

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 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
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 EQUIP Projects through NRCS	\$ 0
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, OSWB, OWEB TA, SIA TA	\$ 140,000
ODA Grants – 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
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
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WIF REQUIREMENTS ALLOCATED TOTAL	\$ 178,582
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Personnel Services	\$ 136,582
Salary-Watershed Coordinator & Technician – 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)	\$ 104,082
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, mileage for projects (can't charge fuel to most grants)	\$ 3,500
Equipment – Replacement, maintenance and fuel for pickup & ATV large office supplies (ie printers) Higher this year in	\$ 5,000

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 Labor (i.e. Kristie) \$ 95,000

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.