

Budget Message
Wasco County Soil and Water Conservation District
for fiscal year July 2022 through June 2023

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 10
4. LB-31 General Fund Requirements Pages 2-4 of 10
5. LB-10 District Cost Share Fund (historic) Page 5 of 10
6. LB-10 Feral Pig Control Project Fund (historic) Page 6 of 10
7. LB-10 Mosier Groundwater Project Fund (historic) Page 7 of 10
8. LB-10 Piping Irrigation Ditches Fund (historic) Page 8 of 10
9. LB-11 Building Reserve Fund Page 9 of 10
10. LB-11 Vehicle Reserve Fund Page 10 of 10
11. ** Budget Resolution Adopting Budget, Making Appropriations, Imposing the tax, and Categorizing the tax
12. ** 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.

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 funds are established for projects with grant funding received in advance of expenditures, and each such fund may have multiple grants as resources. Grant reimbursements for project work under Special Funds are received in two parts: Administrative and personnel charges are received into the general fund; All other direct project costs are received into and paid out of the appropriate special funds.

Oregon Department of Revenue recommends keeping the number of Special Funds to a minimum. The SWCD has had four Special Funds in recent history: District Cost Share Program, Feral Pig Control, Mosier Groundwater, and Piping Irrigation Ditches. 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 updated to cover maintenance of the now SWCD-owned land and buildings. Income from leases to USDA and Pacific States Marine Fisheries are budgeted as resources into the Building Reserve Fund. There is a proposed transfer of \$200,000 to the Building Fund for the purpose of constructing 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 0.56% over the past year, with a high of 0.65% in April of 2022 and a low of 0.45% in October of 2021. A conservative estimate of 0.5% is used for this budget cycle. Neither Certificates of Deposit (CD) nor Bank savings accounts offer more than the LGIP. 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 is currently under construction and expected to wrap up within the current fiscal year. This project is 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. A grant agreement was signed by the District in April of 2022 and the project is expected to begin in FY 2022-23.

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 2022. 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 is proposed in the General Fund 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.

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 29 active grants and 13 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 19.56% for 3 personnel in Tier 2. The 6 most recent hires (since 2005) are under the OPSRP retirement plan, budgeted at 17.23%. The District has no Tier 1 personnel. Oregon PERS updates their rates biennially and these rates are valid through June 30, 2023.
- 9 personnel are full time and 2 are part-time, giving the District a 9.75 FTE staffing level.

- Personnel Pay Scale this budget year is based on the 2022 (POR) GS Schedule. Salaries have historically been based on the (RUS) GS Schedule; however, there has recently been dramatic and unanticipated increased costs of living and neither pay schedule is keeping up with real-world demands. An equal-pay analysis has been conducted on staff and determined that individuals are stratified on the GS Scale equitably. The (POR) GS Schedule puts staff salaries more in line with local wages for similar jobs.
- Step increases are budgeted for the Grants & Program Manager, Watershed Council Coordinator and one Technician/Planner. Promotions are budgeted for the District Manager, Office Assistant, NRCS Liaison, and two Technician/Planners. The Office Administrator is retiring June 30, 2022, with over 26 years of service, and the Office Assistant will be promoted to fill that position.

V. Major Changes in Financial Policy

No major changes in financial policy are planned this year.

