

**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.

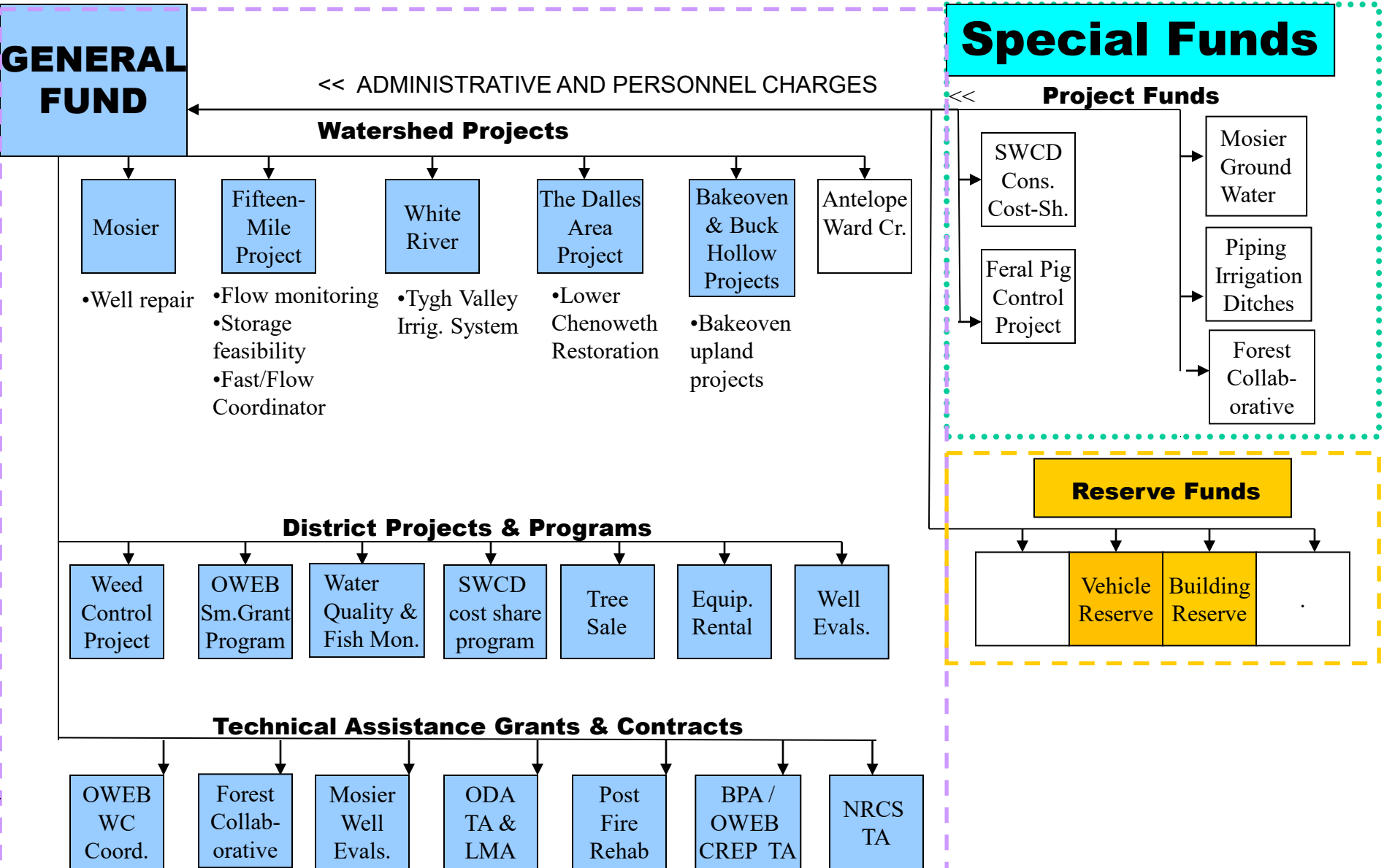
## **VI. Changes in Basis of Accounting**

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 Adopted Budget Summary

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PROPOSED Fund:	General	District Cost share	Feral Pig Control Project	Mosier Ground Water	Reserve Building	Reserve Vehicles	Total Transfers
beginning	715,000	0	0	0	416,800	15,200	
income	5,026,862	0	0	0	5,000	100	
transfer in	170,000	0	0	0	0	10,000	180,000
expenses	5,649,043	0	0	0	235,000	5,000	
transfer out	10,000	0	0	0	170,000	0	180,000
ending	252,819	0	0	0	16,800	20,300	

