

Agenda

Wasco County Soil & Water Conservation District Budget Committee Meeting

Wednesday, May 1, 2024

USDA Service Center, 2325 River Road, The Dalles, OR 97058

Also, via Zoom & Teleconference

Link: <https://us02web.zoom.us/j/81061030277?pwd=RFdiSWppcDg0dFNlbnZmTHJuc3N0dz09>

Phone: (253) 215-8782

Zoom Meeting ID: 810 6103 0277

Passcode: 633072

10:00	Call to Order	Hammel
10:01	Budget Presentation Budget Message Budget Details Tax Calculation	Olson
11:00	Discussion / Questions	Committee
11:15	Call for Public Comment	Chair
11:30	Deliberation / Action on Budget	Committee
12:00	Adjourn	Chair

Sample motion to approve budget:

I move that the budget committee approve the budget (as presented **OR** as amended)

Sample motion to approve the tax levy:

I move that the budget committee approve a tax levy in the amount of \$ _____
for operating purposes in the General Fund.

Budget Message
Wasco County Soil and Water Conservation District
for fiscal year July 2024 through June 2025

This budget message:

1. Explains the budget document
2. Provides a brief description of the financial policies for the coming year
3. Describes the important features of the budget document for the coming fiscal year
4. Explains the reason for changes from previous fiscal year in appropriation and revenue items
5. Explains major changes in financial policy
6. Explains any changes in the basis of accounting

I. Explanation of the Budget Document

The Wasco County Soil and Water Conservation District budget document consists of this budget message and the following items:

1. Budget Structure Diagram
2. One page summary spreadsheet
3. LB-20 General Fund Resources Page 1 of 17
4. LB-31 General Fund Requirements Pages 2-12 of 17
 - a. *Requirements by Department (Overall Summary)* Pages 2-3 of 17
 - b. *Requirements by Object Classification* Pages 4-5 of 17
 - c. *Requirements by District Operations Department* Page 6 of 17
 - d. *Requirements by District Projects Department* Page 7 of 17
 - e. *Requirements by Watershed Projects Department* Page 8 of 17
 - f. *Requirements by Conservation Planning Department* Page 9 of 17
 - g. *Requirements by Water Quality & Fish Monitoring Dept.* Page 10 of 17
 - h. *Requirements by Weed Control & EDRR Department* Page 11 of 17
 - i. *Requirements Not Allocated to Any Department* Page 12 of 17
5. LB-10 District Cost Share Fund (historic) Page 13 of 17
6. LB-10 Feral Pig Control Project Fund (historic) Page 14 of 17
7. LB-10 Mosier Groundwater Project Fund (historic) Page 15 of 17
8. LB-11 Building Reserve Fund Page 16 of 17
9. LB-11 Vehicle Reserve Fund Page 17 of 17
10. ****Budget Resolution Adopting Budget, Making Appropriations, Imposing the tax, and Categorizing the tax**
11. ****LB-50 Notice of Property Tax and Certification of Intent to Impose a Tax**
*** (not in budget committee mail out packet)*

The appropriate form listed above for each fund shows the total resources available to the fund and total funding requirements to balance the fund. Each fund is self-balancing in that the fund's total resources must equal the fund's total requirements. The budget document is intended to be consistent with Oregon Local Budget Law. Requirements in the General Fund are shown both by Department and Object Classification. The District did not classify Requirements by Department prior to FY23-24. Departments now include District Operations, District Projects, Watershed Projects, Conservation Planning, Water Quality & Fish Monitoring, Weed Control & EDRR.

Where resources are less than total requirements within the fund, taxes necessary to balance are added in the resource section of the fund. The district budget includes three types of funds:

GENERAL FUND. The General Fund is established to record financial transactions relating to all activities for which specific types of funds are not required. The District General Fund contains all personnel expenses. Projects with reimbursable grants or pass-through funds are operated within the General Fund and constitute most projects. The General Fund is the only fund requiring a tax levy.

SPECIAL FUNDS. Special revenue funds should be set up for dedicated local option tax levies, specific purpose grants and other revenues when required by statute, charter provision, or the terms of a grant. The general requirement is that dedicated revenues must be used for the specific purpose authorized, and separate funds should be established for them (ORS 311.350). Oregon Department of Revenue recommends keeping the number of Special Funds to a minimum. The SWCD has had three Special Funds in recent history: District Cost Share Program, Feral Pig Control Project, and Mosier Groundwater. These funds do not meet the true definition of a Special Fund and these funds and associated transactions were transferred to the General Fund in previous budget cycles. These funds are presented with this budget document for historical purposes.

RESERVE FUNDS. Two Reserve Funds are proposed for continuation:

(1) A **Building Reserve Fund** established to save toward a Conservation District building. The SWCD purchased the USDA Service Center in The Dalles in December of 2020. This fund is proposed for continuation. The fund purpose was updated via board resolution on June 2, 2021, to read, *“to construct new, purchase, improve, expand or maintain existing SWCD owned facilities.”*

(2) A **Vehicle Reserve Fund** to save up for replacement vehicles over time.

Each reserve fund requires a resolution to establish them, specifying the purpose and duration of the fund, generally up to 10 years, and the frequency of reviewing the fund for continuation. When a reserve fund is discontinued, its balance is transferred to the General Fund.

Only the General Fund in this year's budget requires a tax levy to balance the fund. The District voters passed a permanent rate limit of \$0.25/\$1,000 of assessed value November 2, 2004, enabling the District to levy up to that amount in taxes.

Notes: a. Contingency may be up to 15% of a fund's total requirements.

b. Transfers between funds are requirements in the fund from which transferred and resources to the receiving funds and do not represent net expenditures.

c. Unappropriated ending fund balances, where shown, equate to carryover from one fiscal year to the next and while included in total requirements, are not actual expenditures. In the Reserve Funds the unappropriated ending balance is referred to as “reserved for future expenditure”.