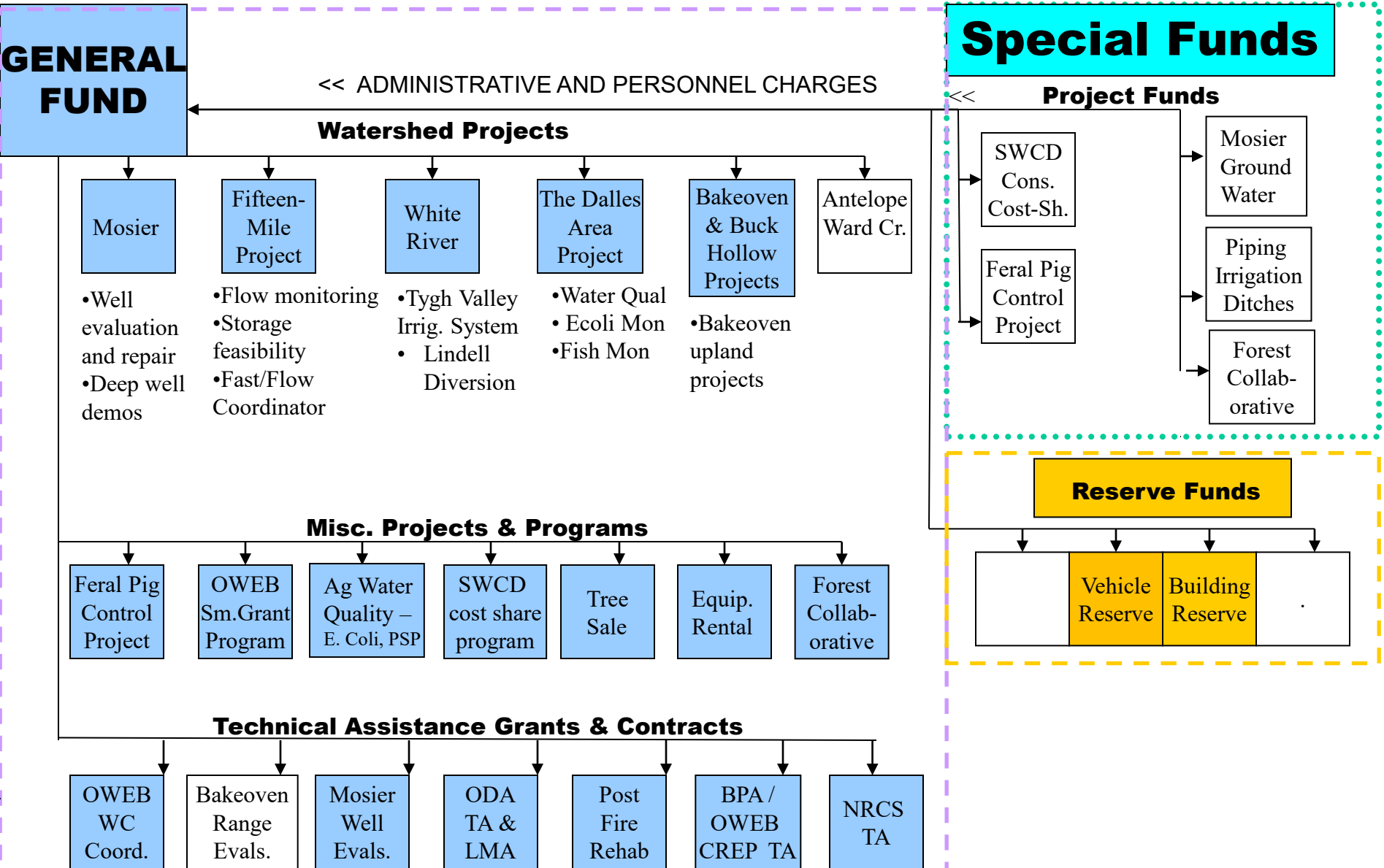
VI. Changes in Basis of Accounting

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

2022-2023

BUDGET STRUCTURE

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



Budget Summary Wasco County SWCD 2022-2023 ADOPTED

Pages	1-4	5	6	7	8	9	10						
ADOPTED Fund:	General	District cost share pgm	Feral Pig control	Mosier Ground water	Piping Irrigation Ditches	Reserve Building	Reserve Vehicles	Total Transfers				TOTAL BUDGET AMOUNT	
beginning	1,000,000	0	0	0	0	97,500	31,800					5,232,423	Resources
income	3,824,933	0	0	0	0	610	80					5,232,423	Requirements
transfer in	0	0	0	0	0	267,500	10,000	277,500					
expenses	4,286,755	0	0	0	0	217,500	41,880						
transfer out	277,500	0	0	0	0	0	0	277,500					
ending	260,678	0	0	0	0	148,110	0						
INTEREST APPORTIONMENT													
TOTALS													
begin:	1,129,300												
income	3,825,623												
expenses*	4,546,135												
end	408,788												
TOTAL REQUIREMENTS													
	5,232,423												

	Avg Bal		apportioned interest	Adjusted	Budgeted amount
GF	630,339	81.96%	\$3,151.69	\$3,150	3,150
Bldg Res	122,805	15.97%	\$614.03	\$610	610
Veh Res	15,900	2.07%	\$79.50	\$80	80
	769,044			\$3,840	3,840
	\$3,845.22	= interest at 0.5%			