TOTAL BUDGET AMOUNT	
6,358,962	Resources
6,358,962	Requirements

**TOTALS**

begin:	1,147,000
income	5,031,962
expenses	5,889,043
end	289,919

**INTEREST APPORTIONMENT**

Budgeted amount	Avg Bal	portion of avg bal	apportioned interest	Rounded (\$10)	
\$ 13,000	GF	483,909	67.35%	\$12,097.73	\$12,100
\$ 5,000	Bldg Res	216,800	30.18%	\$5,420.00	\$5,420
\$ 100	Veh Res	17,750	2.47%	\$443.75	\$440
\$ 18,100		718,459		\$17,961.48	\$17,960
\$ 17,961.48 = 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	700,000	715,000	1
2	24,825	11,782	10,000	2 Previously levied taxes estimated to be received	24,000	24,000	24,000	2
3	3,734	12,964	4,800	3 Interest	13,000	13,000	13,000	3
4	219,843	-	-	4 Transferred IN, from other funds	-	170,000	170,000	4
5				5 <b>OTHER RESOURCES</b>				5
6	1,175	1,200	1,350	6 Newsletter Sponsorships	1,350	1,350	1,350	6
7	87,911	109,457	96,594	7 ODA IGA -Admin, Tech, LMA, OPS	96,594	96,594	72,446	7
8	67,253	85,955	40,000	8 Oregon CREP TECH GRANT	80,000	80,000	80,000	8
9	24,915	-	85,800	9 DEQ Fifteenmile FAST support	-	-	37,400	9
10	2,561	9,733	61,494	10 Misc. Sales, revenues, & pass through income	37,959	37,959	37,959	10
11	36,683	223,978	1,507,781	11 Misc. Grants (MM#2, WyEast, PSP, Hydro, NFWF)	988,687	988,687	1,084,033	11
12	59,440	65,783	60,000	12 BPA Contract Reimbursements	60,000	60,000	60,000	12
13	39,732	8,438	20,000	13 USFS Title II reimbursements	22,000	22,000	22,000	13
14	3,472	27,963	21,537	14 OWEB - Forest Collaborative	22,000	22,000	22,000	14
15	20,720	12,527	15,000	15 Tree Sale Receipts	12,000	12,000	12,000	15
16	-	102,030	100,380	16 Space Rent - USDA Lease	100,380	100,380	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	500,000	998,778	18
19	-	-	395,992	19 OWEB Bakeoven Planning & Restoration	287,972	287,972	287,972	19
20	61,895	83,173	83,071	20 OWEB Watershed Council Grants	160,704	160,704	160,704	20
21	-	-	-	21 Wasco Co. Community Wildfire Defense Grant	191,298	191,298	238,498	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	322,600	383,691	23
24	23,841	15,000	60,000	24 OWEB SMALL GRANT PROGRAM	60,000	60,000	60,000	24
25	104,069	111,846	9,981	25 DEQ Mosier Deep Wells Loan (Root)	9,147	9,147	9,147	25
26	-	-	-	26 Weed Control Grants (BLM, ODFW, ODA, USFS, Port)	166,151	166,151	216,151	26
27	397,224	25,915	218,496	27 OWEB & Other Grants White River	64,924	64,924	138,095	27
28	-	-	-	28 LDCWMA (ODFW, BLM, Sherman Co, Sherman SWCD)	95,000	95,000	80,000	28
29	39,071	14,575	39,012	29 OWEB TD area restoration & monitoring grants	32,013	32,013	29,758	29
30	125,000	3,856	75,000	30 NRCS TA Grants (OWEB & NACD)	82,500	82,500	82,500	30
31	2,060,937	2,050,016	7,838,788	31 Total resources, except taxes to be levied	4,130,279	4,300,279	5,136,862	31
32		734,174	725,000	32 Taxes estimated to be received	775,000	775,000	775,000	32
33	610,796			33 Taxes collected in year levied				33
<b>34</b>	<b>2,671,733</b>	<b>\$ 2,784,190</b>	<b>8,563,788</b>	<b>34 TOTAL RESOURCES</b>	<b>4,905,279</b>	<b>5,075,279</b>	<b>5,911,862</b>	<b>34</b>

