SHERMAN COUNTY SWCD

BUDGET NARRATIVE

2024-2025

**GENERAL FUND RESOURCES TOTAL $ 1,472,650**

**Cash on Hand** – Previous years ending balance $ 1,072,958

**Previous levied taxes estimated** - $ 8,000

**Interest** – Money Market, ICS, Savings, CDARS $ 20,000

**ODA Funds** – 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

**OWEB Admin** – moved back to GF for DM salary $ 20,000

**Refunds** – We are exempt (previous $ was from filing wrong) $ 0

**SIP & Community Service Fee** – Wind tower money $ 30,000

**Other Resources** – Annual Meeting, Newsletter Advertising, Range Drill $ 5,000

**Tree Sale** - $ 6,500

**Taxes Estimated to be received** $ 236,214

**NRCS Funds** – No work this year $ 0

**GENERAL FUND REQUIREMENTS TOTAL $ 1,472,650**

**GF ALLOCATED TOTAL $ 303,233**

**Personnel Services $ 170,733**

Salary-District Manager/Fiscal – funded by ODA/OWEB Admin $ 133,233

tax base (1 FTE)

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

**Materials and Services\*\*\*\* $ 45,500**

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 $ 0

 Projects through NRCS

**Capital Outlay $ 90,000**

Equipment – To purchase items with a useful life of 1 or more year $ 20,000

Capital – Vehicle purchase $ 70,000

**GF NOT ALLOCATED TOTAL $ 322,000**

**Special Payments $ 115,000**

County Cost Share – Payments to Landowners for CCS Grants $ 100,000

Watershed & Weed Projects – Funding for Deschutes CWMA $ 15,000

**Interfund Transfers $ 7,000**

Watershed Education Reserve Fund $ 5,500

General Operating Reserve Fund $ 1,500

**Operating Contingency $ 200,000**

**Reserved for future expenditure $ 400,000**

**Unappropriated Ending Fund Balance $ 399,417**

**WATERSHED IMPROVEMENT FUND RESOURCES TOTAL $ 378,752**

**Cash on Hand** $ 170,752

**\*OWEB Project Grants & Capacity –** Capacity, Large & Small Grants, $ 140,000

 OSWB, OWEB TA, SIA TA

**ODA Grants** – Scope of Work funds (75% of 1 FTE Tech Salaries, $ 68,000

Wages & Benefits, Funding for Contracted Services, Materials & Supplies,

Travel and Equipment for SOW area designated by ODA)

**CREP Tech** – 25% of CREP Tech Salary (Funded by OWEB) $ 0

**OTHER** – Added for JDP and LJDWG Funds $ 0

**WATERSHED IMPROVEMENT FUND REQUIREMENTS TOTAL $ 378,752**

**WIF REQUIREMENTS ALLOCATED TOTAL $ 178,582**

**Personnel Services $ 136,582**

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

**Materials and Services\*\*\* $ 42,000**

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, $ 3,500

mileage for projects (can’t charge fuel to most grants)

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.