**RESOURCES
GENERAL FUND**

Wasco Co. Soil & Water Conservation District

Historical Data				Fund	Name of Municipal Corporation	Budget for Next Year 2022 - 2023			
Actual	Actual	Adopted Budget	RESOURCE DESCRIPTION			Proposed By	Approved By	Adopted By	
Second Preceding	First Preceding	This Year				Budget Officer	Budget Committee	Governing Body	
Year 2019-2020	Year 2020-2021	Year 2021-2022				25-Apr-22	4-May-22	1-Jun-22	
				Beginning Fund Balance:					
1	221,010	251,353	470,000	1. Available cash on hand	1,090,000	1,090,000	1,000,000	1	
2	0	0	220,863	2. Transfers in From Other Funds	0	0	0	2	
3	17,343	28,497	15,000	3. Previously levied taxes est. to be recvd.	15,000	15,000	15,000	3	
4	5,084	4,379	2,200	4. Investment earnings	3,506	3,506	3,150	4	
5				5. OTHER RESOURCES				5	
6	625	0	1,350	6. Newsletter Sponsorships	1,350	1,350	1,350	6	
7	83,315	83,315	87,907	7. ODA IGA -Admin, Tech, LMA, OPS	87,907	87,907	87,907	7	
8	39,066	54,505	40,000	8. Oregon CREP TECH GRANT	40,000	40,000	40,000	8	
9	0	0	24,915	9. DEQ Fifteenmile FAST support	35,000	35,000	45,000	9	
10	612,591	102,425	29,808	10. Misc. Sales, revenues, & pass through income	37,959	37,959	37,959	10	
11	217,783	2,043	50,000	11. Misc Grants (MM#2, WyEast, PSP, Hydro, Weeds)	1,470,920	1,470,920	1,470,920	11	
12	81,223	65,688	75,000	12. BPA Contract Reimbursements	75,000	75,000	75,000	12	
13	0	15,330	50,000	13. USFS Title II reimbursements	10,000	10,000	10,000	13	
14	24,131	30,944	0	14. OWEB - Forest Collaborative	49,500	49,500	49,500	14	
15	13,685	14,258	10,000	15. Tree Sale Receipts	12,500	12,500	15,000	15	
16	0	55,406	109,320	16. Space Rent - USDA Lease	100,380	100,380	100,380	16	
17	0	0	185,000	17. OWRD Fifteenmile MUS Pilot Project	110,396	110,396	110,396	17	
18	0	994,500	0	18. Columbia Bank - Loan For Building Acquisition	0	0	0	18	
19	18,669	19,572	0	19. OWEB Bakeoven Planning & Restoration	395,992	395,992	395,992	19	
20	61,772	51,303	61,450	20. OWEB Watershed Coordinator Grant reimb	61,450	61,450	61,450	20	
21	0	6,930	0	21. JFDIC Grants OWEB & OWRD Piping Feas.	0	0	0	21	
22	633	386,861	182,560	22. OWRD Mosier Deep Wells	0	0	0	22	
23	8,858	85,822	379,144	23. OWEB Grants Fifteenmile reimbursements	154,793	154,793	134,004	23	
24	5,107	21,670	60,000	24. OWEB SMALL GRANT PROGRAM	60,000	60,000	60,000	24	
25	0	183,465	15,625	25. DEQ Mosier Deep Wells Loan	0	0	0	25	
26	22,617	1,130	0	26. Freshwater Trust - FAST Coord. Reimb.	0	0	0	26	
27	0	61,667	563,577	27. OWEB & Other Grants White River	406,353	406,353	284,925	27	
28	20,044	304,856	0	28. USFS - 3mile Culvert Replacement	0	0	0	28	
29	9,782	6,664	60,000	29. OWEB TD area restoration & monitoring grants	60,000	60,000	60,000	29	
30	12,571	141,401	75,000	30. NRCS TA Grants (OWEB & NACD)	87,000	87,000	87,000	30	
31	1,475,909	2,973,984	2,768,719	31. Total resources, except taxes to be levied	4,365,006	4,365,006	4,144,933	31	
32			600,000	32. Taxes necessary to balance	630,000	630,000	680,000	32	
33	570,931	576,094		33. Taxes collected in year levied				33	
34	2,046,840	3,550,078	3,368,719	34. TOTAL RESOURCES	4,995,006	4,995,006	4,824,933	34	

*Includes Unappropriated Balance budgeted last year.