II. Brief Description of Financial Policies for the Coming Year

Interest received on bank deposits will be apportioned to General Fund, Building Reserve Fund, and Vehicle Reserve Fund based on the funds' average cash balances during the year, continuing the policy initiated in the 2007-2008 budget year. For the Vehicle Reserve Fund, a plan was approved by the board to provide for orderly replacement of vehicles when necessary. \$10,000 per year is budgeted for transfer to that fund and the fund is capped at \$50,000. The SWCD purchased the USDA Service Center in The Dalles in December of 2020. The Building Reserve

Fund is proposed for continuation, and the purpose was recently updated to cover maintenance of the now SWCD-owned land and buildings. Income from a lease to USDA was historically budgeted as resources into the Building Reserve Fund but is now reflected in the General Fund. There is a proposed transfer of \$30,000 to the Building Fund to save towards a balloon payment that is due on the building loan (\$390,373.99 payable by December 15, 2031). There is a proposed expenditure of \$235,000 for the purpose of building a shop.

The District established a Local Government Investment Pool (LGIP) account in the 2007-2008 budget year. The short-term investments in LGIP averaged about 4.64% over the past year, with a high of 5.20% in February of 2024 and a low of 4.05% in May of 2023. The rate averaged 1.91% in the prior year. A conservative estimate of 2.5% is used for this budget cycle. Certificates of Deposit (CD) rates have recently seen an increase and may be a viable option for an investment strategy. The District opened a 7-month \$200,000 CD with First Interstate Bank in June of 2023 at a rate of 5.05% and renewed it in January of 2024 at 4.29%. The District will continue to monitor interest rates and will shift funds into savings, CDs, or LGIP as appropriate.

The Mosier Groundwater Study was completed in 2012. Individual well evaluations have been ongoing since the 2013-14 fiscal year. The first well repair was completed in 2014-15. The OWRD allocated \$1 Million in funding for well repairs, which became available in 2017 and was closed out in January of 2020. One Mosier deep well was completed in FY 2017-18 with funding from OWRD and the private landowner. A second deep well was completed within the current fiscal year. This project was funded by an additional grant from OWRD, loan funding through Oregon DEQ and private landowner funds. In July of 2019, the SWCD board proposed to slow down groundwater activities in Mosier to see what the data shows after the implementation of the Deep Well and Well Repair projects. This slow down did not last long, as state legislature dedicated an additional \$900,000 in June of 2021 for Mosier well repairs and replacements. The funding is provided by the American Rescue Plan Act (ARPA) and will be administered by Business Oregon. The District issued a request for proposals from qualified drillers in 2023; however, only one driller applied and the rates they quoted were exorbitant. The District recently admitted a second driller to the qualified driller pool and will be reissuing the request for quotes. The project is expected to begin before the end of the current fiscal year.

Funds to operate the Mosier Creek Stream Flow Monitoring station with USGS assistance have been historically included in the Mosier Groundwater Fund and are proposed for continuation within the General Fund. We have a Joint Funding Agreement with USGS for shared operating costs for the Mosier Stream Flow Monitoring Station. The current agreement runs out in September 2024. Because of local interest and on-going studies by OWRD, we plan on renewing the agreement annually for the foreseeable future.

A new line item was established in the General Fund in the prior FY budget for “Landowner Assistance and Bridge Funding”. The intended purpose is to provide assistance in cases of unforeseen circumstances such as unanticipated permit fees, gross project overruns, grant/funder delays, etc. Expenditures on this line would be approved on a case-by-case basis at the discretion of the board and policy discussions are underway.

The Fifteenmile Managed Underground Storage (MUS) Feasibility Project has been put on hold as we work with consultants to examine critical design flaws in the proposed alluvial sediment filtration system.

The SWCD has been asked by partners and agreed to take the lead on the Lower Deschutes Cooperative Weed Management Area (LDCWMA). This would involve grant administration and establishing a new 1.0 FTE position on staff.

II. Important Features of the Budget

All technical assistance type grants are included as resources in the General Fund and all personnel expenses in this budget are requirements of the General Fund.

IV. Reasons for changes in Appropriation and Revenue items

Many budget uncertainties exist given that the SWCD relies heavily on grants and currently has 28 active grants and 11 applications pending or in the development stage. Additional grant opportunities will arise during the year and proposals will be submitted that are not known at the time the budget is prepared. If additional grants are obtained during the year, appropriate budget amendments will be submitted to the board for approval. All pending grants and those ready for submission have been included in the budget even though there is no certainty that they will be approved. Most of the budget variability is associated with grant and project changes. Each year some projects are completed and new projects come on line.

Personnel Expenses

- Public Employee Retirement System (PERS) is budgeted at 20.97% for 3 personnel in Tier 2. The 6 most recent hires (since 2005) are under the OPSRP retirement plan, budgeted at 18.95%. The District has no Tier 1 personnel. Oregon PERS updates their rates biennially and these rates are valid through June 30, 2025.
- 10 budgeted personnel are full time (9 existing and 1 proposed new hire) and 2 are part-time, giving the District a 10.35 FTE budgeted staffing level.
- Personnel Pay Scale this budget year is based on the 2024 (POR) GS Schedule.
- Step increases are budgeted for 5 staff members based on time in grade. Promotions are budgeted for 2 staff members.

V. Major Changes in Financial Policy

No major changes in financial policy are proposed this fiscal year.

