

## **Budget Message for Fiscal Year 2024-2025**

### **Sherman County Soil & Water Conservation District (SWCD)**

**April 2024**

**Introduction:** The Sherman County SWCD is a unit of local government managed by an elected Board of Directors. In November 2006, the voters of the District approved the establishment of a permanent property tax rate limit for the Sherman County SWCD. This secure funding source has enabled the Sherman County SWCD to better pursue our mission “to promote and protect the natural resources of not only Sherman County, but also all the areas included in our watershed drainage’s. The board of directors believes that cooperation between State of Oregon and Federal agencies, public interest groups, and landowner/operators is of the utmost importance in achieving the goals of this district. We will continue to work for not only better soil and water conservation practices, but also for a better understanding between all parties concerned with the protection of our natural resources”.

As a taxing district, the Sherman County SWCD is required to establish a Budget Committee, hold one or more public meeting for the review of the upcoming year’s budget, publish the budget in a newspaper of general circulation in the District, and hold a public budget hearing.

The following Budget Message is presented with the budget documents and is available for public review. The Budget Message is intended to explain the proposed budget and point out any significant changes in the District’s financial position. The budget includes a general fund; a watershed improvement fund, and two reserve funds. All funds have a Resources and Requirements section that must balance, and include a variety of categories and line items specific to the needs of each fund. These documents will be available for review at the District office throughout the budget development process. As the budget is revised, the older drafts will be replaced with the newest.

**Resources:** District activities are funded from property tax revenues, County SIP, state, federal, and local grants, local contributions, donations, and proceeds from the rental of a range drill, tree sale and newsletter advertisements. The Natural Resources Conservation Service (NRCS) donates office space, use of telephone, internet, and computer system, and some supplies in exchange for technical assistance. However, the District does supply 2 cell phones for employee use and another internet option for the office.

**Tax Rate Levy or Amount of Total Levy:** The current law allows taxing Districts to approve the budget by an amount or a permanent rate. If an amount is certified, that is the maximum the District can collect. If new growth exceeds expectations and the permanent rate generates

more than expected, the District can choose not to collect it. By certifying the rate, the District will be allowed to collect the total amount generated by the established assessed value. Historically, the District has certified the maximum rate. The recommendation for the 2024-2025 fiscal year is to levy the total permanent rate of 26 cents per \$1,000 assessed value.

**Budget Detail Sheets:** The budget is categorized by General Fund, Watershed Improvement Fund, General Operating Reserve Fund and Watershed Education Reserve Fund. The following is an overview of all Funds and any recommendations or changes for each fund.

**General Fund – Definition:** The purpose of the General Fund is to account for all activities which are not funded by specifically designated and restricted funds such as special funds or reserve funds.

**Resources:** Resources for the General Fund come from taxes levied; administration funding from Oregon Department of Agriculture (ODA) and Oregon Watershed Enhancement Board (OWEB); newsletter advertising; tree sales & range drill rental; and wind tower strategic investment (SIP) contracts. The SIP funds decreased this FY due to sties coming to an end on their contracts.

**Requirements:** Expenditure categories in the General Fund include personnel for 2 FTE employees, materials & services, liability/general insurance, professional fees, cost of meetings, state & national association dues, general office operations, office rent, training & travel, education projects, and vehicle costs.

**Special Payments:** Special payments include grants funded through the County Cost Share program and Watershed & Weed Projects.

**Transfers:** Transfer from tax levy funds was made to the General Operation Reserve Fund to account for the increase in the CDARS account balance. Transfer to the Watershed Education Reserve Fund were made to keep that balance at \$40,000.

**Operating Contingency:** Funds are made available to be spent on unidentified operating expenses.

**Reserved for Future Expenditures:** Funds saved for future spending and not planned to be used for this fiscal year.

**Unappropriated Ending Fund Balance:** Funds are carried in this fund to ensure the continued operation of the District through the first four months of the new fiscal year or until the District starts to receive property tax funds in November.

