

## Agenda

Wasco County Soil & Water Conservation District Budget Committee Meeting

Wednesday, May 14, 2025

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	Hammel
10:05	Budget Presentation Budget Message Budget Details	Olson
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 2025 through June 2026**

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. The General Fund presents requirements by both Department and Object Classification, a departmental structure introduced in FY23-24. For FY25-26, the budget proposes consolidating four related departments (District Projects, Watershed Projects, Conservation Planning, and Water Quality & Fish Monitoring) into a single Conservation Programs department to better reflect their shared functions of conservation planning, technical assistance, monitoring, and project implementation. This change will streamline tracking and improve operational efficiency while maintaining distinct programs for District Operations and 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 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 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 typically budgeted for transfer to that fund and the fund is capped at \$50,000. The District's 2022 Chevrolet Silverado pickup truck was totaled in a collision in August 2024. Insurance proceeds from this loss will be applied toward the purchase of a replacement vehicle in the upcoming fiscal year. The replacement vehicle will maintain our field operations capacity for conservation project implementation and monitoring.

The SWCD purchased the USDA Service Center in The Dalles in December of 2020. The Building Reserve Fund is proposed for continuation, and the purpose was recently updated to cover maintenance of the now SWCD-owned land and buildings. Income from a lease to USDA

was historically budgeted as resources into the Building Reserve Fund but is now reflected in the General Fund. There is a proposed expenditure of \$250,000 for the purpose of building a shop. The FY25-26 budget positions the District for potential early building loan payoff while maintaining prudent reserves for the December 2031 balloon payment. A proposed \$185,000 transfer from the Building Fund (combining \$170,000 previously budgeted but not transferred in FY24-25, plus \$15,000 in additional balloon payment savings) and \$240,000 for this purpose included in the debt service line provide flexibility for early payoff after January 15, 2025, when prepayment penalties expired. 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 3.3% loan interest rate against potential investment returns through the Local Government Investment Pool (LGIP).

The District established a Local Government Investment Pool (LGIP) account in the 2007-2008 budget year. The short-term investments in LGIP averaged about 4.89% over the past year, with a high of 5.30% in July 2024 and a low of 4.60% in March 2025. While rates have stabilized around 4.60% recently, broader economic indicators suggest continued Federal Reserve rate adjustments may occur in 2025. Given this uncertainty, a conservative estimate of 3.5% is used for this budget cycle - higher than last year's 2.5% estimate but significantly below current returns to provide a prudent buffer against potential rate decreases. Certificates of Deposit (CD) rates have recently seen an increase and may be a viable option for an investment strategy. The District opened a 7-month \$200,000 CD with First Interstate Bank in June of 2023 at a rate of 5.05% and renewed it in January of 2024 at 4.29%. This CD was cashed out in August of 2024 and funds deposited in the LGIP when those rates became more competitive. The District will continue to monitor interest rates and will shift funds into savings, CDs, or LGIP as appropriate.

The Mosier Groundwater Project evolved from the 2012 Groundwater Study, leading to ongoing well evaluations beginning in 2013. The first well repair was completed in 2014, followed by OWRD's \$1 Million funding allocation in 2017 (completed January 2020). Two deep wells have since been completed: one in 2017-18 through OWRD and private funding, and another in 2023-24 using a combination of OWRD grant funds, DEQ loans, and private investment. While the SWCD board briefly paused groundwater activities in July 2019 to assess project impacts, momentum resumed in June 2021 with an additional \$900,000 in ARPA funding through Business Oregon. The District has since established a qualified driller pool and completed 4 wells (one pending a water rights transfer), with two final wells planned for FY25-26.

Funds to operate the Mosier Creek Stream Flow Monitoring station with USGS are proposed for continuation. 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 2025. Because of local interest and on-going studies by OWRD, we plan on renewing the agreement 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 concluded additional technical studies in 2024. Analysis confirmed that while groundwater storage potential exists in the watershed, the proposed alluvial sediment filtration system would face significant technical

and economic challenges. Future phases will evaluate two alternative filtration approaches: mechanical canister systems and revising the engineered basin to use crushed pea gravel and sand media. These options will be assessed for their ability to effectively treat winter stream flows at target injection rates while maintaining cost-effectiveness and addressing water quality requirements. These studies will continue to support the broader goal of enhancing water availability for both agricultural and instream uses.

