

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* 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.

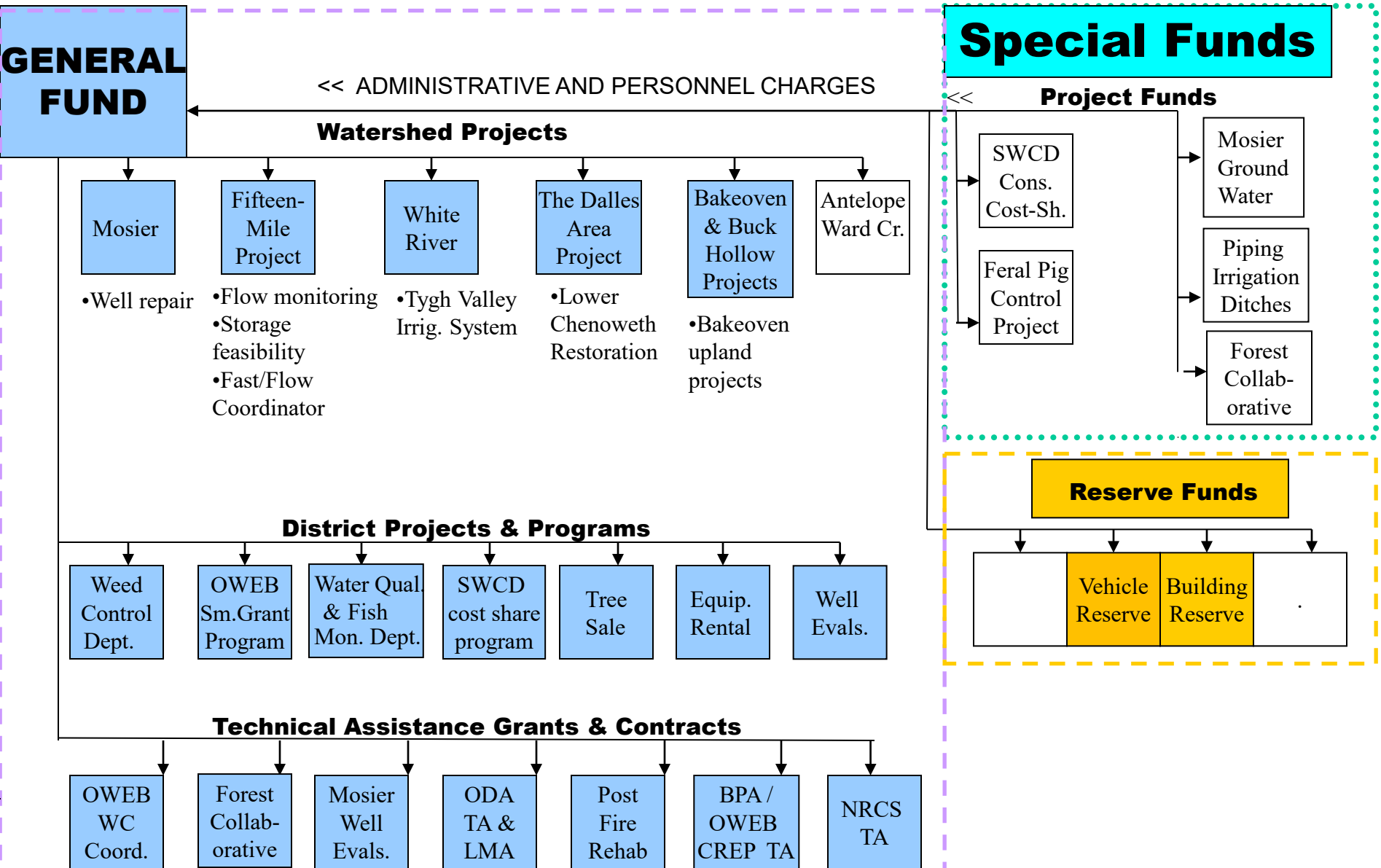
VI. Changes in Basis of Accounting

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 Adopted Budget Summary

Pages 1-12 13 14 15 16

PROPOSED Fund:	General	District Cost share	Mosier Ground Water	Reserve Building	Reserve Vehicles
beginning	700,000	0	0	385,000	0
income	7,863,788	0	0	2,880	50
transfer in	0	0	0	30,000	15,000
expenses	8,263,191	0	0	225,000	5,000
transfer out	45,000	0	0	0	0
ending	255,596	0	0	192,880	10,050

