

Budget Message for Fiscal Year 2023-2024

Sherman County Soil & Water Conservation District (SWCD)

April 2023

Introduction: The Sherman County SWCD is a unit of local government managed by an elected Board of Directors. In November 2006, the voters of the District approved the establishment of a permanent property tax rate limit for the Sherman County SWCD. This secure funding source has enabled the Sherman County SWCD to better pursue our mission “to promote and protect the natural resources of not only Sherman County, but also all the areas included in our watershed drainage’s. This board of directors believes that cooperation between State of Oregon and Federal agencies, public interest groups, and landowner/operators is of the utmost importance in achieving the goals of this district. We will continue to work for not only better soil and water conservation practices, but also for a better understanding between all parties concerned with the protection of our natural resources”.

As a taxing district, the Sherman County SWCD is required to establish a Budget Committee, hold one or more public meetings for the review of the upcoming year’s budget, publish the budget in a newspaper of general circulation in the District, and hold a public budget hearing.

The following Budget Message is presented with the budget documents and is available for public review. The Budget Message is intended to explain the proposed budget and point out any significant changes in the District’s financial position. The budget includes a general fund; a watershed improvement fund, and two reserve funds. All funds have a Resources and Requirements section that must balance, and include a variety of categories and line items specific to the needs of each fund. These documents will be available for review at the District office throughout the budget development process. As the budget is revised, the older drafts will be replaced with the newest.

Resources: District activities are funded from property tax revenues, County SIP, state, federal, and local grants, local contributions, donations, and proceeds from the rental of a range drill. The Natural Resources Conservation Service (NRCS) donates office space, use of telephone, internet and computer system, and some supplies in exchange for technical assistance. However, this fiscal year we are in between office space so the District is paying office rent.

Tax Rate Levy or Amount of Total Levy: The current law allows taxing Districts to approve the budget by an amount or a permanent rate. If an amount is certified, that is the maximum the District can collect. If new growth exceeds expectations and the permanent rate generates more than expected, the District can choose not to collect it. By certifying the rate, the District

will be allowed to collect the total amount generated by the established assessed value. Historically, the District has certified the maximum rate. The recommendation for the 2023-2024 fiscal year is to levy the total permanent rate of 26 cents per \$1,000 assessed value.

Budget Detail Sheets: The budget is categorized by General Fund, Watershed Improvement Fund, General Operating Reserve Fund and Watershed Education Reserve Fund. The following is an overview of all Funds and any recommendations or changes for each fund.

General Fund – Definition: The purpose of the General Fund is to account for all activities which are not funded by specifically designated and restricted funds such as special funds or reserve funds

Resources: Resources for the General Fund come from taxes levied; administration funding from Oregon Department of Agriculture (ODA) and Oregon Watershed Enhancement Board (OWEB); annual meeting; newsletter advertising; tree sales & range drill rental; and wind tower strategic investment contracts. The SIP funds increased this FY due to a new wind tower project.

Requirements: Expenditure categories in the General Fund include personnel for 1 FTE employee, materials & services, professional fees, cost of meetings, state & national association dues, general office operations, office rent, training & travel, education projects, weed projects and vehicle costs.

Special Payments: Special payments include grants funded through the County Cost Share program and Watershed & Weed Projects.

Transfers: Transfer from tax levy funds was made to the General Operation Reserve Fund account to match the CDARS account balance.

Operating Contingency: Funds are made available to be spent on unidentified operating expenses.

Reserved for Future Expenditures: Funds saved for future spending and not planned to be used for this fiscal year.

Unappropriated Ending Fund Balance: Funds are carried in this fund to insure the continued operation of the District through the first four months of the new fiscal year or until the District starts to receive property tax funds in November.

Watershed Improvement Fund – Definition: The purpose of the Watershed Improvement Fund is to have funds designated to Watershed Improvement projects.

Resources: Resources for this fund are obtained through the grant process. Current resources come from the Oregon Watershed Enhancement Board (OWEB) project grants for on the ground work; OWEB support for the Watershed Council Coordinator and CREP Technical Assistance; and Oregon Department of Agriculture (ODA) funding for technical assistance in implementing water quality projects. Due to not having a Watershed Coordinator on staff it was decided to not apply for the Capacity grant this year. CREP work is limited so we will pay for it with other grant funds such as NRCS TA or other TA grants applied for. Funds in Other for John Day Partnership (JDP) and Lower John Day Working Group (LJDWG) funds.

