

**Resolution No. 240605-BGT**

**ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors for Wasco County Soil and Water Conservation District hereby adopts a budget for FY2024-25 in the amount of \$6,358,962  
This budget is now on file at 2325 River Road in The Dalles, Oregon.

**MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024, for the following purposes:

**General Fund**

Administration	5,288,308
Debt Service.....	300,735
Transfers Out.....	10,000
Contingency.....	60,000
<b>Total.....</b>	<b>5,659,043</b>

**Building Reserve Fund**

Administration	235,000
Transfers Out.....	170,000
<b>Total.....</b>	<b>405,000</b>

**Vehicle Reserve Fund**

Administration	5,000
Transfers Out.....	0
<b>Total.....</b>	<b>5,000</b>

<b>Total APPROPRIATIONS all Funds</b>	<b>5,659,043</b>
Total Unappropriated and Reserve Amounts, All Funds...	289,919
<b>TOTAL ADOPTED BUDGET.....</b>	<b>5,948,962</b>

**IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

- (1) in the amount of 0.2500/1000 for permanent rate tax;
- (2) in the amount of \$0 for local option tax; and
- (3) in the amount of \$0 for debt service on general obligation bonds:

**CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the General Government Limitation**

Permanent Rate Tax....	0.2500/1000
Local Option Tax.....	\$0

**Excluded from Limitation**

General Obligation Bond Debt Service..	\$0
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The above resolution st: 0

By: \_\_\_\_\_  
Bill Hammel, Chair

By: \_\_\_\_\_  
Bob Krein, Vice-Chair

ATTEST:

By: \_\_\_\_\_  
Ken Bailey, Board Member

FY2023-24 Adopted Budget Summary

Pages 1-12 13 14 15 16 17

PROPOSED Fund:	General	District Cost share	Feral Pig Control Project	Mosier Ground Water	Reserve Building	Reserve Vehicles
beginning	715,000	0	0	0	416,800	15,200
income	5,026,862	0	0	0	5,000	100
transfer in	170,000	0	0	0	0	10,000
expenses	5,649,043	0	0	0	235,000	5,000
transfer out	10,000	0	0	0	170,000	0
ending	252,819	0	0	0	16,800	20,300

Total Transfers  
180,000  
180,000

<b>TOTAL BUDGET AMOUNT</b>	
6,358,962	Resources
6,358,962	Requirements

**TOTALS**

begin:	1,147,000
income	5,031,962
expenses	5,889,043
end	289,919

**INTEREST APPORTIONMENT**

Budgeted amount	Avg Bal	portion of avg bal	apportioned interest	Rounded (\$10)	
\$ 13,000	GF	483,909	67.35%	\$12,097.73	\$12,100
\$ 5,000	Bldg Res	216,800	30.18%	\$5,420.00	\$5,420
\$ 100	Veh Res	17,750	2.47%	\$443.75	\$440
\$ 18,100		718,459		\$17,961.48	\$17,960
		\$ 17,961.48 = interest at 2.5%			

**FORM  
LB-20**

**RESOURCES  
General Fund**

(Fund)