Total Transfers

45,000
45,000
0

TOTAL BUDGET AMOUNT	
8,996,718	Resources
8,996,718	Requirements

TOTALS

begin:	1,085,000
income	7,866,718
expenses	8,493,191
end	458,526

INTEREST APPORTIONMENT

Budgeted amount	Avg Bal	portion of avg bal	apportioned interest	Rounded (\$10)
\$ 5,840	GF	477,798	61.91%	\$4,777.98
\$ 2,880	Bldg Res	288,940	37.44%	\$2,889.40
\$ 50	Veh Res	5,025	0.65%	\$50.25
\$ 8,770		771,763		\$7,717.63
		\$ 7,717.63 = interest at 1.0%		\$7,720

**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	910,000	700,000	1
2	28,497	24,825	15,000	2	Previously levied taxes estimated to be received	10,000	10,000	10,000	2
3	4,379	3,734	3,150	3	Interest	5,840	5,840	4,800	3
4	-	219,843	-	4	Transferred IN, from other funds				4
5				5	OTHER RESOURCES				5
6	0	1175	1350	6	Newsletter Sponsorships	1,350	1,350	1,350	6
7	83,315	87,911	87,907	7	ODA IGA -Admin, Tech, LMA, OPS	87,907	87,907	96,594	7
8	54,505	67,253	40,000	8	Oregon CREP TECH GRANT	40,000	40,000	40,000	8
9	-	24,915	45,000	9	DEQ Fifteenmile FAST support	-	-	85,800	9
10	102,425	2,561	37,959	10	Misc. Sales, revenues, & pass through income	37,959	37,959	61,494	10
11	2,043	36,683	1,470,920	11	Misc. Grants (MM#2, WyEast, PSP, Hydro, Weed)	1,364,016	1,364,016	1,507,781	11
12	65,688	59,440	75,000	12	BPA Contract Reimbursements	60,000	60,000	60,000	12
13	15,330	39,732	10,000	13	USFS Title II reimbursements	10,000	10,000	20,000	13
14	30,944	3,472	49,500	14	OWEB - Forest Collaborative	21,537	21,537	21,537	14
15	14,258	20,720	15,000	15	Tree Sale Receipts	15,000	15,000	15,000	15
16	-	-	100,380	16	Space Rent - USDA Lease	100,380	100,380	100,380	16
17	-	74,604	110,396	17	OWRD Fifteenmile MUS Pilot Project	4,062,500	4,062,500	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	395,992	395,992	19
20	51,303	61,895	61,450	20	OWEB Watershed Coordinator Grant reimb	74,233	74,233	83,071	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	170,000	170,000	23
24	21,670	23,841	60,000	24	OWEB SMALL GRANT PROGRAM	60,000	60,000	60,000	24
25	183,465	104,069	-	25	DEQ Mosier Deep Wells Loan (Root)	-	-	9,981	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	183,496	218,496	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	39,012	39,012	29
30	141,401	125,000	87,000	30	NRCS TA Grants (OWEB & NACD)	75,000	75,000	75,000	30
31	2,918,578	2,009,261	4,144,933	31	Total resources, except taxes to be levied	7,724,221	7,724,221	7,838,788	31
32			680,000	32	Taxes estimated to be received	725,000	725,000	725,000	32
33	576,094	610,796		33	Taxes collected in year levied				33
34	3,494,672	2,620,057	4,824,933	34	TOTAL RESOURCES	8,449,221	8,449,221	8,563,788	34