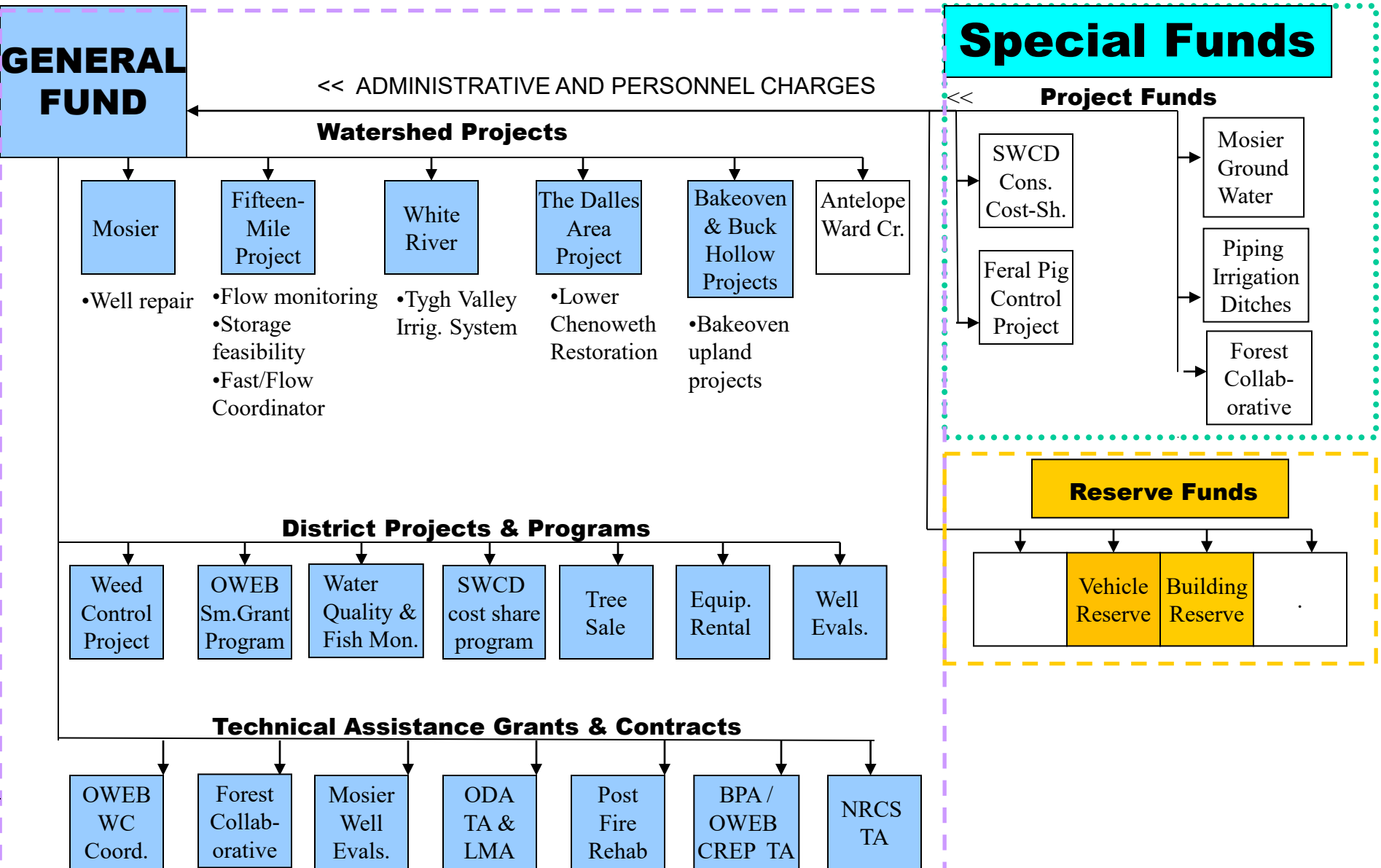
VI. Changes in Basis of Accounting

No changes in the basis of accounting are being made this fiscal year.

2024-2025

BUDGET STRUCTURE

Note:
White boxes have no activity budgeted for the year.



FY2024-25 Proposed Budget Summary

Pages	1-12	13	15	15	16	17
PROPOSED Fund:	General	District Cost share	Feral Pig Control Project	Mosier Ground Water	Reserve Building	Reserve Vehicles
beginning	700,000	0	0	0	416,800	15,200
income	4,205,279	0	0	0	7,500	100
transfer in	0	0	0	0	30,000	10,000
expenses	4,585,621	0	0	0	235,000	5,000
transfer out	40,000	0	0	0	0	0
ending	279,658	0	0	0	219,300	20,300

Total Transfers
40,000
40,000
0

TOTAL BUDGET AMOUNT	
5,384,879	Resources
5,384,879	Requirements
0	

TOTALS

begin:	1,132,000
income	4,212,879
expenses	4,825,621
end	519,258

INTEREST APPORTIONMENT

Budgeted amount	Avg Bal	portion of avg bal	apportioned interest	Rounded (\$10)
\$ 13,000	GF 489,829	59.33%	\$12,245.73	\$12,250
\$ 7,500	Bldg Res 318,050	38.52%	\$7,951.25	\$7,950
\$ 100	Veh Res 17,750	2.15%	\$443.75	\$440
\$ 20,600	825,629		\$20,640.73	\$20,640
	\$ 20,640.73 = interest at 2.5%			

RESOURCES
General Fund

(Fund)

