0	0	District Operations Dept.	Materials & Services	Grants to Partners (projects)	0	0	0	28
29	0	0	0	District Operations Dept.	Materials & Services	Contracted services	0	0	0	29
30	0	0	0				0	0	0	30
31	0	0	450,000	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	610,112	600,433	1,074,317	Total Expenses (See note on line 16)			795,055	0	0	33
34	711,463	875,289	62,869	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2027)			0	0	0	34
35	0	0	150,000	Reserved for future expenditure			0	0	0	35
36	1,321,575	1,475,722	1,287,186	TOTAL REQUIREMENTS			795,055	0	0	36

SPECIAL REVENUE FUND
Conservation Loans Fund

Clackamas SWCD

Worksheet

This is a special fund

2/18/2026

Historical Data				Budget for Fiscal Year 2025-26							
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26	RESOURCES and REQUIREMENTS			Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26		
1				RESOURCES							1
2	41,001	51,924	93,199	Beginning fund balance: Working capital (accrual basis)			274,294	0	0	2	
3	0	0	150,000	Transferred from General Fund			0	0	0	3	
4	0	0	300,000	Disbursements from DEQ CWSRF loan # R22408: Residential septic repair loans			1,000,000	0	0	4	
5	166,562	393,921	0	Disbursements from DEQ CWSRF loan # R22407: Conservation loans and septic repair loans			0	0	0	5	
6	16	107,666	0	Conservation loans: principal received from borrowers			0	0	0	6	
7	0	0	0	Conservation loans: interest received from borrowers			0	0	0	7	
8	40,083	0	95,000	Septic system repair loans: principal recv'd from borrowers			95,000	0	0	8	
9	0	0	0	DEQ Grant (Principal Forgiveness)			0	0	0	9	
10	0	0	0	Interest from bank accounts			0	0	0	10	
14										14	
15	247,662	553,511	638,199	TOTAL RESOURCES			1,369,294	0	0	15	
16				REQUIREMENTS							16
17				Department (Org. Unit)	Object Classification	Detail				17	
18	0	0	50,000	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	50,000	0	0	18	
19	166,562	393,921	300,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	1,000,000	0	0	19	
20	29,176	31,294	103,000	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0	20	
21	0	0	16,000	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22406: principal + interest + fees	80,000	0	0	21	
22	0	0	35,000	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22407: principal + interest + fees	32,443	0	0	22	
23	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	0	0	23	
26										26	
27	195,738	425,215	504,000	Total Expenses			1,162,443	0	0	27	
28	51,924	128,296	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2027)			0	0	0	28	
29	0	0	134,199	Reserved for future expenditure			206,851	0	0	29	
30	247,662	553,511	638,199	TOTAL REQUIREMENTS			1,369,294	0	0	30	

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

2/18/2026

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2025-26		
	Actual 2nd Preceding Year 2023-24	Actual 1st Preceding Year 2024-25	Revised Adopted Budget Year 2025-26				Budget Proposed 04/21/26	Budget: Committee For Approval 04/28/26	Budget: Board For Adoption 05/19/26
				RESOURCES					
1				RESOURCES					
2	142,875	148,360	154,060	Beginning fund balance: Working capital (accrual basis)			179,060	0	0
3	0	0	0	Earning from temporary investments			0	0	0
4	0	0	20,000	Transferred from General Fund			30,000	0	0
5	5,485	5,714	5,000	Interest			5,000	0	0
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									
10									
11	148,360	154,074	179,060	TOTAL RESOURCES			214,060	0	0
				REQUIREMENTS					
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	20,000	Land Management Dept.	Materials & Services	Professional Services	30,000	0	0
17	0	0	0	Not Allocated to any Dept.	Debt Service		0	0	0
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
19	0	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Transfer to General Fund	0	0	0
20									
21									
22	0	0	20,000	Total Expenses			30,000	0	0
23	5,485	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2027)			0	0	0
24	142,875	154,074	159,060	Reserved for future expenditure			184,060	0	0
25	148,360	154,074	179,060	TOTAL REQUIREMENTS			214,060	0	0