

## Agenda

Wasco County Soil & Water Conservation District Budget Committee Meeting

Wednesday, May 3, 2023

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

Also, via Zoom & Teleconference

Link: <https://us02web.zoom.us/j/81061030277?pwd=RFdiSWppcDg0dFNlYTZmTHJuc3N0dz09>

Phone: (253) 215-8782

Zoom Meeting ID: 810 6103 0277

Passcode: 633072

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

### **Sample motion to approve budget:**

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

### **Sample motion to approve the tax levy:**

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

**Budget Message**  
**Wasco County Soil and Water Conservation District**  
**for fiscal year July 2023 through June 2024**

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 16
4. LB-31 General Fund Requirements Pages 2-12 of 16
  - a. *Requirements by Department (Overall Summary)* Pages 2-3 of 16
  - b. *Requirements by Object Classification (Overall Summary)* Pages 4-5 of 16
  - c. *Requirements by District Operations Department* Page 6 of 16
  - d. *Requirements by District Projects Department* Page 7 of 16
  - e. *Requirements by Watershed Projects Department* Page 8 of 16
  - f. *Requirements by Conservation Planning Department* Page 9 of 16
  - g. *Requirements by Water Quality & Fish Monitoring Dept.* Page 10 of 16
  - h. *Requirements by Weed Control & EDRR Department* Page 11 of 16
  - i. *Requirements Not Allocated to Any Department* Page 12 of 16
5. LB-10 District Cost Share Fund (historic) Page 13 of 16
6. LB-10 Mosier Groundwater Project Fund (historic) Page 14 of 16
7. LB-11 Building Reserve Fund Page 15 of 16
8. LB-11 Vehicle Reserve Fund Page 16 of 16
9. \*\*Budget Resolution Adopting Budget, Making Appropriations, Imposing the tax, and Categorizing the tax
10. \*\*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. This year's budget document has been updated to reflect changes to Oregon Local Budget Law. Requirements in the General Fund are shown both by Department and Object Classification. The District did not previously classify Requirements by Department. 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 four Special Funds in recent history: District Cost Share Program 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 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 (\$400,000 payable on by December 2030). There is a proposed expenditure of \$225,000 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 2.01% over the past year, with a high of 3.75% in January of 2023 and a low of 0.65% in April of 2022. The rate averaged 0.56% in the prior year. A conservative estimate of 1.0% 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 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 recently issued a request for proposals from qualified drillers. 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 2023. 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 current 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.

Large income and expense figures are shown for the Fifteemile Managed Underground Storage (MUS) Feasibility Project, making up nearly half the budget. These figures are “budget neutral” as they reflect funding requests that are pending and may or may not be received.

## **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 30 active grants and 15 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.
- 9 personnel are full time and 2 are part-time, giving the District a 9.5 FTE staffing level.
- Personnel Pay Scale this budget year is based on the 2023 (POR) GS Schedule.
- Step increases are budgeted for 7 staff members based on time in grade.

#### **V. Major Changes in Financial Policy**

The proposed budget includes picking up employee contributions to PERS, which are 6% of subject salary. This would align staff increases for the year with the board approved 10% increase on District Cost Share rates. An employer pick-up has advantages for both the employee and the employer. For the employee, the pick-up portion is considered salary for computing the final average salary for some PERS benefit plans, and since the employer pick-up is not paid as wages is not subject to federal income tax. The benefit to the employer is not having to pay Social Security payroll tax. Since the 6% pick-up is based on gross pay and free from payroll taxes, an employer pick-up of an employee contribution is a less expensive mechanism for compensating employees than a comparatively valued 6% salary increase, which would be subject to payroll taxes and provide less net pay to an employee. We will be able to increase our grant billing rates accordingly, so the expense is reimbursable for grant funded/billable hours.