The SWCD successfully assumed leadership of the Lower Deschutes Cooperative Weed Management Area (LDCWMA) in 2024 and hired a full-time coordinator who has already secured additional project funding. The program has expanded to include two seasonal weed technician positions, currently implementing invasive species control work across the management area. This growth demonstrates the SWCD's effective administration of the CWMA and strengthens our capacity to address invasive species concerns throughout the region.

## **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 39 active grants and 12 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 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 budget includes 10 full-time personnel and 7 part-time (including 1 Custodian, 1 Conservation Planner Technician, 2 Weed Technicians, 2 Wamic CWDG Technicians, and 1 Intern), giving the District a 12.13 FTE budgeted staffing level.
- Personnel Pay Scale this budget year is based on the 2025 (POR) GS Schedule.
- Step increases are budgeted for 8 staff members based on time in grade. Promotions are budgeted for 2 staff members.

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

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

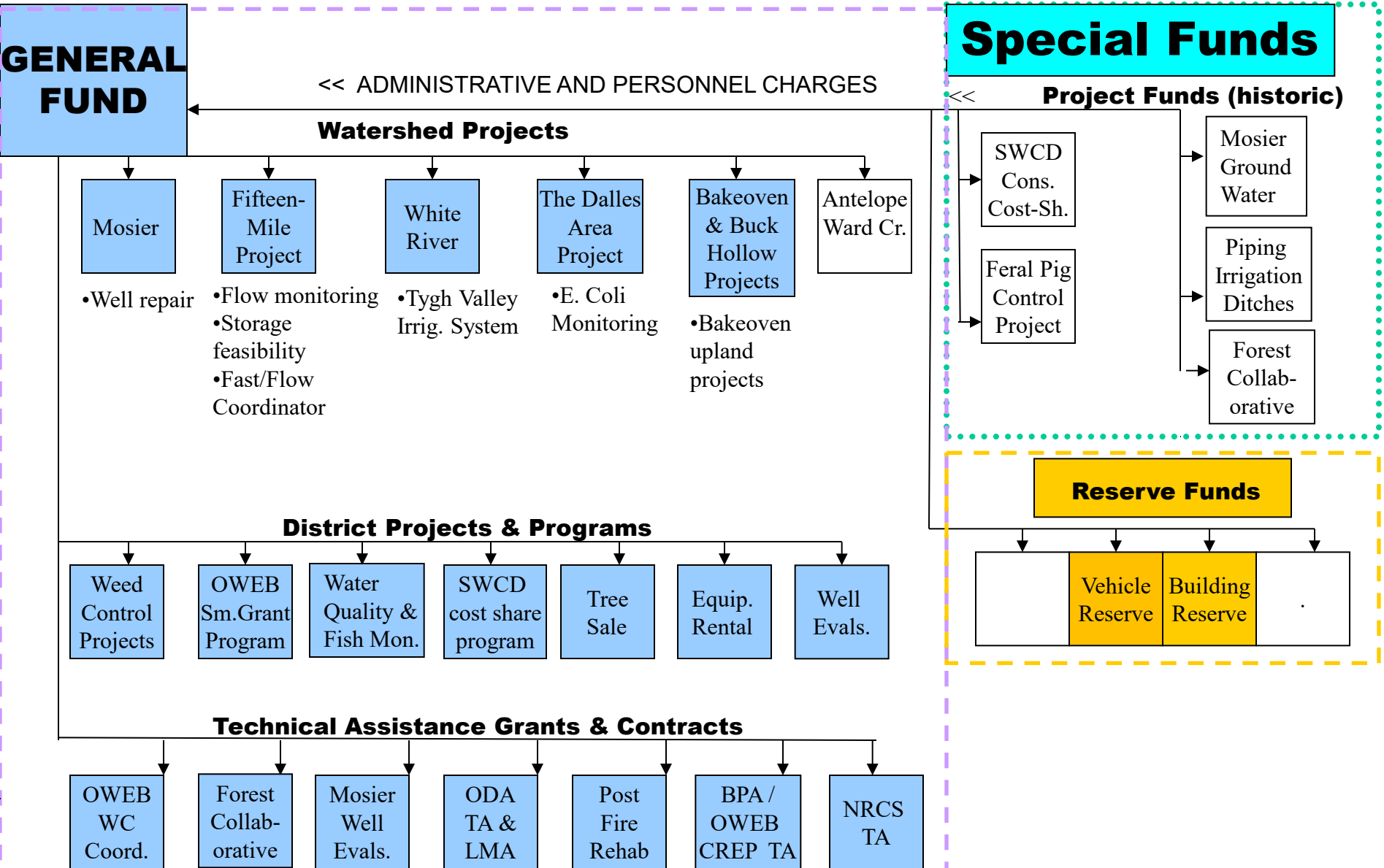
## **VI. Changes in Basis of Accounting**

