

SHERMAN COUNTY SWCD  
BUDGET NARRATIVE  
2021-2022

<b>GENERAL FUND RESOURCES TOTAL</b>	<b>\$ 647,568</b>
<b>Cash on Hand</b> – Previous years ending balance	\$ 409,709
<b>Interest</b> – Money Market, Checking, CDARS	\$ 12,000
<b>Previous levied taxes estimated -</b>	\$ 3,000
<b>ODA Funds</b> – 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
<b>OWEB Admin</b> – moved back to GF for DM salary	\$ 24,000
<b>Refunds</b> – We are exempt (previous \$ was from filing wrong)	\$ 0
<b>SIP &amp; Community Service Fee</b> – Wind tower money	\$ 41,000
<b>Other Resources</b> – Annual Meeting, Newsletter Advertising, Plotter,	\$ 5,000
<b>Tree Sale -</b>	\$ 3,500
<b>Taxes Estimated to be received</b>	\$ 122,986
<b>NRCS Funds</b> – No work this year	\$ 0
<b>GENERAL FUND REQUIREMENTS TOTAL</b>	<b>\$ 647,568</b>
<b>GF ALLOCATED TOTAL</b>	<b>\$ 189,216</b>
<b>Personnel Services</b>	<b>\$ 90,716</b>
Salary-District Manager/Fiscal – funded by ODA/OWEB Admin tax base (1 FTE)	\$ 71,116
Payroll Expense – Estimated at approx. 10% of salary	\$ 7,100
Insurance – SWCD covers 100% of insurance. Estimated at 11.8%	\$ 10,000
Retirement – The District will match up to 3% per employee	\$ 2,500
<b>Materials and Services****</b>	<b>\$ 38,500</b>
Dues and Insurance – Annual Dues for SDAO, OACD, etc.	\$ 8,000
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	\$ 12,000
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	\$ 3,500
SWCD Contracted Services – Cost for hiring contractors for EQIP Projects through NRCS	\$ 0
<b>Capital Outlay</b>	<b>\$ 60,000</b>
Equipment – To purchase items with a useful life of 1 or more year	\$ 20,000
Capital – Land or Vehicle purchase?	\$ 40,000

<b>GF NOT ALLOCATED TOTAL</b>	<b>\$ 434,500</b>
<b>Special Payments</b>	<b>\$ 90,000</b>
County Cost Share – Payments to Landowners for CCS Grants	\$ 75,000
Watershed & Weed Projects – Funding for Deschutes CWMA	\$ 15,000
<b>Interfund Transfers</b>	<b>\$ 0</b>
Watershed Education Reserve Fund	\$ 0
General Operating Reserve Fund	\$ 0
<b>Operating Contingency</b>	<b>\$ 200,000</b>
<b>Reserved for future expenditure</b>	<b>\$ 100,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>\$ 168,352</b>

<b>WATERSHED IMPROVEMENT FUND RESOURCES TOTAL</b>	<b>\$ 483,601</b>
<b>Cash on Hand</b>	<b>\$ 75,959</b>

<b>*OWEB Project Grants &amp; Capacity</b> – Capacity, Large & Small Grants, OSWB, OWEB TA	\$ 275,607
<b>ODA Grants</b> – 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) & SIA TA	\$ 111,535
<b>CREP Tech</b> – 25% of CREP Tech Salary (Funded by OWEB)	\$ 15,000
<b>DEQ</b> – Education/Outreach Grant	\$ 0
<b>OTHER</b> – Added for JDP and LJDWG Funds	\$ 5,500

<b>WATERSHED IMPROVEMENT FUND REQUIREMENTS TOTAL</b>	<b>\$ 483,601</b>
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<b>WIF REQUIREMENTS ALLOCATED TOTAL</b>	<b>\$ 163,070</b>
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<b>Personnel Services</b>	<b>\$ 119,070</b>
Salary-Watershed Coordinator & Technician – Watershed Coordinator funded by 100% OWEB Technician funded 25% OWEB CREP Grant, 75% ODA	\$ 87,070
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
<b>Materials and Services***</b>	<b>\$ 44,000</b>
Office Operations – Cost of supplies, phone, postage, outreach	\$ 12,000
Professional Fees – Audit, Election & Accountant expenses	\$ 8,000
Training – Registration fees	\$ 3,500
Travel – Lodging, per diem & mileage for trainings, meetings, mileage for projects (can't charge fuel to most grants)	\$ 5,000
Equipment – Replacement, maintenance and fuel for pickup & ATV large office supplies (ie printers) Higher this year in	\$ 12,000

anticipation of moving buildings  
 Dues & Insurance – Council Insurance & Annual Dues (NOWC) \$ 3,500

**WIF REQUIREMENTS NOT ALLOCATED TOTAL** \$ **320,531**

**Special Payments** \$ **227,297**

Watershed Projects – Payments to landowners/producers & contracted Labor (i.e. Kristie) \$ 150,400

**Operating Contingency** \$ **60,000**

**Unappropriated Ending Fund Balance** \$ **110,131**

**GENERAL OPERATING RESERVE FUND** \$ **724,500**

**Resources** \$ **724,500**

Beginning Balance \$ 724,500

Transfer from General Fund \$ 0

(Total = Money in CDARS Accounts)

**Requirements** \$ **724,500**

Personnel – Salaries, other \$ 60,000

Material & Services – Operations \$ 50,000

Unappropriated Ending Fund Balance \$ 614,500

**WATERSHED EDUCATION RESERVE FUND** \$ **42,945**

Cash on Hand \$ 42,945

Transfers \$ 0

**Requirements/Expenditures** \$ **42,945**

Grants for education/outreach \$ 10,000

Scholarship(s) \$ 5,000

Unappropriated Ending Fund Balance \$ 27,945

\* OWEB Grants \$275,607  
 Watershed Coordinator (220-046) \$ 75,000  
 Watershed projects \$200,607  
     218-6003 - \$60,000  
     OSWB – \$25,000  
     NRCS TA - \$52,000  
     OWEB TA (not funded yet) – \$28,607  
     Small Grants - \$35,000

ODA Grants \$115,535  
 SOW (3% increase) - \$61,535  
 SIA TA - \$50,000

\*OWEB Admin - \$24,000

\*ODA Admin (3% increase) - \$26,373

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