

Agenda

Wasco County Soil & Water Conservation District Budget Committee Meeting

Wednesday, May 13, 2026

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

Also, via Zoom & Teleconference

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

Phone: (253) 215-8782

Zoom Meeting ID: 810 6103 0277

Passcode: 633072

10:00	Call to Order & Introductions	Chair
10:05	Budget Presentation Budget Message Budget Details	Budget Officer
11:30	Discussion / Questions	Committee
11:50	Call for Public Comment	Chair
11:55	Deliberation / Action on Budget	Committee
12:00	Adjourn	Chair

Sample motion to approve budget:

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

Sample motion to approve the tax levy:

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

Budget Message
Wasco County Soil and Water Conservation District
for fiscal year July 2026 through June 2027

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 reasons for changes from previous fiscal year in appropriation & 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 2-8 of 10
 - a. *Requirements by Department (Overall Summary)* Page 2 of 10
 - b. *Requirements by Object Classification* Pages 3-4 of 10
 - c. *Requirements by District Operations Department* Page 5 of 10
 - d. *Requirements by Conservation Programs Dept.* Page 6 of 10
 - e. *Requirements by Weed Control & EDRR Department* Page 7 of 10
 - f. *Requirements Not Allocated to Any Department* Page 8 of 10
5. LB-11 Building Reserve Fund Page 9 of 10
6. LB-11 Vehicle Reserve Fund Page 10 of 10
7. **Budget Resolution Adopting Budget, Making Appropriations, Imposing the tax, and Categorizing the tax
8. **LB-50 Notice of Property Tax and Certification of Intent to Impose a Tax

** (not in budget committee mail out packet)

This budget document follows Oregon Local Budget Law requirements, with each fund balanced between total resources and requirements. This budget continues the District’s transition toward a more modernized, department-based structure introduced in FY23-24. Requirements are shown both by Department (District Operations, Conservation Programs, Weed Control & EDRR) and by Object Classification, which improves transparency for the Board and Budget Committee and aligns with the District’s long-range planning framework. 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 General Fund remains the District’s primary operating fund and houses all personnel costs, all reimbursable grant activity, and all project-related expenditures. This structure reflects the District’s operational reality: nearly all programs are grant-funded, and personnel time is the core mechanism through which grant deliverables are met. 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 no funds that meet the true definition of a Special Fund.

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 the General Fund, Building Reserve Fund, and Vehicle Reserve Fund based on each fund's average cash balance during the year, continuing the policy initiated in the 2007–2008 budget year. For the Vehicle Reserve Fund, the Board previously approved a plan to provide for orderly replacement of vehicles when necessary. Historically, \$10,000 per year has been budgeted for transfer to this fund, and the reserve has been capped at \$50,000. Due to rising vehicle costs and the price of the District's most recent pickup exceeding the current cap, this budget proposes increasing the annual transfer to \$15,000 and raising the reserve cap to \$70,000 to ensure adequate funding for future replacements.

The SWCD purchased the USDA Service Center and property in The Dalles in December of 2020. The Building Reserve Fund continues to serve as the District's long-term facility planning mechanism, supporting maintenance, improvements, and a planned shop expansion, which is a major component of the District's Long Range Plan (LRP). The FY26-27 budget includes \$270,730 for early phases of shop construction and/or land preparation, with loan financing a viable option if the Board elects to proceed.

The FY26-27 budget positions the District for potential early payoff of the building loan, consistent with the Board's long-term financial strategy and the LRP's emphasis on financial stability (prepayment penalties expired in January of 2025). The budget includes a \$185,000 transfer from the Building Reserve and \$265,000 in debt service capacity, giving the Board flexibility to act if and when interest rate conditions are favorable. This strategy aligns with our established reserve schedule, which systematically builds towards the \$390,374 balloon payment due in December 2031. The Board continues to monitor interest rates to determine optimal timing, weighing the 3.35% loan interest rate against potential investment returns through the Local Government Investment Pool (LGIP).

The District continues to follow a conservative investment strategy using the Local Government Investment Pool (LGIP) and Certificates of Deposit (CDs). Given the downward trend in interest rates since mid-2024, the FY26-27 budget uses a 3.0% interest assumption, which is intentionally lower than current returns to provide a prudent buffer. The District will continue to monitor interest rates and will shift funds into savings, CDs, or LGIP as appropriate.

The Mosier Groundwater Program has reached a natural pause point. With major well repairs completed and one final well decommissioning scheduled for FY26-27, the District intends to shift to a monitoring-only posture for the near-term. This aligns with the LRP's direction to evaluate outcomes before committing to additional phases.