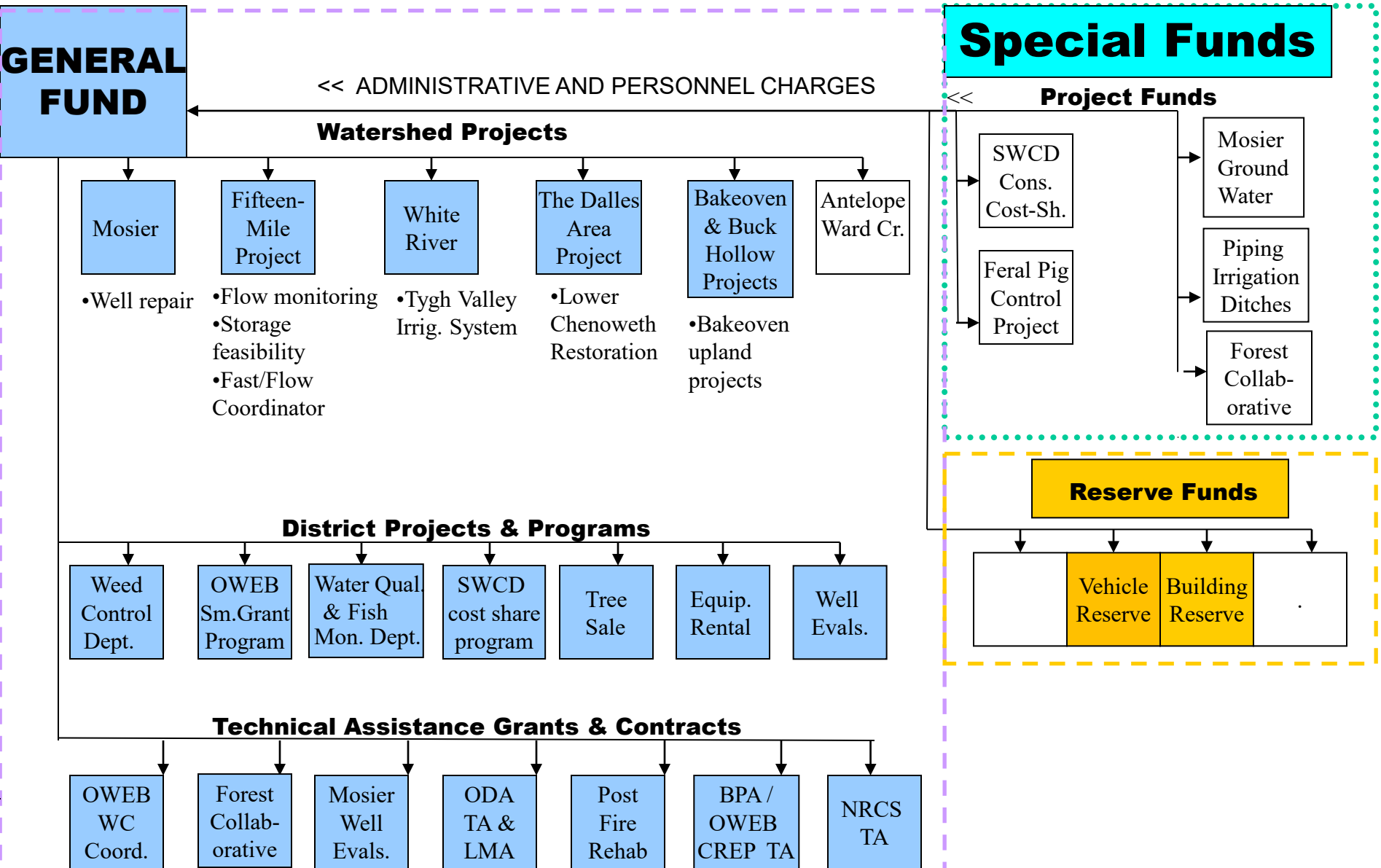
#### **VI. Changes in Basis of Accounting**

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

# 2023-2024

## BUDGET STRUCTURE

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



FY2023-24 Proposed Budget Summary

Pages	1-12	13	14	15	16
<b>PROPOSED Fund:</b>	<b>General</b>	<b>District Cost share</b>	<b>Mosier Ground Water</b>	<b>Reserve Building</b>	<b>Reserve Vehicles</b>
beginning	910,000	0	0	385,000	0
income	7,539,221	0	0	2,880	50
transfer in	0	0	0	30,000	15,000
expenses	8,147,626	0	0	225,000	5,000
transfer out	45,000	0	0	0	0
ending	256,595	0	0	192,880	10,050

Total Transfers

45,000  
45,000  
0

<b>TOTAL BUDGET AMOUNT</b>	
8,882,151	Resources
8,882,151	Requirements

0

**TOTALS**

begin:	1,295,000
income	7,542,151
expenses	8,377,626
end	459,525

**INTEREST APPORTIONMENT**

Budgeted amount	Avg Bal	portion of avg bal	apportioned interest	Rounded (\$10)	
\$ 5,840	GF	583,297	66.49%	\$5,832.97	\$5,830
\$ 2,880	Bldg Res	288,940	32.94%	\$2,889.40	\$2,890
\$ 50	Veh Res	5,025	0.57%	\$50.25	\$50
\$ 8,770		877,262		\$8,772.62	\$8,770
		\$ 8,772.62 = interest at 1.0%			