Wasco County Soil & Water Conservation District

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2024-25		
Actual		Adopted Budget This Year Year 2023-24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	320,179	847,859	700,000	1 Available cash on hand* (cash basis) or	700,000		1
2	24,825	11,782	10,000	2 Previously levied taxes estimated to be received	24,000		2
3	3,734	12,964	4,800	3 Interest	13,000		3
4	219,843	-		4 Transferred IN, from other funds			4
5				5 OTHER RESOURCES			5
6	1,175	1,200	1,350	6 Newsletter Sponsorships	1,350		6
7	87,911	109,457	96,594	7 ODA IGA -Admin, Tech, LMA, OPS	96,594		7
8	67,253	85,955	40,000	8 Oregon CREP TECH GRANT	80,000		8
9	24,915	-	85,800	9 DEQ Fifteenmile FAST support	-		9
10	2,561	9,733	61,494	10 Misc. Sales, revenues, & pass through income	37,959		10
11	36,683	223,978	1,507,781	11 Misc. Grants (MM#2, WyEast, PSP, Hydro, NFWF)	988,687		11
12	59,440	65,783	60,000	12 BPA Contract Reimbursements	60,000		12
13	39,732	8,438	20,000	13 USFS Title II reimbursements	22,000		13
14	3,472	27,963	21,537	14 OWEB - Forest Collaborative	22,000		14
15	20,720	12,527	15,000	15 Tree Sale Receipts	12,000		15
16	-	102,030	100,380	16 Space Rent - USDA Lease	100,380		16
17	74,604	91,896	4,062,500	17 OWRD Fifteenmile MUS Pilot Project	-		17
18	-	-	-	18 ODOE C-REP Grant	500,000		18
19	-	-	395,992	19 OWEB Bakeoven Planning & Restoration	287,972		19
20	61,895	83,173	83,071	20 OWEB Watershed Council Grants	160,704		20
21	-	-	-	21 Wasco Co. Community Wildfire Defense Grant	191,298		21
22	217,691	67,172	-	22 OWRD Mosier Deep Wells	-		22
23	105,099	116,912	170,000	23 OWEB Grants Fifteenmile reimbursements	322,600		23
24	23,841	15,000	60,000	24 OWEB SMALL GRANT PROGRAM	60,000		24
25	104,069	111,846	9,981	25 DEQ Mosier Deep Wells Loan (Root)	9,147		25
26	-	-	-	26 Weed Control Grants (BLM, ODFW, ODA, USFS, Port)	166,151		26
27	397,224	25,915	218,496	27 OWEB & Other Grants White River	64,924		27
28	-	-	-	28 LDCWMA (ODFW, BLM, Sherman Co, Sherman SWCD)	95,000		28
29	39,071	14,575	39,012	29 OWEB TD area restoration & monitoring grants	32,013		29
30	125,000	3,856	75,000	30 NRCS TA Grants (OWEB & NACD)	82,500		30
31	2,060,937	2,050,016	7,838,788	31 Total resources, except taxes to be levied	4,130,279		31
32		734,174	725,000	32 Taxes estimated to be received	775,000		32
33	610,796			33 Taxes collected in year levied			33
34	2,671,733	\$ 2,784,190	8,563,788	34 TOTAL RESOURCES	4,905,279	-	34

DETAILED REQUIREMENTS

General Fund

(Fund)

Wasco County Soil & Water Conservation District

	Historical Data			Requirements By Department, and Not Allocated to Any Department	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				Personnel Services				
1			317,200	1 District Operations Department	352,098			1
2			102,600	2 District Projects Department	54,169			2
3			156,658	3 Watershed Projects Department	162,507			3
4			351,182	4 Conservation Planning & TA Department	335,848			4
5			8,338	5 Water Quality & Fish Monitoring Department	27,084			5
6			19,162	6 Weed Control & EDRR Department	135,422			6
7	844,628	848,543	-	7 Not Allocated to Any Department	54,169			7
8	844,628	848,543	955,140	8 Total Personnel	1,121,298	-	-	8
9	10.25	9.2	9.35	9 Total full time equivalent (FTE)	10.35			9
10				10				10
11				Materials & Services				11
12			152,695	12 District Operations Department	169,408			12
13			439,418	13 District Projects Department	407,601			13
14			5,840,912	14 Watershed Projects Department	1,706,452			14
15			22,000	15 Conservation Planning & TA Department	22,000			15
16			86,465	16 Water Quality & Fish Monitoring Department	80,989			16
17			15,100	17 Weed Control & EDRR Department	144,235			17
18	877,600	1,024,092	574,392	18 Not Allocated to Any Department	757,403			18
19	877,600	1,024,092	7,130,982	19 Total Materials & Services	3,288,088	-	-	19
20				20				20
21				Capital Outlay				21
22			13,000	22 District Operations Department	13,000			22
23			-	23 District Projects Department	-			23
24			-	24 Watershed Projects Department	-			24
25			2,500	25 Conservation Planning & TA Department	2,500			25
26			-	26 Water Quality & Fish Monitoring Department	-			26
27			-	27 Weed Control & EDRR Department	-			27
28	6,742	17,509	-	28 Not Allocated to Any Department	-			28
29	6,742	17,509	15,500	29 Total Capital Outlay	15,500	-	-	29
30				30				30
31				Debt Service				31
32	84,905	84,905	101,569	32 Not Allocated to Any Department	100,735			32
33	84,905	84,905	101,569	33 Total Debt Service	100,735	-	-	33

34				34	Interfund Transfers				34
35	-		-	35	Transfer to SWCD Cost Share Fund	-			35
36	10,000	10,000	15,000	36	Transfer to Vehicle Reserve Fund	10,000			36
37	-	267,500	30,000	37	Transfer to Building Reserve Fund	30,000			37
38	10,000	277,500	45,000	38	Total Interfund Transfers	40,000	-	-	38
39	-	-	60,000	39	Operating Contingency	60,000			39
40	847,859	531,640		40	Ending balance (prior years)				40
41			255,596	41	Unappropriated ending fund balance	279,658	-	-	41
42	2,671,733	2,784,190	8,563,788	42	Total requirements	4,905,279	-	-	42

DETAILED REQUIREMENTS

General Fund

(Fund)