Funds to operate the Mosier Creek Stream Flow Monitoring Station with USGS are proposed for continuation. The District participates in a Joint Funding Agreement with USGS to share annual operating costs for the station. The previous agreement expired in September 2025, and we have reached out to our USGS partners to initiate renewal. Given strong local interest and ongoing OWRD studies, the District anticipates continuing this partnership and budgeting for the associated costs annually for the foreseeable future.

In FY23-24, the Board established a "Landowner Assistance and Bridge Funding" line item within the General Fund. This resource addresses unforeseen project challenges, including unexpected permit fees, significant cost overruns, and temporary funding gaps. The Board reviews and approves expenditures on a case-by-case basis, with a few projects already supported while formal policies continue to evolve.

The Fifteenmile Managed Underground Storage (MUS) Feasibility Project completed its most recent technical studies in 2024. Those analyses confirmed that while groundwater storage potential exists in the basin, the originally proposed alluvial sediment filtration system presents significant technical and economic challenges. Two alternative filtration approaches (mechanical canister systems and a redesigned basin using crushed pea gravel and sand media) were subsequently evaluated for feasibility. The District has submitted grant applications to support additional assessment of these alternatives, though funding is uncertain. At this stage, the District is continuing to coordinate with partners to determine the most practical next steps. This work remains part of the long-term effort to improve water availability for both agricultural and instream uses in the Fifteenmile watershed.

The District's assumption of the Lower Deschutes CWMA and its new designation as Wasco County's weed management entity represent major program expansions. While the District will not conduct enforcement or enter private lands without permission, the FY26-27 budget reflects increased capacity for education, outreach, early detection/rapid response (EDRR), and cooperative weed control projects.

The budget also incorporates the District's role as a subrecipient for the \$2.47M Community Wildfire Defense Grant (CWDG). This grant supports roadside fuels reduction, access/egress improvements, cross-boundary wildfire mitigation, and defensible space around homes within the project area, which are core priorities identified in the LRP and the County's CWPP/NHMP.

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 grant funding. The FY26-27 budget reflects the District's current grant portfolio of 37 active grants and 9 pending applications, totaling more than \$8 million in approved funding and \$5.39 million in remaining deliverables. This level of activity is consistent with the District's role as a regional conservation hub and is fully aligned with the LRP's emphasis on leveraging external funding to meet local priorities. 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 online.

Personnel Expenses

- Public Employee Retirement System (PERS) is budgeted at 25.52% for 2 personnel in Tier 2. All remaining eligible employees are under the OPSRP retirement plan, budgeted at 23.89%. The District has no Tier 1 personnel. Oregon PERS updates their rates biennially and these rates are valid through June 30, 2027. The District picks up the employee's required 6% contribution in addition to paying the required employer rates.
- The budget includes 10 full-time personnel and 3 part-time (including 2 part-time Custodians and 2 Seasonal Weed Technicians), giving the District a 11.00 FTE budgeted staffing level.
- Personnel Pay Scale this budget year is based on the 2026 (POR) GS Schedule.
- Step increases are budgeted for 4 staff members based on time in grade. A promotion is budgeted for 1 staff member.