**Watershed Improvement Fund – Definition:** The purpose of the Watershed Improvement Fund is to have funds designated to Watershed Improvement projects along with technical and program support for those projects.

**Resources:** Resources for this fund are obtained through the grant process. Current resources come from the Oregon Watershed Enhancement Board (OWEB) project grants for on the groundwork; and Oregon Department of Agriculture (ODA) funding for technical assistance in implementing water quality projects. Due to not having a Watershed Coordinator on staff we do not currently have funding for Council Capacity. We are currently seeking funding options for administrative work and NRCS technical assistance.

**Requirements:** Expenditure categories for this fund include personnel expenses for two employees and expenses for office operations, legal and accountant expenses, training & travel, and dues and insurance and equipment. Expenditures also include the cost of watershed improvement projects as provided by grant funding.

**Transfers:** No transfers will be made from this fund unless deemed necessary by the District board of directors.

**Operating Contingency:** Funds are made available to be spent on unidentified operating expenses.

**Unappropriated Ending Fund Balance:** Funds are carried over because of grants that are secured over two fiscal years.

**General Operating Reserve Fund – Definition:** This Reserve fund was established in order to ensure that the District can maintain continuity of service & operation of personnel and equipment if other funding sources are lost.

**Resources:** Resources for this fund consist of carry over funds.

**Requirements:** Each year the District appropriates funds for personnel service and for materials & services in an amount sufficient to help keep operations active for one year.

**Transfers:** The budget officer suggests transferring funds to this account from the General Fund so it matches the two CDARS current account balance.

**Unappropriated Ending Fund Balance:** Funds are carried in this fund to insure the continued operation of the District through the following year.

**Watershed Education Reserve Fund – Definition:** This fund was established by the District in 2010 for the purpose of providing education & outreach funding for natural resource &

conservation education programs. Participants apply for grant funding up to \$2,000 and must show a 25% match in funding. The District added a scholarship to this fund in 2019.

**Resources:** Resources for this fund consist of carry over funds and a transfer of funds from the General Fund when deemed necessary.

**Requirements:** Each year the District appropriates funds for Education Services and Education Materials. This year appropriations total \$8,000 for education grants and \$7,500 for the District scholarship program.

**Transfers:** The budget officer suggests a fund transfer of \$5,500 this year.

### **Supporting Documents:**

This Budget Message is accompanied by the following documents:

- General Fund Resources (Form LB 20)
- General Fund Requirements (Form LB 30 Allocated & LB 30 Not Allocated)
- Watershed Improvement Fund Resources (Form LB 20)
- Watershed Improvement Fund Requirements (Form LB 30 Allocated & LB 30 Not Allocated)
- General Operating Reserve Fund Resources & Requirements (Form LB 11)
- Watershed Education Reserve Fund Resources & Requirements (Form LB 11)
- Budget Notes

These documents are available at the Sherman County SWCD office at 2004 First St. in Moro, Oregon, on our website [www.shermancountyswcd.com](http://www.shermancountyswcd.com), or request by emailing [amanda.whitman@or.nacdnet.net](mailto:amanda.whitman@or.nacdnet.net). The Sherman County SWCD may be reached by phone at 541-565-3216.