**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							
				Personnel Services				
1				1 District Operations Department	320,222	320,222	317,200	1
2				2 District Projects Department	101,267	101,267	102,600	2
3				3 Watershed Projects Department	152,922	152,922	156,658	3
4				4 Conservation Planning & TA Department	365,465	365,465	351,182	4
5				5 Water Quality & Fish Monitoring Department	7,546	7,546	8,338	5
6				6 Weed Control & EDRR Department	18,431	18,431	19,162	6
7	696,912	835,288	873,024	7 Not Allocated to Any Department	-	-	-	7
8	696,912	835,288	873,024	8 Total Personnel	965,853	965,853	955,140	8
9	10	10.25	9.75	9 Total full time equivalent (FTE)	9.5	9.5	9.35	9
10				10				10
11				11 Materials & Services				11
12				12 District Operations Department	150,745	150,745	152,695	12
13				13 District Projects Department	493,712	493,712	439,418	13
14				14 Watershed Projects Department	5,697,147	5,697,147	5,840,912	14
15				15 Conservation Planning & TA Department	22,000	22,000	22,000	15
16				16 Water Quality & Fish Monitoring Department	86,465	86,465	86,465	16
17				17 Weed Control & EDRR Department	15,100	15,100	15,100	17
18	1,469,520	877,470	3,211,081	18 Not Allocated to Any Department	530,109	530,109	574,392	18
19	1,469,520	877,470	3,211,081	19 Total Materials & Services	6,995,278	6,995,278	7,130,982	19
20				20				20
21				21 Capital Outlay				21
22				22 District Operations Department	9,750	9,750	13,000	22
23				23 District Projects Department	-	-	-	23
24				24 Watershed Projects Department	-	-	-	24
25				25 Conservation Planning & TA Department	2,500	2,500	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	7,751	6,742	28,405	29 Total Capital Outlay	12,250	12,250	15,500	29
30				30				30
31				31 Debt Service				31
32	42,452	84,905	114,245	32 Not Allocated to Any Department	114,245	114,245	101,569	32
33	42,452	84,905	114,245	33 Total Debt Service	114,245	114,245	101,569	33

34				34	Interfund Transfers				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	15,000	15,000	36
37	950,000	-	267,500	37	Transfer to Building Reserve Fund	30,000	30,000	30,000	37
38	1,009,534	10,000	277,500	38	Total Interfund Transfers	45,000	45,000	45,000	38
39	-	-	60,000	39	Operating Contingency	60,000	60,000	60,000	39
40	268,503	803,152		40	Ending balance (prior years)				40
41			260,678	41	Unappropriated ending fund balance	256,595	256,595	255,596	41
42	3,494,672	2,617,557	4,824,933	42	Total requirements	8,449,221	8,449,221	8,563,788	42

**FORM
LB-31**

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						
				Personnel Services				
1	512,445	589,499	620,880	1 Salaries & Wages	648,936	648,936	636,268	1
2	64,561	89,365	91,800	2 Insurance: Medical, Life, Vision, Dental	97,200	97,200	97,200	2
3	41,915	48,430	56,241	3 Payroll Taxes & Worker's Comp	59,468	59,468	55,721	3
4	77,991	107,994	104,103	4 PERS	160,249	160,249	165,953	4
5	696,912	835,288	873,024	5 Total Personnel	965,853	965,853	955,142	5
6	10	10.25	9.75	6 Total full time equivalent (FTE)	9.5	9.5	9.35	6
7				7				7
8				Materials & Services				8
9	793	744	750	9 Publishing Costs	750	750	750	9
10	-	350	2,000	10 Watershed Council operations	2,000	2,000	140,765	10
11	1,908	1,545	4,000	11 Field Supplies & Equipment Maintenance	2,000	2,000	2,000	11
12	7,773	12,876	15,000	12 Trees & tree sale expenses	15,000	15,000	15,000	12
13	4,200	3,643	4,200	13 Newsletter/Annual Report	5,000	5,000	5,614	13
14	2,147	17,436	23,500	14 Travel, training, meetings, awards, morale	23,500	23,500	18,000	14
15	9,717	11,415	12,061	15 Dues & Memberships	11,945	11,945	11,945	15
16	-	-	10,000	16 Landowner Assistance & Bridge Funding	10,000	10,000	10,000	16
17	2,474	5,779	5,000	17 Communications (Cell, Web site)	6,500	6,500	6,500	17
18	10,406	9,793	10,500	18 Insurance & Fidelity Bond	10,500	10,500	10,500	18
19	47	-	-	19 Demonstration Nursery Expenses	1,000	1,000	1,000	19
20	497	3,032	6,000	20 Education & Outreach Expenses and Material	6,000	6,000	3,000	20
21	20,102	9,210	25,000	21 Professional Fees (audit, filing, legal, etc.)	37,000	37,000	47,336	21
22	4,153	4,847	7,500	22 Office Supplies & Postage	8,000	8,000	8,000	22
23	611	789	750	23 Publications	750	750	750	23
24	2,776	2,775	3,000	24 Computer Services & Software	4,000	4,000	4,000	24
25	5,313	6,616	5,000	25 Vehicle Operation / Maint. Exp. / Fuel	10,000	10,000	10,000	25
26	-	-	1,500	26 Workshop expenses	1,500	1,500	1,000	26
27	-	125	200	27 Banking service & fees	300	300	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	35,465	35,465	29
30	-	120,794	264,400	30 Contract Svcs- Fifteenmile storage feasibility	4,137,500	4,137,500	4,182,500	30
31	270	10,223	8,660	31 Contract Svcs- Water Qual. & Flow Monitoring	1,000	1,000	1,000	31
32	-	-	50,000	32 Contract Svcs- OFB Landowner Engagement	50,000	50,000	50,000	32
33	134	8,869	-	33 Contract Svcs- Weed Control Projects	100	100	100	33
34	-	-	50,000	34 Contract Svcs- 15mile Fish Monitoring	50,000	50,000	50,000	34