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

# 2025-2026

## BUDGET STRUCTURE

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



FY2025-26 Proposed Budget Summary

Pages 1-8 8 10

PROPOSED Fund:	General	Reserve Building	Reserve Vehicles	Total Transfers
beginning	800,000	430,000	25,300	
income	4,044,210	5,000	100	
transfer in	185,000	0	24,600	209,600
expenses	4,773,764	250,000	0	
transfer out	24,600	185,000	0	209,600
ending	230,846	0	50,000	0

TOTAL BUDGET AMOUNT	
5,514,210	Resources
5,514,210	Requirements

0

**TOTALS**

begin:	1,255,300
income	4,049,310
expenses	5,023,764
end	280,846

**INTEREST APPORTIONMENT**

Budgeted amount		Avg Bal	portion of avg bal	apportioned interest	Rounded (\$10)
\$ 20,000	GF	515,423	67.11%	\$18,039.81	\$18,040
\$ 5,000	Bldg Res	215,000	27.99%	\$7,525.00	\$7,530
\$ 100	Veh Res	37,650	4.90%	\$1,317.75	\$1,320
\$ 25,100		768,073		\$26,882.56	\$26,890
		\$ 26,882.56 = interest at 3.5%			

**RESOURCES**  
**General Fund**

(Fund)

**Wasco County Soil & Water Conservation District**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-26		
	Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022-23	First Preceding Year 2023-24					
1	847,859	531,640	715,000	1 Available cash on hand* (cash basis) or	800,000		1
2	11,782	27,873	24,000	2 Previously levied taxes estimated to be received	12,000		2
3	12,964	24,194	13,000	3 Interest	20,000		3
4	-	-	170,000	4 Transferred IN, from other funds	185,000		4
5				5 <b>OTHER RESOURCES</b>			5
6	1,200	1,300	1,350	6 Newsletter Sponsorships	1,350		6
7	109,457	96,594	72,446	7 ODA IGA -Admin, Tech, LMA, OPS	101,162		7
8	85,955	53,885	80,000	8 Oregon CREP TECH GRANT	80,000		8
9	-	90,904	37,400	9 DEQ Fifteenmile FAST support	30,000		9
10	9,733	7,794	37,959	10 Misc. Sales, revenues, & pass through income	16,000		10
11	223,978	96,148	1,084,033	11 Misc. Grants (MM#2, WyEast, PSP)	369,982		11
12	65,783	87,956	60,000	12 BPA Contract Reimbursements	50,000		12
13	8,438	39,367	22,000	13 USFS Title II funds (Forest Collaborative)	25,000		13
14	27,963	29,385	22,000	14 OWEB - Forest Collaborative	25,000		14
15	12,527	12,166	12,000	15 Tree Sale Receipts	10,000		15
16	102,030	100,380	100,380	16 Space Rent - USDA Lease	100,380		16
17	91,896	-	-	17 OWRD Fifteenmile MUS Pilot Project	-		17
18	-	-	998,778	18 ODOE C-REP Grant	998,778		18
19	-	108,020	287,972	19 OWEB Bakeoven Planning & Restoration	236,267		19
20	83,173	111,243	160,704	20 OWEB Watershed Council Grants	74,098		20
21	-	-	238,498	21 Wasco Co. Community Wildfire Defense Grant	300,000		21
22	67,172	-	-	22 OWRD Mosier Deep Wells	-		22
23	116,912	118,411	383,691	23 OWEB Grants Fifteenmile reimbursements	302,600		23
24	15,000	15,000	60,000	24 OWEB SMALL GRANT PROGRAM	60,000		24
25	111,846	3,889	9,147	25 DEQ Mosier Deep Wells Loan (Root)	9,117		25
26	-	40,809	216,151	26 Weed Control Grants (BLM, ODFW, ODA, USFS, Port)	146,000		26
27	25,915	45,401	138,095	27 OWEB & Other Grants White River	114,924		27
28	-	-	80,000	28 LDCWMA (ODFW, BLM, Sherman Co, Sherman SWCD)	80,000		28
29	14,575	33,665	29,758	29 OWEB TD area restoration & monitoring grants	11,552		29
30	3,856	96,241	82,500	30 NRCS TA Grants (OWEB & NACD)	45,000		30
31	2,050,016	1,772,265	5,136,862	31 Total resources, except taxes to be levied	4,204,210		31
32		771,488	775,000	32 Taxes estimated to be received	825,000		32
33	734,174			33 Taxes collected in year levied			33
<b>34</b>	<b>2,784,190</b>	<b>\$ 2,543,753</b>	<b>5,911,862</b>	<b>34 TOTAL RESOURCES</b>	<b>5,029,210</b>	<b>-</b>	<b>34</b>