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					
			<b>Personnel Services</b>			
1		317,200	1 District Operations Department	352,098	352,098	352,098
2		102,600	2 District Projects Department	54,169	54,169	54,169
3		156,658	3 Watershed Projects Department	162,507	162,507	162,507
4		351,182	4 Conservation Planning & TA Department	335,848	335,848	335,848
5		8,338	5 Water Quality & Fish Monitoring Department	27,084	27,084	27,084
6		19,162	6 Weed Control & EDRR Department	135,422	135,422	135,422
7	844,628	848,543	7 Not Allocated to Any Department	54,169	56,169	56,169
8	<b>844,628</b>	<b>848,543</b>	<b>8 Total Personnel</b>	<b>1,121,298</b>	<b>1,123,298</b>	<b>1,123,298</b>
9	<b>10.25</b>	<b>9.2</b>	<b>9 Total full time equivalent (FTE)</b>	<b>10.35</b>	<b>10.35</b>	<b>10.35</b>
10			10			10
11			<b>Materials &amp; Services</b>			11
12		152,695	12 District Operations Department	169,408	169,408	172,033
13		439,418	13 District Projects Department	407,601	407,601	475,618
14		5,840,912	14 Watershed Projects Department	1,706,452	1,706,452	1,762,334
15		22,000	15 Conservation Planning & TA Department	22,000	22,000	22,000
16		86,465	16 Water Quality & Fish Monitoring Department	80,989	80,989	80,989
17		15,100	17 Weed Control & EDRR Department	144,235	144,235	194,235
18	877,600	1,024,092	18 Not Allocated to Any Department	757,403	757,403	1,442,301
19	<b>877,600</b>	<b>1,024,092</b>	<b>19 Total Materials &amp; Services</b>	<b>3,288,088</b>	<b>3,288,088</b>	<b>4,149,510</b>
20			20			20
21			<b>Capital Outlay</b>			21
22		13,000	22 District Operations Department	13,000	13,000	13,000
23		-	23 District Projects Department	-	-	-
24		-	24 Watershed Projects Department	-	-	-
25		2,500	25 Conservation Planning & TA Department	2,500	2,500	2,500
26		-	26 Water Quality & Fish Monitoring Department	-	-	-
27		-	27 Weed Control & EDRR Department	-	-	-
28	6,742	17,509	28 Not Allocated to Any Department	-	-	-
29	<b>6,742</b>	<b>17,509</b>	<b>29 Total Capital Outlay</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
30			30			30
31			<b>Debt Service</b>			31
32	84,905	84,905	32 Not Allocated to Any Department	100,735	300,735	300,735
33	<b>84,905</b>	<b>84,905</b>	<b>33 Total Debt Service</b>	<b>100,735</b>	<b>300,735</b>	<b>300,735</b>