**FORM  
LB-20**

**RESOURCES  
General Fund**

(Fund)

**Wasco County Soil & Water Conservation District**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-24		
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22					
1	251,353	268,503	1,000,000	1 Available cash on hand* (cash basis) or	910,000		1
2	28,497	24,825	15,000	2 Previously levied taxes estimated to be received	10,000		2
3	4,379	3,734	3,150	3 Interest	5,840		3
4	-	219,843	-	4 Transferred IN, from other funds			4
5				5 <b>OTHER RESOURCES</b>			5
6	0	1175	1350	6 Newsletter Sponsorships	1,350		6
7	83,315	87,911	87,907	7 ODA IGA -Admin, Tech, LMA, OPS	87,907		7
8	54,505	67,253	40,000	8 Oregon CREP TECH GRANT	40,000		8
9	-	24,915	45,000	9 DEQ Fifteenmile FAST support	-		9
10	102,425	2,561	37,959	10 Misc. Sales, revenues, & pass through income	37,959		10
11	2,043	36,683	1,470,920	11 Misc. Grants (MM#2, WyEast, PSP, Hydro, Weed)	1,364,016		11
12	65,688	59,440	75,000	12 BPA Contract Reimbursements	60,000		12
13	15,330	39,732	10,000	13 USFS Title II reimbursements	10,000		13
14	30,944	3,472	49,500	14 OWEB - Forest Collaborative	21,537		14
15	14,258	20,720	15,000	15 Tree Sale Receipts	15,000		15
16	-	-	100,380	16 Space Rent - USDA Lease	100,380		16
17	-	74,604	110,396	17 OWRD Fifteenmile MUS Pilot Project	4,062,500		17
18	994,500	-	-	18 Columbia Bank - Loan For Building Acquisition	-		18
19	19,572	-	395,992	19 OWEB Bakeoven Planning & Restoration	395,992		19
20	51,303	61,895	61,450	20 OWEB Watershed Coordinator Grant reimb	74,233		20
21	6,930	-	-	21 JFDIC Grants OWEB & OWRD Piping Feasibility	-		21
22	386,861	217,691	-	22 OWRD Mosier Deep Wells	-		22
23	85,822	105,099	134,004	23 OWEB Grants Fifteenmile reimbursements	170,000		23
24	21,670	23,841	60,000	24 OWEB SMALL GRANT PROGRAM	60,000		24
25	183,465	104,069	-	25 DEQ Mosier Deep Wells Loan	-		25
26	1,130	-	-	26 Freshwater Trust - FAST Coord. Reimb.	-		26
27	61,667	397,224	284,925	27 OWEB & Other Grants White River	183,496		27
28	304,856	-	-	28 USFS - 3mile Culvert Replacement	-		28
29	6,664	39,071	60,000	29 OWEB TD area restoration & monitoring grants	39,012		29
30	141,401	125,000	87,000	30 NRCS TA Grants (OWEB & NACD)	75,000		30
31	2,918,578	2,009,261	4,144,933	31 Total resources, except taxes to be levied	7,724,221	-	- 31
32			680,000	32 Taxes estimated to be received	725,000		32
33	576,094	610,796		33 Taxes collected in year levied			33
34	<b>3,494,672</b>	<b>2,620,057</b>	<b>4,824,933</b>	34 <b>TOTAL RESOURCES</b>	<b>8,449,221</b>	-	- <b>34</b>



