

SHERMAN COUNTY SWCD
BUDGET NARRATIVE
2022-2023

GENERAL FUND RESOURCES TOTAL	\$ 987,835
Cash on Hand – Previous years ending balance	\$ 739,246
Interest – Money Market, ICS, Savings, CDARS	\$ 6,000
Previous levied taxes estimated -	\$ 3,000
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.)	\$ 26,373
OWEB Admin – moved back to GF for DM salary	\$ 15,000
Refunds – We are exempt (previous \$ was from filing wrong)	\$ 0
SIP & Community Service Fee – Wind tower money (this will probably be more but the County didn't know how much yet)	\$ 41,000
Other Resources – Annual Meeting, Newsletter Advertising, Range Drill	\$ 5,000
Tree Sale -	\$ 4,000
Taxes Estimated to be received	\$ 148,216
NRCS Funds – No work this year	\$ 0
GENERAL FUND REQUIREMENTS TOTAL	\$ 987,835
GF ALLOCATED TOTAL	\$ 190,447
Personnel Services	\$ 95,447
Salary-District Manager/Fiscal – funded by ODA/OWEB Admin tax base (1 FTE)	\$ 77,247
Payroll Expense – Estimated at approx. 10% of salary	\$ 7,700
Insurance – SWCD covers 100% of insurance.	\$ 8,000
Retirement – The District will match up to 3% per employee	\$ 2,500
Materials and Services****	\$ 35,000
Dues and Insurance – Annual Dues for SDAO, OACD, etc.	\$ 6,500
Meetings – Annual, budget and other meeting expenses	\$ 2,500
Office Operations – Cost of supplies, phone, postage, outreach	\$ 5,000
Professional Fees – Audit, Election & Accountant expenses	\$ 10,000
Training – Registration fees	\$ 1,000
Travel – Lodging, per diem & mileage for trainings, meetings, etc	\$ 1,500
Vehicles – Replacement, maintenance and fuel for pickup & ATV	\$ 5,000
Tree Sale – Cost of trees from nurseries	\$ 4,000
SWCD Contracted Services – Cost for hiring contractors for EQIP Projects through NRCS	\$ 0
Capital Outlay	\$ 60,000
Equipment – To purchase items with a useful life of 1 or more year	\$ 20,000
Capital – Land or Vehicle purchase?	\$ 40,000

GF NOT ALLOCATED TOTAL	\$ 775,149
Special Payments	\$ 90,000
County Cost Share – Payments to Landowners for CCS Grants	\$ 75,000
Watershed & Weed Projects – Funding for Deschutes CWMA	\$ 15,000
Interfund Transfers	\$ 40,255
Watershed Education Reserve Fund	\$ 20,055
General Operating Reserve Fund	\$ 20,200
Operating Contingency	\$ 200,000
Reserved for future expenditure	\$ 100,000
Unappropriated Ending Fund Balance	\$ 367,133

<u>WATERSHED IMPROVEMENT FUND RESOURCES TOTAL</u>	<u>\$ 430,871</u>
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Cash on Hand	\$ 156,587
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*OWEB Project Grants & Capacity – Capacity, Large & Small Grants, OSWB, OWEB TA, SIA TA	\$ 205,737
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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)	\$ 61,547
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CREP Tech – 25% of CREP Tech Salary (Funded by OWEB)	\$ 5,000
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DEQ – Education/Outreach Grant	\$ 0
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OTHER – Added for JDP and LJDWG Funds	\$ 2,000
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<u>WATERSHED IMPROVEMENT FUND REQUIREMENTS TOTAL</u>	<u>\$ 430,871</u>
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<u>WIF REQUIREMENTS ALLOCATED TOTAL</u>	<u>\$ 153,355</u>
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Personnel Services	\$ 116,855
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Salary-Watershed Coordinator & Technician –	\$ 84,855
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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	\$ 10,000
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Insurance – SWCD covers 100% of insurance. Estimated at 11.8%	\$ 20,000
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Retirement – The District will match up to 3% per employee	\$ 2,000
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Materials and Services***	\$ 36,500
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Office Operations – Cost of supplies, phone, postage, outreach	\$ 12,000
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Professional Fees – Audit, Election & Accountant expenses	\$ 8,000
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Training – Registration fees	\$ 2,500
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Travel – Lodging, per diem & mileage for trainings, meetings, mileage for projects (can't charge fuel to most grants)	\$ 2,500
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Equipment – Replacement, maintenance and fuel for pickup & ATV large office supplies (ie printers) Higher this year in anticipation of moving buildings	\$ 8,000
Dues & Insurance – Council Insurance & Annual Dues (NOWC)	\$ 3,500

WIF REQUIREMENTS NOT ALLOCATED TOTAL **\$ 430,871**

Special Payments **\$ 97,048**

Watershed Projects – Payments to landowners/producers & contracted Labor (i.e. Kristie)	\$ 97,048
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Operating Contingency **\$ 60,000**

Unappropriated Ending Fund Balance **\$ 120,468**

GENERAL OPERATING RESERVE FUND **\$ 485,200**

Resources **\$ 485,200**

Beginning Balance	\$ 465,000
Transfer from General Fund	\$ 20,200
(Total = Money in CDARS Accounts)	

Requirements **\$ 485,200**

Personnel – Salaries, other	\$ 60,000
Material & Services – Operations	\$ 50,000

Unappropriated Ending Fund Balance **\$ 375,200**

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

Cash on Hand	\$ 19,945
Transfers	\$ 20,055
Requirements/Expenditures	\$ 40,000
Grants for education/outreach	\$ 10,000
Scholarship(s)	\$ 5,000
Unappropriated Ending Fund Balance	\$ 25,000

* OWEB Grants	\$205,737
Watershed Coordinator (220-046)	\$ 70,000
Watershed projects	\$135,737
SIA - \$24,000	
OSWB (not funded yet) – \$15,000	
NRCS TA - \$24,000	
OWEB BDA TA – \$15,000	
Small Grants - \$57,737	

ODA SOW (Moved SIA to OWEB)	\$ 61,547
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*OWEB Admin - \$15,000

*ODA Admin - \$26,373

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