35	-	-	6,890	35	Contract Svcs- JFDIC Ditch Loss Evaluation	-	-	-	35
36	-	90	194,085	36	Contract Svcs- White R & Miller Rd Fire TA	118,572	118,572	139,320	36
37	-	-	150,000	37	Contract Svcs- DCS Current Year	150,000	150,000	150,000	37
38	-	80,994	127,277	38	Contract Svcs- DCS Past Years	177,712	177,712	143,418	38
39	62,431	214,952	170,840	39	Contract Svcs- Tygh Valley water use impr.	171,000	171,000	131,000	39
40	-	-	5,000	40	Contract Svcs- Feral Pig Control	5,000	5,000	5,000	40
41	-	4,388	55,666	41	Contract Svcs- Lower Chenoweth Restoration	50,486	50,486	50,486	41
42	10,000	7,500	10,000	42	Contract Svcs- L. Deschutes Weed Mgmt Area	15,000	15,000	15,000	42
43	853,579	159,082	-	43	Contract Svcs- Mosier Deep Well Demo	-	-	-	43
44	-	-	-	44	Contract Svcs- St. Mary's Irrigation Upgrade	-	-	23,535	44
45	-	-	900,000	45	Contract Svcs- Mosier Million	900,000	900,000	900,000	45
46	18,036	10,000	10,000	46	Contract Svcs- Advanced Precision Irrigation	10,000	10,000	10,000	46
47	37,302	46,277	45,000	47	Contract Svcs- FAST program payments	88,000	88,000	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	31,537	31,537	49
50	-	13,500	14,310	50	Contract Svcs - USGS Mosier Stream Gaging	15,000	15,000	15,000	50
51	21,202	8,025	60,000	51	Contract Svcs - OWEB SMALL GRANTS	60,000	60,000	60,000	51
52	-	39,457	50,000	52	Contract Svcs - Mosier Well Evaluations	50,000	50,000	30,000	52
53	-	-	330,000	53	Contract Svcs- Young Life Restoration	330,000	330,000	330,000	53
54	-	-	-	54	Contract Svcs - CREP Cultural Surveys	10,000	10,000	10,000	54
55	-	2,153	25,000	55	Contract Svcs - SIA Restoration Design	-	-	-	55
56	-	-	395,992	56	Contract Svcs- Bakeoven Restoration	348,161	348,161	348,161	56
57	-	-	-	57	Building- Misc Expenses / contingencies	5,000	5,000	5,000	57
58	-	-	32,500	58	Building- Supplies & Services	30,000	30,000	30,000	58
59	1,469,520	877,470	3,211,081	59	Total Materials & Services	6,995,278	6,995,278	7,130,982	59
60				60					60
61				61	Capital Outlay				61
62	3,658	6,434	4,500	62	Office Equipment	4,500	4,500	7,000	62
63	4,093	308	4,500	63	Office Furniture	5,250	5,250	6,000	63
64	-	-	19,405	64	Field Equipment	2,500	2,500	2,500	64
65	7,751	6,742	28,405	65	Total Capital Outlay	12,250	12,250	15,500	65
66				66	Debt Service				66
67	42,452	84,905	114,245	67	Not Allocated to Any Department	114,245	114,245	101,569	67
68	42,452	84,905	114,245	68	Total Debt Service	114,245	114,245	101,569	68
69				69	Interfund Transfers				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	15,000	15,000	71
72	950,000	-	267,500	72	Transfer to Building Reserve Fund	30,000	30,000	30,000	72
73	1,009,534	10,000	277,500	73	Total Interfund Transfers	45,000	45,000	45,000	73
74	-	-	60,000	74	Operating Contingency	60,000	60,000	60,000	74
75	204,927	1,315,672		75	Ending balance (prior years)				75
76			260,678	76	Unappropriated ending fund balance	256,595	256,595	255,595	76
77	3,431,096	3,130,077	4,824,933	77	Total requirements	8,449,221	8,449,221	8,563,788	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						
				Personnel Services				
1				1 Salaries & Wages	217,299	217,299	217,154	1