**Wasco County Soil & Water Conservation District**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	320,179	847,859	700,000	1 Available cash on hand* (cash basis) or	700,000	700,000	715,000	1
2	24,825	11,782	10,000	2 Previously levied taxes estimated to be received	24,000	24,000	24,000	2
3	3,734	12,964	4,800	3 Interest	13,000	13,000	13,000	3
4	219,843	-	-	4 Transferred IN, from other funds	-	170,000	170,000	4
5				5 <b>OTHER RESOURCES</b>				5
6	1,175	1,200	1,350	6 Newsletter Sponsorships	1,350	1,350	1,350	6
7	87,911	109,457	96,594	7 ODA IGA -Admin, Tech, LMA, OPS	96,594	96,594	72,446	7
8	67,253	85,955	40,000	8 Oregon CREP TECH GRANT	80,000	80,000	80,000	8
9	24,915	-	85,800	9 DEQ Fifteenmile FAST support	-	-	37,400	9
10	2,561	9,733	61,494	10 Misc. Sales, revenues, & pass through income	37,959	37,959	37,959	10
11	36,683	223,978	1,507,781	11 Misc. Grants (MM#2, WyEast, PSP, Hydro, NFWF)	988,687	988,687	1,084,033	11
12	59,440	65,783	60,000	12 BPA Contract Reimbursements	60,000	60,000	60,000	12
13	39,732	8,438	20,000	13 USFS Title II reimbursements	22,000	22,000	22,000	13
14	3,472	27,963	21,537	14 OWEB - Forest Collaborative	22,000	22,000	22,000	14
15	20,720	12,527	15,000	15 Tree Sale Receipts	12,000	12,000	12,000	15
16	-	102,030	100,380	16 Space Rent - USDA Lease	100,380	100,380	100,380	16
17	74,604	91,896	4,062,500	17 OWRD Fifteenmile MUS Pilot Project	-	-	-	17
18	-	-	-	18 ODOE C-REP Grant	500,000	500,000	998,778	18
19	-	-	395,992	19 OWEB Bakeoven Planning & Restoration	287,972	287,972	287,972	19
20	61,895	83,173	83,071	20 OWEB Watershed Council Grants	160,704	160,704	160,704	20
21	-	-	-	21 Wasco Co. Community Wildfire Defense Grant	191,298	191,298	238,498	21
22	217,691	67,172	-	22 OWRD Mosier Deep Wells	-	-	-	22
23	105,099	116,912	170,000	23 OWEB Grants Fifteenmile reimbursements	322,600	322,600	383,691	23
24	23,841	15,000	60,000	24 OWEB SMALL GRANT PROGRAM	60,000	60,000	60,000	24
25	104,069	111,846	9,981	25 DEQ Mosier Deep Wells Loan (Root)	9,147	9,147	9,147	25
26	-	-	-	26 Weed Control Grants (BLM, ODFW, ODA, USFS, Port)	166,151	166,151	216,151	26
27	397,224	25,915	218,496	27 OWEB & Other Grants White River	64,924	64,924	138,095	27
28	-	-	-	28 LDCWMA (ODFW, BLM, Sherman Co, Sherman SWCD)	95,000	95,000	80,000	28
29	39,071	14,575	39,012	29 OWEB TD area restoration & monitoring grants	32,013	32,013	29,758	29
30	125,000	3,856	75,000	30 NRCS TA Grants (OWEB & NACD)	82,500	82,500	82,500	30
31	2,060,937	2,050,016	7,838,788	31 Total resources, except taxes to be levied	4,130,279	4,300,279	5,136,862	31
32		734,174	725,000	32 Taxes estimated to be received	775,000	775,000	775,000	32
33	610,796			33 Taxes collected in year levied				33
34	<b>2,671,733</b>	<b>\$ 2,784,190</b>	<b>8,563,788</b>	34 <b>TOTAL RESOURCES</b>	<b>4,905,279</b>	<b>5,075,279</b>	<b>5,911,862</b>	<b>34</b>

**DETAILED REQUIREMENTS**

**General Fund**

(Fund)

**Wasco County Soil & Water Conservation District**

	Historical Data			Requirements By Department, and Not Allocated to Any Department	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				<b>Personnel Services</b>				
1			317,200	1 District Operations Department	352,098	352,098	352,098	1
2			102,600	2 District Projects Department	54,169	54,169	54,169	2
3			156,658	3 Watershed Projects Department	162,507	162,507	162,507	3
4			351,182	4 Conservation Planning & TA Department	335,848	335,848	335,848	4
5			8,338	5 Water Quality & Fish Monitoring Department	27,084	27,084	27,084	5
6			19,162	6 Weed Control & EDRR Department	135,422	135,422	135,422	6
7	844,628	848,543	-	7 Not Allocated to Any Department	54,169	56,169	56,169	7
8	<b>844,628</b>	<b>848,543</b>	<b>955,140</b>	8 <b>Total Personnel</b>	<b>1,121,298</b>	<b>1,123,298</b>	<b>1,123,298</b>	8
9	<b>10.25</b>	<b>9.2</b>	<b>9.35</b>	9 <b>Total full time equivalent (FTE)</b>	<b>10.35</b>	<b>10.35</b>	<b>10.35</b>	9
10				10				10
11				<b>Materials &amp; Services</b>				11
12			152,695	12 District Operations Department	169,408	169,408	172,033	12
13			439,418	13 District Projects Department	407,601	407,601	475,618	13
14			5,840,912	14 Watershed Projects Department	1,706,452	1,706,452	1,762,334	14
15			22,000	15 Conservation Planning & TA Department	22,000	22,000	22,000	15
16			86,465	16 Water Quality & Fish Monitoring Department	80,989	80,989	80,989	16
17			15,100	17 Weed Control & EDRR Department	144,235	144,235	194,235	17
18	877,600	1,024,092	574,392	18 Not Allocated to Any Department	757,403	757,403	1,442,301	18
19	<b>877,600</b>	<b>1,024,092</b>	<b>7,130,982</b>	19 <b>Total Materials &amp; Services</b>	<b>3,288,088</b>	<b>3,288,088</b>	<b>4,149,510</b>	19
20				20				20
21				<b>Capital Outlay</b>				21
22			13,000	22 District Operations Department	13,000	13,000	13,000	22
23			-	23 District Projects Department	-	-	-	23
24			-	24 Watershed Projects Department	-	-	-	24
25			2,500	25 Conservation Planning & TA Department	2,500	2,500	2,500	25
26			-	26 Water Quality & Fish Monitoring Department	-	-	-	26
27			-	27 Weed Control & EDRR Department	-	-	-	27
28	6,742	17,509	-	28 Not Allocated to Any Department	-	-	-	28
29	<b>6,742</b>	<b>17,509</b>	<b>15,500</b>	29 <b>Total Capital Outlay</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	29
30				30				30
31				<b>Debt Service</b>				31
32	84,905	84,905	101,569	32 Not Allocated to Any Department	100,735	300,735	300,735	32
33	<b>84,905</b>	<b>84,905</b>	<b>101,569</b>	33 <b>Total Debt Service</b>	<b>100,735</b>	<b>300,735</b>	<b>300,735</b>	33