**FORM  
LB-20**

**RESOURCES  
General Fund**

District Operations

**Sherman County SWCD**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION District Operations	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	1,033,386	1,130,582	893,402	1 Available cash on hand* (cash basis) or	1,072,958			1
2				2 Net working capital (accrual basis)				2
3	7,828	3,053	9,000	3 Previously levied taxes estimated to be received	8,000			3
4	4,985	13,341	20,000	4 Interest	20,000			4
5				5 Transferred IN, from other funds	0			5
6				6 <b>OTHER RESOURCES</b>				6
7				7				7
8	26,372	26,372	28,978	8 ODA Funds	28,978			8
9	11,836	5,576	20,000	9 OWEB Admin	20,000			9
10	0	0	0	10 Refunds	0			10
11	38,406	48,996	68,000	11 SIP & Community Service Fee	30,000			11
12	675	3,298	5,000	12 Other Resources	5,000			12
13	1,768	4,203	5,000	13 Tree Sale	6,500			13
14	0	0	0	14 NRCS Funds	0			14
15				15				15
16				16				16
17				17				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	1,125,256	1,235,421	1,049,380	29 Total resources, except taxes to be levied	1,191,436	0	0	29
30			165,804	30 Taxes estimated to be received	236,214			30
31	138,418	161,008		31 Taxes collected in year levied				31
32	<b>1,263,674</b>	<b>1,396,429</b>	<b>1,215,184</b>	32 <b>TOTAL RESOURCES</b>	<b>1,427,650</b>	<b>0</b>	<b>0</b>	32

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

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM  
LB-30**

General Fund  
Sherman County SWCD

	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>	Budget For Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
<b>1</b>				<b>1</b>	<b>PERSONNEL SERVICES</b>			<b>1</b>	
2	39,628	38,407	61,568	2	Salary-District Manager, Office Assistant	133,233		2	
3	3,704	3,294	5,000	3	Payroll Expense	13,000		3	
4	2,684	4,348	8,000	4	Insurance	20,000		4	
5	2,151	2,442	3,500	5	Retirement	4,500		5	
6				6				6	
7				7				7	
<b>8</b>	<b>48,167</b>	<b>48,491</b>	<b>78,068</b>	<b>8</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>170,733</b>	<b>0</b>	<b>0</b>	<b>8</b>
<b>9</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	<b>9</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>9</b>
<b>10</b>				<b>10</b>	<b>MATERIALS AND SERVICES</b>			<b>10</b>	
11	3,751	6,010	6,500	11	Dues and Insurance	7,500		11	
12	273	3,405	3,000	12	Meetings	3,000		12	
13	3,674	5,082	5,000	13	Office Operations	5,000		13	
14	9,343	10,338	12,000	14	Professional fees	15,000		14	
15	0	462	1,000	15	Training	2,500		15	
16	0	616	1,000	16	Travel	2,500		16	
17	0	0	5,000	17	Vehicles	5,000		17	
18	3,291	4,220	5,000	18	Tree Sale	5,000		18	
19	0	0	0	19	SWCD Contracted Services	0	0	0	19
20				20				20	
21				21				21	
22				22				22	
23				23				23	
24				24				24	
25				25				25	
26				26				26	
<b>27</b>	<b>20,332</b>	<b>30,131</b>	<b>38,500</b>	<b>27</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>45,500</b>	<b>0</b>	<b>0</b>	<b>27</b>
<b>28</b>				<b>28</b>	<b>CAPITAL OUTLAY</b>			<b>28</b>	
29	6,050	0	20,000	29	Equipment	20,000		29	
30	0	0	40,000	30	Capital	70,000		30	
31				31				31	
32				32				32	
33				33				33	
34				34				34	
<b>35</b>	<b>6,050</b>	<b>0</b>	<b>60,000</b>	<b>35</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>36</b>	<b>74,549</b>	<b>78,623</b>	<b>176,568</b>	<b>36</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>306,233</b>	<b>0</b>	<b>0</b>	<b>36</b>

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 General Fund  
 Sherman County SWCD