Wasco County Soil & Water Conservation District

	Historical Data			Requirements By Object Classification	Budget for Next Year 2024-25		
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
				Personnel Services			
1	589,559	600,162	636,268	1 Salaries & Wages	750,980		1
2	92,080	85,189	97,200	2 Insurance: Medical, Life, Vision, Dental	108,000		2
3	50,623	51,792	55,721	3 Payroll Taxes & Worker's Comp	66,581		3
4	112,366	111,401	165,953	4 PERS	195,737		4
5	844,628	848,543	955,142	5 Total Personnel	1,121,298	-	-
6	10.25	9.2	9.35	6 Total full time equivalent (FTE)	10.35		6
7				7			7
8				Materials & Services			8
9	744	508	750	9 Publishing Costs	750		9
10	350	38,824	140,765	10 Watershed Council operations	80,481		10
11	1,545	837	2,000	11 Field Supplies & Equipment Maintenance	2,000		11
12	12,876	5,089	15,000	12 Trees & tree sale expenses	7,500		12
13	3,643	6,225	5,614	13 Newsletter/Annual Report	5,800		13
14	17,436	20,062	18,000	14 Travel, training, meetings, awards, morale	18,000		14
15	11,415	11,706	11,945	15 Dues & Memberships	13,764		15
16	-	-	10,000	16 Landowner Assistance & Bridge Funding	10,000		16
17	5,779	6,532	6,500	17 Communications (Cell, Web site)	9,000		17
18	9,793	10,071	10,500	18 Insurance & Fidelity Bond	10,600		18
19	-	-	1,000	19 Demonstration Nursery Expenses	1,200		19
20	3,032	315	3,000	20 Education & Outreach Expenses and Material	3,000		20
21	9,210	18,496	47,336	21 Professional Fees (audit, filing, legal, etc.)	53,194		21
22	4,847	8,167	8,000	22 Office Supplies & Postage	7,500		22
23	789	75	750	23 Publications	500		23
24	2,775	4,247	4,000	24 Computer Services & Software	5,000		24
25	6,616	9,016	10,000	25 Vehicle Operation / Maint. Exp. / Fuel	10,000		25
26	-	13	1,000	26 Workshop expenses	1,000		26
27	125	292	300	27 Banking service & fees	300		27
28	-	-	-	28 Contract Svcs- 15mile USFS LWD Habitat Proj.	163,000		28
29	19,210	4,800	35,465	29 Contract Svcs- TDWS Fish Monitoring	29,989		29
30	120,794	312,880	4,182,500	30 Contract Svcs- Fifteenmile storage feasibility	-		30
31	10,223	799	1,000	31 Contract Svcs- Water Qual. & Flow Monitoring	1,000		31
32	-	-	380,000	32 Contract Svcs- OFB LO Engagement + YLWFR Juniper	-		32
33	8,869	3,448	100	33 Contract Svcs- Weed Control Projects	69,235		33
34	-	7,624	50,000	34 Contract Svcs- 15mile Fish Monitoring	50,000		34

35	-	5,170	-	35	Contract Svcs- JFDIC Ditch Loss Evaluation	-			35
36	90	-	139,320	36	Contract Svcs- White R & Miller Rd Fire TA	-			36
37	-	52,314	150,000	37	Contract Svcs- DCS Current Year	150,000			37
38	81,124	78,817	143,418	38	Contract Svcs- DCS Past Years	133,901			38
39	214,952	105,138	131,000	39	Contract Svcs- Tygh Valley water use impr.	150,000			39
40	-	-	5,000	40	Contract Svcs- Feral Pig Control	5,000			40
41	4,388	2,394	50,486	41	Contract Svcs- Lower Chenoweth Restoration	48,206			41
42	7,500	10,000	15,000	42	Contract Svcs- L. Deschutes Weed Mgmt Area	75,000			42
43	159,082	69,157	-	43	Contract Svcs- Mosier Deep Well Demo	-			43
44	-	-	23,535	44	Contract Svcs- St. Mary's Irrigation Upgrade	26,105			44
45	-	-	900,000	45	Contract Svcs- Mosier Million	900,000			45
46	10,000	10,000	10,000	46	Contract Svcs- Advanced Precision Irrigation	10,000			46
47	46,277	71,062	88,000	47	Contract Svcs- FAST & Instream Leasing	110,000			47
48	-	-	-	48	Contract Svcs - WyEast ODOE C-REP Project	500,000			48
49	40,981	39,650	31,537	49	Contract Svcs - Forest Collaborative	40,000			49
50	13,500	13,810	15,000	50	Contract Svcs - USGS Mosier Stream Gaging	15,000			50
51	8,025	28,610	60,000	51	Contract Svcs - OWEB SMALL GRANTS	60,000			51
52	39,457	16,262	30,000	52	Contract Svcs - Mosier Well Evaluations	15,000			52
53	-	-	-	53	Contract Svcs- Community Wildfire Defense Grant	191,298			53
54	-	-	10,000	54	Contract Svcs - CREP Cultural Surveys	10,000			54
55	2,153	46	-	55	Contract Svcs - SIA Restoration Design	-			55
56	-	355	348,161	56	Contract Svcs- Bakeoven Restoration	254,765			56
57	-	-	5,000	57	Building- Misc Expenses / contingencies	5,000			57
58	-	51,281	30,000	58	Building- Supplies & Services	36,000			58
59	877,600	1,024,092	7,130,982	59	Total Materials & Services	3,288,088	-	-	59
60				60					60
61				61	Capital Outlay				61
62	6,434	3,226	7,000	62	Office Equipment	7,000			62
63	308	783	6,000	63	Office Furniture	6,000			63
64	-	13,500	2,500	64	Field Equipment	2,500			64
65	6,742	17,509	15,500	65	Total Capital Outlay	15,500	-	-	65
66				66	Debt Service				66
67	84,905	84,905	101,569	67	Not Allocated to Any Department	100,735			67
68	84,905	84,905	101,569	68	Total Debt Service	100,735	-	-	68
69				69	Interfund Transfers				69
70	-	-	-	70	Transfer to SWCD Cost Share Fund	-	-		70
71	10,000	10,000	15,000	71	Transfer to Vehicle Reserve Fund	10,000			71
72	-	267,500	30,000	72	Transfer to Building Reserve Fund	30,000			72
73	10,000	277,500	45,000	73	Total Interfund Transfers	40,000	-	-	73
74	-	-	60,000	74	Operating Contingency	60,000			74
75	847,859			75	Ending balance (prior years)				75
76		531,640	255,595	76	Unappropriated ending fund balance	279,658	-	-	76
77	2,671,733	2,784,190	8,563,788	77	Total requirements	4,905,279	-	-	77

DETAILED REQUIREMENTS

General Fund

(Fund)

Wasco County Soil & Water Conservation District

(Name of Municipal Corporation)