V. Major Changes in Financial Policy

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

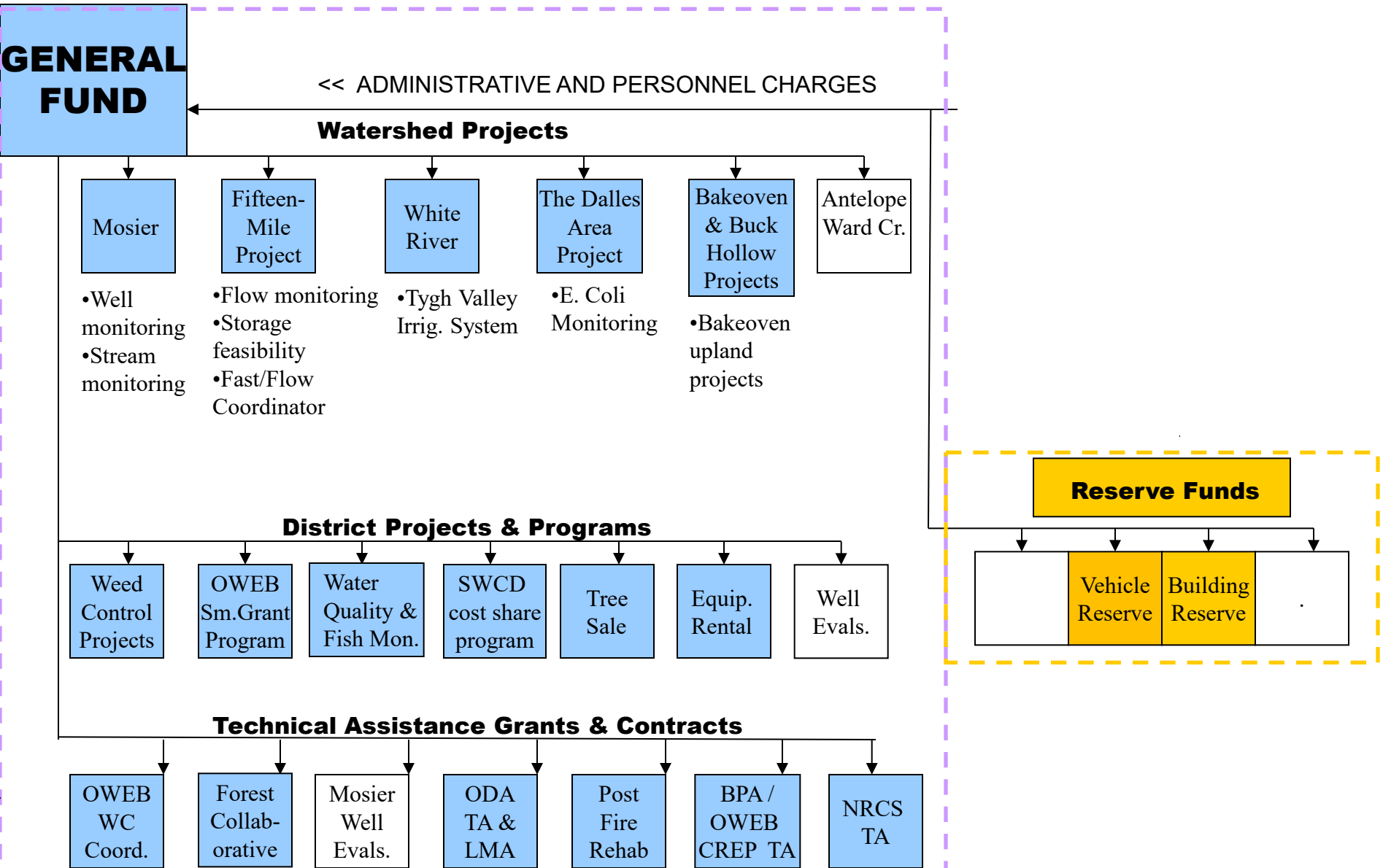
VI. Changes in Basis of Accounting

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

2026-2027

BUDGET STRUCTURE

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



FY2026-27 Proposed Budget Summary

Pages 1-8 8 10

PROPOSED Fund:	General	Reserve Building	Reserve Vehicles	Total Transfers
beginning	875,000	449,000	1,200	
income	5,653,208	6,730	260	
transfer in	185,000	0	15,000	200,000
expenses	6,386,425	270,730	0	
transfer out	15,000	185,000	0	200,000
ending	311,783	0	16,460	0

TOTAL BUDGET AMOUNT	
7,185,398	Resources
7,185,398	Requirements

0

TOTALS

begin:	1,325,200
income	5,660,198
expenses	6,657,155
end	328,243

INTEREST APPORTIONMENT

Budgeted amount	Avg Bal	portion of avg bal	apportioned interest	Rounded (\$10)	
\$ 17,800	GF	593,392	71.78%	\$17,801.75	\$17,800
\$ 6,730	Bldg Res	224,500	27.16%	\$6,735.00	\$6,730
\$ 260	Veh Res	8,830	1.07%	\$264.90	\$260
\$ 24,790		826,722		\$24,801.65	\$24,790
		\$ 24,801.65 = interest at 3%			

RESOURCES
General Fund

(Fund)