2				2 Insurance: Medical, Life, Vision, Dental	30,240	30,240	30,240	2
3				3 Payroll Taxes & Worker's Comp	19,875	19,875	18,176	3
4				4 PERS	52,808	52,808	51,630	4
5				5 Total Personnel	320,222	320,222	317,200	5
6				6 Total full time equivalent (FTE)	3.05	3.05	3.05	6
7				7				7
8				8 Materials & Services				8
9				9 Publishing Costs	750	750	750	9
10				10 Newsletter/Annual Report	5,000	5,000	5,614	10
11				11 Travel, training, meetings, awards, morale	23,500	23,500	18,000	11
12				12 Dues & Memberships	11,945	11,945	11,945	12
13				13 Communications (Cell, Web site)	6,500	6,500	6,500	13
14				14 Insurance & Fidelity Bond	10,500	10,500	10,500	14
15				15 Education & Outreach Expenses and Material	6,000	6,000	3,000	15
16				16 Professional Fees (audit, filing, legal, etc.)	37,000	37,000	47,336	16
17				17 Office Supplies & Postage	8,000	8,000	8,000	17
18				18 Publications	750	750	750	18
19				19 Computer Services & Software	4,000	4,000	4,000	19
20				20 Workshop expenses	1,500	1,500	1,000	20
21				21 Banking service & fees	300	300	300	21
22				22 Building- Misc Expenses / contingencies	5,000	5,000	5,000	22
23				23 Building- Supplies & Services	30,000	30,000	30,000	23
24				24 Total Materials & Services	150,745	150,745	152,695	24
25				25				25
26				26 Capital Outlay				26
27				27 Office Equipment	4,500	4,500	7,000	27
28				28 Office Furniture	5,250	5,250	6,000	28
29				29 Field Equipment	-	-	-	29
30				30 Total Capital Outlay	9,750	9,750	13,000	30
31				31				31
32	-	-	-	32 Total requirements	480,717	480,717	482,895	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						
				Personnel Services				
1				1 Salaries & Wages	67,402	67,402	67,402	1
2				2 Insurance: Medical, Life, Vision, Dental	10,800	10,800	10,800	2
3				3 Payroll Taxes & Worker's Comp	6,147	6,147	5,959	3
4				4 PERS	16,918	16,918	18,439	4
5				5 Total Personnel	101,267	101,267	102,600	5
6				6 Total full time equivalent (FTE)	1.0	1.0	1.0	6
7				7				7
8				8 Materials & Services				8
9				9 Trees & tree sale expenses	15,000	15,000	15,000	9
10				10 Landowner Assistance & Bridge Funding	10,000	10,000	10,000	10
11				11 Demonstration Nursery Expenses	1,000	1,000	1,000	11
12				12 Contract Svcs- DCS Current Year	150,000	150,000	150,000	12
13				13 Contract Svcs- DCS Past Years	177,712	177,712	143,418	13
14				14 Contract Svcs- Feral Pig Control	5,000	5,000	5,000	14
15				15 Contract Svcs- Advanced Precision Irrigation	10,000	10,000	10,000	15
16				16 Contract Svcs - USGS Mosier Stream Gaging	15,000	15,000	15,000	16
17				17 Contract Svcs - OWEB SMALL GRANTS	60,000	60,000	60,000	17
18				18 Contract Svcs - Mosier Well Evaluations	50,000	50,000	30,000	18
19				19 Total Materials & Services	493,712	493,712	439,418	19
20				20				20
21				21 Capital Outlay				21
22				22 Office Equipment				22
23				23 Office Furniture				23
24				24 Field Equipment				24
25				25 Total Capital Outlay	-	-	-	25
26				26				26
27				27 Total requirements	594,979	594,979	542,018	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						
				Personnel Services				
1				1 Salaries & Wages	100,340	100,340	100,340	1