	Historical Data			Requirements By District Operations Department	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				Personnel Services				
1			217,154	1 Salaries & Wages	235,815			1
2			30,240	2 Insurance: Medical, Life, Vision, Dental	33,913			2
3			18,176	3 Payroll Taxes & Worker's Comp	20,907			3
4			51,630	4 PERS	61,463			4
5			317,200	5 Total Personnel	352,098	-	-	5
6			3.05	6 Total full time equivalent (FTE)	3.25			6
7				7				7
8				Materials & Services				8
9			750	9 Publishing Costs	750			9
10			5,614	10 Newsletter/Annual Report	5,800			10
11			18,000	11 Travel, training, meetings, awards, morale	18,000			11
12			11,945	12 Dues & Memberships	13,764			12
13			6,500	13 Communications (Cell, Web site)	9,000			13
14			10,500	14 Insurance & Fidelity Bond	10,600			14
15			3,000	15 Education & Outreach Expenses and Material	3,000			15
16			47,336	16 Professional Fees (audit, filing, legal, etc.)	53,194			16
17			8,000	17 Office Supplies & Postage	7,500			17
18			750	18 Publications	500			18
19			4,000	19 Computer Services & Software	5,000			19
20			1,000	20 Workshop expenses	1,000			20
21			300	21 Banking service & fees	300			21
22			5,000	22 Building- Misc Expenses / contingencies	5,000			22
23			30,000	23 Building- Supplies & Services	36,000			23
24			152,695	24 Total Materials & Services	169,408	-	-	24
25				25				25
26				Capital Outlay				26
27			7,000	27 Office Equipment	7,000			27
28			6,000	28 Office Furniture	6,000			28
29			-	29 Field Equipment	-			29
30			13,000	30 Total Capital Outlay	13,000	-	-	30
31				31				31
32	-	-	482,895	32 Total requirements	534,506	-	-	32

DETAILED REQUIREMENTS

General Fund

(Fund)

Wasco County Soil & Water Conservation District

(Name of Municipal Corporation)

	Historical Data			Requirements By District Projects Department	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				Personnel Services				
1			67,402	1 Salaries & Wages	36,279			1
2			10,800	2 Insurance: Medical, Life, Vision, Dental	5,217			2
3			5,959	3 Payroll Taxes & Worker's Comp	3,216			3
4			18,439	4 PERS	9,456			4
5			102,600	5 Total Personnel	54,169	-	-	5
6			1.0	6 Total full time equivalent (FTE)	0.5			6
7				7				7
8				Materials & Services				8
9			15,000	9 Trees & tree sale expenses	7,500			9
10			10,000	10 Landowner Assistance & Bridge Funding	10,000			10
11			1,000	11 Demonstration Nursery Expenses	1,200			11
12			150,000	12 Contract Svcs- DCS Current Year	150,000			12
13			143,418	13 Contract Svcs- DCS Past Years	133,901			13
14			5,000	14 Contract Svcs- Feral Pig Control	5,000			14
15			10,000	15 Contract Svcs- Advanced Precision Irrigation	10,000			15
16			15,000	16 Contract Svcs - USGS Mosier Stream Gaging	15,000			16
17			60,000	17 Contract Svcs - OWEB SMALL GRANTS	60,000			17
18			30,000	18 Contract Svcs - Mosier Well Evaluations	15,000			18
19			439,418	19 Total Materials & Services	407,601	-	-	19
20				20				20
21				Capital Outlay				21
22				22 Office Equipment				22
23				23 Office Furniture				23
24				24 Field Equipment				24
25			-	25 Total Capital Outlay	-	-	-	25
26				26				26
27			542,018	27 Total requirements	461,770	-	-	27

DETAILED REQUIREMENTS

General Fund

(Fund)

Wasco County Soil & Water Conservation District

(Name of Municipal Corporation)

	Historical Data			Requirements By Watershed Project Department	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				Personnel Services				
1			100,340	1 Salaries & Wages	108,838			1
2			17,280	2 Insurance: Medical, Life, Vision, Dental	15,652			2
3			9,535	3 Payroll Taxes & Worker's Comp	9,649			3
4			29,503	4 PERS	28,368			4
5			156,658	5 Total Personnel	162,507	-	-	5
6			1.6	6 Total full time equivalent (FTE)	1.5			6
7				7				7
8				Materials & Services				8
9			140,765	9 Watershed Council operations	80,481			9
10			-	10 Contract Svcs- 15mile USFS LWD Habitat Proj.	163,000			10
11			4,182,500	11 Contract Svcs- Fifteenmile storage feasibility	-			11
12			131,000	12 Contract Svcs- Tygh Valley water use impr.	150,000			12
13			50,486	13 Contract Svcs- Lower Chenoweth Restoration	48,206			13
14			900,000	14 Contract Svcs- Mosier Million	900,000			14
15			88,000	15 Contract Svcs- FAST program payments	110,000			15
16			348,161	16 Contract Svcs- Bakeoven Restoration	254,765			16
17			5,840,912	17 Total Materials & Services	1,706,452	-	-	17
18				18				18
19				Capital Outlay				19
20				20 Office Equipment				20
21				21 Office Furniture				21
22				22 Field Equipment				22
23			-	23 Total Capital Outlay	-	-	-	23
24				24				24
25			5,997,570	25 Total requirements	1,868,959	-	-	25

DETAILED REQUIREMENTS
General Fund
(Fund)

Wasco County Soil & Water Conservation District
(Name of Municipal Corporation)

	Historical Data			Requirements By Conservation Planning Department	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				Personnel Services				
1			234,431	1 Salaries & Wages	224,931			1
2			35,640	2 Insurance: Medical, Life, Vision, Dental	32,348			2
3			20,262	3 Payroll Taxes & Worker's Comp	19,942			3
4			60,849	4 PERS	58,627			4
5			351,182	5 Total Personnel	335,848	-	-	5
6			3.4	6 Total full time equivalent (FTE)	3.1			6
7				7				7
8				Materials & Services				8
9			2,000	9 Field Supplies & Equipment Maintenance	2,000			9
10			10,000	10 Vehicle Operation / Maint. Exp. / Fuel	10,000			10
11			10,000	11 Contract Svcs - CREP Cultural Surveys	10,000			11
12			22,000	12 Total Materials & Services	22,000	-	-	12
13				13				13
14				Capital Outlay				14
15				15 Office Equipment				15
16				16 Office Furniture				16
17			2,500	17 Field Equipment	2,500			17
18			2,500	18 Total Capital Outlay	2,500	-	-	18
19				19				19
20			375,682	20 Total requirements	360,348	-	-	20

