SHERMAN COUNTY SWCD
BUDGET NARRATIVE
2025-2026

GENERAL FUND RESOURCES TOTAL$ 1.862.192	
Cash on Hand - Previous years ending balance	$ 1,413,509
Previous levied taxes estimated -	$ 8,000
Interest - Money Market, ICS, Savings, CDARS	$ 50,000
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	$300,205
NRCS Funds - No work this year	$ 0
GENERAL FUND REQUIREMENTS TOTAL$	**1.862.192**
GF ALLOCATED TOTAL$	**295.057**
Personnel Services	**$ 152,057**
Salary-District Manager/Fiscal (1 FTE) & Office Asst (0.5 FTE) - funded by ODA/OWEB Admin tax base	$ 116,057
Payroll Expense - Estimated at approx. 10% of salary	$ 11,500
Insurance - SWCD covers 100% of insurance.	$ 20,000
Retirement - The District will match up to 3% per employee	$ 4,500
Materials and Services****	**$ 53,000**
Dues and Insurance - Annual Dues for SDAO, OACD, etc.	$ 7,500
Meetings - Annual, budget and other meeting expenses	$ 5,000
Office Operations - Cost of supplies, phone, postage, outreach	$ 7,500
Professional Fees - Audit, Election & Accountant expenses	$ 17,000
Training - Registration fees	$ 2,000
Travel - Lodging, per diem & mileage for trainings, meetings, etc	$ 2,000
Vehicles - Replacement, maintenance and fuel for pickup & ATV	$ 5,000
Tree Sale - Cost of trees from nurseries	$ 7,000
SWCD Contracted Services - Cost for hiring contractors for EQIP Projects through NRCS	$ 0
Capital Outlay	**$ 90,000**
Equipment - To purchase items with a useful life of 1 or more year	$ 20,000
Capital -	$ 70,000

GF NOT ALLOCATED TOTAL$	**352.800**
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	**$ 37,800**
Watershed Education Reserve Fund	$ 24,500
General Operating Reserve Fund	$ 13,300
Operating Contingency	**$ 200,000**
Reserved for future expenditure	**$ 600,000**
Unappropriated Ending Fund Balance	**$ 614,335**

WATERSHED IMPROVEMENT FUND RESOURCES TOTAL	**$ 691.753**
Cash on Hand	$ 239,727
***OWEB Project Grants & Capacity -** Capacity, Large & Small Grants, OSWB, OWEB TA, SIA TA, NRCS TA	$ 332,026
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)	$ 12,000
OTHER - Education grants, potential JDP/LJDWG Funds	$ 40,000
WATERSHED IMPROVEMENT FUND REQUIREMENTS TOTAL	**$ 691.753**
WIF REQUIREMENTS ALLOCATED TOTAL$	**237.090**
Personnel Services	**$ 167,090**
Salary-Watershed Coordinator/Technician (1 FTE) - WC time funded by OWEB Technician & Program Asst, funded ODA, NRCS TA, CREP & SIA TA Program Assistant (1 FTE) & Office Asst (0.5 FTE) - Funded by all grants and Education	$ 124,790
Payroll Expense - Estimated at approx. 10% of salary	$ 12,500
Insurance - SWCD covers 100% of insurance. Estimated at 11.8%	$ 27,800
Retirement - The District will match up to 3% per employee	$ 2,000
Materials and Services* **	**$ 45,000**
Office Operations - Cost of supplies, phone, postage, outreach	$ 17,500
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)	$ 4,000
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$ 242.000	
Special Payments	**$ 162,000**
Watershed Projects - Payments to 1 andowners/producers & contracted Labor	$ 162,000
Operating Contingency	**$ 80,000**
Reserved for Future Expenditure	**$ 50,000**
Unappropriated Ending Fund Balance	**$ 162,663**
GENERAL OPERATING RESERVE FUND$	**500.000**
Resources	**$ 500,000**
Beginning Balance	$ 486,700
Transfer from General Fund	$ 13,300
(Total = Money in CDARS Accounts)	
Requirements	**$ 500,000**
Personnel - Salaries, other	$ 100,000
Material & Services - Operations	$ 50,000
Unappropriated Ending Fund Balance	$ 350,000
WATERSHED EDUCATION RESERVE FUND$	**50.000**
Cash on Hand	$ 25,500
Transfers	$ 24,500
Requirements/Expenditures	**$ 50,000**
Grants for education/outreach	8 8,000
Scholarship(s)	$ 12,000
Unappropriated Ending Fund Balance	$ 30,000

* OWEB Grants $ 332,026
Council Capacity - $83,071
Watershed projects $ 248,955
SIA - $40,000
BDA LG - $55,000
NRCS TA - $45,000
Small Grants - $52,102
SIA Res. Grants - $26,853
New Grant Apps - $30,000
ODA SOW $ 68,000
Other (Education) $ 40,000
*OWEB Admin - $20,000
*ODA Admin - $28,978

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