34				34	<b>Interfund Transfers</b>				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	10,000	10,000	36
37	-	267,500	30,000	37	Transfer to Building Reserve Fund	30,000	-	-	37
38	<b>10,000</b>	<b>277,500</b>	<b>45,000</b>	38	<b>Total Interfund Transfers</b>	<b>40,000</b>	<b>10,000</b>	<b>10,000</b>	38
39	-	-	<b>60,000</b>	39	<b>Operating Contingency</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	39
40	<b>847,859</b>	<b>531,640</b>		40	Ending balance (prior years)				40
41			<b>255,596</b>	41	<b>Unappropriated ending fund balance</b>	<b>279,658</b>	<b>277,658</b>	<b>252,819</b>	41
42	<b>2,671,733</b>	<b>2,784,190</b>	<b>8,563,788</b>	42	<b>Total requirements</b>	<b>4,905,279</b>	<b>5,075,279</b>	<b>5,911,862</b>	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						
				<b>Personnel Services</b>				
1	589,559	600,162	636,268	1 Salaries & Wages	750,980	750,980	750,980	1
2	92,080	85,189	97,200	2 Insurance: Medical, Life, Vision, Dental	108,000	110,000	110,000	2
3	50,623	51,792	55,721	3 Payroll Taxes & Worker's Comp	66,581	66,581	66,581	3
4	112,366	111,401	165,953	4 PERS	195,737	195,737	195,737	4
5	<b>844,628</b>	<b>848,543</b>	<b>955,142</b>	5 <b>Total Personnel</b>	<b>1,121,298</b>	<b>1,123,298</b>	<b>1,123,298</b>	5
6	<b>10.25</b>	<b>9.2</b>	<b>9.35</b>	6 <b>Total full time equivalent (FTE)</b>	<b>10.35</b>	<b>10.35</b>	<b>10.35</b>	6
7				7				7
8				<b>Materials &amp; Services</b>				8
9	744	508	750	9 Publishing Costs	750	750	750	9
10	350	38,824	140,765	10 Watershed Council operations	80,481	80,481	80,481	10
11	1,545	837	2,000	11 Field Supplies & Equipment Maintenance	2,000	2,000	2,000	11
12	12,876	5,089	15,000	12 Trees & tree sale expenses	7,500	7,500	7,500	12
13	3,643	6,225	5,614	13 Newsletter/Annual Report	5,800	5,800	5,800	13
14	17,436	20,062	18,000	14 Travel, training, meetings, awards, morale	18,000	18,000	18,000	14
15	11,415	11,706	11,945	15 Dues & Memberships	13,764	13,764	13,764	15
16	-	-	10,000	16 Landowner Assistance & Bridge Funding	10,000	10,000	10,000	16
17	5,779	6,532	6,500	17 Communications (Cell, Web site)	9,000	9,000	9,000	17
18	9,793	10,071	10,500	18 Insurance & Fidelity Bond	10,600	10,600	10,600	18
19	-	-	1,000	19 Demonstration Nursery Expenses	1,200	1,200	1,200	19
20	3,032	315	3,000	20 Education & Outreach Expenses and Material	3,000	3,000	3,000	20
21	9,210	18,496	47,336	21 Professional Fees (audit, filing, legal, etc.)	53,194	53,194	55,819	21
22	4,847	8,167	8,000	22 Office Supplies & Postage	7,500	7,500	7,500	22
23	789	75	750	23 Publications	500	500	500	23
24	2,775	4,247	4,000	24 Computer Services & Software	5,000	5,000	5,000	24
25	6,616	9,016	10,000	25 Vehicle Operation / Maint. Exp. / Fuel	10,000	10,000	10,000	25
26	-	13	1,000	26 Workshop expenses	1,000	1,000	1,000	26
27	125	292	300	27 Banking service & fees	300	300	300	27
28	-	-	-	28 Contract Svcs- 15mile USFS LWD Habitat Proj.	163,000	163,000	163,000	28
29	19,210	4,800	35,465	29 Contract Svcs- TDWS Fish Monitoring	29,989	29,989	29,989	29
30	120,794	312,880	4,182,500	30 Contract Svcs- Fifteenmile storage feasibility	-	-	60,536	30
31	10,223	799	1,000	31 Contract Svcs- Water Qual. & Flow Monitoring	1,000	1,000	1,000	31
32	-	-	380,000	32 Contract Svcs- Misc. Grants	-	-	100,000	32
33	8,869	3,448	100	33 Contract Svcs- Weed Control Projects	69,235	69,235	69,235	33
34	-	7,624	50,000	34 Contract Svcs- 15mile Fish Monitoring	50,000	50,000	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	-	-	72,418	36
37	-	52,314	150,000	37	Contract Svcs- DCS Current Year	150,000	150,000	150,000	37
38	81,124	78,817	143,418	38	Contract Svcs- DCS Past Years	133,901	133,901	201,918	38
39	214,952	105,138	131,000	39	Contract Svcs- Tygh Valley water use impr.	150,000	150,000	150,000	39
40	-	-	5,000	40	Contract Svcs- Feral Pig Control	5,000	5,000	5,000	40
41	4,388	2,394	50,486	41	Contract Svcs- Lower Chenoweth Restoration	48,206	48,206	43,552	41
42	7,500	10,000	15,000	42	Contract Svcs- L. Deschutes Weed Mgmt Area	75,000	75,000	125,000	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	26,105	26,105	44
45	-	-	900,000	45	Contract Svcs- Mosier Million	900,000	900,000	900,000	45
46	10,000	10,000	10,000	46	Contract Svcs- Advanced Precision Irrigation	10,000	10,000	10,000	46
47	46,277	71,062	88,000	47	Contract Svcs- FAST & Instream Leasing	110,000	110,000	110,000	47