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2	0			2				2
3				3				3
4	0		0	4 TOTAL PERSONNEL SERVICES				4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0		0	9 TOTAL MATERIALS AND SERVICES				9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0		0	13 TOTAL CAPITAL OUTLAY				13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0		0	17 TOTAL DEBT SERVICE				17
18				18 SPECIAL PAYMENTS				18
19	6,321	20,846	75,000	19 County Cost Share Program	100,000			19
20	12,496	14,996	15,000	20 Watershed Projects & Weed Projects	15,000			20
21	18,816	35,842	90,000	21 TOTAL SPECIAL PAYMENTS	115,000	0	0	21
22				22 INTERFUND TRANSFERS				22
23	0	8,363	9,000	23 Education Reserve Fund	5,500			23
24	0	20,200	726	24 General Operating Reserve Fund	1,500			24
25				25				25
26				26				26
27				27				27
28	0	28,563	9,726	28 TOTAL INTERFUND TRANSFERS	7,000	0	0	28
29			200,000	29 OPERATING CONTINGENCY	200,000			29
30	18,816	64,405	299,726	30 Total Requirements NOT ALLOCATED	322,000	0	0	30
31	93,364	143,027	190,447	31 Total Requirements for ALL Org.Units/Programs within fund	306,233		0	31
32			100,000	32 Reserved for future expenditure	400,000			32
33	905,257	1,033,386		33 Ending balance (prior years)				33
34			371,133	34 UNAPPROPRIATED ENDING FUND BALANCE	399,417			34
35	1,017,437	1,240,818	961,306	35 TOTAL REQUIREMENTS	1,427,650	0	0	35

**RESOURCES**  
**Watershed Improvement Fund**  
(Fund)

**Sherman County SWCD**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION Watershed Improvement Operations	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	97200	173442	163767	1 Available cash on hand* (cash basis) or	170,752			1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4				4 Interest				4
5				5 Transferred IN, from other funds				5
6				6 <b>OTHER RESOURCES</b>				6
7				7				7
8	103972	177267	85500	8 OWEB Project Grants & Capacity	140,000			8
9	61535	67706	67616	9 ODA Grants	68,000			9
10	0	10355	0	10 CREP Tech	0			10
11	0	600	4600	12 Other	0			12
12				13				13
13				14				14
14				15				15
15				16				16
16				17				17
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	262707	429369	321483	29 Total resources, except taxes to be levied	378,752	0	0	29
29				30 Taxes estimated to be received	0	0	0	30
30				31 Taxes collected in year levied				31
31	<b>262707</b>	<b>429369</b>	<b>321483</b>	32 <b>TOTAL RESOURCES</b>	<b>378,752</b>	<b>0</b>	<b>0</b>	32

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



**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Watershed Improvement Fund

Sherman County SWCD

**FORM  
LB-30**

	Historical Data			REQUIREMENTS FOR: <u>Watershed Services</u>	Budget For Next Year 2024-2025		
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
<b>1</b>				<b>1</b> PERSONNEL SERVICES			
2	74,769	78,650	84,916	2 Salary-Watershed Coordinator, Technician	104,082		
3	7,242	7,420	10,000	3 Payroll Expense	10,500		
4	13,783	10,884	20,000	4 Insurance	20,000		
5	0	0	2,000	5 Retirement	2,000		
6				6			
7				7			
<b>8</b>	<b>95,794</b>	<b>96,954</b>	<b>116,916</b>	<b>8 TOTAL PERSONNEL SERVICES</b>	<b>136,582</b>	<b>0</b>	<b>0</b>
<b>9</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>9 Total Full-Time Equivalent (FTE)</b>	<b>2.00</b>		
<b>10</b>				<b>10 MATERIALS AND SERVICES</b>			
11	11,342	14,703	15,000	11 Office Operations	15,000		
12	4,878	5,715	8,000	12 Professional Fee	10,000		
13	808	616	2,500	13 Training	3,500		
14	1,130	2,033	2,500	14 Travel	3,500		
15	402	0	8,000	15 Equipment	5,000		
16	2,867	3,884	3,500	16 Dues & Insurance	5,000		
17				17			
18				18			
19				19			
20				20			
21				21			
22				22			
23				23			
24				24			
25				25			
26				26			
<b>27</b>	<b>21,427</b>	<b>26,950</b>	<b>39,500</b>	<b>27 TOTAL MATERIALS AND SERVICES</b>	<b>42,000</b>	<b>0</b>	<b>0</b>
<b>28</b>				<b>28 CAPITAL OUTLAY</b>			
29				29			
30				30			
31				31			
32				32			
33				33			
34				34			
<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35 TOTAL CAPITAL OUTLAY</b>	<b>0</b>		
<b>36</b>	<b>117,221</b>	<b>123,903</b>	<b>156,416</b>	<b>36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>178,582</b>	<b>0</b>	<b>0</b>