Requirements: Expenditure categories for this fund include personnel expenses for two employees and part of their operation expenses for office operations, legal and accountant expenses, training & travel, and dues and insurance and equipment. Expenditures also include the cost of watershed improvement projects as provided by grant funding.

Transfers: No transfers will be made from this fund unless deemed necessary by the District board of directors.

Operating Contingency: Funds are made available to be spent on unidentified operating expenses.

Unappropriated Ending Fund Balance: Funds are carried over because of grants that are secured over two fiscal years.

General Operating Reserve Fund – Definition: This Reserve fund was established in order to insure that the District can maintain continuity of service & operation of personnel and equipment if other funding sources are lost.

Resources: Resources for this fund consist of carry over funds.

Requirements: Each year the District appropriates funds for personnel service and for materials & services in an amount sufficient to keep operations active for one year.

Transfers: The budget officer suggests transferring funds to this account from the General Fund so it matches the two CDARS current account balance.

Unappropriated Ending Fund Balance: Funds are carried in this fund to insure the continued operation of the District through the following year.

Watershed Education Reserve Fund – Definition: This fund was established by the District in 2010 for the purpose of providing education & outreach funding for natural resource &

conservation education programs. Participants apply for grant funding up to \$2,000 and must show a 25% match in funding. The District added a scholarship to this fund in 2019.

Resources: Resources for this fund consist of carry over funds and a transfer of funds from the General Fund when deemed necessary.

Requirements: Each year the District appropriates funds for Education Services and Education Materials. This year appropriations total \$7,500 for education grants and \$7,500 for the District scholarship program.

Transfers: The budget officer does not suggest a fund transfer this year.

Supporting Documents:

This Budget Message is accompanied by the following documents:

- General Fund Resources (Form LB 20)
- General Fund Requirements (Form LB 30 Allocated & LB 30 Not Allocated)
- Watershed Improvement Fund Resources (Form LB 20)
- Watershed Improvement Fund Requirements (Form LB 30 Allocated & LB 30 Not Allocated)
- General Operating Reserve Fund Resources & Requirements (Form LB 11)
- Watershed Education Reserve Fund Resources & Requirements (Form LB 11)
- Budget Notes

These documents are available at the Sherman County SWCD office at 66365 Lone Rock Rd in Moro, Oregon or request by emailing amanda.whitman@or.nacdnet.net. The Sherman County SWCD may be reached by phone at 541-705-5070.

**FORM
LB-20**

**RESOURCES
General Fund**

District Operations

Sherman County SWCD
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION District Operations	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
1	905,257	1,033,386	739,246	1 Available cash on hand* (cash basis) or	893,402		1
2				2 Net working capital (accrual basis)			2
3	8,447	7,828	5,000	3 Previously levied taxes estimated to be received	9,000		3
4	4,733	4,985	8,000	4 Interest	10,000		4
5				5 Transferred IN, from other funds	0		5
6				6 OTHER RESOURCES			6
7				7			7
8	24,995	26,372	26,373	8 ODA Funds	37,150		8
9	1,564	11,836	15,000	9 OWEB Admin	20,000		9
10	0	0	0	10 Refunds	0		10
11	36,010	38,406	41,000	11 SIP & Community Service Fee	68,000		11
12	4,736	675	5,000	12 Other Resources	5,000		12
13	2,209	1,768	4,000	13 Tree Sale	5,000		13
14	0	0	0	14 NRCS Funds	0		14
15				15			15
16				16			16
17				17			17
18				18			18
19				19			19
20				20			20
21				21			21
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	987,951	1,125,256	843,619	29 Total resources, except taxes to be levied	1,047,552		29
30			148,216	30 Taxes estimated to be received	165,804		30
31	126,250	138,418		31 Taxes collected in year levied			31
32	1,114,201	1,263,674	991,835	32 TOTAL RESOURCES	1,213,356		32

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

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General Fund
Sherman County SWCD