General Fund

(Fund)

Wasco County Soil & Water Conservation District

Historical Data			Requirements By Department, and Not Allocated to Any Department	Budget for Next Year 2025-26		
Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2022-23	First Preceding Year 2023-24					
			<b>Personnel Services</b>			
1		352,098	1 District Operations Department	401,769		1
2		579,608	2 Conservation Programs Department	446,710		2
3		135,422	3 Weed Control & EDRR Department	342,288		3
4	848,543	1,047,271	4 Not Allocated to Any Department	74,754		4
5	<b>848,543</b>	<b>1,047,271</b>	<b>5 Total Personnel</b>	<b>1,265,521</b>	-	-
6	<b>9.2</b>	<b>9.26</b>	<b>6 Total full time equivalent (FTE)</b>	<b>12.13</b>		6
7			7			7
8			<b>8 Materials &amp; Services</b>			8
9		172,033	9 District Operations Department	166,876	-	-
10		2,340,941	10 Conservation Programs Department	1,558,362	-	-
11		194,235	11 Weed Control & EDRR Department	50,000	-	-
12	1,024,092	813,438	12 Not Allocated to Any Department	1,324,883	-	-
13	<b>1,024,092</b>	<b>813,438</b>	<b>13 Total Materials &amp; Services</b>	<b>3,100,121</b>	-	-
14			14			14
15			<b>15 Capital Outlay</b>			15
16		13,000	16 District Operations Department	12,000	-	-
17		2,500	17 Conservation Programs Department	2,500	-	-
18		-	18 Weed Control & EDRR Department	-	-	-
19	17,509	17,357	19 Not Allocated to Any Department	-	-	-
20	<b>17,509</b>	<b>17,357</b>	<b>20 Total Capital Outlay</b>	<b>14,500</b>	-	-
21			21			21
22			<b>22 Debt Service</b>			22
23	84,905	94,486	23 Not Allocated to Any Department	333,622	-	-
24	<b>84,905</b>	<b>94,486</b>	<b>24 Total Debt Service</b>	<b>333,622</b>	-	-
31			<b>31 Interfund Transfers</b>			31
32		-	32 Transfer to SWCD Cost Share Fund	-	-	-
33	10,000	15,000	33 Transfer to Vehicle Reserve Fund	24,600		33
34	267,500	30,000	34 Transfer to Building Reserve Fund			34
35	<b>277,500</b>	<b>45,000</b>	<b>35 Total Interfund Transfers</b>	<b>24,600</b>	-	-
36	-	-	<b>36 Operating Contingency</b>	<b>60,000</b>		36
37	<b>531,640</b>	<b>526,201</b>	37 Ending balance (prior years)			37
38		<b>252,819</b>	38 Unappropriated ending fund balance	<b>230,846</b>	-	-
39	<b>2,784,190</b>	<b>2,543,753</b>	<b>39 Total requirements</b>	<b>5,029,210</b>	-	-

**DETAILED REQUIREMENTS**  
**General Fund**

(Fund)