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 Watershed Improvement Fund  
 Sherman County SWCD

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0		0	4 TOTAL PERSONNEL SERVICES				4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0		0	9 TOTAL MATERIALS AND SERVICES				9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0		0	13 TOTAL CAPITAL OUTLAY				13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0		0	17 TOTAL DEBT SERVICE				17
18				18 SPECIAL PAYMENTS				18
19	25,182	76,013	60,000	19 Watershed projects	95,000			19
20				20				20
21	25,182	76,013	60,000	21 TOTAL SPECIAL PAYMENTS	95,000			21
22				22 INTERFUND TRANSFERS				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28	0		0	28 TOTAL INTERFUND TRANSFERS				28
29			30,000	29 OPERATING CONTINGENCY	45,000			29
30	25,182	76,013	90,000	30 Total Requirements NOT ALLOCATED	140,000			30
31	117,220	199,916	156,416	31 Total Requirements for ALL Org.Units/Programs within fund	178,582			31
32			50,000	32 Reserved for future expenditure				32
33	59,514	97,200		33 Ending balance (prior years)				33
34			25,067	34 UNAPPROPRIATED ENDING FUND BALANCE	60,170			34
35	201,916	373,129	321,483	35 TOTAL REQUIREMENTS	378,752	0	0	35

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 1-10-1 on (date) 04/29/2010 for the following specified purpose:

To maintain continuity of service & operation of personnel and equipment

**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: 2030

General Operating Reserve Fund  
(Fund)

Sherman County SWCD  
(Name of Municipal Corporation)

1	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 2025			1			
	Actual		Adopted Budget Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
1				1	RESOURCES			1			
2	465000	465000	485200	2	Cash on hand * (cash basis), or	485,200		2			
3				3	Working Capital (accrual basis)			3			
4				4	Previously levied taxes estimated to be received			4			
5				5	Interest			5			
6	0	20200	726	6	Transferred IN, from other funds	1,500		6			
7				7				7			
8				8				8			
9				9				9			
10	465000	485200	485926	10	Total Resources, except taxes to be levied	486,700		10			
11				11	Taxes estimated to be received			11			
12				12	Taxes collected in year levied			12			
13	<b>465000</b>	<b>485200</b>	<b>485926</b>	13	<b>TOTAL RESOURCES</b>	<b>486,700</b>	<b>0</b>	<b>0</b>	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	0	0	60,000	16	Admin	Personnel	Salaries, other	60,000	16		
17	0	0	50,000	17	District Op	aterials & Servic	Operations	50,000	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	465000	465000		29	Ending balance (prior years)				29		
30			375926	30	UNAPPROPRIATED ENDING FUND BALANCE			376,700	30		
31	<b>465000</b>	<b>465000</b>	<b>485926</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>486,700</b>	<b>0</b>	<b>0</b>	31

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

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 1-10-1 on (date) 04/29/2010 for the following specified purpose:

To provide education and outreach in natural resources and conservation

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Watershed Education Reserve Fund  
(Fund)

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

Date can not be more than 10 years after establishment.

Review Year: 2030

Sherman County SWCD  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 2025						
	Actual		Adopted Budget Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
1				1	<b>RESOURCES</b>			1			
2	34945	30455	31000	2	Cash on hand * (cash basis), or	34,500			2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5				5	Interest				5		
6	0	20055	9000	6	Transferred IN, from other funds	5,500			6		
7				7					7		
8				8					8		
9				9					9		
10	34945	50510	40000	10	Total Resources, except taxes to be levied	40,000			10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	<b>34945</b>	<b>50510</b>	<b>40000</b>	13	<b>TOTAL RESOURCES</b>	<b>40,000</b>			13		
14				14	<b>REQUIREMENTS **</b>				14		
15				15	Org. Unit or Prog. & Activity				15		
					Object Classification						
					Detail						
16	2500	1113	7500	16	Education	Grants for education and outreach	8,000		16		
17	2000	5000	7500	17	Education	Scholarship(s)	7,500		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	34945	30445		29	Ending balance (prior years)				29		
30			25000	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			24,500	30		
31	<b>44728</b>	<b>34945</b>	<b>40000</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>40,000</b>	<b>0</b>	<b>0</b>	31