DETAILED EXPENDITURES
GENERAL FUND

Wasco Co. Soil & Water Conservation District

89361

Name of Fund

Name of Municipal Corporation

Historical Data				EXPENDITURE DESCRIPTION				Budget for Next Year 2022 - 2023		
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022				Proposed By Budget Officer 25-Apr-22	Approved By Budget Committee 4-May-22	Adopted By Governing Body 1-Jun-22		
				1. PERSONNEL SERVICES	Range					
				2. District Manager (12-1) (1.0 FTE)	9-12	84,923	84,923	84,923		
				3. NRCS Assistant (6-1) (1.0 FTE)	5-9	43,083	43,083	43,083		
				4. Tech / Planner (9-1) (1.0 FTE)	5-9	58,560	58,560	58,560		
				5. Retired Office Administrator (0.0 FTE)	5-9	0	0	0		
				6. Tech / Planner (9-9) (1.0 FTE)	5-9	74,178	74,178	74,178		
				7. Tech / Planner / Mgr Assist (10-5) 1.0 FTE)	9-12	70,937	70,937	73,087		
				8. Tech / Planner (9-5) (1.0 FTE)	5-9	66,369	66,369	66,369		
				9. Project Manager (9-3) (1.0 FTE)	5-9	62,465	62,465	62,465		
				10. Office Admin (9-1) (1.0 FTE)	5-9	58,560	58,560	58,560		
				11. Watershed Coordinator (7-2) (1.0 FTE)	5-9	49,470	49,470	49,470		
				12. Tech / Planner (9-10) (0.50 FTE)	5-9	38,065	38,065	38,065		
				13. Custodian (10 hrs per week) (0.25 FTE)		7,800	7,800	7,800		
				14. Soc. Security, Fica, Suta, Workers Comp		52,716	52,716	52,899		
				15. Health Insurance / Benefit Package		91,800	91,800	91,800		
				16. Retirement (0.1956 T-2; 0.1723 OPSRP)		103,683	103,683	104,103		
				17. Proficiency Pay		4,320	4,320	4,320		
				18. Oregon Paid Leave Tax		0	0	3,342		
				19. Total Personnel Services		866,928	866,928	873,024		
				20. Total Full-Time Equivalent (FTE)		9.75	9.75	9.75		
				21. MATERIALS AND SERVICES						
				22. Publishing Costs		500	500	750		
				23. Watershed Council operations		2,000	2,000	2,000		
				24. Field Supplies & Equipment Maintenance		4,000	4,000	4,000		
				25. Trees & tree sale expenses		12,500	12,500	15,000		
				26. Newsletter/Annual Report		4,200	4,200	4,200		
				27. Travel, training, meetings, awards, morale		23,500	23,500	23,500		
				28. Dues & Memberships		11,355	11,355	12,061		
				29. Landowner Assistance & Bridge Funding		10,000	10,000	10,000		
				30. Communications (Cell, Web site,DSL)		5,000	5,000	5,000		
				31. Insurance & Fidelity Bond		10,500	10,500	10,500		
				32. Demonstration Nursery Expenses		0	0	0		
				33. Education & Outreach Expenses and Material		6,000	6,000	6,000		
				34. Professional Fees (audit, filing, legal, etc.)		25,000	25,000	25,000		
				35. Office Supplies & Postage		7,500	7,500	7,500		
				36. Publications		750	750	750		
				37. Computer Services & Software		3,000	3,000	3,000		
				38. Vehicle Operation / Maint. Exp. / Fuel		5,000	5,000	5,000		
				39. Workshop expenses		1,500	1,500	1,500		
				40. Banking service & fees		200	200	200		

DETAILED EXPENDITURES
GENERAL FUND

Wasco Co. Soil & Water Conservation District

Name of Fund			Name of Municipal Corporation				
			Budget for Next Year 2022 - 2023				
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022	EXPENDITURE DESCRIPTION	Proposed By Budget Officer 25-Apr-22	Approved By Budget Committee 4-May-22	Adopted By Governing Body 1-Jun-22	
1	20,044	304,856	0	1. Contract Svcs- 3mile Culvert Replacement	0	0	0
2	0	13,036	60,000	2. Contract Svcs- TDWS Fish Monitoring	60,000	60,000	60,000
3	46,906	0	370,000	3. Contract Svcs- Fifteenmile storage feasibility	264,400	264,400	264,400
4	175	270	2,500	4. Contract Svcs- Water Qual. & Flow Monitoring	8,660	8,660	8,660
5	0	0	50,000	5. Contract Svcs- OFB Landowner Engagement	50,000	50,000	50,000
6	0	134	0	6. Contract Svcs- Weed Control Projects	0	0	0
7	0	0	212,721	7. Contract Svcs- 15mile Fish Monitoring	50,000	50,000	50,000
8	0	0	0	8. Contract Svcs- JFDIC Ditch Loss Evaluation	6,890	6,890	6,890
9	0	0	83,261	9. Contract Svcs- White River Fire TA	315,513	315,513	194,085
10	0	0	125,000	10. Contract Svcs- DCS Current Year	125,000	150,000	150,000
11	44,712	63,625	113,308	11. Contract Svcs- DCS Past Years	137,777	137,777	127,277
12	31,085	62,431	350,526	12. Contract Svcs- Tygh Valley water use impr.	213,271	213,271	170,840
13	0	0	5,000	13. Contract Svcs- Feral Pig Control	5,000	5,000	5,000
14	0	0	0	14. Contract Svcs- Lower Chenoweth Restoration	55,666	55,666	55,666
15	10,000	10,000	10,000	15. Contract Svcs- L. Deschutes Weed Mgmt Area	10,000	10,000	10,000
16	2,103	651,864	224,938	16. Contract Svcs- Mosier Deep Well Demo	0	0	0
17	0	201,715	15,625	17. Contract Svcs- DEQ Mosier Deep Wells Loan	0	0	0
18	181,126	0	0	18. Contract Svcs- Mosier Million	900,000	900,000	900,000
19	10,000	18,036	10,000	19. Contract Svcs- Advanced Precision Irrigation	10,000	10,000	10,000
20	24,866	37,302	60,000	20. Contract Svcs- FAST program payments	70,000	70,000	45,000
21	513,411	35,739	0	21. Contract Svcs - EQIP Fire Restoration	0	0	0
22	28,794	40,018	50,000	22. Contract Svcs - Forest Collaborative	59,500	59,500	59,500
23	12,608	13,350	13,810	23. Contract Svcs - USGS Mosier Stream Gaging	13,900	13,900	14,310
24	18,643	21,202	60,000	24. Contract Svcs - OWEB SMALL GRANTS	60,000	60,000	60,000
25	6,928	14,574	20,000	25. Contract Svcs - Mosier Well Evaluations	50,000	50,000	50,000
26	0	0	0	26. Contract Svcs- Young Life Restoration	330,000	330,000	330,000
27	2,131	0	0	27. Contract Svcs - Mill Crk Side Channel	0	0	0
28	3,330	0	25,000	28. Contract Svcs - CREP Cultural Surveys	25,000	25,000	25,000
29	0	0	10,000	29. Contract Svcs - SIA Restoration Design	0	0	0
30	0	0	0	30. Contract Svcs- Bakeoven Restoration	395,992	395,992	395,992
31	0	0	25,000	31. Building- Misc Expenses / contingencies	5,000	5,000	5,000
32	0	27,480	25,000	32. Building- Supplies & Services	27,500	27,500	27,500
33	0	0	0	33			
34	1,035,028	1,588,502	2,028,062	34. TOTAL MATERIALS AND SERVICES	3,381,574	3,406,574	3,211,081