**Wasco County Soil & Water Conservation District**

	Historical Data			Requirements By Object Classification	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24						
				<b>Personnel Services</b>				
1	600,162	761,578	750,980	1 Salaries & Wages	401,769			1
2	85,189	63,161	110,000	2 Insurance: Medical, Life, Vision, Dental	446,710			2
3	51,792	56,223	66,581	3 Payroll Taxes & Worker's Comp	342,288			3
4	111,401	166,309	195,737	4 PERS	74,754			4
5	<b>848,543</b>	<b>1,047,271</b>	<b>1,123,298</b>	5 <b>Total Personnel</b>	<b>1,265,521</b>	-	-	5
6	<b>9.2</b>	<b>9.26</b>	<b>10.35</b>	6 <b>Total full time equivalent (FTE)</b>	<b>12.13</b>			6
7				7				7
8				<b>Materials &amp; Services</b>				8
9	508	805	750	9 Publishing Costs	750			9
10	38,824	79,295	80,481	10 Watershed Council Operations & Planning	75,561			10
11	837	322	2,000	11 Field Supplies & Equipment Maintenance	2,500			11
12	5,089	7,559	7,500	12 Trees & tree sale expenses	7,500			12
13	6,225	4,879	5,800	13 Newsletter/Annual Report	5,800			13
14	20,062	16,955	18,000	14 Travel, training, meetings, awards, morale	20,000			14
15	11,706	12,803	13,764	15 Dues & Memberships	7,526			15
16	-	7,181	10,000	16 Landowner Assistance & Bridge Funding	10,000			16
17	6,532	7,592	9,000	17 Communications (Cell, Web site)	9,000			17
18	10,071	10,561	10,600	18 Insurance & Fidelity Bond	12,000			18
19	-	1,295	1,200	19 Demonstration Nursery Expenses	1,200			19
20	315	3,503	3,000	20 Education & Outreach Expenses and Material	6,500			20
21	18,496	42,360	55,819	21 Professional Fees (audit, filing, legal, etc.)	50,000			21
22	8,167	3,886	7,500	22 Office Supplies & Postage	7,500			22
23	75	388	500	23 Publications	500			23
24	4,247	4,594	5,000	24 Computer Services & Software	6,500			24
25	9,016	5,284	10,000	25 Vehicle Operation / Maint. Exp. / Fuel	10,000			25
26	13	-	1,000	26 Workshop expenses	500			26
27	292	308	300	27 Banking service & fees	300			27
28	-	-	163,000	28 Contract Svcs- 15mile USFS LWD Habitat Proj.	163,000			28
29	4,800	49,218	29,989	29 Contract Svcs- TDWS Fish Monitoring	-			29
30	312,880	67,068	60,536	30 Contract Svcs- Fifteenmile storage feasibility	-			30
31	799	10,538	1,000	31 Contract Svcs- Water Qual. & Flow Monitoring	1,000			31
32	-	-	100,000	32 Contract Svcs- Misc. Grants	-			32
33	3,448	2,273	69,235	33 Contract Svcs- Weed Control Projects	5,000			33
34	7,624	17,142	50,000	34 Contract Svcs- 15mile Fish Monitoring	50,000			34