2				2 Insurance: Medical, Life, Vision, Dental	17,280	17,280	17,280	2
3				3 Payroll Taxes & Worker's Comp	9,151	9,151	9,535	3
4				4 PERS	26,151	26,151	29,503	4
5				5 Total Personnel	152,922	152,922	156,658	5
6				6 Total full time equivalent (FTE)	1.6	1.6	1.6	6
7				7				7
8				8 Materials & Services				8
9				9 Watershed Council operations	2,000	2,000	140,765	9
10				10 Contract Svcs- Fifteenmile storage feasibility	4,137,500	4,137,500	4,182,500	10
11				11 Contract Svcs- Tygh Valley water use impr.	171,000	171,000	131,000	11
12				12 Contract Svcs- Lower Chenoweth Restoration	50,486	50,486	50,486	12
13				13 Contract Svcs- Mosier Million	900,000	900,000	900,000	13
14				14 Contract Svcs- FAST program payments	88,000	88,000	88,000	14
15				15 Contract Svcs- Bakeoven Restoration	348,161	348,161	348,161	15
16				16 Total Materials & Services	5,697,147	5,697,147	5,840,912	16
17				17				17
18				18 Capital Outlay				18
19				19 Office Equipment				19
20				20 Office Furniture				20
21				21 Field Equipment				21
22				22 Total Capital Outlay	-	-	-	22
23				23				23
24				24 Total requirements	5,850,069	5,850,069	5,997,570	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						
				Personnel Services				
1				1 Salaries & Wages	246,955	246,955	234,431	1
2				2 Insurance: Medical, Life, Vision, Dental	35,640	35,640	35,640	2
3				3 Payroll Taxes & Worker's Comp	22,750	22,750	20,262	3
4				4 PERS	60,120	60,120	60,849	4
5				5 Total Personnel	365,465	365,465	351,182	5
6				6 Total full time equivalent (FTE)	3.55	3.55	3.4	6
7				7				7
8				8 Materials & Services				8
9				9 Field Supplies & Equipment Maintenance	2,000	2,000	2,000	9
10				10 Vehicle Operation / Maint. Exp. / Fuel	10,000	10,000	10,000	10
11				11 Contract Svcs - CREP Cultural Surveys	10,000	10,000	10,000	11
12				12 Total Materials & Services	22,000	22,000	22,000	12
13				13				13
14				14 Capital Outlay				14
15				15 Office Equipment				15
16				16 Office Furniture				16
17				17 Field Equipment	2,500	2,500	2,500	17
18				18 Total Capital Outlay	2,500	2,500	2,500	18
19				19				19
20				20 Total requirements	389,965	389,965	375,682	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						
				Personnel Services				
1				1 Salaries & Wages	4,818	4,818	4,818	1
2				2 Insurance: Medical, Life, Vision, Dental	1,080	1,080	1,080	2
3				3 Payroll Taxes & Worker's Comp	439	439	596	3
4				4 PERS	1,209	1,209	1,844	4
5				5 Total Personnel	7,546	7,546	8,338	5
6				6 Total full time equivalent (FTE)	0.1	0.1	0.1	6
7				7				7
8				8 Materials & Services				8
9				9 Contract Svcs- TDWS Fish Monitoring	35,465	35,465	35,465	9
10				10 Contract Svcs- Water Qual. & Flow Monitoring	1,000	1,000	1,000	10
11				11 Contract Svcs- 15mile Fish Monitoring	50,000	50,000	50,000	11
12				12 Total Materials & Services	86,465	86,465	86,465	12
13				13				13
14				14 Capital Outlay				14
15				15 Office Equipment				15
16				16 Office Furniture				16
17				17 Field Equipment				17
18				18 Total Capital Outlay	-	-	-	18
19				19				19
20				20 Total requirements	94,011	94,011	94,803	20