48	-	-	-	48	Contract Svcs - WyEast ODOE C-REP Project	500,000	500,000	998,778	48
49	40,981	39,650	31,537	49	Contract Svcs - Forest Collaborative	40,000	40,000	40,000	49
50	13,500	13,810	15,000	50	Contract Svcs - USGS Mosier Stream Gaging	15,000	15,000	15,000	50
51	8,025	28,610	60,000	51	Contract Svcs - OWEB SMALL GRANTS	60,000	60,000	60,000	51
52	39,457	16,262	30,000	52	Contract Svcs - Mosier Well Evaluations	15,000	15,000	15,000	52
53	-	-	-	53	Contract Svcs- Community Wildfire Defense Grant	191,298	191,298	205,000	53
54	-	-	10,000	54	Contract Svcs - CREP Cultural Surveys	10,000	10,000	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	254,765	254,765	56
57	-	-	5,000	57	Building- Misc Expenses / contingencies	5,000	5,000	5,000	57
58	-	51,281	30,000	58	Building- Supplies & Services	36,000	36,000	36,000	58
59	<b>877,600</b>	<b>1,024,092</b>	<b>7,130,982</b>	59	<b>Total Materials &amp; Services</b>	<b>3,288,088</b>	<b>3,288,088</b>	<b>4,149,510</b>	59
60				60					60
61				61	<b>Capital Outlay</b>				61
62	6,434	3,226	7,000	62	Office Equipment	7,000	7,000	7,000	62
63	308	783	6,000	63	Office Furniture	6,000	6,000	6,000	63
64	-	13,500	2,500	64	Field Equipment	2,500	2,500	2,500	64
65	<b>6,742</b>	<b>17,509</b>	<b>15,500</b>	65	<b>Total Capital Outlay</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	65
66				66	<b>Debt Service</b>				66
67	84,905	84,905	101,569	67	Not Allocated to Any Department	100,735	300,735	300,735	67
68	<b>84,905</b>	<b>84,905</b>	<b>101,569</b>	68	<b>Total Debt Service</b>	<b>100,735</b>	<b>300,735</b>	<b>300,735</b>	68
69				69	<b>Interfund Transfers</b>				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	10,000	10,000	71
72	-	267,500	30,000	72	Transfer to Building Reserve Fund	30,000	-	-	72
73	<b>10,000</b>	<b>277,500</b>	<b>45,000</b>	73	<b>Total Interfund Transfers</b>	<b>40,000</b>	<b>10,000</b>	<b>10,000</b>	73
74	-	-	<b>60,000</b>	74	<b>Operating Contingency</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	74
75	<b>847,859</b>			75	Ending balance (prior years)				75
76		<b>531,640</b>	<b>255,595</b>	76	<b>Unappropriated ending fund balance</b>	<b>279,658</b>	<b>277,658</b>	<b>252,819</b>	76
77	<b>2,671,733</b>	<b>2,784,190</b>	<b>8,563,788</b>	77	<b>Total requirements</b>	<b>4,905,279</b>	<b>5,075,279</b>	<b>5,911,862</b>	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					
			<b>Personnel Services</b>			
1		217,154	1 Salaries & Wages	235,815	235,815	235,815
2		30,240	2 Insurance: Medical, Life, Vision, Dental	33,913	33,913	33,913
3		18,176	3 Payroll Taxes & Worker's Comp	20,907	20,907	20,907
4		51,630	4 PERS	61,463	61,463	61,463
5		<b>317,200</b>	5 <b>Total Personnel</b>	<b>352,098</b>	<b>352,098</b>	<b>352,098</b>
6		<b>3.05</b>	6 <b>Total full time equivalent (FTE)</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>
7			7			
8			<b>Materials &amp; Services</b>			
9		750	9 Publishing Costs	750	750	750
10		5,614	10 Newsletter/Annual Report	5,800	5,800	5,800
11		18,000	11 Travel, training, meetings, awards, morale	18,000	18,000	18,000
12		11,945	12 Dues & Memberships	13,764	13,764	13,764
13		6,500	13 Communications (Cell, Web site)	9,000	9,000	9,000
14		10,500	14 Insurance & Fidelity Bond	10,600	10,600	10,600
15		3,000	15 Education & Outreach Expenses and Material	3,000	3,000	3,000
16		47,336	16 Professional Fees (audit, filing, legal, etc.)	53,194	53,194	55,819
17		8,000	17 Office Supplies & Postage	7,500	7,500	7,500
18		750	18 Publications	500	500	500
19		4,000	19 Computer Services & Software	5,000	5,000	5,000
20		1,000	20 Workshop expenses	1,000	1,000	1,000
21		300	21 Banking service & fees	300	300	300
22		5,000	22 Building- Misc Expenses / contingencies	5,000	5,000	5,000
23		30,000	23 Building- Supplies & Services	36,000	36,000	36,000
24		<b>152,695</b>	24 <b>Total Materials &amp; Services</b>	<b>169,408</b>	<b>169,408</b>	<b>172,033</b>
25			25			
26			<b>Capital Outlay</b>			
27		7,000	27 Office Equipment	7,000	7,000	7,000
28		6,000	28 Office Furniture	6,000	6,000	6,000
29		-	29 Field Equipment	-	-	-
30		<b>13,000</b>	30 <b>Total Capital Outlay</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
31			31			
32	-	-	32 <b>Total requirements</b>	<b>534,506</b>	<b>534,506</b>	<b>537,131</b>