	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>	Budget For Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES			1	
2	43,661	39,628	77,247	2	Salary-District Manager, Office Assistant	61,568			2
3	5,098	3,704	7,700	3	Payroll Expense	5,000			3
4	2,101	2,684	8,000	4	Insurance	8,000			4
5	2,024	2,151	2,500	5	Retirement	3,500			5
6				6					6
7				7					7
8	52,883	48,168	95,447	8	TOTAL PERSONNEL SERVICES	78,068			8
9	0.50	0.50	1.00	9	Total Full-Time Equivalent (FTE)	1.00			9
10				10	MATERIALS AND SERVICES				10
11	5,988	3,751	6,500	11	Dues and Insurance	6,500			11
12	1,365	273	2,500	12	Meetings	3,000			12
13	3,273	3,674	5,000	13	Office Operations	5,000			13
14	7,380	9,343	10,000	14	Professional fees	12,000			14
15	54	0	1,000	15	Training	1,000			15
16	159	0	1,000	16	Travel	1,000			16
17	0	0	5,000	17	Vehicles	5,000			17
18	2,312	3,291	4,000	18	Tree Sale	5,000			18
19	0	0	0	19	SWCD Contracted Services	0			19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	20,530	20,331	35,000	27	TOTAL MATERIALS AND SERVICES	38,500			27
28				28	CAPITAL OUTLAY				28
29	0	6,050	20,000	29	Equipment	20,000			29
30	0	0	40,000	30	Capital	40,000			30
31				31					31
32				32					32
33				33					33
34				34					34
35	0	6,050	60,000	35	TOTAL CAPITAL OUTLAY	60,000			35
36	73,414	74,548	190,447	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	176,568			36

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
 General Fund
 Sherman County SWCD

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
1				1 PERSONNEL SERVICES NOT ALLOCATED			1
2	0			2			2
3				3			3
4	0		0	4 TOTAL PERSONNEL SERVICES			4
5				5 Total Full-Time Equivalent (FTE)			5
6				6 MATERIALS AND SERVICES NOT ALLOCATED			6
7				7			7
8				8			8
9	0		0	9 TOTAL MATERIALS AND SERVICES			9
10				10 CAPITAL OUTLAY NOT ALLOCATED			10
11				11			11
12				12			12
13	0		0	13 TOTAL CAPITAL OUTLAY			13
14				14 DEBT SERVICE			14
15				15			15
16				16			16
17	0		0	17 TOTAL DEBT SERVICE			17
18				18 SPECIAL PAYMENTS			18
19	36,741	6,321	75,000	19 County Cost Share Program	75,000		19
20	15,000	12,496	15,000	20 Watershed Projects & Weed Projects	15,000		20
21	51,741	18,816	90,000	21 TOTAL SPECIAL PAYMENTS	90,000		21
22				22 INTERFUND TRANSFERS			22
23	0	0	20,055	23 Education Reserve Fund	0		23
24	0	0	20,200	24 General Operating Reserve Fund	726		24
25				25			25
26				26			26
27				27			27
28	0		40,255	28 TOTAL INTERFUND TRANSFERS	726		28
29			200,000	29 OPERATING CONTINGENCY	200,000		29
30	51,741		330,255	30 Total Requirements NOT ALLOCATED	290,726		30
31	275,820		190,447	31 Total Requirements for ALL Org.Units/Programs within fund	176,568		31
32			100,000	32 Reserved for future expenditure	300,000		32
33	645,436			33 Ending balance (prior years)			33
34			371,133	34 UNAPPROPRIATED ENDING FUND BALANCE	446,062		34
35	327,561		991,835	35 TOTAL REQUIREMENTS	1,213,356		35

RESOURCES
Watershed Improvement Fund
(Fund)

Sherman County SWCD
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION Watershed Improvement Operations	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	59514	97200	156587	1 Available cash on hand* (cash basis) or	163767			1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4				4 Interest				4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	0			7				7
8	132335	103972	255737	8 OWEB Project Grants & Capacity	85500			8
9	43740	61535	61547	9 ODA Grants	66547			9
10	9064	0	10000	10 CREP Tech	0			10
11	0	0	2000	12 Other	4600			12
12				13				13
13				14				14
14				15				15
15				16				16
16				17				17
17				18				18
18				19				19
19				20				20
20				21				21
21				22				22
22				23				23
23				24				24
24				25				25
25				26				26
26				27				27
27				28				28
28	244653	262707	485871	29 Total resources, except taxes to be levied	320414			29
29				30 Taxes estimated to be received	0			30
30				31 Taxes collected in year levied				31
31	244653	262707	485871	32 TOTAL RESOURCES	320414			32