Wasco County Soil & Water Conservation District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-27		
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023-24	First Preceding Year 2024-25					
1	531,640	526,201	900,000	1 Available cash on hand* (cash basis) or	875,000		1
2	27,873	16,185	12,000	2 Previously levied taxes estimated to be received	15,000		2
3	24,194	32,196	20,000	3 Interest	17,800		3
4	-	-	185,000	4 Transferred IN, from other funds	185,000		4
5				5 OTHER RESOURCES			5
6	1,300	1,300	1,350	6 Newsletter Sponsorships	1,200		6
7	96,594	72,446	101,162	7 ODA IGA -Admin, Tech, LMA, OPS	101,162		7
8	53,885	103,279	80,000	8 Oregon CREP TECH GRANT	80,000		8
9	90,904	-	30,000	9 DEQ Fifteenmile FAST support	39,985		9
10	7,794	76,280	16,000	10 Misc. Sales, revenues, & pass through income	10,000		10
11	96,148	887,712	369,982	11 Misc. Grants (MM#2, PSP, ODFW)	128,605		11
12	87,956	65,626	50,000	12 BPA Contract Reimbursements	85,424		12
13	39,367	37,711	25,000	13 USFS Title II funds (Forest Collaborative)	30,000		13
14	29,385	10,340	25,000	14 OWEB - Forest Collaborative	30,000		14
15	12,166	9,580	10,000	15 Tree Sale Receipts	7,500		15
16	100,380	110,376	100,380	16 Space Rent - USDA Lease	160,608		16
17	-	18,500	-	17 OWRD Fifteenmile MUS Pilot Project	-		17
18	-	-	998,778	18 ODOE C-REP Grant	699,145		18
19	108,020	51,705	236,267	19 OWEB Bakeoven Planning & Restoration	232,680		19
20	111,243	82,222	157,169	20 OWEB Watershed Council Grants	137,920		20
21	-	186,423	479,535	21 Wasco Co. Community Wildfire Defense Grant	450,000		21
22	-	-	-	22 Young Life Juniper Control	339,078		22
23	118,411	130,262	302,600	23 OWEB Grants Fifteenmile reimbursements	353,861		23
24	15,000	10,000	60,000	24 OWEB SMALL GRANT PROGRAM	60,000		24
25	3,889	60,849	9,117	25 DEQ Mosier Deep Wells Loan (Root)	9,087		25
26	40,809	142,314	146,000	26 Weed Control Grants (BLM, ODFW, ODA, USFS, Port)	94,800		26
27	45,401	96,314	114,924	27 OWEB & Other Grants White River	114,924		27
28	-	22,499	80,000	28 LDCWMA (ODFW, BLM, Sherman Co, SSWCD, OPRD)	247,025		28
29	33,665	16,654	11,552	29 OWEB TD area restoration & monitoring grants	-		29
30	96,241	45,415	45,000	30 NRCS TA Grants (OWEB & NACD)	20,000		30
31	-	-	-	31 ECOP FIP Grants (Stockton, CRGNSA, CLT)	1,362,404		31
32	1,772,265	2,812,387	4,566,816	32 Total resources, except taxes to be levied	5,888,208	-	-
33		764,146	825,000	33 Taxes estimated to be received	825,000		33
34	771,488			34 Taxes collected in year levied			34
35	2,543,753	\$ 3,576,533	5,391,816	35 TOTAL RESOURCES	6,713,208	-	-

DETAILED REQUIREMENTS
General Fund

(Fund)

Wasco County Soil & Water Conservation District

	Historical Data			Requirements By Department, and Not Allocated to Any Department	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				Personnel Services				
1			401,769	1 District Operations Department	441,097	-	-	1
2			446,710	2 Conservation Programs Department	454,090	-	-	2
3			342,288	3 Weed Control & EDRR Department	363,477	-	-	3
4	1,047,271	1,039,316	74,754	4 Not Allocated to Any Department	-	-	-	4
5	1,047,271	1,039,316	1,265,521	5 Total Personnel	1,258,664	-	-	5
6	9.26	9.35	12.13	6 Total full time equivalent (FTE)	11.00	0.00	0.00	6
7				7				7
8				8 Materials & Services				8
9			166,876	9 District Operations Department	166,210	-	-	9
10			1,580,212	10 Conservation Programs Department	1,806,740	-	-	10
11			50,000	11 Weed Control & EDRR Department	139,285	-	-	11
12	813,438		1,408,598	12 Not Allocated to Any Department	2,581,934	-	-	12
13	813,438	-	3,205,686	13 Total Materials & Services	4,694,169	-	-	13
14				14				14
15				15 Capital Outlay				15
16			12,000	16 District Operations Department	10,000	-	-	16
17			2,500	17 Conservation Programs Department	5,000	-	-	17
18			-	18 Weed Control & EDRR Department	-	-	-	18
19	17,357		-	19 Not Allocated to Any Department	-	-	-	19
20	17,357	-	14,500	20 Total Capital Outlay	15,000	-	-	20
21				21				21
22				22 Debt Service				22
23	94,486		333,622	23 Not Allocated to Any Department	358,592	-	-	23
24	94,486	-	333,622	24 Total Debt Service	358,592	-	-	24
31				31 Interfund Transfers				31
31	15,000		24,600	31 Transfer to Vehicle Reserve Fund	15,000			31
32	30,000			32 Transfer to Building Reserve Fund	-			32
33	45,000	-	24,600	33 Total Interfund Transfers	15,000	-	-	33
34	-	-	60,000	34 Operating Contingency	60,000			34
35	526,201	2,537,217		35 Ending balance (prior years)				35
36			487,887	36 Unappropriated ending fund balance	311,783	-	-	36
37	2,543,753	3,576,533	5,391,816	37 Total requirements	6,713,208	-	-	37