**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						
				<b>Personnel Services</b>				
1			67,402	1 Salaries & Wages	36,279	36,279	36,279	1
2			10,800	2 Insurance: Medical, Life, Vision, Dental	5,217	5,217	5,217	2
3			5,959	3 Payroll Taxes & Worker's Comp	3,216	3,216	3,216	3
4			18,439	4 PERS	9,456	9,456	9,456	4
5			<b>102,600</b>	5 <b>Total Personnel</b>	<b>54,169</b>	<b>54,169</b>	<b>54,169</b>	5
6			<b>1.0</b>	6 <b>Total full time equivalent (FTE)</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9			15,000	9 Trees & tree sale expenses	7,500	7,500	7,500	9
10			10,000	10 Landowner Assistance & Bridge Funding	10,000	10,000	10,000	10
11			1,000	11 Demonstration Nursery Expenses	1,200	1,200	1,200	11
12			150,000	12 Contract Svcs- DCS Current Year	150,000	150,000	150,000	12
13			143,418	13 Contract Svcs- DCS Past Years	133,901	133,901	201,918	13
14			5,000	14 Contract Svcs- Feral Pig Control	5,000	5,000	5,000	14
15			10,000	15 Contract Svcs- Advanced Precision Irrigation	10,000	10,000	10,000	15
16			15,000	16 Contract Svcs - USGS Mosier Stream Gaging	15,000	15,000	15,000	16
17			60,000	17 Contract Svcs - OWEB SMALL GRANTS	60,000	60,000	60,000	17
18			30,000	18 Contract Svcs - Mosier Well Evaluations	15,000	15,000	15,000	18
19			<b>439,418</b>	19 <b>Total Materials &amp; Services</b>	<b>407,601</b>	<b>407,601</b>	<b>475,618</b>	19
20				20				20
21				21 <b>Capital Outlay</b>				21
22				22 Office Equipment				22
23				23 Office Furniture				23
24				24 Field Equipment				24
25			-	25 <b>Total Capital Outlay</b>	-	-	-	25
26				26				26
27			<b>542,018</b>	27 <b>Total requirements</b>	<b>461,770</b>	<b>461,770</b>	<b>529,787</b>	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						
				<b>Personnel Services</b>				
1			100,340	1 Salaries & Wages	108,838	108,838	108,838	1
2			17,280	2 Insurance: Medical, Life, Vision, Dental	15,652	15,652	15,652	2
3			9,535	3 Payroll Taxes & Worker's Comp	9,649	9,649	9,649	3
4			29,503	4 PERS	28,368	28,368	28,368	4
5			<b>156,658</b>	5 <b>Total Personnel</b>	<b>162,507</b>	<b>162,507</b>	<b>162,507</b>	5
6			<b>1.6</b>	6 <b>Total full time equivalent (FTE)</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9			140,765	9 Watershed Council operations	80,481	80,481	80,481	9
10			-	10 Contract Svcs- 15mile USFS LWD Habitat Proj.	163,000	163,000	163,000	10
11			4,182,500	11 Contract Svcs- Fifteenmile storage feasibility	-	-	60,536	11
12			131,000	12 Contract Svcs- Tygh Valley water use impr.	150,000	150,000	150,000	12
13			50,486	13 Contract Svcs- Lower Chenoweth Restoration	48,206	48,206	43,552	13
14			900,000	14 Contract Svcs- Mosier Million	900,000	900,000	900,000	14
15			88,000	15 Contract Svcs- FAST program payments	110,000	110,000	110,000	15
16			348,161	16 Contract Svcs- Bakeoven Restoration	254,765	254,765	254,765	16
17			<b>5,840,912</b>	17 <b>Total Materials &amp; Services</b>	<b>1,706,452</b>	<b>1,706,452</b>	<b>1,762,334</b>	17
18				18				18
19				19 <b>Capital Outlay</b>				19
20				20 Office Equipment				20
21				21 Office Furniture				21
22				22 Field Equipment				22
23			-	23 <b>Total Capital Outlay</b>	-	-	-	23
24				24				24
25			<b>5,997,570</b>	25 <b>Total requirements</b>	<b>1,868,959</b>	<b>1,868,959</b>	<b>1,924,841</b>	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						
				<b>Personnel Services</b>				
1			234,431	1 Salaries & Wages	224,931	224,931	224,931	1
2			35,640	2 Insurance: Medical, Life, Vision, Dental	32,348	32,348	32,348	2
3			20,262	3 Payroll Taxes & Worker's Comp	19,942	19,942	19,942	3
4			60,849	4 PERS	58,627	58,627	58,627	4
5			<b>351,182</b>	5 <b>Total Personnel</b>	<b>335,848</b>	<b>335,848</b>	<b>335,848</b>	5
6			<b>3.4</b>	6 <b>Total full time equivalent (FTE)</b>	<b>3.1</b>	<b>3.1</b>	<b>3.1</b>	6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9			2,000	9 Field Supplies & Equipment Maintenance	2,000	2,000	2,000	9
10			10,000	10 Vehicle Operation / Maint. Exp. / Fuel	10,000	10,000	10,000	10
11			10,000	11 Contract Svcs - CREP Cultural Surveys	10,000	10,000	10,000	11
12			<b>22,000</b>	12 <b>Total Materials &amp; Services</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	12
13				13				13
14				14 <b>Capital Outlay</b>				14
15				15 Office Equipment				15
16				16 Office Furniture				16
17			2,500	17 Field Equipment	2,500	2,500	2,500	17
18			<b>2,500</b>	18 <b>Total Capital Outlay</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	18
19				19				19
20			<b>375,682</b>	20 <b>Total requirements</b>	<b>360,348</b>	<b>360,348</b>	<b>360,348</b>	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						
				<b>Personnel Services</b>				
1			4,818	1 Salaries & Wages	18,140	18,140	18,140	1
2			1,080	2 Insurance: Medical, Life, Vision, Dental	2,609	2,609	2,609	2
3			596	3 Payroll Taxes & Worker's Comp	1,608	1,608	1,608	3
4			1,844	4 PERS	4,728	4,728	4,728	4
5			<b>8,338</b>	5 <b>Total Personnel</b>	<b>27,084</b>	<b>27,084</b>	<b>27,084</b>	5
6			<b>0.1</b>	6 <b>Total full time equivalent (FTE)</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9			35,465	9 Contract Svcs- TDWS Fish Monitoring	29,989	29,989	29,989	9
10			1,000	10 Contract Svcs- Water Qual. & Flow Monitoring	1,000	1,000	1,000	10
11			50,000	11 Contract Svcs- 15mile Fish Monitoring	50,000	50,000	50,000	11
12			<b>86,465</b>	12 <b>Total Materials &amp; Services</b>	<b>80,989</b>	<b>80,989</b>	<b>80,989</b>	12
13				13				13
14				14 <b>Capital Outlay</b>				14
15				15 Office Equipment				15
16				16 Office Furniture				16
17				17 Field Equipment				17
18			-	18 <b>Total Capital Outlay</b>	-	-	-	18
19				19				19
20			<b>94,803</b>	20 <b>Total requirements</b>	<b>108,073</b>	<b>108,073</b>	<b>108,073</b>	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						
				<b>Personnel Services</b>				
1			12,122	1 Salaries & Wages	90,698	90,698	90,698	1
2			2,160	2 Insurance: Medical, Life, Vision, Dental	13,043	13,043	13,043	2
3			1,192	3 Payroll Taxes & Worker's Comp	8,041	8,041	8,041	3
4			3,688	4 PERS	23,640	23,640	23,640	4
5			<b>19,162</b>	5 <b>Total Personnel</b>	<b>135,422</b>	<b>135,422</b>	<b>135,422</b>	5
6			<b>0.2</b>	6 <b>Total full time equivalent (FTE)</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9			100	9 Supplies & Services for Weed Control Projects	69,235	69,235	69,235	9
10			15,000	10 Contract Svcs- L. Deschutes Weed Mgmt Area	75,000	75,000	125,000	10
11			<b>15,100</b>	11 <b>Total Materials &amp; Services</b>	<b>144,235</b>	<b>144,235</b>	<b>194,235</b>	11
12				12				12
13				13 <b>Capital Outlay</b>				13
14				14 Office Equipment				14
15				15 Office Furniture				15
16				16 Field Equipment				16
17			-	17 <b>Total Capital Outlay</b>	-	-	-	17
18				18				18
19			<b>34,262</b>	19 <b>Total requirements</b>	<b>279,657</b>	<b>279,657</b>	<b>329,657</b>	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						
			<b>Personnel Services</b>				
1		-	1 Salaries & Wages	36,279	36,279	36,279	1
2		-	2 Insurance: Medical, Life, Vision, Dental	5,217	7,217	7,217	2
3		-	3 Payroll Taxes & Worker's Comp	3,216	3,216	3,216	3
4		-	4 PERS	9,456	9,456	9,456	4
5		-	5 <b>Total Personnel</b>	<b>54,169</b>	<b>56,169</b>	<b>56,169</b>	5
6		0	6 <b>Total full time equivalent (FTE)</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	6
7			7				7
8			8 <b>Materials &amp; Services</b>				8
9		380,000	9 Contract Svcs- Misc. Grants	-	-	100,000	9
10		-	10 Contract Svcs- JFDIC Ditch Loss Evaluation	-	-	-	10
11		139,320	11 Contract Svcs- White R & Miller Rd Fire TA	-	-	72,418	11
12		31,537	12 Contract Svcs - Forest Collaborative	40,000	40,000	40,000	12
13		23,535	13 Contract Svcs- St. Mary's Irrigation Upgrade	26,105	26,105	26,105	13
14		-	14 Contract Svcs - WyEast ODOE C-REP Project	500,000	500,000	998,778	14
15			15 Contract Svcs- Community Wildfire Defense Grant	191,298	191,298	205,000	15
16		<b>574,392</b>	16 <b>Total Materials &amp; Services</b>	<b>757,403</b>	<b>757,403</b>	<b>1,442,301</b>	16
17			17				17
18			18 <b>Capital Outlay</b>				18
19			19 Office Equipment				19
20			20 Office Furniture				20
21			21 Field Equipment				21
22		-	22 <b>Total Capital Outlay</b>	-	-	-	22
23			23				23
24			24 <b>Debt Service</b>				24
25		91,988	25 Umpqua Bank Building Loan	91,988	291,988	291,988	25
26		9,581	26 DEQ Loan for Deep Well (subloan to W. Root)	8,747	8,747	8,747	26
27		<b>101,569</b>	27 <b>Total Debt Service</b>	<b>100,735</b>	<b>300,735</b>	<b>300,735</b>	27
28			28 <b>Interfund Transfers</b>				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		<b>40,000</b>	32 <b>Total Interfund Transfers</b>	-	-	-	32
33		<b>60,000</b>	33 <b>Operating Contingency</b>				33
34		<b>775,961</b>	34 <b>Total requirements</b>	<b>912,307</b>	<b>1,114,307</b>	<b>1,799,205</b>	34