**FORM  
LB-31**

**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 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				<b>Personnel Services</b>				
1				1 District Operations Department	320,222			1
2				2 District Projects Department	101,267			2
3				3 Watershed Projects Department	152,922			3
4				4 Conservation Planning & TA Department	365,465			4
5				5 Water Quality & Fish Monitoring Department	7,546			5
6				6 Weed Control & EDRR Department	18,431			6
7	696,912	835,288	873,024	7 Not Allocated to Any Department	-			7
8	<b>696,912</b>	<b>835,288</b>	<b>873,024</b>	8 <b>Total Personnel</b>	<b>965,853</b>			8
9	<b>10</b>	<b>10.25</b>	<b>9.75</b>	9 <b>Total full time equivalent (FTE)</b>	<b>9.5</b>			9
10				10				10
11				<b>Materials &amp; Services</b>				11
12				12 District Operations Department	150,745			12
13				13 District Projects Department	493,712			13
14				14 Watershed Projects Department	5,697,147			14
15				15 Conservation Planning & TA Department	22,000			15
16				16 Water Quality & Fish Monitoring Department	86,465			16
17				17 Weed Control & EDRR Department	15,100			17
18	1,469,520	877,470	3,211,081	18 Not Allocated to Any Department	530,109			18
19	<b>1,469,520</b>	<b>877,470</b>	<b>3,211,081</b>	19 <b>Total Materials &amp; Services</b>	<b>6,995,278</b>			19
20				20				20
21				<b>Capital Outlay</b>				21
22				22 District Operations Department	9,750			22
23				23 District Projects Department	-			23
24				24 Watershed Projects Department	-			24
25				25 Conservation Planning & TA Department	2,500			25
26				26 Water Quality & Fish Monitoring Department	-			26
27				27 Weed Control & EDRR Department	-			27
28	7,751	6,742	28,405	28 Not Allocated to Any Department	-			28
29	<b>7,751</b>	<b>6,742</b>	<b>28,405</b>	29 <b>Total Capital Outlay</b>	<b>12,250</b>			29
30				30				30
31				<b>Debt Service</b>				31
32	42,452	84,905	114,245	32 Not Allocated to Any Department	114,245			32
33	<b>42,452</b>	<b>84,905</b>	<b>114,245</b>	33 <b>Total Debt Service</b>	<b>114,245</b>			33

34				34	<b>Interfund Transfers</b>				34
35	58,789	-	-	35	Transfer to SWCD Cost Share Fund	-			35
36	745	10,000	10,000	36	Transfer to Vehicle Reserve Fund	15,000			36
37	950,000	-	267,500	37	Transfer to Building Reserve Fund	30,000			37
38	<b>1,009,534</b>	<b>10,000</b>	<b>277,500</b>	38	<b>Total Interfund Transfers</b>	<b>45,000</b>			38
39	-	-	<b>60,000</b>	39	<b>Operating Contingency</b>	<b>60,000</b>			39
40	<b>268,503</b>	<b>803,152</b>		40	Ending balance (prior years)				40
41			<b>260,678</b>	41	<b>Unappropriated ending fund balance</b>	<b>256,595</b>			41
42	<b>3,494,672</b>	<b>2,617,557</b>	<b>4,824,933</b>	42	<b>Total requirements</b>	<b>8,449,221</b>			42

**DETAILED REQUIREMENTS**

**General Fund**

(Fund)

**Wasco County Soil & Water Conservation District**

	Historical Data			Requirements By Object Classification	Budget for Next Year 2023-24		
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22					
				<b>Personnel Services</b>			
1	512,445	589,499	620,880	1 Salaries & Wages	648,936		1
2	64,561	89,365	91,800	2 Insurance: Medical, Life, Vision, Dental	97,200		2
3	41,915	48,430	56,241	3 Payroll Taxes & Worker's Comp	59,468		3
4	77,991	107,994	104,103	4 PERS	160,249		4
5	<b>696,912</b>	<b>835,288</b>	<b>873,024</b>	5 <b>Total Personnel</b>	<b>965,853</b>		5
6	<b>10</b>	<b>10.25</b>	<b>9.75</b>	6 <b>Total full time equivalent (FTE)</b>	<b>9.5</b>		6
7				7			7
8				8 <b>Materials &amp; Services</b>			8
9	793	744	750	9 Publishing Costs	750		9
10	-	350	2,000	10 Watershed Council operations	2,000		10
11	1,908	1,545	4,000	11 Field Supplies & Equipment Maintenance	2,000		11
12	7,773	12,876	15,000	12 Trees & tree sale expenses	15,000		12
13	4,200	3,643	4,200	13 Newsletter/Annual Report	5,000		13
14	2,147	17,436	23,500	14 Travel, training, meetings, awards, morale	23,500		14
15	9,717	11,415	12,061	15 Dues & Memberships	11,945		15
16	-	-	10,000	16 Landowner Assistance & Bridge Funding	10,000		16
17	2,474	5,779	5,000	17 Communications (Cell, Web site)	6,500		17
18	10,406	9,793	10,500	18 Insurance & Fidelity Bond	10,500		18
19	47	-	-	19 Demonstration Nursery Expenses	1,000		19
20	497	3,032	6,000	20 Education & Outreach Expenses and Material	6,000		20
21	20,102	9,210	25,000	21 Professional Fees (audit, filing, legal, etc.)	37,000		21
22	4,153	4,847	7,500	22 Office Supplies & Postage	8,000		22
23	611	789	750	23 Publications	750		23
24	2,776	2,775	3,000	24 Computer Services & Software	4,000		24
25	5,313	6,616	5,000	25 Vehicle Operation / Maint. Exp. / Fuel	10,000		25
26	-	-	1,500	26 Workshop expenses	1,500		26
27	-	125	200	27 Banking service & fees	300		27
28	304,856	-	-	28 Contract Svcs- 3mile Culvert Replacement	-		28
29	13,036	19,210	60,000	29 Contract Svcs- TDWS Fish Monitoring	35,465		29
30	-	120,794	264,400	30 Contract Svcs- Fifteenmile storage feasibility	4,137,500		30
31	270	10,223	8,660	31 Contract Svcs- Water Qual. & Flow Monitoring	1,000		31
32	-	-	50,000	32 Contract Svcs- OFB Landowner Engagement	50,000		32
33	134	8,869	-	33 Contract Svcs- Weed Control Projects	100		33
34	-	-	50,000	34 Contract Svcs- 15mile Fish Monitoring	50,000		34