DETAILED REQUIREMENTS
General Fund
(Fund)

Wasco County Soil & Water Conservation District
(Name of Municipal Corporation)

	Historical Data			Requirements By Water Quality & Fish Monitoring Department	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				Personnel Services				
1			4,818	1 Salaries & Wages	18,140			1
2			1,080	2 Insurance: Medical, Life, Vision, Dental	2,609			2
3			596	3 Payroll Taxes & Worker's Comp	1,608			3
4			1,844	4 PERS	4,728			4
5			8,338	5 Total Personnel	27,084	-	-	5
6			0.1	6 Total full time equivalent (FTE)	0.25			6
7				7				7
8				Materials & Services				8
9			35,465	9 Contract Svcs- TDWS Fish Monitoring	29,989			9
10			1,000	10 Contract Svcs- Water Qual. & Flow Monitoring	1,000			10
11			50,000	11 Contract Svcs- 15mile Fish Monitoring	50,000			11
12			86,465	12 Total Materials & Services	80,989	-	-	12
13				13				13
14				Capital Outlay				14
15				15 Office Equipment				15
16				16 Office Furniture				16
17				17 Field Equipment				17
18			-	18 Total Capital Outlay	-	-	-	18
19				19				19
20			94,803	20 Total requirements	108,073	-	-	20

DETAILED REQUIREMENTS
General Fund
(Fund)

Wasco County Soil & Water Conservation District
(Name of Municipal Corporation)

	Historical Data			Requirements By Weed Control & EDRR Department	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				Personnel Services				
1			12,122	1 Salaries & Wages	90,698			1
2			2,160	2 Insurance: Medical, Life, Vision, Dental	13,043			2
3			1,192	3 Payroll Taxes & Worker's Comp	8,041			3
4			3,688	4 PERS	23,640			4
5			19,162	5 Total Personnel	135,422	-	-	5
6			0.2	6 Total full time equivalent (FTE)	1.25			6
7				7				7
8				Materials & Services				8
9			100	9 Supplies & Services for Weed Control Projects	69,235			9
10			15,000	10 Contract Svcs- L. Deschutes Weed Mgmt Area	75,000			10
11			15,100	11 Total Materials & Services	144,235	-	-	11
12				12				12
13				Capital Outlay				13
14				14 Office Equipment				14
15				15 Office Furniture				15
16				16 Field Equipment				16
17			-	17 Total Capital Outlay	-	-	-	17
18				18				18
19			34,262	19 Total requirements	279,657	-	-	19

DETAILED REQUIREMENTS

General Fund

(Fund)

Wasco County Soil & Water Conservation District

(Name of Municipal Corporation)

Historical Data			Requirements Not Allocated to Any Department	Budget for Next Year 2024-25		
Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-22	First Preceding Year 2022-23					
			Personnel Services			
1		-	1 Salaries & Wages	36,279		1
2		-	2 Insurance: Medical, Life, Vision, Dental	5,217		2
3		-	3 Payroll Taxes & Worker's Comp	3,216		3
4		-	4 PERS	9,456		4
5		-	5 Total Personnel	54,169		5
6		0	6 Total full time equivalent (FTE)	0.5	0	0
7			7			7
8			8 Materials & Services			8
9		380,000	9 Contract Svcs- OFB LO Engagement + YLWFR Juniper	-		9
10		-	10 Contract Svcs- JFDIC Ditch Loss Evaluation	-		10
11		139,320	11 Contract Svcs- White R & Miller Rd Fire TA	-		11
12		31,537	12 Contract Svcs - Forest Collaborative	40,000		12
13		23,535	13 Contract Svcs- St. Mary's Irrigation Upgrade	26,105		13
14		-	14 Contract Svcs - WyEast ODOE C-REP Project	500,000		14
15			15 Contract Svcs- Community Wildfire Defense Grant	191,298		15
16		574,392	16 Total Materials & Services	757,403	-	-
17			17			17
18			18 Capital Outlay			18
19			19 Office Equipment			19
20			20 Office Furniture			20
21			21 Field Equipment			21
22		-	22 Total Capital Outlay	-	-	-
23			23			23
24			24 Debt Service			24
25		91,988	25 Umpqua Bank Building Loan	91,988		25
26		9,581	26 DEQ Loan for Deep Well (subloan to W. Root)	8,747		26
27		101,569	27 Total Debt Service	100,735	-	-
28			28 Interfund Transfers			28
29		-	29 Transfer to SWCD Cost Share Fund			29
30		10,000	30 Transfer to Vehicle Reserve Fund			30
31		30,000	31 Transfer to Building Reserve Fund			31
32		40,000	32 Total Interfund Transfers	-	-	-
33		60,000	33 Operating Contingency			33
34		775,961	34 Total requirements	912,307	-	-

**FORM
LB-10**

**SPECIAL FUND (HISTORY)
RESOURCES AND REQUIREMENTS**

District Cost Share Program
(Fund)

Wasco County SWCD
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-25		
Actual		Adopted Budget This Year Year 2023-24				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-22	First Preceding Year 2022-23							
1			1	RESOURCES				
2	107,592	-	2	Cash on hand * (cash basis), or				
3			3	Working Capital (accrual basis)				
4			4	Previously levied taxes estimated to be received				
5			5	Interest				
6	-	-	6	Transferred IN, from other funds				
7			7					
8			8					
9			9					
10	107,592	-	10	Total Resources, except taxes to be levied				
11			11	Taxes estimated to be received				
12			12	Taxes collected in year levied				
13	107,592	-	13	TOTAL RESOURCES				
14			14	REQUIREMENTS **				
15			15	Org Unit or Prog & Activity	Object Classification	Detail		
16		-	16	District Projects	Materials & Services	Cost Share grants made to individuals		
17	107,592	-	17	Not Allocated	Transfer	Transfer to GF to close SF		
18			18					
19			19					
20			20					
21			21					
22			22					
23			23					
24			24					
25			25					
26			26					
27			27					
28			28					
29	-	-	29	Ending balance (prior years)				
30			30	UNAPPROPRIATED ENDING FUND BALANCE				
31	107,592	-	31	TOTAL REQUIREMENTS				