DETAILED EXPENDITURES

GENERAL FUND

Wasco Co. Soil & Water Conservation District

Historical Data			Name of Fund	Name of Municipal Corporation			
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022	EXPENDITURE DESCRIPTION	Proposed By Budget Officer 25-Apr-22	Approved By Budget Committee 4-May-22	Adopted By Governing Body 1-Jun-22	
			1. CAPITAL OUTLAY				
			2. Office Equipment	4,500	4,500	4,500	
			3. Office Furniture	4,500	4,500	4,500	
			4. Field Equipment	23,700	23,700	19,405	
			5				
			6. TOTAL CAPITAL OUTLAY	32,700	32,700	28,405	
			7				
			8				
			9				
			10				
			11				
			12. TOTAL ADMINISTRATION	4,281,202	4,306,202	4,112,510	
			13. DEBT SERVICE FUND	114,245	114,245	114,245	
			14. CONTINGENCIES	60,000	60,000	60,000	
			15. TRANSFERS TO OTHER FUNDS				
			16				
			17. Transfer to Mosier Groundwater Fund	0	0	0	
			18. Transfer to SWCD Cost Share Fund	0	0	0	
			19. Transfer to Vehicle Reserve Fund	10,000	10,000	10,000	
			20. Transfer to Building Reserve Fund	217,500	217,500	267,500	
			21. Transfer to Feral Pig Control Fund	0	0	0	
			22. Transfer to Piping Irrigation Ditches Fund	0	0	0	
			23				
			24				
			25				
			26				
			27				
			28. TOTAL TRANSFERS & CONTINGENCIES	287,500	287,500	337,500	
			29. Total Expenditures	4,682,947	4,707,947	4,564,255	
			30. UNAPPROPRIATED ENDING FUND BALANCE	312,059	287,059	260,678	
			31. TOTAL REQUIREMENTS	4,995,006	4,995,006	4,824,933	