35	-	-	6,890	35	Contract Svcs- JFDIC Ditch Loss Evaluation	-		35
36	-	90	194,085	36	Contract Svcs- White River Fire TA	118,572		36
37	-	-	150,000	37	Contract Svcs- DCS Current Year	150,000		37
38	-	80,994	127,277	38	Contract Svcs- DCS Past Years	177,712		38
39	62,431	214,952	170,840	39	Contract Svcs- Tygh Valley water use impr.	171,000		39
40	-	-	5,000	40	Contract Svcs- Feral Pig Control	5,000		40
41	-	4,388	55,666	41	Contract Svcs- Lower Chenoweth Restoration	50,486		41
42	10,000	7,500	10,000	42	Contract Svcs- L. Deschutes Weed Mgmt Area	15,000		42
43	651,864	-	-	43	Contract Svcs- Mosier Deep Well Demo	-		43
44	201,715	159,082	-	44	Contract Svcs- DEQ Mosier Deep Wells Loan	-		44
45	-	-	900,000	45	Contract Svcs- Mosier Million	900,000		45
46	18,036	10,000	10,000	46	Contract Svcs- Advanced Precision Irrigation	10,000		46
47	37,302	46,277	45,000	47	Contract Svcs- FAST program payments	88,000		47
48	35,739	-	-	48	Contract Svcs - EQIP Fire Restoration	-		48
49	40,018	40,981	59,500	49	Contract Svcs - Forest Collaborative	31,537		49
50	-	13,500	14,310	50	Contract Svcs - USGS Mosier Stream Gaging	15,000		50
51	21,202	8,025	60,000	51	Contract Svcs - OWEB SMALL GRANTS	60,000		51
52	-	39,457	50,000	52	Contract Svcs - Mosier Well Evaluations	50,000		52
53	-	-	330,000	53	Contract Svcs- Young Life Restoration	330,000		53
54	-	-	-	54	Contract Svcs - CREP Cultural Surveys	10,000		54
55	-	2,153	25,000	55	Contract Svcs - SIA Restoration Design	-		55
56	-	-	-	56	Contract Svcs- Bakeoven Restoration	348,161		56
57	-	-	395,992	57	Building- Misc Expenses / contingencies	5,000		57
58	-	-	32,500	58	Building- Supplies & Services	30,000		58
59	<b>1,469,520</b>	<b>877,470</b>	<b>3,211,081</b>	59	<b>Total Materials &amp; Services</b>	<b>6,995,278</b>		59
60				60				60
61				61	<b>Capital Outlay</b>			61
62	3,658	6,434	4,500	62	Office Equipment	4,500		62
63	4,093	308	4,500	63	Office Furniture	5,250		63
64	-	-	19,405	64	Field Equipment	2,500		64
65	<b>7,751</b>	<b>6,742</b>	<b>28,405</b>	65	<b>Total Capital Outlay</b>	<b>12,250</b>		65
66				66	<b>Debt Service</b>			66
67	42,452	84,905	114,245	67	Not Allocated to Any Department	114,245		67
68	<b>42,452</b>	<b>84,905</b>	<b>114,245</b>	68	<b>Total Debt Service</b>	<b>114,245</b>		68
69				69	<b>Interfund Transfers</b>			69
70	58,789	-	-	70	Transfer to SWCD Cost Share Fund	-		70
71	745	10,000	10,000	71	Transfer to Vehicle Reserve Fund	15,000		71
72	950,000	-	267,500	72	Transfer to Building Reserve Fund	30,000		72
73	<b>1,009,534</b>	<b>10,000</b>	<b>277,500</b>	73	<b>Total Interfund Transfers</b>	<b>45,000</b>		73
74	-	-	<b>60,000</b>	74	<b>Operating Contingency</b>	<b>60,000</b>		74
75	<b>204,927</b>	<b>1,315,672</b>		75	Ending balance (prior years)			75
76			<b>260,678</b>	76	<b>Unappropriated ending fund balance</b>	<b>256,595</b>		76
77	<b>3,431,096</b>	<b>3,130,077</b>	<b>4,824,933</b>	77	<b>Total requirements</b>	<b>8,449,221</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 2023-24		
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-21	First Preceding Year 2021-22					
				<b>Personnel Services</b>			
1				1 Salaries & Wages	217,299		1
2				2 Insurance: Medical, Life, Vision, Dental	30,240		2
3				3 Payroll Taxes & Worker's Comp	19,875		3
4				4 PERS	52,808		4
5				5 <b>Total Personnel</b>	<b>320,222</b>		5
6				6 <b>Total full time equivalent (FTE)</b>	<b>3.05</b>		6
7				7			7
8				8 <b>Materials &amp; Services</b>			8
9				9 Publishing Costs	750		9
10				10 Newsletter/Annual Report	5,000		10
11				11 Travel, training, meetings, awards, morale	23,500		11
12				12 Dues & Memberships	11,945		12
13				13 Communications (Cell, Web site)	6,500		13
14				14 Insurance & Fidelity Bond	10,500		14
15				15 Education & Outreach Expenses and Material	6,000		15
16				16 Professional Fees (audit, filing, legal, etc.)	37,000		16
17				17 Office Supplies & Postage	8,000		17
18				18 Publications	750		18
19				19 Computer Services & Software	4,000		19
20				20 Workshop expenses	1,500		20
21				21 Banking service & fees	300		21
22				22 Building- Misc Expenses / contingencies	5,000		22
23				23 Building- Supplies & Services	30,000		23
24				24 <b>Total Materials &amp; Services</b>	<b>150,745</b>		24
25				25			25
26				26 <b>Capital Outlay</b>			26
27				27 Office Equipment	4,500		27
28				28 Office Furniture	5,250		28
29				29 Field Equipment	-		29
30				30 <b>Total Capital Outlay</b>	<b>9,750</b>		30
31				31			31
32	-	-	-	32 <b>Total requirements</b>	<b>480,717</b>		32