DETAILED REQUIREMENTS
General Fund

(Fund)

Wasco County Soil & Water Conservation District

	Historical Data			Requirements By Object Classification	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				Personnel Services				
1	761,578	737,270	839,204	1 Salaries & Wages	814,207	-	-	1
2	63,161	65,075	106,377	2 Insurance: Medical, Life, Vision, Dental	135,444	-	-	2
3	56,223	62,683	71,928	3 Payroll Taxes & Worker's Comp	68,209	-	-	3
4	166,309	174,289	248,012	4 PERS	240,804	-	-	4
5	1,047,271	1,039,316	1,265,521	5 Total Personnel	1,258,664	-	-	5
6	9.26	9.35	12.13	6 Total full time equivalent (FTE)	11.00	0.00	0.00	6
7				7				7
8				Materials & Services				8
9	805	2,146	750	9 Publishing Costs	1,000			9
10	79,295	150	75,561	10 Watershed Council Operations & Planning	43,000			10
11	322	2,403	2,500	11 Field Supplies & Equipment Maintenance	10,000			11
12	7,559	6,296	7,500	12 Trees & tree sale expenses	7,500			12
13	4,879	5,185	5,800	13 Newsletter/Annual Report	6,150			13
14	16,955	22,840	20,000	14 Travel, training, meetings, awards, morale	20,000			14
15	12,803	13,347	7,526	15 Dues & Memberships	8,660			15
16	7,181	-	10,000	16 Landowner Assistance & Bridge Funding	10,000			16
17	7,592	7,652	9,000	17 Communications (Cell, Web site)	10,600			17
18	10,561	11,804	12,000	18 Insurance & Fidelity Bond	13,000			18
19	1,295	1,154	1,200	19 Demonstration Nursery Expenses	1,400			19
20	3,503	6,429	6,500	20 Education & Outreach Expenses and Material	5,000			20
21	42,360	22,572	50,000	21 Professional Fees (audit, filing, legal, etc.)	50,000			21
22	3,886	8,469	7,500	22 Office Supplies & Postage	7,500			22
23	388	75	500	23 Publications	500			23
24	4,594	7,722	6,500	24 Computer Services & Software	8,000			24
25	5,284	7,182	10,000	25 Vehicle Operation / Maint. Exp. / Fuel	20,000			25
26	-	415	500	26 Workshop expenses	500			26
27	308	207	300	27 Banking service & fees	300			27
28	-	47,770	163,000	28 Contract Svcs- 15mile USFS LWD Habitat Proj.	-			28
29	49,218	5,409	-	29 Contract Svcs- TDWS Fish Monitoring	-			29
30	67,068	59,347	-	30 Contract Svcs- Fifteenmile storage feasibility	275,125			30
31	10,538	37	1,000	31 Contract Svcs- Water Qual. & Flow Monitoring	30,000			31
32	-	35,615	-	32 Contract Svcs- Misc. Grants	-			32
33	2,273	24,278	5,000	33 Contract Svcs/Supplies- Weed Control Projects	82,285			33
34	17,142	65,071	50,000	34 Contract Svcs- 15mile Fish Monitoring	50,000			34