SPECIAL FUNDS
RESOURCE AND REQUIREMENTS
District Cost Share Program

	Historical Data			Name of Fund DESCRIPTION RESOURCE AND REQUIREMENTS	Budget for Next Year 2022 - 2023			
	Actual	Actual	Adopted Budget		Proposed By	Approved By	Adopted By	
	Second Preceding	First Preceding	This Year		Budget Officer	Budget Committee	Governing Body	
	Year 2019-2020	Year 2020-2021	Year 2021-2022		25-Apr-22	4-May-22	1-Jun-22	
				RESOURCES				
				Beginning Fund Balance:				
1	118,908	109,928	112,383	1. Cash on hand* or	0	0	0	1
2				2. Working capital *	0	0	0	2
3				3. Previously levied taxes estimated to be received	0	0	0	3
4				4. Earning from temporary investments	0	0	0	4
5	35,732	58,789	0	5. Transferred from General Fund	0	0	0	5
6				6	0	0	0	6
7				7	0	0	0	7
8				8	0	0	0	8
9	154,640	168,717	112,383	9. Total resources, except taxes to be levied	0	0	0	9
10				10. Taxes necessary to balance	0	0	0	10
11				11. Taxes collected in year levied	0	0	0	11
12	154,640	168,717	112,383	12. TOTAL RESOURCES	0	0	0	12
13				REQUIREMENTS				13
14				14	0	0	0	14
15				15. ADMINISTRATION	0	0	0	15
16	0	0	0	16. Cost Share Services this fiscal year	0	0	0	16
17				17	0	0	0	17
18				18	0	0	0	18
19				19	0	0	0	19
20				20. 2013-2014 Projects	0	0	0	20
21	0	0		21. 2014-2015 Projects	0	0	0	21
22	0	0	0	22. 2015-2016 Projects #10	0	0	0	22
23	0	0	0	23. 2016-2017 Projects #8 & 14	0	0	0	23
24	0	0	0	24. 2017-2018 Projects #5, 6 & 15	0	0	0	24
25	0	0	0	25. 2018-2019 Projects # 5, 6, 11 & 17	0	0	0	25
26	0	0	0	26. 2019-2020 Projects #10, 12, 17, 24 & 25	0	0	0	26
27			0	27. 2020-2021 Projects #1-3, 6-7, 9-10, 12-13, 17-21, 23-24	0	0	0	27
28				28	0	0	0	28
29				29. Other prior year Cost Share Services	0	0	0	29
30	0	0	0	30. TOTAL ADMINISTRATION	0	0	0	30
31				31	0	0	0	31
32				32. TRANSFERS TO OTHER FUNDS	0	0	0	32
33			112,383	33. Transfer to General Fund	0	0	0	33
34				34. Transfer to	0	0	0	34
35	0	0	112,383	35. Total Transfers	0	0	0	35
36	154,640	168,717	0	36. unappropriated ending fund balance	0	0	0	36
37	154,640	168,717	112,383	37. TOTAL REQUIREMENTS	0	0	0	37

SPECIAL FUNDS
RESOURCE AND REQUIREMENTS
Feral Pig Control Project

Historical Data			Name of Fund DESCRIPTION RESOURCE AND REQUIREMENTS	Budget for Next Year 2022 - 2023				
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022		Proposed By Budget Officer 25-Apr-22	Approved By Budget Committee 4-May-22	Adopted By Governing Body 1-Jun-22		
			Beginning Fund Balance:					
1	5000	5000	5,000	1. Cash on hand* or	0	0	0	1
2	0	0	0	2. Working capital *	0	0	0	2
3	0	0	0	3. Previously levied taxes estimated to be received	0	0	0	3
4	0	0	0	4. Earning from temporary investments	0	0	0	4
5	0	0	0	5. Transferred from other funds (GF)	0	0	0	5
6	0	0	0	6. OWEB Grant	0	0	0	6
7	0	0	0	7	0	0	0	7
8	0	0	0	8	0	0	0	8
9	5,000	5,000	5,000	9. Total resources, except taxes to be levied	0	0	0	9
10	0	0	0	10. Taxes necessary to balance	0	0	0	10
11	0	0	0	11. Taxes collected in year levied	0	0	0	11
12	5,000	5,000	5,000	12. TOTAL RESOURCES	0	0	0	12
13				REQUIREMENTS				13
14	0	0	0	14. ADMINISTRATION	0	0	0	14
15	0	0	0	15	0	0	0	15
16	0	0	0	16	0	0	0	16
17	0	0	0	17	0	0	0	17
18	0	0	0	18	0	0	0	18
19	0	0	0	19	0	0	0	19
20	0	0	0	20	0	0	0	20
21	0	0	0	21	0	0	0	21
22	0	0	0	22. Misc. Expense (satellite data, hardware)	0	0	0	22
23	0	0	0	23. Contract / Cost share Services	0	0	0	23
24	0	0	0	24. Interfund Services	0	0	0	24
25	0	0	0	25. Supplies. Seed, ammunitions	0	0	0	25
26	0	0	0	26. Administative Charges	0	0	0	26
27	0	0	0	27. Rent	0	0	0	27
28	0	0	0	28. Project administration	0	0	0	28
29	0	0	0	29. Travel and training	0	0	0	29
30	0	0	0	30. TOTAL ADMINISTRATION	0	0	0	30
31	0	0	0	31	0	0	0	31
32	0	0	0	32. TRANSFERS TO OTHER FUNDS	0	0	0	32
33	0	0	5,000	33. Transfer to General Fund	0	0	0	33
34	0	0	0	34. Transfer to	0	0	0	34
35	0	0	5,000	35. Total Transfers	0	0	0	35
36	5,000	5,000	0	36. unappropriated ending fund balance	0	0	0	36
37	5,000	5,000	5,000	37. TOTAL REQUIREMENTS	0	0	0	37

*Includes Unappropriated Balance budgeted last year.