35	5,170	-	-	35	Contract Svcs- JFDIC Ditch Loss Evaluation	-			35
36	-	68,702	72,418	36	Contract Svcs- Fire TA	50,000			36
37	52,314	51,921	150,000	37	Contract Svcs- DCS Current Year	150,000			37
38	78,817	36,824	201,918	38	Contract Svcs- DCS Past Years	217,905			38
39	105,138	1,908	150,000	39	Contract Svcs- Tygh Valley water use impr.	150,000			39
40	-	-	5,000	40	Contract Svcs- Feral Pig Control	-			40
41	2,394	4,231	43,552	41	Contract Svcs- Lower Chenoweth Restoration	-			41
42	10,000	4,527	125,000	42	Contract Svcs- L. Deschutes Weed Mgmt Area	45,000			42
43	69,157	-	-	43	Contract Svcs- Mosier Deep Well Demo	-			43
44	-	-	26,105	44	Contract Svcs- St. Mary's Irrigation Upgrade	26,105			44
45	-	-	900,000	45	Contract Svcs- Mosier Million	351,420			45
46	10,000	10,000	10,000	46	Contract Svcs- Advanced Precision Irrigation	-			46
47	71,062	66,564	110,000	47	Contract Svcs- FAST & Instream Leasing	70,000			47
48	-	-	998,778	48	Contract Svcs - WyEast ODOE C-REP Project	998,778			48
49	39,650	41,760	40,000	49	Contract Svcs - Forest Collaborative	50,000			49
50	13,810	14,300	15,000	50	Contract Svcs - USGS Mosier Stream Gaging	15,000			50
51	28,610	13,650	60,000	51	Contract Svcs - OWEB SMALL GRANTS	60,000			51
52	16,262	16,706	15,000	52	Contract Svcs - Mosier Well Evaluations	-			52
53	-	-	205,000	53	Contract Svcs- Community Wildfire Defense Grant	200,000			53
54	-	-	10,000	54	Contract Svcs - CREP Cultural Surveys	10,000			54
55	46	-	-	55	Contract Svcs - SIA Restoration Design	-			55
56	355	93,041	254,765	56	Contract Svcs- Bakeoven Restoration	213,276			56
57	-	-	5,000	57	Building- Misc Expenses / contingencies	5,000			57
58	51,281	33,495	36,000	58	Building- Supplies & Services	35,000			58
59	<b>1,024,092</b>	<b>813,438</b>	<b>4,149,510</b>	59	<b>Total Materials &amp; Services</b>	<b>3,100,121</b>	-	-	59
60				60					60
61				61	<b>Capital Outlay</b>				61
62	3,226	16,897	7,000	62	Office Equipment	7,000			62
63	783	60	6,000	63	Office Furniture	5,000			63
64	13,500	400	2,500	64	Field Equipment	2,500			64
65	<b>17,509</b>	<b>17,357</b>	<b>15,500</b>	65	<b>Total Capital Outlay</b>	<b>14,500</b>	-	-	65
66				66	<b>Debt Service</b>				66
67	84,905	94,486	300,735	67	Not Allocated to Any Department	333,622			67
68	<b>84,905</b>	<b>94,486</b>	<b>300,735</b>	68	<b>Total Debt Service</b>	<b>333,622</b>	-	-	68
69				69	<b>Interfund Transfers</b>				69
70	10,000	15,000	10,000	70	Transfer to Vehicle Reserve Fund	24,600			70
71	267,500	30,000	-	71	Transfer to Building Reserve Fund	-			71
72	<b>277,500</b>	<b>45,000</b>	<b>10,000</b>	72	<b>Total Interfund Transfers</b>	<b>24,600</b>	-	-	72
73	-	-	<b>60,000</b>	73	<b>Operating Contingency</b>	<b>60,000</b>			73
74	<b>531,640</b>			74	Ending balance (prior years)				74
75		<b>526,201</b>	<b>252,819</b>	75	<b>Unappropriated ending fund balance</b>	<b>230,846</b>	-	-	75
76	<b>2,784,190</b>	<b>2,543,753</b>	<b>5,911,862</b>	76	<b>Total requirements</b>	<b>5,029,210</b>	-	-	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 2025-26			
	Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24						
				<b>Personnel Services</b>				
1			235,815	1 Salaries & Wages	268,743			1
2			33,913	2 Insurance: Medical, Life, Vision, Dental	32,558			2
3			20,907	3 Payroll Taxes & Worker's Comp	22,950			3
4			61,463	4 PERS	77,518			4
5			<b>352,098</b>	5 <b>Total Personnel</b>	<b>401,769</b>			5
6			<b>3.25</b>	6 <b>Total full time equivalent (FTE)</b>	<b>3.25</b>			6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9			750	9 Publishing Costs	750			9
10			5,800	10 Newsletter/Annual Report	5,800			10
11			18,000	11 Travel, training, meetings, awards, morale	20,000			11
12			13,764	12 Dues & Memberships	7,526			12
13			9,000	13 Communications (Cell, Web site)	9,000			13
14			10,600	14 Insurance & Fidelity Bond	12,000			14
15			3,000	15 Education & Outreach Expenses and Material	6,500			15
16			55,819	16 Professional Fees (audit, filing, legal, etc.)	50,000			16
17			7,500	17 Office Supplies & Postage	7,500			17
18			500	18 Publications	500			18
19			5,000	19 Computer Services & Software	6,500			19
20			1,000	20 Workshop expenses	500			20
21			300	21 Banking service & fees	300			21
22			5,000	22 Building- Misc Expenses / contingencies	5,000			22
23			36,000	23 Building- Supplies & Services	35,000			23
24			<b>172,033</b>	24 <b>Total Materials &amp; Services</b>	<b>166,876</b>	-	-	24
25				25				25
26				26 <b>Capital Outlay</b>				26
27			7,000	27 Office Equipment	7,000			27
28			6,000	28 Office Furniture	5,000			28
29			-	29 Field Equipment	-			29
30			<b>13,000</b>	30 <b>Total Capital Outlay</b>	<b>12,000</b>	-	-	30
31				31				31
32	-	-	<b>537,131</b>	32 <b>Total requirements</b>	<b>580,645</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 2025-26			
	Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24						
				<b>Personnel Services</b>				
1			388,188	1 Salaries & Wages	297,810			1
2			55,826	2 Insurance: Medical, Life, Vision, Dental	33,912			2
3			34,416	3 Payroll Taxes & Worker's Comp	25,486			3
4			101,178	4 PERS	89,502			4
5			<b>579,608</b>	5 <b>Total Personnel</b>	<b>446,710</b>			5
6			<b>5.35</b>	6 <b>Total full time equivalent (FTE)</b>	<b>4.1</b>			6
7				7				7
8				<b>Materials &amp; Services</b>				8
9			80,481	9 Watershed Council Operations & Planning	75,561			9
10			2,000	10 Field Supplies & Equipment Maintenance	2,500			10
11			7,500	11 Trees & tree sale expenses	7,500			11
12			10,000	12 Landowner Assistance & Bridge Funding	10,000			12
13			1,200	13 Demonstration Nursery Expenses	1,200			13
14			10,000	14 Vehicle Operation / Maint. Exp. / Fuel	10,000			14
15			163,000	15 Contract Svcs- 15mile USFS LWD Habitat Proj.	163,000			15
16			29,989	16 Contract Svcs- TDWS Fish Monitoring	-			16
17			60,536	17 Contract Svcs- Fifteenmile storage feasibility	-			17
18			1,000	18 Contract Svcs- Water Qual. & Flow Monitoring	1,000			18
19			50,000	19 Contract Svcs- 15mile Fish Monitoring	50,000			19
20			150,000	20 Contract Svcs- DCS Current Year	150,000			20
21			201,918	21 Contract Svcs- DCS Past Years	217,905			21
22			150,000	22 Contract Svcs- Tygh Valley water use impr.	150,000			22
23			5,000	23 Contract Svcs- Feral Pig Control	-			23
24			43,552	24 Contract Svcs- Lower Chenoweth Restoration	-			24
25			900,000	25 Contract Svcs- Mosier Million	351,420			25
26			10,000	26 Contract Svcs- Advanced Precision Irrigation	-			26
27			110,000	27 Contract Svcs- FAST & Instream Leasing	70,000			27
28			15,000	28 Contract Svcs - USGS Mosier Stream Gaging	15,000			28
29			60,000	29 Contract Svcs - OWEB SMALL GRANTS	60,000			29
30			15,000	30 Contract Svcs - Mosier Well Evaluations	-			30
31			10,000	31 Contract Svcs - CREP Cultural Surveys	10,000			31
32			254,765	32 Contract Svcs- Bakeoven Restoration	213,276			32
33			<b>2,340,941</b>	33 <b>Total Materials &amp; Services</b>	<b>1,558,362</b>	-	-	33
34				<b>Capital Outlay</b>				34
35				35 Office Equipment				35
36				36 Office Furniture				36
37			2,500	37 Field Equipment	2,500			37
38			<b>2,500</b>	38 <b>Total Capital Outlay</b>	<b>2,500</b>	-	-	38
39				39				39
40			<b>2,923,049</b>	40 <b>Total requirements</b>	<b>2,007,572</b>	-	-	40