35	-	-	-	35	Contract Svcs- Young Life Juniper Control	339,078			35
36	68,702	70,694	50,000	36	Contract Svcs- Fire TA	48,500			36
37	51,921	Included below	150,000	37	Contract Svcs- DCS Current Year	150,000			37
38	36,824	91,435	184,755	38	Contract Svcs- DCS Past Years	209,486			38
39	1,908	785	200,000	39	Contract Svcs- Tygh Valley water use impr.	307,500			39
40	-		-	40	Contract Svcs- Feral Pig Control	-			40
41	4,231	23,983	-	41	Contract Svcs- Lower Chenoweth Restoration	-			41
42	4,527	108,000	45,000	42	Contract Svcs- L. Deschutes Weeds (ODFW)	57,000			42
43	-	-	-	43	Contract Svcs- Camp Baldwin Dam Removal	123,534			43
44	-	-	26,105	44	Contract Svcs- St. Mary's Irrigation Upgrade	26,105			44
45	-	598,843	351,420	45	Contract Svcs- Mosier Million	-			45
46	10,000	10,000	-	46	Contract Svcs- Advanced Precision Irrigation	-			46
47	66,564	31,691	70,000	47	Contract Svcs- FAST & Instream Leasing	50,000			47
48	-	-	998,778	48	Contract Svcs - WyEast ODOE C-REP Project	699,145			48
49	41,760	73,145	50,000	49	Contract Svcs - Forest Collaborative	60,000			49
50	14,300	-	15,000	50	Contract Svcs - USGS Mosier Stream Gaging	15,000			50
51	13,650	8,819	60,000	51	Contract Svcs - OWEB SMALL GRANTS	60,000			51
52	16,706	18,012	5,000	52	Contract Svcs - Mosier Well Evaluations	5,375			52
53	-	172,419	283,715	53	Contract Svcs- Community Wildfire Defense Grant	350,000			53
54	-	-	10,000	54	Contract Svcs - Cultural Surveys (CREP, ECOP)	10,000			54
55	-		-	55	Contract Svcs - ECOP FIP Grants	1,274,650			55
56	93,041	41,488	213,276	56	Contract Svcs- Bakeoven Restoration	213,276			56
57	-	380	5,000	57	Misc expenses / Contingencies	5,000			57
58	33,495	30,063	35,000	58	Building- Supplies & Services	30,000			58
59	813,438	1,643,335	3,205,686	59	Total Materials & Services	4,694,169	-	-	59
60				60					60
61				61	Capital Outlay				61
62	16,897	6,040	7,000	62	Office Equipment	5,000			62
63	60	-	5,000	63	Office Furniture	5,000			63
64	400	-	2,500	64	Field Equipment	5,000			64
65	17,357	6,040	14,500	65	Total Capital Outlay	15,000	-	-	65
66				66	Debt Service				66
67	94,486	145,754	333,622	67	Not Allocated to Any Department	358,592			67
68	94,486	145,754	333,622	68	Total Debt Service	358,592	-	-	68
69				69	Interfund Transfers				69
70	15,000	10,000	24,600	70	Transfer to Vehicle Reserve Fund	15,000			70
71	30,000	-	-	71	Transfer to Building Reserve Fund	-			71
72	45,000	10,000	24,600	72	Total Interfund Transfers	15,000	-	-	72
73	-	-	60,000	73	Operating Contingency	60,000			73
74	526,201			74	Ending balance (prior years)				74
75		732,089	487,887	75	Unappropriated ending fund balance	311,783	-	-	75
76	2,543,753	3,576,533	5,391,816	76	Total requirements	6,713,208	-	-	76

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 2026-27			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				Personnel Services				
1			268,743	1 Salaries & Wages	285,712			1
2			32,558	2 Insurance: Medical, Life, Vision, Dental	52,122			2
3			22,950	3 Payroll Taxes & Worker's Comp	23,934			3
4			77,518	4 PERS	79,329			4
5			401,769	5 Total Personnel	441,097	-	-	5
6			3.25	6 Total full time equivalent (FTE)	3.5			6
7				7				7
8				Materials & Services				8
9	2,146		750	9 Publishing Costs	1,000			9
10	5,185		5,800	10 Newsletter/Annual Report	6,150			10
11	22,840		20,000	11 Travel, training, meetings, awards, morale	20,000			11
12	13,347		7,526	12 Dues & Memberships	8,660			12
13	7,652		9,000	13 Communications (Cell, Web site)	10,600			13
14	11,804		12,000	14 Insurance & Fidelity Bond	13,000			14
15	6,429		6,500	15 Education & Outreach Expenses and Material	5,000			15
16	22,572		50,000	16 Professional Fees (audit, filing, legal, etc.)	50,000			16
17	8,469		7,500	17 Office Supplies & Postage	7,500			17
18	75		500	18 Publications	500			18
19	7,722		6,500	19 Computer Services & Software	8,000			19
20	415		500	20 Workshop expenses	500			20
21	207		300	21 Banking service & fees	300			21
22	380		5,000	22 Misc expenses / contingencies	5,000			22
23	30,063		35,000	23 Building- Supplies & Services	30,000			23
24	139,306		166,876	24 Total Materials & Services	166,210	-	-	24
25				25				25
26				Capital Outlay				26
27	6,040		7,000	27 Office Equipment	5,000			27
28	-		5,000	28 Office Furniture	5,000			28
29	-		-	29 Field Equipment	-			29
30	6,040		12,000	30 Total Capital Outlay	10,000	-	-	30
31				31				31
32	-	145,346	580,645	32 Total requirements	617,307	-	-	32

DETAILED REQUIREMENTS

General Fund

(Fund)