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

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Watershed Improvement Fund
Sherman County SWCD

	Historical Data			REQUIREMENTS FOR: <u>Watershed Services</u>	Budget For Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES			1	
2	74,977	74,769	84,855	2	Salary-Watershed Coordinator, Technician	84,916			2
3	6,229	7,242	10,000	3	Payroll Expense	10,000			3
4	11,300	13,783	20,000	4	Insurance	20,000			4
5	691	0	2,000	5	Retirement	2,000			5
6				6					6
7				7					7
8	93,197	95,794	116,855	8	TOTAL PERSONNEL SERVICES	116,916			8
9	1.50	1.50	2.00	9	Total Full-Time Equivalent (FTE)	1.50			9
10				10	MATERIALS AND SERVICES				10
11	6,118	11,342	12,000	11	Office Operations	15,000			11
12	5,840	4,878	8,000	12	Professional Fee	8,000			12
13	54	808	2,500	13	Training	2,500			13
14	1,325	1,130	2,500	14	Travel	2,500			14
15	959	402	8,000	15	Equipment	8,000			15
16	2,654	2,867	3,500	16	Dues & Insurance	3,500			16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	16,949	21,426	36,500	27	TOTAL MATERIALS AND SERVICES	39,500			27
28				28	CAPITAL OUTLAY				28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	0	0	0	35	TOTAL CAPITAL OUTLAY	0			35
36	110,146	117,220	153,355	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	156,416			36

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
 Watershed Improvement Fund
 Sherman County SWCD

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0		0	4 TOTAL PERSONNEL SERVICES				4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0		0	9 TOTAL MATERIALS AND SERVICES				9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0		0	13 TOTAL CAPITAL OUTLAY				13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0		0	17 TOTAL DEBT SERVICE				17
18				18 SPECIAL PAYMENTS				18
19	72,092	25,182	147,048	19 Watershed projects	60,000			19
20				20				20
21	72,092	25,182	147,048	21 TOTAL SPECIAL PAYMENTS	60,000			21
22				22 INTERFUND TRANSFERS				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28	0		0	28 TOTAL INTERFUND TRANSFERS				28
29			60,000	29 OPERATING CONTINGENCY	30,000			29
30	72,092	25,182	207,048	30 Total Requirements NOT ALLOCATED	90,000			30
31	128,113	128,113	153,355	31 Total Requirements for ALL Org.Units/Programs within fund	156,416			31
32				32 Reserved for future expenditure	50,000			32
33	82,519			33 Ending balance (prior years)				33
34			125,468	34 UNAPPROPRIATED ENDING FUND BALANCE	23,998			34
35	200,205	153,295	485,871	35 TOTAL REQUIREMENTS	320,414			35

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 1-10-1 on (date) 04/29/2010 for the following specified purpose:

To maintain continuity of service & operation of personnel and equipment

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2030

General Operating Reserve Fund
(Fund)

Sherman County SWCD
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024				
Actual		Adopted Budget Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			1	RESOURCES		1		
2	465000	465000	2	Cash on hand * (cash basis), or	485200	2		
3			3	Working Capital (accrual basis)		3		
4			4	Previously levied taxes estimated to be received		4		
5			5	Interest		5		
6	0	0	6	Transferred IN, from other funds	726	6		
7			7			7		
8			8			8		
9			9			9		
10	465000	465000	10	Total Resources, except taxes to be levied	485926	10		
11			11	Taxes estimated to be received		11		
12			12	Taxes collected in year levied		12		
13	465000	465000	13	TOTAL RESOURCES		13		
14			14	REQUIREMENTS **		14		
15			15	Org. Unit or Prog. & Activity		15		
16	0	0	16	Admin	Personnel	Salaries, other	60000	16
17	0	0	17	District Op	aterials & Servic	Operations	50000	17
18			18					18
19			19					19
20			20					20
21			21					21
22			22					22
23			23					23
24			24					24
25			25					25
26			26					26
27			27					27
28			28					28
29	465000	465000	29	Ending balance (prior years)				29
30			30	UNAPPROPRIATED ENDING FUND BALANCE		375926		30
31	465000	465000	31	TOTAL REQUIREMENTS		485926		31