DETAILED REQUIREMENTS
General Fund
(Fund)

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

	Historical Data			Requirements By Weed Control & ED RR 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						
				Personnel Services				
1				1 Salaries & Wages	12,122	12,122	12,122	1
2				2 Insurance: Medical, Life, Vision, Dental	2,160	2,160	2,160	2
3				3 Payroll Taxes & Worker's Comp	1,106	1,106	1,192	3
4				4 PERS	3,043	3,043	3,688	4
5				5 Total Personnel	18,431	18,431	19,162	5
6				6 Total full time equivalent (FTE)	0.2	0.2	0.2	6
7				7				7
8				8 Materials & Services				8
9				9 Supplies for Weed Control Projects	100	100	100	9
10				10 Contract Svcs- L. Deschutes Weed Mgmt Area	15,000	15,000	15,000	10
11				11 Total Materials & Services	15,100	15,100	15,100	11
12				12				12
13				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				19 Total requirements	33,531	33,531	34,262	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						
				Personnel Services				
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 Total Personnel	-	-	-	5
6				6 Total full time equivalent (FTE)	0	0	0	6
7				7				7
8				8 Materials & Services				8
9				9 Contract Svcs- OFB Landowner Engagement	50,000	50,000	50,000	9
10				10 Contract Svcs- JFDIC Ditch Loss Evaluation	-	-	-	10
11				11 Contract Svcs- White R & Miller Rd Fire TA	118,572	118,572	139,320	11
12				12 Contract Svcs - Forest Collaborative	31,537	31,537	31,537	12
13				13 Contract Svcs- Young Life Restoration	330,000	330,000	330,000	13
14				14 Contract Svcs- St. Mary's Irrigation Upgrade	-	-	23,535	14
15				15 Total Materials & Services	530,109	530,109	574,392	15
16				16				16
17				17 Capital Outlay				17
18				18 Office Equipment				18
19				19 Office Furniture				19
20				20 Field Equipment				20
21				21 Total Capital Outlay	-	-	-	21
22				22				22
23				23 Debt Service				23
24				24 Not Allocated to Any Department	114,245	114,245	101,569	24
25				25 Total Debt Service	114,245	114,245	101,569	25
26				26 Interfund Transfers				26
27				27 Transfer to SWCD Cost Share Fund	-	-	-	27
28				28 Transfer to Vehicle Reserve Fund	10,000	10,000	10,000	28
29				29 Transfer to Building Reserve Fund	30,000	30,000	30,000	29
30				30 Total Interfund Transfers	40,000	40,000	40,000	30
31				31 Operating Contingency	60,000	60,000	60,000	31
32				32 Total requirements	744,354	744,354	775,961	32

**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	168,717	105,092	13	TOTAL RESOURCES			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	UNAPPROPRIATED ENDING FUND BALANCE			30
31	168,717	105,092	31	TOTAL REQUIREMENTS			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	56,695	28,771	13	TOTAL RESOURCES			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	UNAPPROPRIATED ENDING FUND BALANCE			30
31	56,695	28,771	31	TOTAL REQUIREMENTS			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	385,000	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	2,880	2,880	5		
6	950,000	-	267,500	6	Transferred IN, from other funds	30,000	30,000	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	417,880	417,880	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	1,571,249	226,897	365,610	13	TOTAL RESOURCES	417,880	417,880	417,880	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	-	15,965	-	16	District Operations	Capital Outlay	Building Improvements	-	-	-	16
17	1,418,197	-	200,000	17	District Operations	Capital Outlay	Land/building acquisition	225,000	225,000	225,000	17
18	-	78,480	-	18	District Operations	Debt Service	Transfer to GF: Building loan payments	-	-	-	18
19	27,480	12,261	-	19	District Operations	Materials & Services	Building supplies & services	-	-	-	19
20	13,000	-	-	20	District Operations	Materials & Services	Legal services (bond counsel)	-	-	-	20
21	-	5,727	17,500	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	112,572	114,464		29	Ending balance (prior years)						29
30			148,110	30	UNAPPROPRIATED ENDING FUND BALANCE			192,880	192,880	192,880	30
31	1,571,249	226,897	365,610	31	TOTAL REQUIREMENTS			417,880	417,880	417,880	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-11

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

This fund is authorized and established by resolution #020501-3 on May 1, 2002 for the following specified purposes: To accumulate money for purchase of new vehicles.

