

SHERMAN COUNTY SWCD
BUDGET NARRATIVE
2020-2021

GENERAL FUND RESOURCES TOTAL	\$ 634,613
Cash on Hand – Beginning Cash Balance from Audit*	\$ 396,027
Interest – Money Market, Checking, CDARS	\$ 15,000
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.)	\$ 25,000
OWEB Admin – moved back to GF for DM salary	\$ 27,337
Refunds – We are exempt (previous \$ was from filing wrong)	\$ 0
SIP & Community Service Fee – Wind tower money	\$ 41,000
Other Resources – Annual Meeting, Newsletter Advertising, Plotter, CWMA Work	\$ 8,000
Tree Sale -	\$ 3,500
Taxes Estimated to be received	\$ 115,749
NRCS Funds – No work this year	\$ 0
GENERAL FUND REQUIREMENTS TOTAL	\$ 634,613
GF ALLOCATED TOTAL	\$ 169,354
Personnel Services	\$ 88,354
Salary-District Manager/Fiscal – funded by ODA/OWEB Admin tax base (1 FTE)	\$ 68,276
Payroll Expense – Estimated at approx. 10% of salary	\$ 6,828
Insurance – SWCD covers 100% of insurance. Estimated at 11.8%	\$ 11,000
Retirement – The District will match up to 3% per employee	\$ 2,200
Materials and Services****	\$ 41,000
Dues and Insurance – Annual Dues for SDAO, OACD, etc.	\$ 5,500
Meetings – Annual, budget and other meeting expenses	\$ 2,000
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	\$ 1,500
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	\$ 5,000
Capital Outlay	\$ 40,000
Equipment – To purchase items with a useful life of 1 or more year	\$ 0
Capital – Land or Vehicle purchase?	\$ 40,000

GF NOT ALLOCATED TOTAL	\$ 434,500
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	\$ 8,000
Watershed Education Reserve Fund	\$ 8,000
General Operating Reserve Fund	\$ 0
Operating Contingency	\$ 200,000
Unappropriated Ending Fund Balance	\$ 167,259

WATERSHED IMPROVEMENT FUND RESOURCES TOTAL \$ 467,788

Cash on Hand	\$ 81,591
*OWEB Project Grants & Capacity – Capacity, Large & Small Grants, NRCS TA, OSWB, OWEB Fire TA	\$ 295,797
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)	\$ 72,900
CREP Tech – 25% of CREP Tech Salary (Funded by OWEB)	\$ 12,000
DEQ – Education/Outreach Grant	\$ 0
OTHER – Added for JDP and LJDWG Funds	\$ 5,500

WATERSHED IMPROVEMENT FUND REQUIREMENTS TOTAL \$ 467,788

WIF REQUIREMENTS ALLOCATED TOTAL \$ 164,532

Personnel Services	\$ 117,032
Salary-Watershed Coordinator & Technician – Watershed Coordinator funded by 100% OWEB Technician funded 25% OWEB CREP Grant, 75% ODA	\$ 83,032
Payroll Expense – Estimated at approx. 10% of salary	\$ 10,000
Insurance – SWCD covers 100% of insurance. Estimated at 11.8%	\$ 22,000
Retirement – The District will match up to 3% per employee	\$ 2,000
Materials and Services***	\$ 47,500
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 anticipation of moving buildings	\$ 15,500
Dues & Insurance – Council Insurance & Annual Dues (NOWC)	\$ 3,500

WIF REQUIREMENTS NOT ALLOCATED TOTAL	\$ 287,297
Special Payments	\$ 227,297
Watershed Projects – Payments to landowners/producers & contracted Labor (i.e. Kristie)	\$ 227,297
Operating Contingency	\$ 60,000
Unappropriated Ending Fund Balance	\$ 15,959

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	\$ 100,000
Material & Services – Operations	\$ 70,000
Unappropriated Ending Fund Balance	\$ 554,500

WATERSHED EDUCATION RESERVE FUND	\$ 52,000
Cash on Hand	\$ 44,000
Transfers	\$ 8,000
Requirements/Expenditures	\$ 52,000
Grants for education/outreach	\$ 10,000
Scholarship(s)	\$ 5,000
Unappropriated Ending Fund Balance	\$ 37,000

* OWEB Grants	
Watershed Coordinator (220-046)	\$ 68,500
Watershed projects	\$227,297
218-6003 - \$85,003.12	
OSWB – \$22,727	
NRCS TA - \$104,506.29	
Small Grants - \$15,061	
Total	\$295,797

*OWEB Admin - \$27,337

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