**DETAILED REQUIREMENTS**  
**General Fund**  
(Fund)

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

	Historical Data			Requirements By District Projects Department	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				<b>Personnel Services</b>				
1				1 Salaries & Wages	67,402			1
2				2 Insurance: Medical, Life, Vision, Dental	10,800			2
3				3 Payroll Taxes & Worker's Comp	6,147			3
4				4 PERS	16,918			4
5				5 <b>Total Personnel</b>	<b>101,267</b>			5
6				6 <b>Total full time equivalent (FTE)</b>	<b>1.0</b>			6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9				9 Trees & tree sale expenses	15,000			9
10				10 Landowner Assistance & Bridge Funding	10,000			10
11				11 Demonstration Nursery Expenses	1,000			11
12				12 Contract Svcs- DCS Current Year	150,000			12
13				13 Contract Svcs- DCS Past Years	177,712			13
14				14 Contract Svcs- Feral Pig Control	5,000			14
15				15 Contract Svcs- Advanced Precision Irrigation	10,000			15
16				16 Contract Svcs - USGS Mosier Stream Gaging	15,000			16
17				17 Contract Svcs - OWEB SMALL GRANTS	60,000			17
18				18 Contract Svcs - Mosier Well Evaluations	50,000			18
19				19 <b>Total Materials &amp; Services</b>	<b>493,712</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				27 <b>Total requirements</b>	<b>594,979</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 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				<b>Personnel Services</b>				
1				1 Salaries & Wages	100,340			1
2				2 Insurance: Medical, Life, Vision, Dental	17,280			2
3				3 Payroll Taxes & Worker's Comp	9,151			3
4				4 PERS	26,151			4
5				5 <b>Total Personnel</b>	<b>152,922</b>			5
6				6 <b>Total full time equivalent (FTE)</b>	<b>1.6</b>			6
7				7				7
8				<b>Materials &amp; Services</b>				8
9				9 Watershed Council operations	2,000			9
10				10 Contract Svcs- Fifteenmile storage feasibility	4,137,500			10
11				11 Contract Svcs- Tygh Valley water use impr.	171,000			11
12				12 Contract Svcs- Lower Chenoweth Restoration	50,486			12
13				13 Contract Svcs- Mosier Million	900,000			13
14				14 Contract Svcs- FAST program payments	88,000			14
15				15 Contract Svcs- Bakeoven Restoration	348,161			15
16				16 <b>Total Materials &amp; Services</b>	<b>5,697,147</b>			16
17				17				17
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>Total requirements</b>	<b>5,850,069</b>			24