**SPECIAL FUNDS
RESOURCE AND REQUIREMENTS
Mosier Groundwater Project**

	Historical Data			Name of Fund DESCRIPTION RESOURCE AND REQUIREMENTS	Budget for Next Year 2022 - 2023			
	Actual	Actual	Adopted Budget		Proposed By	Approved By	Adopted By	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year Year 2021-2022		Budget Officer 25-Apr-22	Budget Committee 4-May-22	Governing Body 1-Jun-22	
				RESOURCES				
				Beginning Fund Balance:				
1	47,501	56,695	25,000	1. Cash on hand* or	0	0	0	1
2				2. Working capital *				2
3				3. Previously levied taxes estimated to be received				3
4				4. Earning from temporary investments				4
5	0	0	0	5. OWRD WELL REPAIR FUNDING	0	0	0	5
6	0	0	0	6. Title II well evaluation grant	0	0	0	6
7	0	0	0	7. Transfer from General Fund	0	0	0	7
8	0	0	0	8. Misc Income - Landowner portion Mosier Million	0	0	0	8
9	47,501	56,695	25,000	9. Total resources, except taxes to be levied	0	0	0	9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	47,501	56,695	25,000	12. TOTAL RESOURCES	0	0	0	12
13				REQUIREMENTS				13
14				14. ADMINISTRATION				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22	0	0	0	22. Misc. Expense	0	0	0	22
23	0	0	0	23. Contract / Cost share Services with USGS (JFA)	0	0	0	23
24	0	0	0	24. Contract Svc. Well evaluations	0	0	0	24
25	0	0	0	25. Contract Svc. Well driller repair well(s)	0	0	0	25
26				26				26
27				27				27
28				28				28
29				29				29
30	0	0	0	30. TOTAL ADMINISTRATION	0	0	0	30
31				31				31
32				32. TRANSFERS TO OTHER FUNDS				32
33				33				33
34	0	0	25,000	34. Transfer to General Fund	0	0	0	34
35	0	0	25,000	35. Total Transfers	0	0	0	35
36	47,501	56,695	0	36. unappropriated ending fund balance	0	0	0	36
37	47,501	56,695	25,000	37. TOTAL REQUIREMENTS	0	0	0	37

*Includes Unappropriated Balance budgeted last year.

SPECIAL FUNDS
RESOURCE AND REQUIREMENTS
PIPING IRRIGATION DITCHES

Historical Data			Name of Fund DESCRIPTION RESOURCE AND REQUIREMENTS	Budget for Next Year 2022 - 2023			
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022		Proposed By Budget Officer 25-Apr-22	Approved By Budget Committee 4-May-22	Adopted By Governing Body 1-Jun-22	
			Beginning Fund Balance:				
1	31,643	0	0	0	0	0	1
2			0	0	0	0	2
3			0	0	0	0	3
4			0	0	0	0	4
5	0	0	0	0	0	0	5
6			6				6
7			7				7
8			8				8
9	31,643	0	0	0	0	0	9
10			10. Taxes necessary to balance				10
11			11. Taxes collected in year levied				11
12	31,643	0	0	0	0	0	12
			12. TOTAL RESOURCES				
			REQUIREMENTS				
			14. ADMINISTRATION				
15			15				15
16			16				16
17			17				17
18			18				18
19			19				19
20			20				20
21			21				21
22	0	0	0	0	0	0	22
23	0	0	0	0	0	0	23
24	0	0	0	0	0	0	24
25	0	0	0	0	0	0	25
26			26				26
27			27				27
28			28				28
29			29				29
30	0	0	0	0	0	0	30
			30. TOTAL ADMINISTRATION				
31			31				31
			32. TRANSFERS TO OTHER FUNDS				
33			33				34
34	31,643	0	0	0	0	0	35
35	31,643	0	0	0	0	0	36
			35. Total Transfers				
36	0	0	0	0	0	0	37
			36. unappropriated ending fund balance				
37	0	0	0	0	0	0	38
			37. TOTAL REQUIREMENTS				

*Includes Unappropriated Balance budgeted last year.

RESERVE FUND

FORM LB-11

This fund is authorized and established by resolution #020501-1 on May 1, 2002 (amended by Resolution #210602-1 on June 2, 2021) for the following specified purposes:

To construct new, purchase, improve, expand or maintain existing SWCD owned facilities.

RESOURCE AND REQUIREMENTS

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

Date can not be more that 10 years after establishment.