Wasco County Soil & Water Conservation District

(Name of Municipal Corporation)

	Historical Data			Requirements By Conservation Programs Department	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				Personnel Services				
1			297,810	1 Salaries & Wages	301,352			1
2			33,912	2 Insurance: Medical, Life, Vision, Dental	34,101			2
3			25,486	3 Payroll Taxes & Worker's Comp	25,462			3
4			89,502	4 PERS	93,175			4
5			446,710	5 Total Personnel	454,090	-	-	5
6			4.1	6 Total full time equivalent (FTE)	4.0			6
7				7				7
8				Materials & Services				8
9		150	75,561	9 Watershed Council Operations & Planning	43,000			9
10		2,403	2,500	10 Field Supplies & Equipment Maintenance	10,000			10
11		6,296	7,500	11 Trees & tree sale expenses	7,500			11
12		-	10,000	12 Landowner Assistance & Bridge Funding	10,000			12
13		1,154	1,200	13 Demonstration Nursery Expenses	1,400			13
14		7,182	10,000	14 Vehicle Operation / Maint. Exp. / Fuel	20,000			14
15		47,770	163,000	15 Contract Svcs- 15mile USFS LWD Habitat Proj.	-			15
16		5,409	-	16 Contract Svcs- TDWS Fish Monitoring	-			16
17		59,347	-	17 Contract Svcs- Fifteenmile storage feasibility	275,125			17
18		37	1,000	18 Contract Svcs- Water Qual. & Flow Monitoring	30,000			18
19		65,071	50,000	19 Contract Svcs- 15mile Fish Monitoring	50,000			19
20				20 Contract Svcs- Young Life Juniper Control	339,078			20
21		Included below	150,000	21 Contract Svcs- DCS Current Year	150,000			21
22		91,435	184,755	22 Contract Svcs- DCS Past Years	209,486			22
23		785	200,000	23 Contract Svcs- Tygh Valley water use impr.	307,500			23
24		-	-	24 Contract Svcs- Feral Pig Control	-			24
25		23,983	-	25 Contract Svcs- Lower Chenoweth Restoration	-			25
26		598,843	351,420	26 Contract Svcs- Mosier Million	-			26
27		10,000	-	27 Contract Svcs- Advanced Precision Irrigation	-			27
28		31,691	70,000	28 Contract Svcs- FAST & Instream Leasing	50,000			28
29		-	15,000	29 Contract Svcs - USGS Mosier Stream Gaging	15,000			29
30		8,819	60,000	30 Contract Svcs - OWEB SMALL GRANTS	60,000			30
31		18,012	5,000	31 Contract Svcs - Mosier Well Evaluations	5,375			31
32		-	10,000	32 Contract Svcs - Cultural Surveys (CREP, ECOP)	10,000			32
33		41,488	213,276	33 Contract Svcs- Bakeoven Restoration	213,276			33
34		1,019,878	1,580,212	34 Total Materials & Services	1,806,740	-	-	34
35				Capital Outlay				35
36		-		36 Office Equipment	-			36
37		-		37 Office Furniture	-			37
38		-	2,500	38 Field Equipment	5,000			38
39		-	2,500	39 Total Capital Outlay	5,000	-	-	39
40				40				40
41		1,019,878	2,029,422	41 Total requirements	2,265,830	-	-	41