**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 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				<b>Personnel Services</b>				
1				1 Salaries & Wages	246,955			1
2				2 Insurance: Medical, Life, Vision, Dental	35,640			2
3				3 Payroll Taxes & Worker's Comp	22,750			3
4				4 PERS	60,120			4
5				5 <b>Total Personnel</b>	<b>365,465</b>			5
6				6 <b>Total full time equivalent (FTE)</b>	<b>3.55</b>			6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9				9 Field Supplies & Equipment Maintenance	2,000			9
10				10 Vehicle Operation / Maint. Exp. / Fuel	10,000			10
11				11 Contract Svcs - CREP Cultural Surveys	10,000			11
12				12 <b>Total Materials &amp; Services</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				17 Field Equipment	2,500			17
18				18 <b>Total Capital Outlay</b>	<b>2,500</b>			18
19				19				19
20				20 <b>Total requirements</b>	<b>389,965</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 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				<b>Personnel Services</b>				
1				1 Salaries & Wages	4,818			1
2				2 Insurance: Medical, Life, Vision, Dental	1,080			2
3				3 Payroll Taxes & Worker's Comp	439			3
4				4 PERS	1,209			4
5				5 <b>Total Personnel</b>	<b>7,546</b>			5
6				6 <b>Total full time equivalent (FTE)</b>	<b>0.1</b>			6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9				9 Contract Svcs- TDWS Fish Monitoring	35,465			9
10				10 Contract Svcs- Water Qual. & Flow Monitoring	1,000			10
11				11 Contract Svcs- 15mile Fish Monitoring	50,000			11
12				12 <b>Total Materials &amp; Services</b>	<b>86,465</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				20 <b>Total requirements</b>	<b>94,011</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 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				<b>Personnel Services</b>				
1				1 Salaries & Wages	12,122			1
2				2 Insurance: Medical, Life, Vision, Dental	2,160			2
3				3 Payroll Taxes & Worker's Comp	1,106			3
4				4 PERS	3,043			4
5				5 <b>Total Personnel</b>	<b>18,431</b>			5
6				6 <b>Total full time equivalent (FTE)</b>	<b>0.2</b>			6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9				9 Supplies for Weed Control Projects	100			9
10				10 Contract Svcs- L. Deschutes Weed Mgmt Area	15,000			10
11				11 <b>Total Materials &amp; Services</b>	<b>15,100</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				19 <b>Total requirements</b>	<b>33,531</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 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				<b>Personnel Services</b>				
1				1 Salaries & Wages	-			1
2				2 Insurance: Medical, Life, Vision, Dental	-			2
3				3 Payroll Taxes & Worker's Comp	-			3
4				4 PERS	-			4
5				5 <b>Total Personnel</b>	-			5
6				6 <b>Total full time equivalent (FTE)</b>	<b>0</b>			6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9				9 Contract Svcs- OFB Landowner Engagement	50,000			9
10				10 Contract Svcs- White River Fire TA	118,572			10
11				11 Contract Svcs - Forest Collaborative	31,537			11
12				12 Contract Svcs- Young Life Restoration	330,000			12
13				13 <b>Total Materials &amp; Services</b>	<b>530,109</b>			13
14				14				14
15				15 <b>Capital Outlay</b>				15
16				16 Office Equipment				16
17				17 Office Furniture				17
18				18 Field Equipment				18
19				19 <b>Total Capital Outlay</b>	-			19
20				20				20
21				21 <b>Debt Service</b>				21
22				22 Not Allocated to Any Department	114,245			22
23				23 <b>Total Debt Service</b>	<b>114,245</b>			23
24				24				24
25				25 <b>Interfund Transfers</b>				25
26				26 Transfer to SWCD Cost Share Fund	-			26
27				27 Transfer to Vehicle Reserve Fund	10,000			27
28				28 Transfer to Building Reserve Fund	30,000			28
29				29 <b>Total Interfund Transfers</b>	<b>40,000</b>			29
30				30 <b>Operating Contingency</b>	<b>60,000</b>			30
31				31 <b>Total requirements</b>	<b>744,354</b>			31