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

SHERMAN COUNTY SWCD  
BUDGET NARRATIVE  
2024-2025

<b>GENERAL FUND RESOURCES TOTAL</b>	<b>\$ 1,472,650</b>
<b>Cash on Hand</b> – Previous years ending balance	\$ 1,072,958
<b>Previous levied taxes estimated -</b>	\$ 8,000
<b>Interest</b> – Money Market, ICS, Savings, CDARS	\$ 20,000
<b>ODA Funds</b> – District Operations (Office rent, postage, utilities, banking fees, risk management, insurance, audits/annual reviews, long-range plans, annual work plans and budgets, annual reports, annual meetings, board meetings and minutes.)	\$ 28,978
<b>OWEB Admin</b> – moved back to GF for DM salary	\$ 20,000
<b>Refunds</b> – We are exempt (previous \$ was from filing wrong)	\$ 0
<b>SIP &amp; Community Service Fee</b> – Wind tower money	\$ 30,000
<b>Other Resources</b> – Annual Meeting, Newsletter Advertising, Range Drill	\$ 5,000
<b>Tree Sale -</b>	\$ 6,500
<b>Taxes Estimated to be received</b>	\$ 236,214
<b>NRCS Funds</b> – No work this year	\$ 0
<b>GENERAL FUND REQUIREMENTS TOTAL</b>	<b>\$ 1,472,650</b>
<b>GF ALLOCATED TOTAL</b>	<b>\$ 303,233</b>
<b>Personnel Services</b>	<b>\$ 170,733</b>
Salary-District Manager/Fiscal – funded by ODA/OWEB Admin tax base (1 FTE)	\$ 133,233
Payroll Expense – Estimated at approx. 10% of salary	\$ 13,000
Insurance – SWCD covers 100% of insurance.	\$ 20,000
Retirement – The District will match up to 3% per employee	\$ 4,500
<b>Materials and Services****</b>	<b>\$ 45,500</b>
Dues and Insurance – Annual Dues for SDAO, OACD, etc.	\$ 7,500
Meetings – Annual, budget and other meeting expenses	\$ 3,000
Office Operations – Cost of supplies, phone, postage, outreach	\$ 5,000
Professional Fees – Audit, Election & Accountant expenses	\$ 15,000
Training – Registration fees	\$ 2,500
Travel – Lodging, per diem & mileage for trainings, meetings, etc	\$ 2,500
Vehicles – Replacement, maintenance and fuel for pickup & ATV	\$ 5,000
Tree Sale – Cost of trees from nurseries	\$ 5,000
SWCD Contracted Services – Cost for hiring contractors for EQIP Projects through NRCS	\$ 0
<b>Capital Outlay</b>	<b>\$ 90,000</b>
Equipment – To purchase items with a useful life of 1 or more year	\$ 20,000
Capital – Vehicle purchase	\$ 70,000

<b>GF NOT ALLOCATED TOTAL</b>	<b>\$ 322,000</b>
<b>Special Payments</b>	<b>\$ 115,000</b>
County Cost Share – Payments to Landowners for CCS Grants	\$ 100,000
Watershed & Weed Projects – Funding for Deschutes CWMA	\$ 15,000
<b>Interfund Transfers</b>	<b>\$ 7,000</b>
Watershed Education Reserve Fund	\$ 5,500
General Operating Reserve Fund	\$ 1,500
<b>Operating Contingency</b>	<b>\$ 200,000</b>
<b>Reserved for future expenditure</b>	<b>\$ 400,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>\$ 399,417</b>