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 2026-27			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				Personnel Services				
1			225,951	1 Salaries & Wages	227,143			1
2			28,971	2 Insurance: Medical, Life, Vision, Dental	49,221			2
3			19,424	3 Payroll Taxes & Worker's Comp	18,813			3
4			67,942	4 PERS	68,300			4
5			342,288	5 Total Personnel	363,477	-	-	5
6			3.7	6 Total full time equivalent (FTE)	3.50			6
7				7				7
8				Materials & Services				8
9		24,278	5,000	9 Supplies & Services for Weed Control Projects	82,285			9
10		108,000	45,000	10 Contract Svcs- L. Deschutes Weeds (ODFW)	57,000			10
11		132,278	50,000	11 Total Materials & Services	139,285	-	-	11
12				12				12
13				Capital Outlay				13
14		-	-	14 Office Equipment				14
15		-	-	15 Office Furniture				15
16		-	-	16 Field Equipment				16
17		-	-	17 Total Capital Outlay	-	-		17
18				18				18
19		132,278	392,288	19 Total requirements	502,762	-	-	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 2026-27			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
				Personnel Services				
1			46,700	1 Salaries & Wages	-			1
2			10,936	2 Insurance: Medical, Life, Vision, Dental	-			2
3			4,068	3 Payroll Taxes & Worker's Comp	-			3
4			13,050	4 PERS	-			4
5			74,754	5 Total Personnel	-	-	-	5
6			1.08	6 Total full time equivalent (FTE)	0.00			6
7				7				7
8				8 Materials & Services				8
9		35,615	-	9 Contract Svcs- Misc. Grants	-			9
10		70,694	50,000	10 Contract Svcs- Fire TA	48,500			10
11		-	-	11 Contract Svcs- Camp Baldwin Dam Removal	123,534			11
12		-	26,105	12 Contract Svcs- St. Mary's Irrigation Upgrade	26,105			12
13		-	998,778	13 Contract Svcs - WyEast ODOE C-REP Project	699,145			13
14		73,145	50,000	14 Contract Svcs - Forest Collaborative	60,000			14
15		172,419	283,715	15 Contract Svcs- Community Wildfire Defense Grant	350,000			15
16		-	-	16 Contract Svcs - ECOP FIP Grants	1,274,650			16
17		351,873	1,408,598	17 Total Materials & Services	2,581,934	-	-	17
18				18				18
19				19 Capital Outlay				19
20		-	-	20 Office Equipment				20
21		-	-	21 Office Furniture				21
22		-	-	22 Field Equipment				22
23		-	-	23 Total Capital Outlay	-	-	-	23
24				24				24
25				25 Debt Service				25
26		84,905	324,905	26 Columbia Bank Building Loan	349,905			26
27		60,849	8,717	27 DEQ Loan for Deep Well (subloan to W. Root)	8,687			27
28		145,754	333,622	28 Total Debt Service	358,592	-	-	28
29				29 Interfund Transfers				29
30		10,000	24,600	30 Transfer to Vehicle Reserve Fund	15,000			30
31		-	-	31 Transfer to Building Reserve Fund	-			31
32		10,000	24,600	32 Total Interfund Transfers	15,000	-	-	32
33		-	60,000	33 Operating Contingency	60,000			33
34		507,627	1,901,574	34 Total requirements	3,015,526	-	-	34

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			Adopted Budget This Year Year 2025-26	DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27			
Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25									
1			1	RESOURCES					1	
2	375,014	416,825	430,000	2	Cash on hand * (cash basis), or			449,000		2
3				3	Working Capital (accrual basis)					3
4				4	Previously levied taxes estimated to be received					4
5	11,811	16,853	5,000	5	Interest			6,730		5
6	30,000			6	Transferred IN, from other funds			-		6
7				7	Space Rent					7
8				8						8
9				9						9
10	416,825	433,678	435,000	10	Total Resources, except taxes to be levied			455,730	-	-
11				11	Taxes estimated to be received					11
12				12	Taxes collected in year levied					12
13	416,825	433,678	435,000	13	TOTAL RESOURCES			455,730	-	-
14				14	REQUIREMENTS **					14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail			15
16	-	-		16	District Operations	Capital Outlay	Building Improvements			16
17	-	-	250,000	17	District Operations	Capital Outlay	Land/building acquisition	270,730		17
18	-	-	185,000	18	District Operations	Debt Service	Transfer to GF: Building loan payments	185,000		18
19	-	-		19	District Operations	Materials & Services	Building supplies & services			19
20	-	-		20	District Operations	Materials & Services	Legal services (bond counsel)			20
21		-		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	416,825	433,678		29	Ending balance (prior years)					29
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
31	416,825	433,678	435,000	31	TOTAL REQUIREMENTS			455,730	-	-

*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 #020501-3 on May 1, 2002 for the following specified purposes: To accumulate money for purchase of new vehicles.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: Annual

Vehicle Reserve Fund
(Fund)

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27						
Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2023-24	First Preceding Year 2024-25									
1			1	RESOURCES			1			
2	0	15,293	2	Cash on hand * (cash basis), or	1,200			2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	293	846	5	Interest	260			5		
6	15,000	10,000	6	Transferred IN, from other funds	15,000			6		
7	0		7	Surplus vehicle sales				7		
8			8					8		
9			9					9		
10	15,293	26,139	10	Total Resources, except taxes to be levied	16,460	-	-	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	15,293	26,139	13	TOTAL RESOURCES	16,460	-	-	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		16		
17	-	-	17	Conservation Planning	Capital Outlay	Purchase new 4wd pickup or other field vehicle to replace 2022 Chevy		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	15,293	26,139	29	Ending balance (prior years)				29		
30			30	UNAPPROPRIATED ENDING FUND BALANCE			16,460	-	-	30
31	15,293	26,139	31	TOTAL REQUIREMENTS			16,460	-	-	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.