**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						1	
2	107,592	-	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	107,592	-	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	<b>107,592</b>	-	-	13	<b>TOTAL RESOURCES</b>			-	-	-	13
14			14	REQUIREMENTS **						14	
15			15	Org Unit or Prog & Activity	Object Classification	Detail				15	
16		-	16	District Projects	Materials & Services	Cost Share grants made to individuals	-	-	-	16	
17	107,592	-	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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						30	
31	<b>107,592</b>	-	-	31	<b>TOTAL REQUIREMENTS</b>			-	-	-	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**

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	<b>TOTAL RESOURCES</b>			-	-	-	13
14			14	<b>REQUIREMENTS **</b>						14
15			15	Org Unit or Prog & Activity	Object Classification	Detail				15
16		-	16	District Projects	Materials & Services		-	-	-	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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						30
31	5,000	-	31	<b>TOTAL REQUIREMENTS</b>			-	-	-	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		-
11			11	Taxes estimated to be received		-
12			12	Taxes collected in year levied		-
13	<b>28,771</b>	-	13	<b>TOTAL RESOURCES</b>		<b>-</b>
14			14	REQUIREMENTS **		
15			15	Org Unit or Prog & Activity	Object Classification	Detail
16			16	District Projects	Materials & Services	Contract / Cost share Services with USGS (JFA)
17			17	District Projects	Materials & Services	Contract Svc. Well evaluations
18	28,771		18	Not Allocated	Transfer	Transfer to GF to close SF
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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		
31	<b>28,771</b>	-	31	<b>TOTAL REQUIREMENTS</b>		<b>-</b>

\*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.