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 1-10-1 on (date) 04/29/2010 for the following specified purpose:

To provide education and outreach in natural resources and conservation

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2030

Watershed Education Reserve Fund
(Fund)

Sherman County SWCD
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024		
Actual		Adopted Budget Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
1			1	RESOURCES		1
2	44728	34945	2	Cash on hand * (cash basis), or	31000	2
3			3	Working Capital (accrual basis)		3
4			4	Previously levied taxes estimated to be received		4
5			5	Interest		5
6	0	0	6	Transferred IN, from other funds	0	6
7			7			7
8			8			8
9			9			9
10	44728	34945	10	Total Resources, except taxes to be levied	31000	10
11			11	Taxes estimated to be received		11
12			12	Taxes collected in year levied		12
13	44728	34945	13	TOTAL RESOURCES	31000	13
14			14	REQUIREMENTS **		14
15			15	Org. Unit or Prog. & Activity		15
				Object Classification		
				Detail		
16	4783	2500	16	Education	Grants for education and outreach	7500
17	5000	2000	17	Education	Scholarship(s)	7500
18			18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	34945	30445	29	Ending balance (prior years)		
30		25000	30	UNAPPROPRIATED ENDING FUND BALANCE		16000
31	44728	34945	31	TOTAL REQUIREMENTS	31000	31

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

SHERMAN COUNTY SWCD
BUDGET NARRATIVE
2023-2024

GENERAL FUND RESOURCES TOTAL	\$ 1,213,356
Cash on Hand – Previous years ending balance	\$ 893,402
Previous levied taxes estimated -	\$ 9,000
Interest – Money Market, ICS, Savings, CDARS	\$ 10,000
ODA Funds – District Operations (Office rent, postage, utilities, banking fees, risk management, insurance, audits/annual reviews, long-range plans, annual work plans and budgets, annual reports, annual meetings, board meetings and minutes.)	\$ 37,150
OWEB Admin – moved back to GF for DM salary	\$ 20,000
Refunds – We are exempt (previous \$ was from filing wrong)	\$ 0
SIP & Community Service Fee – Wind tower money (this will probably be more but the County didn't know how much yet)	\$ 68,000
Other Resources – Annual Meeting, Newsletter Advertising, Range Drill	\$ 5,000
Tree Sale -	\$ 5,000
Taxes Estimated to be received	\$ 165,804
NRCS Funds – No work this year	\$ 0
GENERAL FUND REQUIREMENTS TOTAL	\$ 1,213,356
GF ALLOCATED TOTAL	\$ 176,568
Personnel Services	\$ 78,068
Salary-District Manager/Fiscal – funded by ODA/OWEB Admin tax base (1 FTE)	\$ 61,568
Payroll Expense – Estimated at approx. 10% of salary	\$ 5,000
Insurance – SWCD covers 100% of insurance.	\$ 8,000
Retirement – The District will match up to 3% per employee	\$ 3,500
Materials and Services****	\$ 38,500
Dues and Insurance – Annual Dues for SDAO, OACD, etc.	\$ 6,500
Meetings – Annual, budget and other meeting expenses	\$ 3,000
Office Operations – Cost of supplies, phone, postage, outreach	\$ 5,000
Professional Fees – Audit, Election & Accountant expenses	\$ 12,000
Training – Registration fees	\$ 1,000
Travel – Lodging, per diem & mileage for trainings, meetings, etc	\$ 1,000
Vehicles – Replacement, maintenance and fuel for pickup & ATV	\$ 5,000
Tree Sale – Cost of trees from nurseries	\$ 5,000
SWCD Contracted Services – Cost for hiring contractors for EQIP Projects through NRCS	\$ 0
Capital Outlay	\$ 60,000
Equipment – To purchase items with a useful life of 1 or more year	\$ 20,000
Capital – Land or Vehicle purchase?	\$ 40,000