**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 2025-26			
	Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24						
				<b>Personnel Services</b>				
1			90,698	1 Salaries & Wages	225,951			1
2			13,043	2 Insurance: Medical, Life, Vision, Dental	28,971			2
3			8,041	3 Payroll Taxes & Worker's Comp	19,424			3
4			23,640	4 PERS	67,942			4
5			<b>135,422</b>	5 <b>Total Personnel</b>	<b>342,288</b>			5
6			<b>1.25</b>	6 <b>Total full time equivalent (FTE)</b>	<b>4.7</b>			6
7				7				7
8				8 <b>Materials &amp; Services</b>				8
9			69,235	9 Supplies & Services for Weed Control Projects	5,000			9
10			125,000	10 Contract Svcs- L. Deschutes Weed Mgmt Area	45,000			10
11			<b>194,235</b>	11 <b>Total Materials &amp; Services</b>	<b>50,000</b>			11
12				12				12
13				13 <b>Capital Outlay</b>				13
14				14 Office Equipment				14
15				15 Office Furniture				15
16				16 Field Equipment				16
17			-	17 <b>Total Capital Outlay</b>	-			17
18				18				18
19			<b>329,657</b>	19 <b>Total requirements</b>	<b>392,288</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 2025-26		
Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2022-23	First Preceding Year 2023-24					
			<b>Personnel Services</b>			
1		36,279	1 Salaries & Wages	46,700		1
2		7,217	2 Insurance: Medical, Life, Vision, Dental	10,936		2
3		3,216	3 Payroll Taxes & Worker's Comp	4,068		3
4		9,456	4 PERS	13,050		4
5		<b>56,169</b>	5 <b>Total Personnel</b>	<b>74,754</b>		5
6		<b>0.5</b>	6 <b>Total full time equivalent (FTE)</b>	<b>1.08</b>		6
7			7			7
8			<b>Materials &amp; Services</b>			8
9		100,000	9 Contract Svcs- Misc. Grants	-		9
10		72,418	10 Contract Svcs- Fire TA	50,000		10
11		26,105	11 Contract Svcs- St. Mary's Irrigation Upgrade	26,105		11
12		998,778	12 Contract Svcs - WyEast ODOE C-REP Project	998,778		12
13		40,000	13 Contract Svcs - Forest Collaborative	50,000		13
14		205,000	14 Contract Svcs- Community Wildfire Defense Grant	200,000		14
15			15			15
16		<b>1,442,301</b>	16 <b>Total Materials &amp; Services</b>	<b>1,324,883</b>	-	-
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>	-	-	-
23			23			23
24			<b>Debt Service</b>			24
25		291,988	25 Umpqua Bank Building Loan	324,905		25
26		8,747	26 DEQ Loan for Deep Well (subloan to W. Root)	8,717		26
27		<b>300,735</b>	27 <b>Total Debt Service</b>	<b>333,622</b>		27
28			<b>Interfund Transfers</b>			28
29		10,000	29 Transfer to Vehicle Reserve Fund	24,600		29
30		-	30 Transfer to Building Reserve Fund	-		30
31		<b>10,000</b>	31 <b>Total Interfund Transfers</b>	<b>24,600</b>	-	-
32		<b>60,000</b>	32 <b>Operating Contingency</b>	<b>60,000</b>		32
33		<b>1,869,205</b>	33 <b>Total requirements</b>	<b>1,817,859</b>	-	-