Review Year: Annual

Vehicle Reserve Fund
(Fund)

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 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	45,145	21,749	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	5	Interest	50	50	50	5	
6	745	10,000	6	Transferred IN, from other funds	15,000	15,000	15,000	6	
7	9,000	0	7	Surplus vehicle sales	-	-	-	7	
8			8					8	
9			9					9	
10	54,960	31,823	10	Total Resources, except taxes to be levied	15,050	15,050	15,050	10	
11			11	Taxes estimated to be received				11	
12			12	Taxes collected in year levied				12	
13	54,960	31,823	13	TOTAL RESOURCES	15,050	15,050	15,050	13	
14			14	REQUIREMENTS **				14	
15			15	Org. Unit or Prog. & Activity				15	
16	-	-	16	Weed Department	Capital Outlay	Purchase surplus spray vehicle from County	5,000	5,000	5,000
17	33,211	-	17	Conservation Planning	Capital Outlay	Purchase new 4wd diesel pickup	-	-	-
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)					
30			30	UNAPPROPRIATED ENDING FUND BALANCE			10,050	10,050	10,050
31	54,960	31,823	31	TOTAL REQUIREMENTS			15,050	15,050	15,050

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

Resolution No. 230607-BGT

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors for Wasco County Soil and Water Conservation District hereby adopts a budget for FY2023-24 in the amount of \$8,996,718
This budget is now on file at 2325 River Road in The Dalles, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023, for the following purposes:

General Fund

Administration	8,101,624
Debt Service.....	101,569
Transfers Out.....	45,000
Contingency.....	60,000
Total.....	8,308,193

Building Reserve Fund

Administration	225,000
Transfers Out.....	0
Total.....	225,000

Vehicle Reserve Fund

Administration	5,000
Transfers Out.....	0
Total.....	5,000

Total APPROPRIATIONS all Funds....	8,538,193
Total Unappropriated and Reserve Amounts, All Funds.....	458,525
TOTAL ADOPTED BUDGET.....	8,996,718

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2023-2024:

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

CATEGORIZING THE TAX

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

Subject to the General Government Limitation

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

Excluded from Limitation

General Obligation Bond Debt Service..	\$0
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The above resolution s

By: Bill Hammel
Bill Hammel, Chair

By: Bob Krein
Bob Krein, Vice-Chair

ATTEST:

By: Ken Bailey
Ken Bailey, Board Member

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

FORM OR-LB-50 2023–2024

To assessor of _____ County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The _____ has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

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

County name

Mailing address of district

City

State

ZIP code

Date submitted

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits	
	Rate —or—	Dollar Amount
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1		
2. Local option operating tax2		Excluded from Measure 5 Limits
3. Local option capital project tax3		
4. City of Portland Levy for pension and disability obligations4		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....5a		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b).....5c		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000.....6	
7. Election date when your new district received voter approval for your permanent rate limit7	
8. Estimated permanent rate limit for newly merged/consolidated district.....8	

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

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

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

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

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

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

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total A	

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total B	
		Total Bond (A + B)	

Total Bonds

$$\frac{\text{Total A} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5a on the front})$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5b on the front})$$

Total Bond Levy \$ (enter on line 5c on the front)

Example – Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond A: Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
		Total A	9,850.00

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond B: Bond Issue 1	3,000.00	50.00	3,050.00
		Total B	3,050.00
		Total Bond (A + B)	\$12,900.00

Formula for determining the division of tax:

$$\frac{\text{Total A} = \$ \underline{9,850.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \quad (\text{enter on line 5a on the front})$$

$$\frac{\text{Total B} = \$ \underline{3,050.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \quad (\text{enter on line 5b on the front})$$

Total Bond Levy \$ 5,000.00 (enter on line 5c on the front)