34				34	<b>Interfund Transfers</b>				34
35	-		-	35	Transfer to SWCD Cost Share Fund	-	-	-	35
36	10,000	10,000	15,000	36	Transfer to Vehicle Reserve Fund	10,000	10,000	10,000	36
37	-	267,500	30,000	37	Transfer to Building Reserve Fund	30,000	-	-	37
38	<b>10,000</b>	<b>277,500</b>	<b>45,000</b>	38	<b>Total Interfund Transfers</b>	<b>40,000</b>	<b>10,000</b>	<b>10,000</b>	38
39	-	-	<b>60,000</b>	39	<b>Operating Contingency</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	39
40	<b>847,859</b>	<b>531,640</b>		40	Ending balance (prior years)				40
41			<b>255,596</b>	41	<b>Unappropriated ending fund balance</b>	<b>279,658</b>	<b>277,658</b>	<b>252,819</b>	41
42	<b>2,671,733</b>	<b>2,784,190</b>	<b>8,563,788</b>	42	<b>Total requirements</b>	<b>4,905,279</b>	<b>5,075,279</b>	<b>5,911,862</b>	42

DETAILED REQUIREMENTS

General Fund

(Fund)

Wasco County Soil & Water Conservation District

	Historical Data			Requirements By Object Classification	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				<b>Personnel Services</b>				
1	589,559	600,162	636,268	1 Salaries & Wages	750,980	750,980	750,980	1
2	92,080	85,189	97,200	2 Insurance: Medical, Life, Vision, Dental	108,000	110,000	110,000	2
3	50,623	51,792	55,721	3 Payroll Taxes & Worker's Comp	66,581	66,581	66,581	3
4	112,366	111,401	165,953	4 PERS	195,737	195,737	195,737	4
5	<b>844,628</b>	<b>848,543</b>	<b>955,142</b>	5 <b>Total Personnel</b>	<b>1,121,298</b>	<b>1,123,298</b>	<b>1,123,298</b>	5
6	<b>10.25</b>	<b>9.2</b>	<b>9.35</b>	6 <b>Total full time equivalent (FTE)</b>	<b>10.35</b>	<b>10.35</b>	<b>10.35</b>	6
7				7				7
8				<b>Materials &amp; Services</b>				8
9	744	508	750	9 Publishing Costs	750	750	750	9
10	350	38,824	140,765	10 Watershed Council operations	80,481	80,481	80,481	10
11	1,545	837	2,000	11 Field Supplies & Equipment Maintenance	2,000	2,000	2,000	11
12	12,876	5,089	15,000	12 Trees & tree sale expenses	7,500	7,500	7,500	12
13	3,643	6,225	5,614	13 Newsletter/Annual Report	5,800	5,800	5,800	13
14	17,436	20,062	18,000	14 Travel, training, meetings, awards, morale	18,000	18,000	18,000	14
15	11,415	11,706	11,945	15 Dues & Memberships	13,764	13,764	13,764	15
16	-	-	10,000	16 Landowner Assistance & Bridge Funding	10,000	10,000	10,000	16
17	5,779	6,532	6,500	17 Communications (Cell, Web site)	9,000	9,000	9,000	17
18	9,793	10,071	10,500	18 Insurance & Fidelity Bond	10,600	10,600	10,600	18
19	-	-	1,000	19 Demonstration Nursery Expenses	1,200	1,200	1,200	19
20	3,032	315	3,000	20 Education & Outreach Expenses and Material	3,000	3,000	3,000	20
21	9,210	18,496	47,336	21 Professional Fees (audit, filing, legal, etc.)	53,194	53,194	55,819	21
22	4,847	8,167	8,000	22 Office Supplies & Postage	7,500	7,500	7,500	22
23	789	75	750	23 Publications	500	500	500	23
24	2,775	4,247	4,000	24 Computer Services & