

Agenda

Wasco County Soil & Water Conservation District Budget Committee Meeting
Wednesday, May 4, 2022, USDA Service Center Conference Room & 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	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 2022 through June 2023

This budget message:

1. Explains the budget document
2. Provides a brief description of the financial policies for the coming year
3. Describes the important features of the budget document for the coming fiscal year
4. Explains the reason for changes from previous fiscal year in appropriation and revenue items
5. Explains major changes in financial policy
6. Explains any changes in the basis of accounting

I. Explanation of the Budget Document

The Wasco County Soil and Water Conservation District budget document consists of this budget message and the following items:

1. Budget Structure Diagram
2. One page summary spreadsheet
3. LB-20 General Fund Resources Page 1 of 10
4. LB-31 General Fund Requirements Pages 2-4 of 10
5. LB-10 District Cost Share Fund (historic) Page 5 of 10
6. LB-10 Feral Pig Control Project Fund (historic) Page 6 of 10
7. LB-10 Mosier Groundwater Project Fund (historic) Page 7 of 10
8. LB-10 Piping Irrigation Ditches Fund (historic) Page 8 of 10
9. LB-11 Building Reserve Fund Page 9 of 10
10. LB-11 Vehicle Reserve Fund Page 10 of 10
11. ** Budget Resolution Adopting Budget, Making Appropriations, Imposing the tax, and Categorizing the tax
12. ** LB-50 Notice of Property Tax and Certification of Intent to Impose a Tax
**(not in budget committee mail out packet)

The appropriate form listed above for each fund shows the total resources available to the fund and total funding requirements to balance the fund. Each fund is self-balancing in that the fund's total resources must equal the fund's total requirements.

Where resources are less than total requirements within the fund, taxes necessary to balance are added in the resource section of the fund. The district budget includes three types of funds:

GENERAL FUND. The General Fund is established to record financial transactions relating to all activities for which specific types of funds are not required. The District General Fund contains all personnel expenses. Projects with reimbursable grants or pass-through funds are operated within the General Fund and constitute most projects. The General Fund is the only fund requiring a tax levy.

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

Oregon Department of Revenue recommends keeping the number of Special Funds to a minimum. The SWCD has had four Special Funds in recent history: District Cost Share Program, Feral Pig Control, Mosier Groundwater, and Piping Irrigation Ditches. These funds do not meet the true definition of a Special Fund and these funds and associated transactions were transferred to the General Fund in previous budget cycles. These funds are presented with this budget document for historical purposes.

RESERVE FUNDS. Two Reserve Funds are proposed for continuation:

(1) A **Building Reserve Fund** established to save toward a Conservation District building. The SWCD purchased the USDA Service Center in The Dalles in December of 2020. This fund is proposed for continuation. The fund purpose was updated via board resolution on June 2, 2021, to read, *“to construct new, purchase, improve, expand or maintain existing SWCD owned facilities.”*

(2) A **Vehicle Reserve Fund** to save up for replacement vehicles over time.

Each reserve fund requires a resolution to establish them, specifying the purpose and duration of the fund, generally up to 10 years, and the frequency of reviewing the fund for continuation. When a reserve fund is discontinued, its balance is transferred to the General Fund.

Only the General Fund in this year's budget requires a tax levy to balance the fund. The District voters passed a permanent rate limit of \$0.25/\$1,000 of assessed value November 2, 2004, enabling the District to levy up to that amount in taxes.

- Notes:
- a. Contingency may be up to 15% of a fund's total requirements.
 - b. Transfers between funds are requirements in the fund from which transferred and resources to the receiving funds and do not represent net expenditures.
 - c. Unappropriated ending fund balances, where shown, equate to carryover from one fiscal year to the next and while included in total requirements, are not actual expenditures. In the Reserve Funds the unappropriated ending balance is referred to as “reserved for future expenditure”.

II. Brief Description of Financial Policies for the Coming Year

Interest received on bank deposits will be apportioned to General Fund, Building Reserve Fund, and Vehicle Reserve Fund based on the funds' average cash balances during the year, continuing the policy initiated in the 2007-2008 budget year. For the Vehicle Reserve Fund, a plan was approved by the board to provide for orderly replacement of vehicles when necessary. \$10,000 per year is budgeted for transfer to that fund and the fund is capped at \$50,000. The SWCD purchased the USDA Service Center in The Dalles in December of 2020. The Building Reserve Fund is proposed for continuation, and the purpose was updated to cover maintenance of the now SWCD-owned land and buildings. Income from leases to USDA and Pacific States Marine Fisheries are budgeted as resources into the Building Reserve Fund. There is a proposed transfer of \$200,000 to the Building Fund for the purpose of constructing a shop.

The District established a Local Government Investment Pool (LGIP) account in the 2007-2008 budget year. The short-term investments in LGIP averaged about 0.56% over the past year, with a high of 0.65% in April of 2022 and a low of 0.45% in October of 2021. A conservative estimate of 0.5% is used for this budget cycle. Neither Certificates of Deposit (CD) nor Bank savings accounts offer more than the LGIP. The District will continue to monitor interest rates and will shift funds into savings, CDs, or LGIP as appropriate.

The Mosier Groundwater Study was completed in 2012. Individual well evaluations have been ongoing since the 2013-14 fiscal year. The first well repair was completed in 2014-15. The OWRD allocated \$1 Million in funding for well repairs, which became available in 2017 and was closed out in January of 2020. One Mosier deep well was completed in FY 2017-18 with funding from OWRD and the private landowner. A second deep well is currently under construction and expected to wrap up within the current fiscal year. This project is funded by an additional grant from OWRD, loan funding through Oregon DEQ and private landowner funds. In July of 2019, the SWCD board proposed to slow down groundwater activities in Mosier to see what the data shows after the implementation of the Deep Well and Well Repair projects. This slow down did not last long, as state legislature dedicated an additional \$900,000 in June of 2021 for Mosier well repairs and replacements. The funding is provided by the American Rescue Plan Act (ARPA) and will be administered by Business Oregon. A grant agreement was signed by the District in April of 2022 and the project is expected to begin in FY 2022-23.

Funds to operate the Mosier Creek Stream Flow Monitoring station with USGS assistance have been historically included in the Mosier Groundwater Fund and are proposed for continuation within the General Fund. We have a Joint Funding Agreement with USGS for shared operating costs for the Mosier Stream Flow Monitoring Station. The current agreement runs out in September 2022. Because of local interest and on-going studies by OWRD, we plan on renewing the agreement annually for the foreseeable future.

A new line item is proposed in the General Fund for “Landowner Assistance and Bridge Funding”. The intended purpose is to provide assistance in cases of unforeseen circumstances such as unanticipated permit fees, gross project overruns, grant/funder delays, etc. Expenditures on this line would be approved on a case-by-case basis at the discretion of the board.

II. Important Features of the Budget

All technical assistance type grants are included as resources in the General Fund and all personnel expenses in this budget are requirements of the General Fund.

IV. Reasons for changes in Appropriation and Revenue items

Many budget uncertainties exist given that the SWCD relies heavily on grants and currently has 29 active grants and 13 applications pending or in the development stage. Additional grant opportunities will arise during the year and proposals will be submitted that are not known at the time the budget is prepared. If additional grants are obtained during the year, appropriate budget amendments will be submitted to the board for approval. All pending grants and those ready for submission have been included in the budget even though there is no certainty that they will be approved. Most of the budget variability is associated with grant and project changes. Each year some projects are completed and new projects come on line.

Personnel Expenses

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

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

V. Major Changes in Financial Policy

No major changes in financial policy are planned this year.

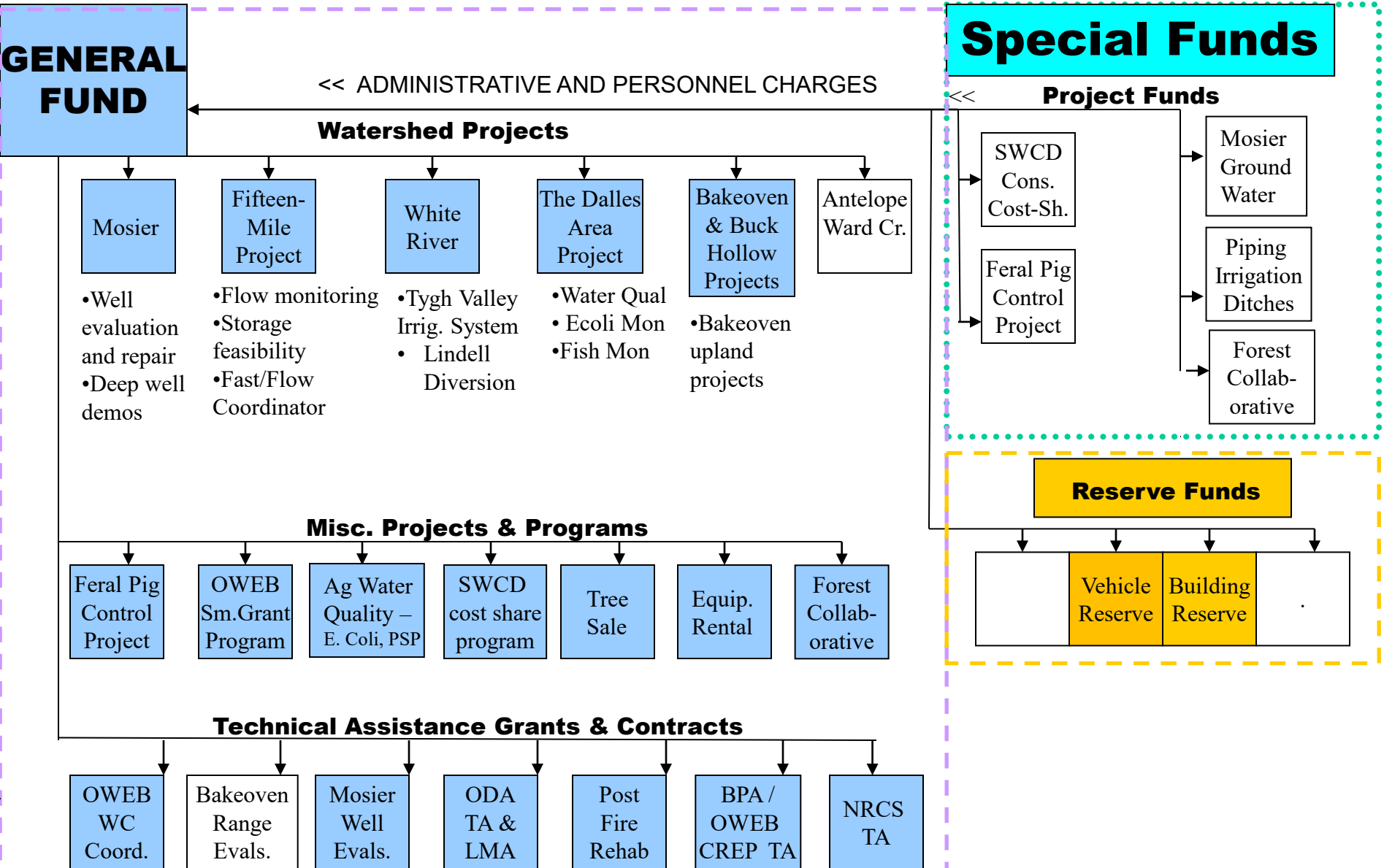
VI. Changes in Basis of Accounting

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

2022-2023

BUDGET STRUCTURE

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



**RESOURCES
GENERAL FUND**

Wasco Co. Soil & Water Conservation District

Historical Data			Fund	Name of Municipal Corporation	Budget for Next Year 2022 - 2023			
Actual	Actual	Adopted Budget			RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By
Second Preceding	First Preceding	This Year				Budget Officer	Budget Committee	Governing Body
Year 2019-2020	Year 2020-2021	Year 2021-2022				25-Apr-22	4-May-22	1-Jun-22
			Beginning Fund Balance:					
1	221,010	286,769	470,000	1. Available cash on hand	1,090,000			
2	0	0	220,863	2. Transfers in From Other Funds	84,905			
3	17,343	28,497	15,000	3. Previously levied taxes est. to be recvd.	15,000			
4	5,084	4,379	2,200	4. Investment earnings	3,490			
5				5. OTHER RESOURCES				
6	625	0	1,350	6. Newsletter Sponsorships	1,350			
7	83,315	83,315	87,907	7. ODA IGA -Admin, Tech, LMA, OPS	87,907			
8	39,066	54,505	40,000	8. Oregon CREP TECH GRANT	40,000			
9	0	0	24,915	9. DEQ Fifteenmile FAST support	35,000			
10	589,987	102,425	29,808	10. Misc. Sales, revenues, & pass through income	29,808			
11	165,070	2,043	50,000	11. Misc Grants (MM#2, WyEast, PSP, Hydro, Weeds)	1,202,648			
12	81,223	65,688	75,000	12. BPA Contract Reimbursements	75,000			
13	0	15,330	50,000	13. USFS Title II reimbursements	10,000			
14	24,131	30,944	0	14. OWEB - Forest Collaborative	49,500			
15	13,685	14,258	10,000	15. Tree Sale Receipts	12,500			
16	0	0	0	16. Conservation Equipment Rental Receipts	0			
17	0	0	185,000	17. OWRD Fifteenmile MUS Pilot Project	110,396			
18	0	994,500	0	18. Columbia Bank - Loan For Building Acquisition	0			
19	18,669	19,572	0	19. OWEB Bakeoven Planning & Restoration	371,550			
20	61,772	51,303	61,450	20. OWEB Watershed Coordinator Grant reimb	61,450			
21	0	6,930	0	21. JFDIC Grants OWEB & OWRD Piping Feas.	0			
22	633	386,861	182,560	22. OWRD Mosier Deep Wells	0			
23	8,858	85,822	379,144	23. OWEB Grants Fifteenmile reimbursements	138,864			
24	5,107	21,670	60,000	24. OWEB SMALL GRANT PROGRAM	60,000			
25	0	183,465	15,625	25. DEQ Mosier Deep Wells Loan	0			
26	22,617	1,130	0	26. Freshwater Trust - FAST Coord. Reimb.	0			
27	0	61,667	563,577	27. OWEB & Other Grants White River	166,353			
28	20,044	304,856	0	28. USFS - 3mile Culvert Replacement	0			
29	9,782	6,664	60,000	29. OWEB Mill Creek restoration grants	60,000			
30	12,571	141,401	75,000	30. NRCS TA Grants (OWEB & NACD)	87,000			
31	1,400,592	2,953,994	2,659,399	31. Total resources, except taxes to be levied	3,792,721	0	0	
32			600,000	32. Taxes necessary to balance	630,000			
33	570,931	576,094		33. Taxes collected in year levied				
34	1,971,523	3,530,088	3,259,399	34. TOTAL RESOURCES	4,422,721	0	0	

*Includes Unappropriated Balance budgeted last year.

DETAILED EXPENDITURES
GENERAL FUND

Wasco Co. Soil & Water Conservation District

Historical Data			Name of Fund	Name of Municipal Corporation	Budget for Next Year 2022 - 2023		
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022	EXPENDITURE DESCRIPTION	Proposed By Budget Officer 25-Apr-22	Approved By Budget Committee 4-May-22	Adopted By Governing Body 1-Jun-22	
			1. PERSONNEL SERVICES				
			Range				
68,461	73,018	74,722	2. District Manager (12-1) (1.0 FTE)	9-12	84,923		
276	12,484	44,548	3. NRCS Assistant (6-1) (1.0 FTE)	5-9	43,083		
46,200	42,829	50,981	4. Tech / Planner (9-1) (1.0 FTE)	5-9	58,560		
63,298	67,837	67,205	5. Retired Office Administrator (0.0 FTE)	5-9	0		
63,385	68,580	67,205	6. Tech / Planner (9-9) (1.0 FTE)	5-9	74,178		
59,956	62,104	66,010	7. Tech / Planner / Mgr Assist (10-4) 1.0 FTE	9-12	70,937		
56,525	58,997	61,756	8. Tech / Planner (9-5) (1.0 FTE)	5-9	66,369		
42,504	47,838	56,307	9. Project Manager (9-3) (1.0 FTE)	5-9	62,465		
29,251	48,568	50,981	10. Office Admin (9-1) (1.0 FTE)	5-9	58,560		
33,584	27,454	44,548	11. Watershed Coordinator (7-2) (1.0 FTE)	5-9	49,470		
0	0	0	12. Tech / Planner (9-10) (0.50 FTE)	5-9	38,065		
0	336	7,800	13. Custodian (10 hrs per week) (0.25 FTE)		7,800		
36,565	41,915	50,750	14. Soc. Security, Fica, Suta, Workers Comp		52,716		
69,036	64,561	96,000	15. Health Insurance / Benefit Package		91,800		
68,047	77,991	107,336	16. Retirement (0.1956 T-2; 0.1723 OPSRP)		103,683		
2,400	2,400	3,600	17. Proficiency Pay		4,320		
639,488	696,912	849,750	18. Total Personnel Services		866,928		
9.0	10.0	10.25	19. Total Full-Time Equivalent (FTE)		9.75		
			20. MATERIALS AND SERVICES				
1,620	793	500	21. Publishing Costs		500		
0	0	2,000	22. Watershed Council operations		2,000		
457	1,908	3,000	23. Field Supplies & Equipment Maintenance		4,000		
8,856	7,773	8,000	24. Trees & tree sale expenses		12,500		
4,013	4,200	4,200	25. Newsletter/Annual Report		4,200		
10,709	2,147	22,000	26. Travel, training, meetings, awards, morale		23,500		
6,712	9,717	8,073	27. Dues & Memberships		11,355		
0	0	0	28. Landowner Assistance & Bridge Funding		10,000		
2,230	2,474	3,000	29. Communications (Cell, Web site,DSL)		5,000		
8,702	10,406	10,500	30. Insurance & Fidelity Bond		10,500		
102	47	0	31. Demonstration Nursery Expenses		0		
770	497	5,000	32. Education & Outreach Expenses and Material		6,000		
22,317	20,102	25,000	33. Professional Fees (audit, filing, legal, etc.)		25,000		
6,251	4,153	6,000	34. Office Supplies & Postage		7,500		
818	611	600	35. Publications		750		
1,934	2,776	3,000	36. Computer Services & Software		3,000		
2,777	5,313	4,000	37. Vehicle Operation / Maint. Exp. / Fuel		5,000		
0	0	1,500	38. Workshop expenses		1,500		
0	0	0	38. Banking service & fees		200		

**DETAILED EXPENDITURES
GENERAL FUND**

Wasco Co. Soil & Water Conservation District

Name of Fund			Name of Municipal Corporation		
EXPENDITURE DESCRIPTION			Budget for Next Year 2022 - 2023		
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022	Proposed By Budget Officer 25-Apr-22	Approved By Budget Committee 4-May-22	Adopted By Governing Body 1-Jun-22
1	20,044	304,856	0		
2	0	13,036	60,000		
3	46,906	0	370,000	267,308	
4	175	270	2,500	8,660	
5	0	0	50,000	50,000	
6	0	134	0	0	
7	0	0	212,721	50,000	
8	0	0	0	371,550	
9	0	0	83,261	75,513	
10	0	0	125,000	125,000	
11	0	0	113,308	137,777	
12	31,085	62,431	350,526	245,840	
13	0	0	5,000	5,000	
14	0	0	0	55,666	
15	10,000	10,000	10,000	10,000	
16	2,103	651,864	224,938	0	
17	0	201,715	15,625	0	
18	134,539	0	0	900,000	
19	10,000	18,036	10,000	10,000	
20	24,866	37,302	60,000	70,000	
21	513,411	35,739	0	0	
22	28,794	40,018	50,000	59,500	
23	0	0	13,810	13,900	
24	18,643	21,202	60,000	60,000	
25	0	0	20,000	50,000	
26	0	0	0	50,000	
27	2,131	0	0	0	
28	3,330	0	25,000	25,000	
29	0	0	10,000	0	
30	0	0	0	0	
31	0	0	0		
32	0	0	0		
33	0	0	0		
34	924,295	1,469,520	1,978,062	2,833,019	0
34. TOTAL MATERIALS AND SERVICES					0

**DETAILED EXPENDITURES
GENERAL FUND**

Wasco Co. Soil & Water Conservation District

Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2022 - 2023		
Actual	Actual	Adopted Budget		Proposed By	Approved By	Adopted By
Second Preceding	First Preceding	This Year		Budget Officer	Budget Committee	Governing Body
Year 2019-2020	Year 2020-2021	Year 2021-2022		25-Apr-22	4-May-22	1-Jun-22
			1. CAPITAL OUTLAY			
			2. Office Equipment	4,500		
			3. Office Furniture	4,500		
			4. Field Equipment	23,700		
			5			
			6. TOTAL CAPITAL OUTLAY	32,700	0	0
			7			
			8			
			9			
			10			
			11			
			12. TOTAL ADMINISTRATION	3,732,647	0	0
			13. DEBT SERVICE FUND	114,245		
			14. CONTINGENCIES	60,000		
			15. TRANSFERS TO OTHER FUNDS			
			16			
			17. Transfer to Mosier Groundwater Fund	0		
			18. Transfer to SWCD Cost Share Fund	0		
			19. Transfer to Vehicle Reserve Fund	10,000		
			20. Transfer to Building Reserve Fund	200,000		
			21. Transfer to Feral Pig Control Fund	0		
			22. Transfer to Piping Irrigation Ditches Fund	0		
			23			
			24			
			25			
			26			
			27			
			28. TOTAL TRANSFERS & CONTINGENCIES	270,000	0	0
			29. Total Expenditures	4,116,892	0	0
			30. UNAPPROPRIATED ENDING FUND BALANCE	305,829	0	0
			31. TOTAL REQUIREMENTS	4,422,721	0	0

SPECIAL FUNDS
RESOURCE AND REQUIREMENTS
District Cost Share Program

Historical Data			Name of Fund	Budget for Next Year 2021 - 2022		
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022	DESCRIPTION RESOURCE AND REQUIREMENTS	Proposed By Budget Officer 25-Apr-22	Approved By Budget Committee 4-May-22	Adopted By Governing Body 1-Jun-22
			Beginning Fund Balance:			
1	118,908	109,928	112,383 1. Cash on hand* or	0		1
2			2. Working capital *	0		2
3			3. Previously levied taxes estimated to be received	0		3
4			4. Earning from temporary investments	0		4
5	35,732	58,789	0 5. Transferred from General Fund	0		5
6			6	0		6
7			7	0		7
8			8	0		8
9	154,640	168,717	112,383 9. Total resources, except taxes to be levied	0		9
10			10. Taxes necessary to balance	0		10
11			11. Taxes collected in year levied	0		11
12	154,640	168,717	112,383 12. TOTAL RESOURCES	0		12
13			REQUIREMENTS			13
14			14	0		14
15			15. ADMINISTRATION	0		15
16	44,712	63,625	0 16. Cost Share Services this fiscal year	0		16
17			17	0		17
18			18	0		18
19			19	0		19
20			20. 2013-2014 Projects	0		20
21	0	0	21. 2014-2015 Projects	0		21
22	0	0	0 22. 2015-2016 Projects #10	0		22
23	0	0	0 23. 2016-2017 Projects #8 & 14	0		23
24	0	0	0 24. 2017-2018 Projects #5, 6 & 15	0		24
25	0	0	0 25. 2018-2019 Projects # 5, 6, 11 & 17	0		25
26	0	0	0 26. 2019-2020 Projects #10, 12, 17, 24 & 25	0		26
27			0 27. 2020-2021 Projects #1-3, 6-7, 9-10, 12-13, 17-21, 23-24	0		27
28			28	0		28
29			29. Other prior year Cost Share Services	0		29
30	44,712	63,625	0 30. TOTAL ADMINISTRATION	0		30
31			31	0		31
32			32. TRANSFERS TO OTHER FUNDS	0		32
33		112,383	33. Transfer to General Fund	0		33
34			34. Transfer to	0		34
35	0	0	112,383 35. Total Transfers	0		35
36	109,928	105,092	0 36. unappropriated ending fund balance	0		36
37	154,640	168,717	112,383 37. TOTAL REQUIREMENTS	0		37

**SPECIAL FUNDS
RESOURCE AND REQUIREMENTS
Feral Pig Control Project**

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

*Includes Unappropriated Balance budgeted last year.

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

	Historical Data			Name of Fund DESCRIPTION RESOURCE AND REQUIREMENTS	Budget for Next Year 2021 - 2022			
	Actual	Actual	Adopted Budget		Proposed By	Approved By	Adopted By	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year Year 2021-2022		Budget Officer 25-Apr-22	Budget Committee 4-May-22	Governing Body 1-Jun-22	
				RESOURCES				
				Beginning Fund Balance:				
1	47,501	56,695	25,000	1. Cash on hand* or	0			1
2				2. Working capital *				2
3				3. Previously levied taxes estimated to be received				3
4				4. Earning from temporary investments				4
5	52,713	0	0	5. OWRD WELL REPAIR FUNDING	0			5
6	0	0	0	6. Title II well evaluation grant	0			6
7	0	0	0	7. Transfer from General Fund	0			7
8	22,604	0	0	8. Misc Income - Landowner portion Mosier Million	0			8
9	122,818	56,695	25,000	9. Total resources, except taxes to be levied	0			9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	122,818	56,695	25,000	12. TOTAL RESOURCES	0			12
13				REQUIREMENTS				13
14				14. ADMINISTRATION				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22	300	0	0	22. Misc. Expense	0			22
23	12,608	13,350	0	23. Contract / Cost share Services with USGS (JFA)	0			23
24	6,628	14,574	0	24. Contract Svc. Well evaluations	0			24
25	46,587	0	0	25. Contract Svc. Well driller repair well(s)	0			25
26				26				26
27				27				27
28				28				28
29				29				29
30	66,123	27,924	0	30. TOTAL ADMINISTRATION	0			30
31				31				31
32				32. TRANSFERS TO OTHER FUNDS				32
33				33				33
34	0	0	25,000	34. Transfer to General Fund	0			34
35	0	0	25,000	35. Total Transfers	0			35
36	56,695	28,771	0	36. unappropriated ending fund balance	0			36
37	122,818	56,695	25,000	37. TOTAL REQUIREMENTS	0			37

*Includes Unappropriated Balance budgeted last year.