GF NOT ALLOCATED TOTAL	\$ 290,726
Special Payments	\$ 90,000
County Cost Share – Payments to Landowners for CCS Grants	\$ 75,000
Watershed & Weed Projects – Funding for Deschutes CWMA	\$ 15,000
Interfund Transfers	\$ 726
Watershed Education Reserve Fund	\$ 0
General Operating Reserve Fund	\$ 726
Operating Contingency	\$ 200,000
Reserved for future expenditure	\$ 300,000
Unappropriated Ending Fund Balance	\$ 446,062

WATERSHED IMPROVEMENT FUND RESOURCES TOTAL	\$ 320,414
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Cash on Hand	\$ 163,767
*OWEB Project Grants & Capacity – Capacity, Large & Small Grants, OSWB, OWEB TA, SIA TA	\$ 85,500
ODA Grants – Scope of Work funds (75% of 1 FTE Tech Salaries, Wages & Benefits, Funding for Contracted Services, Materials & Supplies, Travel and Equipment for SOW area designated by ODA)	\$ 66,547
CREP Tech – 25% of CREP Tech Salary (Funded by OWEB)	\$ 0
OTHER – Added for JDP and LJDWG Funds	\$ 4,600

WATERSHED IMPROVEMENT FUND REQUIREMENTS TOTAL	\$ 320,414
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WIF REQUIREMENTS ALLOCATED TOTAL	\$ 156,416
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Personnel Services	\$ 116,916
Salary-Watershed Coordinator & Technician – Watershed Coordinator funded by 100% OWEB Technician funded 25% OWEB CREP & SIA TA, 75% ODA (If Tech position is vacant, some of DM time goes here)	\$ 84,916
Payroll Expense – Estimated at approx. 10% of salary	\$ 10,000
Insurance – SWCD covers 100% of insurance. Estimated at 11.8%	\$ 20,000
Retirement – The District will match up to 3% per employee	\$ 2,000
Materials and Services***	\$ 39,500
Office Operations – Cost of supplies, phone, postage, outreach	\$ 15,000
Professional Fees – Audit, Election & Accountant expenses	\$ 8,000
Training – Registration fees	\$ 2,500
Travel – Lodging, per diem & mileage for trainings, meetings, mileage for projects (can't charge fuel to most grants)	\$ 2,500
Equipment – Replacement, maintenance and fuel for pickup & ATV	\$ 8,000

large office supplies (ie printers) Higher this year in anticipation of moving buildings	
Dues & Insurance – Council Insurance & Annual Dues (NOWC)	\$ 3,500
WIF REQUIREMENTS NOT ALLOCATED TOTAL	\$ 90,000
Special Payments	\$ 60,000
Watershed Projects – Payments to landowners/producers & contracted Labor (i.e. Kristie)	\$ 60,000
Operating Contingency	\$ 30,000
Reserved for Future Expenditure	\$ 50,000
Unappropriated Ending Fund Balance	\$ 23,998
GENERAL OPERATING RESERVE FUND	\$ 485,926
Resources	\$ 485,926
Beginning Balance	\$ 485,200
Transfer from General Fund	\$ 726
(Total = Money in CDARS Accounts)	
Requirements	\$ 485,926
Personnel – Salaries, other	\$ 60,000
Material & Services – Operations	\$ 50,000
Unappropriated Ending Fund Balance	\$ 375,926
WATERSHED EDUCATION RESERVE FUND	\$ 31,000
Cash on Hand	\$ 31,000
Transfers	\$ 0
Requirements/Expenditures	\$ 31,000
Grants for education/outreach	\$ 7,500
Scholarship(s)	\$ 7,500
Unappropriated Ending Fund Balance	\$ 16,000

* OWEB Grants	\$ 85,500
Watershed Coordinator (220-046)	\$ 7500
Watershed projects	\$ 78,000
SIA - \$25,000	
Small Grants - \$33,000	
New Grant Apps - \$20,000	
ODA SOW	\$ 61,547 (normal quarterly payment)
	\$ 5,000 (1 month left over from previous biennium)
*OWEB Admin - \$20,000	
*ODA Admin - \$37,150	

***Materials & Services expenses are paid from resources as described in various grant agreements with OWEB, ODA, DEQ and Unrestricted General Funds.