<b>WATERSHED IMPROVEMENT FUND RESOURCES TOTAL</b>	<b>\$ 378,752</b>
<b>Cash on Hand</b>	<b>\$ 170,752</b>

<b>*OWEB Project Grants &amp; Capacity</b> – Capacity, Large & Small Grants, OSWB, OWEB TA, SIA TA	\$ 140,000
<b>ODA Grants</b> – Scope of Work funds (75% of 1 FTE Tech Salaries, Wages & Benefits, Funding for Contracted Services, Materials & Supplies, Travel and Equipment for SOW area designated by ODA)	\$ 68,000
<b>CREP Tech</b> – 25% of CREP Tech Salary (Funded by OWEB)	\$ 0
<b>OTHER</b> – Added for JDP and LJDWG Funds	\$ 0

<b>WATERSHED IMPROVEMENT FUND REQUIREMENTS TOTAL</b>	<b>\$ 378,752</b>
<b>WIF REQUIREMENTS ALLOCATED TOTAL</b>	<b>\$ 178,582</b>

<b>Personnel Services</b>	<b>\$ 136,582</b>
Salary-Watershed Coordinator & Technician –	\$ 104,082
Watershed Coordinator funded by 100% OWEB	
Technician funded 25% OWEB CREP & SIA TA, 75% ODA	
(If Tech position is vacant, some of DM time goes here)	
Payroll Expense – Estimated at approx. 10% of salary	\$ 10,500
Insurance – SWCD covers 100% of insurance. Estimated at 11.8%	\$ 20,000
Retirement – The District will match up to 3% per employee	\$ 2,000
<b>Materials and Services***</b>	<b>\$ 42,000</b>
Office Operations – Cost of supplies, phone, postage, outreach	\$ 15,000
Professional Fees – Audit, Election & Accountant expenses	\$ 10,000
Training – Registration fees	\$ 3,500
Travel – Lodging, per diem & mileage for trainings, meetings, mileage for projects (can't charge fuel to most grants)	\$ 3,500
Equipment – Replacement, maintenance and fuel for pickup & ATV	\$ 5,000
large office supplies (ie printers) Higher this year in	

anticipation of moving buildings  
 Dues & Insurance – Council Insurance & Annual Dues (NOWC) \$ 5,000

**WIF REQUIREMENTS NOT ALLOCATED TOTAL** \$ **140,000**

**Special Payments** \$ **95,000**

Watershed Projects – Payments to landowners/producers & contracted \$ 95,000

Labor (i.e. Kristie)

**Operating Contingency** \$ **45,000**

**Reserved for Future Expenditure** \$ **0**

**Unappropriated Ending Fund Balance** \$ **60,170**

**GENERAL OPERATING RESERVE FUND** \$ **486,700**

**Resources** \$ **486,700**

Beginning Balance \$ 485,200

Transfer from General Fund \$ 1,500

(Total = Money in CDARS Accounts)

**Requirements** \$ **486,700**

Personnel – Salaries, other \$ 60,000

Material & Services – Operations \$ 50,000

Unappropriated Ending Fund Balance \$ 376,700

**WATERSHED EDUCATION RESERVE FUND** \$ **40,000**

Cash on Hand \$ 34,500

Transfers \$ 5,500

**Requirements/Expenditures** \$ **40,000**

Grants for education/outreach \$ 8,000

Scholarship(s) \$ 7,500

Unappropriated Ending Fund Balance \$ 24,500

\* OWEB Grants \$ 140,000

Watershed projects \$ 140,000

SIA - \$25,000

BDA LG - \$60,000

Small Grants - \$35,000

New Grant Apps - \$20,000

ODA SOW \$ 66,116

\*OWEB Admin - \$20,000

\*ODA Admin - \$28,978

\*\*\*Materials & Services expenses are paid from resources as described in various grant agreements with OWEB, ODA, DEQ and Unrestricted General Funds.