

SHERMAN COUNTY SWCD
BUDGET NARRATIVE
2023-2024

GENERAL FUND RESOURCES TOTAL	\$ 1,213,356
Cash on Hand – Previous years ending balance	\$ 893,402
Previous levied taxes estimated -	\$ 9,000
Interest – Money Market, ICS, Savings, CDARS	\$ 10,000
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.)	\$ 37,150
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 (this will probably be more but the County didn’t know how much yet)	\$ 68,000
Other Resources – Annual Meeting, Newsletter Advertising, Range Drill	\$ 5,000
Tree Sale -	\$ 5,000
Taxes Estimated to be received	\$ 165,804
NRCS Funds – No work this year	\$ 0
GENERAL FUND REQUIREMENTS TOTAL	\$ 1,213,356
GF ALLOCATED TOTAL	\$ 176,568
Personnel Services	\$ 78,068
Salary-District Manager/Fiscal – funded by ODA/OWEB Admin tax base (1 FTE)	\$ 61,568
Payroll Expense – Estimated at approx. 10% of salary	\$ 5,000
Insurance – SWCD covers 100% of insurance.	\$ 8,000
Retirement – The District will match up to 3% per employee	\$ 3,500
Materials and Services****	\$ 38,500
Dues and Insurance – Annual Dues for SDAO, OACD, etc.	\$ 6,500
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	\$ 12,000
Training – Registration fees	\$ 1,000
Travel – Lodging, per diem & mileage for trainings, meetings, etc	\$ 1,000
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
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	\$ 290,726
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	\$ 726
Watershed Education Reserve Fund	\$ 0
General Operating Reserve Fund	\$ 726
Operating Contingency	\$ 200,000
Reserved for future expenditure	\$ 300,000
Unappropriated Ending Fund Balance	\$ 446,062

WATERSHED IMPROVEMENT FUND RESOURCES TOTAL	\$ 320,414
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Cash on Hand	\$ 163,767
*OWEB Project Grants & Capacity – Capacity, Large & Small Grants, OSWB, OWEB TA, SIA TA	\$ 85,500
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)	\$ 66,547
CREP Tech – 25% of CREP Tech Salary (Funded by OWEB)	\$ 0
OTHER – Added for JDP and LJDWG Funds	\$ 4,600

WATERSHED IMPROVEMENT FUND REQUIREMENTS TOTAL	\$ 320,414
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WIF REQUIREMENTS ALLOCATED TOTAL	\$ 156,416
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Personnel Services	\$ 116,916
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)	\$ 84,916
Payroll Expense – Estimated at approx. 10% of salary	\$ 10,000
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***	\$ 39,500
Office Operations – Cost of supplies, phone, postage, outreach	\$ 15,000
Professional Fees – Audit, Election & Accountant expenses	\$ 8,000
Training – Registration fees	\$ 2,500
Travel – Lodging, per diem & mileage for trainings, meetings, mileage for projects (can't charge fuel to most grants)	\$ 2,500
Equipment – Replacement, maintenance and fuel for pickup & ATV	\$ 8,000

large office supplies (ie printers) Higher this year in anticipation of moving buildings
Dues & Insurance – Council Insurance & Annual Dues (NOWC) \$ 3,500

WIF REQUIREMENTS NOT ALLOCATED TOTAL \$ 90,000

Special Payments \$ 60,000
Watershed Projects – Payments to landowners/producers & contracted Labor (i.e. Kristie) \$ 60,000

Operating Contingency \$ 30,000

Reserved for Future Expenditure \$ 50,000

Unappropriated Ending Fund Balance \$ 23,998

GENERAL OPERATING RESERVE FUND \$ 485,926

Resources \$ 485,926

Beginning Balance \$ 485,200

Transfer from General Fund \$ 726

(Total = Money in CDARS Accounts)

Requirements \$ 485,926

Personnel – Salaries, other \$ 60,000

Material & Services – Operations \$ 50,000

Unappropriated Ending Fund Balance \$ 375,926

WATERSHED EDUCATION RESERVE FUND \$ 31,000

Cash on Hand \$ 31,000

Transfers \$ 0

Requirements/Expenditures \$ 31,000

Grants for education/outreach \$ 7,500

Scholarship(s) \$ 7,500

Unappropriated Ending Fund Balance \$ 16,000

* OWEB Grants \$ 85,500

Watershed Coordinator (220-046) \$ 7500

Watershed projects \$ 78,000

SIA - \$25,000

Small Grants - \$33,000

New Grant Apps - \$20,000

ODA SOW \$ 61,547 (normal quarterly payment)

\$ 5,000 (1 month left over from previous biennium)

*OWEB Admin - \$20,000

*ODA Admin - \$37,150

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