SPECIAL FUNDS
RESOURCE AND REQUIREMENTS
PIPING IRRIGATION DITCHES

	Historical Data			Name of Fund DESCRIPTION RESOURCE AND REQUIREMENTS	Budget for Next Year 2021 - 2022			
	Actual	Actual	Adopted Budget		Proposed By	Approved By	Adopted By	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year Year 2021-2022		Budget Officer 25-Apr-22	Budget Committee 4-May-22	Governing Body 1-Jun-22	
				Beginning Fund Balance:				
1	31,643	0	0	1. Cash on hand* or	0			1
2			0	2. Working capital *	0			2
3			0	3. Previously levied taxes estimated to be received	0			3
4			0	4. Earning from temporary investments	0			4
5	0	0	0	5. Transferred from other funds	0			5
6				6				6
7				7				7
8				8				8
9	31,643	0	0	9. Total resources, except taxes to be levied	0			9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	31,643	0	0	12. TOTAL RESOURCES	0			12
13				REQUIREMENTS				13
14				14. ADMINISTRATION				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22	0	0	0	22. Misc. Expense	0			22
23	0	0	0	23. Contract / Cost share Services 3mi Piping Match	0			23
24	0	0	0	24. Contract / Cost share Services RCDIC Oblig.	0			24
25	0	0	0	25. Contract / Cost share Services Davis Lateral	0			25
26				26				26
27				27				27
28				28				28
29				29				29
30	0	0	0	30. TOTAL ADMINISTRATION	0			30
31				31				31
32				32. TRANSFERS TO OTHER FUNDS				33
33				33				34
34	31,643	0	0	34. Transfer to Building Fund	0			35
35	31,643	0	0	35. Total Transfers	0			36
36	0	0	0	36. unappropriated ending fund balance	0			37
37	0	0	0	37. TOTAL REQUIREMENTS	0			38

*Includes Unappropriated Balance budgeted last year.

RESERVE FUND

FORM LB-11

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

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

RESOURCE AND REQUIREMENTS

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

Date can not be more that 10 years after establishment.

REVIEW YEAR : Annually

Wasco Co. Soil & Water Conservation District

BUILDING RESERVE FUND

			Name of Fund	Name of Municipal Corporation		
			DESCRIPTION RESOURCE AND REQUIREMENTS	Budget for Next Year 2021 - 2022		
			RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				25-Apr-22	4-May-22	1-Jun-22
Actual Second Preceding Year 2019-2020	Actual First Preceding Year 2020-2021	Adopted Budget This Year Year 2021-2022				
			Beginning Fund Balance:			
1	460,142	564,449	1. 8-6301 Cash on hand* or	100,000		
2			2. Working capital *			
3			3. Previously levied taxes estimated to be received			
4			4. Earning from temporary investments			
5	100,000	950,000	5. Transferred from Other Funds	200,000		
6			6. Federal and Local Grants			
7	4,307	1,394	7. Int. income	440		
8	0	55,406	8. Misc. income - USDA & PSMFC Space Rent	109,320		
9	564,449	1,571,249	9. Total resources, except taxes to be levied	409,760		
10			10. Taxes necessary to balance			
11			11. Taxes collected in year levied			
12	564,449	1,571,249	12. TOTAL RESOURCES	409,760		
13			REQUIREMENTS			
1			1. ADMINISTRATION			
2			2.			
3			3. LAND / BUILDING PAYMENTS			
4	0	0	4. Space Rent	0		
5	0	1,418,197	5. Land / Building Acquisition	200,000		
6	0	13,000	6. Bond Counsel	0		
7	0	25,000	7. Misc Expenses / contingencies	5,000		
8	0	27,480	8. Supplies & Services	27,500		
9	0	13,500	9 Boyd Nursery Expenses	17,500		
10			10			
11	0	1,458,677	11. TOTAL ADMINISTRATION	250,000		
12	0	0	12. Transferred to General Fund	84,905		
13	564,449	112,572	13. Reserved for future expenditure	74,855		
14	564,449	1,571,249	14. TOTAL REQUIREMENTS	409,760		

*Includes Unappropriated Balance budgeted last year.

FORM LB-11

RESERVE FUND

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

To accumulate money for purchase of new vehicles.

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

**RESOURCE AND REQUIREMENTS
VEHICLE RESERVE**

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

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

*Includes Unappropriated Balance budgeted last year.