**FORM  
LB-10**

**SPECIAL FUND  
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 2023-24			
Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-21	First Preceding Year 2021-22						
1			1	RESOURCES			1
2	109,928	105,092	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	58,789	-	6	Transferred IN, from other funds			6
7			7				7
8			8				8
9			9				9
10	168,717	105,092	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>168,717</b>	<b>105,092</b>	13	<b>TOTAL RESOURCES</b>			13
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	15
16	63,625	-	16	District Projects	Materials & Services	Cost Share grants made to individuals	16
17		105,092	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	105,092	-	29	Ending balance (prior years)			29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			30
31	<b>168,717</b>	<b>105,092</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  
RESOURCES AND REQUIREMENTS**

Mosier Groundwater Fund  
(Fund)

Wasco County SWCD  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24			
Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-21	First Preceding Year 2021-22						
1			1	RESOURCES			1
2	56,695	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	56,695	28,771	10	Total Resources, except taxes to be levied			10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	<b>56,695</b>	<b>28,771</b>	13	<b>TOTAL RESOURCES</b>			13
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	15
16	13,350		16	District Projects	Materials & Services	Contract / Cost share Services with USGS (JFA)	16
17	14,574		17	District Projects	Materials & Services	Contract Svc. Well evaluations	17
18		28,771	18	Not Allocated	Transfer	Transfer to GF to close SF	18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29	28,771	-	29	Ending balance (prior years)			29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			30
31	<b>56,695</b>	<b>28,771</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**

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

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

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

Review Year: Annually

Building Reserve Fund  
(Fund)

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

Historical Data			Adopted Budget This Year Year 2022-23	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24		
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding	First Preceding Year 2021-22						
1			1	RESOURCES			1
2	564,449	112,572	97,500	2 Cash on hand * (cash basis), or	385,000		2
3				3 Working Capital (accrual basis)			3
4				4 Previously levied taxes estimated to be received			4
5	1,394	4,768	610	5 Interest	2,880		5
6	950,000	-	267,500	6 Transferred IN, from other funds	30,000		6
7	55,406	109,557	-	7 Space Rent			7
8				8			8
9				9			9
10	1,571,249	226,897	365,610	10 Total Resources, except taxes to be levied	417,880	-	-
11				11 Taxes estimated to be received			11
12				12 Taxes collected in year levied			12
13	<b>1,571,249</b>	<b>226,897</b>	<b>365,610</b>	13 <b>TOTAL RESOURCES</b>	<b>417,880</b>	<b>-</b>	<b>-</b>
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	-
17	1,418,197	-	200,000	17 District Operations	Capital Outlay	Land/building acquisition	225,000
18	-	78,480	-	18 District Operations	Debt Service	Transfer to GF: Building loan payments	-
19	27,480	12,261	-	19 District Operations	Materials & Services	Building supplies & services	-
20	13,000	-	-	20 District Operations	Materials & Services	Legal services (bond counsel)	-
21	-	5,727	17,500	21 District Projects	Capital Outlay	Nursery renovations & improvements	-
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	112,572	114,464		29		Ending balance (prior years)	
30			148,110	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		192,880
31	<b>1,571,249</b>	<b>226,897</b>	<b>365,610</b>	31	<b>TOTAL REQUIREMENTS</b>		<b>417,880</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**

**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 2023-24						
Actual		Adopted Budget This Year Year 2022-23	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2020-21	First Preceding Year 2021-22										
1			1	<b>RESOURCES</b>			1				
2	45,145	21,749	31,800	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	70	74	80	5	Interest	50		5			
6	745	10,000	10,000	6	Transferred IN, from other funds	15,000		6			
7	9,000	0	0	7	Surplus vehicle sales	-		7			
8				8				8			
9				9				9			
10	54,960	31,823	41,880	10	Total Resources, except taxes to be levied	15,050	-	-	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	<b>54,960</b>	<b>31,823</b>	<b>41,880</b>	13	<b>TOTAL RESOURCES</b>	<b>15,050</b>	<b>-</b>	<b>-</b>	13		
14				14	<b>REQUIREMENTS **</b>				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	33,211	-	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	21,749	31,823		29	Ending balance (prior years)				29		
30				30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			10,050	30		
31	<b>54,960</b>	<b>31,823</b>	<b>41,880</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>15,050</b>	<b>-</b>	<b>-</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.