REVIEW YEAR : Annually

Wasco Co. Soil & Water Conservation District

BUILDING RESERVE FUND

			Name of Fund	Name of Municipal Corporation		
			DESCRIPTION RESOURCE AND REQUIREMENTS	Budget for Next Year 2022 - 2023		
				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022	RESOURCES	25-Apr-22	4-May-22	1-Jun-22
			Beginning Fund Balance:			
1	460,142	564,449	1. 8-6301 Cash on hand* or	100,000	100,000	97,500
2			2. Working capital *			
3			3. Previously levied taxes estimated to be received			
4			4. Earning from temporary investments			
5	100,000	950,000	5. Transferred from Other Funds	217,500	217,500	267,500
6			6. Federal and Local Grants			
7	4,307	1,394	7. Int. income	500	500	610
8	0	0	8. Misc. income - USDA Space Rent			
9	564,449	1,515,843	9. Total resources, except taxes to be levied	318,000	318,000	365,610
10			10. Taxes necessary to balance			
11			11. Taxes collected in year levied			
12	564,449	1,515,843	12. TOTAL RESOURCES	318,000	318,000	365,610
13			REQUIREMENTS			
1			1. ADMINISTRATION			
2			2.			
3			3. LAND / BUILDING PAYMENTS			
4	0	0	4. Space Rent	0	0	0
5	0	1,418,197	5. Land / Building Acquisition	200,000	200,000	200,000
6	0	13,000	6. Bond Counsel	0	0	0
7	0	25,000	7. Misc Expenses / contingencies	0	0	0
8	0	25,000	8. Supplies & Services	0	0	0
9	102	47	9 Boyd Nursery Expenses	17,500	17,500	17,500
10			10			
11	0	1,431,244	11. TOTAL ADMINISTRATION	217,500	217,500	217,500
12	0	78,480	12. Transferred to General Fund	0	0	0
13	564,449	84,599	13. Reserved for future expenditure	100,500	100,500	148,110
14	564,449	1,515,843	14. TOTAL REQUIREMENTS	318,000	318,000	365,610

*Includes Unappropriated Balance budgeted last year.

FORM LB-11

RESERVE FUND

This fund is authorized and established by resolution number 020501-3 on May 1, 2002 for the following specified purposes:

To accumulate money for purchase of new vehicles.

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more that 10 years after establishment.

**RESOURCE AND REQUIREMENTS
VEHICLE RESERVE**

**REVIEW YEAR : Annually
Wasco Co. Soil & Water Conservation District**

Historical Data			Name of Fund	Name of Municipal Corporation	Budget for Next Year 2022 - 2023			
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022	DESCRIPTION RESOURCE AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
			RESOURCES	25-Apr-22	4-May-22	1-Jun-22		
			Beginning Fund Balance:					
1	34,813	45,145	21,750	1. 8-9702 Cash on hand* or	31,800	31,800	31,800	1
2				2. Working capital *				2
3				3. Previously levied taxes estimated to be received				3
4				4. Earning from temporary investments				4
5				5. Transferred from other funds				5
6	10,000	745	10,000	6. General Fund transfer	10,000	10,000	10,000	6
7	332	70	130	7. Interest income	180	180	80	7
8	0	9,000	0	8. Sale of 2008 Dodge Dakota				8
9				9				9
10				10				10
11				11				11
12	45,145	54,960	31,880	12. TOTAL RESOURCES	41,980	41,980	41,880	12
13				REQUIREMENTS				13
1				1. ADMINISTRATION				1
2				2.				2
3	0	33,211	0	3. Capital Outlay	0	41,980	41,880	3
4				4.				4
5				5.				5
6				6.				6
7				7				7
8				8				8
9				9				9
10				10				10
11	0	33,211	0	11. TOTAL ADMINISTRATION	0	41,980	41,880	11
12				12				12
13	45,145	21,749	31,880	13. Reserved for future expenditure	41,980	0	0	13
14	45,145	54,960	31,880	14. TOTAL REQUIREMENTS	41,980	41,980	41,880	14

*Includes Unappropriated Balance budgeted last year.

Resolution No. 220601-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 FY2022-23 in the amount of \$5,232,423
 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, 2022, for the following purposes:

General Fund

Administration	4,112,510
Debt Service.....	114,245
Transfers Out.....	277,500
Contingency.....	60,000
Total.....	4,564,255

Building Reserve Fund

Administration	217,500
Transfers Out.....	0
Total.....	217,500

Vehicle Reserve Fund

Administration	41,880
Transfers Out.....	0
Total.....	41,880

Total APPROPRIATIONS all Funds....	4,823,635
Total Unappropriated and Reserve Amounts, All Funds.....	408,788
TOTAL ADOPTED BUDGET.....	5,232,423

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 2022-2023:

- (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 statements were approved and declared adopted on this 1st day of June 2022.

By: Bill Hammel
 Bill Hammel, Chair

By: Bob Krein
 Bob Krein, Vice-Chair

ATTEST:

By: Pat Davis
 Pat Davis, Board Member

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

FORM OR-LB-50 2022-2023

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 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>2325 River Road, Suite 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>6/6/2022</u> <small>Date</small>
<u>Shilah Olson</u> <small>Contact Person</small>	<u>District Manager</u> <small>Title</small>	<u>541-296-6178 x105</u> <small>Daytime Telephone</small>	<u>shilah.olson@or.nacdn.net</u> <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)	1	\$0.2500 / \$1,000	
2. Local option operating tax	2		
3. Local option capital project tax	3		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0

PART II: RATE LIMIT CERTIFICATION

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

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.