Building Reserve Fund  
(Fund)

Review Year: Annually  
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	112,572	114,464	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	4,768	3,864	5	Interest		5	
6	-	267,500	6	Transferred IN, from other funds		6	
7	109,557	-	7	Space Rent		7	
8			8			8	
9			9			9	
10	226,897	385,827	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	<b>226,897</b>	<b>385,827</b>	13	<b>TOTAL RESOURCES</b>		13	
14			14	<b>REQUIREMENTS **</b>		14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	15,965	-	16	District Operations	Capital Outlay	Building Improvements	16
17	-	-	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			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			30
31	<b>226,897</b>	<b>385,827</b>	31	<b>TOTAL REQUIREMENTS</b>			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.

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.

Review Year: Annual

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	15,200	15,200	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	57	74	5	Interest	100	100	100	5		
6	10,000	10,000	6	Transferred IN, from other funds	10,000	10,000	10,000	6		
7	0	0	7	Surplus vehicle sales				7		
8			8					8		
9			9					9		
10	31,806	41,880	10	Total Resources, except taxes to be levied	25,300	25,300	25,300	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>31,806</b>	<b>41,880</b>	13	<b>TOTAL RESOURCES</b>	<b>25,300</b>	<b>25,300</b>	<b>25,300</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	-		16	Weed Department	Capital Outlay	Purchase surplus spray vehicle from County	5,000	5,000	5,000	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			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			20,300	20,300	20,300	30
31	<b>31,806</b>	<b>41,880</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>25,300</b>	<b>25,300</b>	<b>25,300</b>	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.

**Resolution No. 240605-BGT**

**ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors for Wasco County Soil and Water Conservation District hereby adopts a budget for FY2024-25 in the amount of \$6,358,962  
This budget is now on file at 2325 River Road in The Dalles, Oregon.

**MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024, for the following purposes:

**General Fund**

Administration	5,288,308
Debt Service.....	300,735
Transfers Out.....	10,000
Contingency.....	60,000
<b>Total.....</b>	<b>5,659,043</b>

**Building Reserve Fund**

Administration	235,000
Transfers Out.....	170,000
<b>Total.....</b>	<b>405,000</b>

**Vehicle Reserve Fund**

Administration	5,000
Transfers Out.....	0
<b>Total.....</b>	<b>5,000</b>

<b>Total APPROPRIATIONS all Funds</b>	<b>5,669,043</b>
Total Unappropriated and Reserve Amounts, All Funds...	289,919
<b>TOTAL ADOPTED BUDGET.....</b>	<b>5,958,962</b>

**IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

- (1) in the amount of 0.2500/1000 for permanent rate tax;
- (2) in the amount of \$0 for local option tax; and
- (3) in the amount of \$0 for debt service on general obligation bonds:

**CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the General Government Limitation**

Permanent Rate Tax....	0.2500/1000
Local Option Tax.....	\$0

**Excluded from Limitation**

General Obligation Bond Debt Service..	\$0
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The above resolution st:  
By: Bill Hammel  
Bill Hammel, Chair

By: Bob Krein  
Bob Krein, Vice-Chair

ATTEST:

By: Ken Bailey  
Ken Bailey, Board Member



# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

# FORM OR-LB-50 2024-2025

To assessor of Wasco County

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Wasco County SWCD District Name has the responsibility and authority to place the following property tax, fee, charge or assessment

on the tax roll of Wasco County Name County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>2325 River Rd, Ste 3</u> <small>Mailing Address of District</small>	<u>The Dalles</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97058</u> <small>ZIP code</small>	<u>6/6/2024</u> <small>Date</small>
<u>Shilah Olson</u> <small>Contact Person</small>	<u>District Manager</u> <small>Title</small>	<u>541-296-3178 x105</u> <small>Daytime Telephone</small>		<a href="mailto:shilah.olson@or.nacdn.net">shilah.olson@or.nacdn.net</a> <small>Contact Person E-Mail</small>

**CERTIFICATION** - You **must** check one box if your district is subject to Local Budget Law.

The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	\$0.2500 / \$1,000	
2.	Local option operating tax . . . . .		
3.	Local option capital project tax . . . . .		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
4.	City of Portland Levy for pension and disability obligations . . . . .		
5a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .		5a.
5b.	Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .		5b.
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	<b>0</b>	5c.

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	\$0.2500 / \$1,000
7.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	
8.	<b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

\*\*The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.