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND (HISTORY)
RESOURCES AND REQUIREMENTS**

Feral Pig Control Project
(Fund)

Wasco County SWCD
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-25		
Actual		Adopted Budget This Year Year 2023-24				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-22	First Preceding Year 2022-23							
1			1	RESOURCES			1	
2	5,000	-	2	Cash on hand * (cash basis), or			2	
3			3	Working Capital (accrual basis)			3	
4			4	Previously levied taxes estimated to be received			4	
5			5	Interest			5	
6	-	-	6	Transferred IN, from other funds			6	
7			7				7	
8			8				8	
9			9				9	
10	5,000	-	10	Total Resources, except taxes to be levied			10	
11			11	Taxes estimated to be received			11	
12			12	Taxes collected in year levied			12	
13	5,000	-	13	TOTAL RESOURCES			13	
14			14	REQUIREMENTS **			14	
15			15	Org Unit or Prog & Activity District	Object Classification Materials & Services	Detail	15	
16		-	16	Projects			16	
17	5,000	-	17	Not Allocated	Transfer	Transfer to GF to close SF	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	-	-	29	Ending balance (prior years)			29	
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30	
31	5,000	-	31	TOTAL REQUIREMENTS			31	

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND (HISTORY)
RESOURCES AND REQUIREMENTS**

Mosier Groundwater Fund
(Fund)

Wasco County SWCD
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23						
1			1	RESOURCES			1
2	28,771		2	Cash on hand * (cash basis), or			2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5			5	Interest			5
6			6	Transferred IN, from other funds			6
7			7				7
8			8				8
9			9				9
10	28,771	-	10	Total Resources, except taxes to be levied			10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	28,771	-	13	TOTAL RESOURCES			13
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	15
16			16	District Projects	Materials & Services	Contract / Cost share Services with USGS (JFA)	16
17			17	District Projects	Materials & Services	Contract Svc. Well evaluations	17
18	28,771		18	Not Allocated	Transfer	Transfer to GF to close SF	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	-	-	29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	28,771	-	31	TOTAL REQUIREMENTS			31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-11

This fund is authorized and established by resolution #210602-1 on June 2, 2021 (supersedes resolution #020501-1) for the following specified purposes: To construct new, purchase, improve, expand or maintain existing SWCD owned facilities.

**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: Annually

Building Reserve Fund
(Fund)

Wasco County Soil & Water Conservation District
(Name of Municipal Corporation)

Historical Data			Adopted Budget This Year Year 2023-24	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25						
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2021-22	First Preceding Year 2022-23										
1				1	RESOURCES			1			
2	112,572	114,464	385,000	2	Cash on hand * (cash basis), or	416,800			2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5	4,768	3,864	2,880	5	Interest	7,500			5		
6	-	267,500	30,000	6	Transferred IN, from other funds	30,000			6		
7	109,557	-		7	Space Rent				7		
8				8					8		
9				9					9		
10	226,897	385,827	417,880	10	Total Resources, except taxes to be levied	454,300	-	-	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	226,897	385,827	417,880	13	TOTAL RESOURCES	454,300	-	-	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	15,965	-	-	16	District Operations	Capital Outlay	Building Improvements		16		
17	-	-	225,000	17	District Operations	Capital Outlay	Land/building acquisition		17		
18	78,480	-	-	18	District Operations	Debt Service	Transfer to GF: Building loan payments		18		
19	12,261	-	-	19	District Operations	Materials & Services	Building supplies & services		19		
20	-	-	-	20	District Operations	Materials & Services	Legal services (bond counsel)		20		
21	5,727	10,813	-	21	District Projects	Capital Outlay	Nursery renovations & improvements		21		
22				22					22		
23				23					23		
24				24					24		
25				25					25		
26				26					26		
27				27					27		
28				28					28		
29	114,464	375,014		29	Ending balance (prior years)				29		
30			192,880	30	UNAPPROPRIATED ENDING FUND BALANCE			219,300	-	-	30
31	226,897	385,827	417,880	31	TOTAL REQUIREMENTS			454,300	-	-	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-11

**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: Annual

This fund is authorized and established by resolution #020501-3 on May 1, 2002 for the following specified purposes: To accumulate money for purchase of new vehicles.

Vehicle Reserve Fund
(Fund)

Wasco County Soil & Water Conservation District
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25						
Actual		Adopted Budget This Year Year 2023-24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2021-22	First Preceding Year 2022-23										
1			1	RESOURCES			1				
2	21,749	31,806	-	2	Cash on hand * (cash basis), or	15,200		2			
3				3	Working Capital (accrual basis)			3			
4				4	Previously levied taxes estimated to be received			4			
5	57	74	50	5	Interest	100		5			
6	10,000	10,000	15,000	6	Transferred IN, from other funds	10,000		6			
7	0	0	-	7	Surplus vehicle sales			7			
8				8				8			
9				9				9			
10	31,806	41,880	15,050	10	Total Resources, except taxes to be levied	25,300		10			
11				11	Taxes estimated to be received			11			
12				12	Taxes collected in year levied			12			
13	31,806	41,880	15,050	13	TOTAL RESOURCES	25,300	-	-	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	-		5,000	16	Weed Department	Capital Outlay	Purchase surplus spray vehicle from County		16		
17	-	41,880	-	17	Conservation Planning	Capital Outlay	Purchase new 4wd diesel pickup		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	31,806	-		29	Ending balance (prior years)				29		
30			10,050	30	UNAPPROPRIATED ENDING FUND BALANCE			20,300	-	-	30
31	31,806	41,880	15,050	31	TOTAL REQUIREMENTS			25,300	-	-	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.