**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 2024-25	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26		
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-23	First Preceding Year 2023-24						
1			1	RESOURCES			1
2	114,464	375,014	416,800	2 Cash on hand * (cash basis), or	430,000		2
3				3 Working Capital (accrual basis)			3
4				4 Previously levied taxes estimated to be received			4
5	3,864	11,811	5,000	5 Interest	5,000		5
6	267,500	30,000	-	6 Transferred IN, from other funds			6
7	-			7 Space Rent			7
8				8			8
9				9			9
10	385,827	416,825	421,800	10 Total Resources, except taxes to be levied	435,000		10
11				11 Taxes estimated to be received			11
12				12 Taxes collected in year levied			12
13	<b>385,827</b>	<b>416,825</b>	<b>421,800</b>	13 <b>TOTAL RESOURCES</b>	<b>435,000</b>	-	13
14				14 <b>REQUIREMENTS **</b>			14
15				15 Org. Unit or Prog. & Activity			15
16	-	-		16 District Operations	Capital Outlay	Building Improvements	16
17	-	-	235,000	17 District Operations	Capital Outlay	Land/building acquisition	17
18	-	-	170,000	18 District Operations	Debt Service	Transfer to GF: Building loan payments	18
19	-	-		19 District Operations	Materials & Services	Building supplies & services	19
20	-	-		20 District Operations	Materials & Services	Legal services (bond counsel)	20
21	10,813	-		21 District Projects	Capital Outlay	Nursery renovations & improvements	21
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	375,014	416,825		29		Ending balance (prior years)	29
30			16,800	30		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	30
31	<b>385,827</b>	<b>416,825</b>	<b>421,800</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 #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 2025-26			
Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-23	First Preceding Year 2023-24						
1			1	<b>RESOURCES</b>			1
2	31,806	0	2	Cash on hand * (cash basis), or	25,300		2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	74	293	5	Interest	100		5
6	10,000	15,000	6	Transferred IN, from other funds	24,600		6
7	0	0	7	Surplus vehicle sales			7
8			8				8
9			9				9
10	41,880	15,293	10	Total Resources, except taxes to be levied	50,000	-	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	<b>41,880</b>	<b>15,293</b>	13	<b>TOTAL RESOURCES</b>	<b>50,000</b>	<b>-</b>	13
14			14	<b>REQUIREMENTS **</b>			14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16		5,000	16	Weed Department	Capital Outlay	Purchase surplus spray vehicle from County	16
17	41,880	-	17	Conservation Planning	Capital Outlay	Purchase new 4wd 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	29	Ending balance (prior years)			29
30		20,300	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			30
31	<b>41,880</b>	<b>15,293</b>	31	<b>TOTAL REQUIREMENTS</b>	<b>50,000</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.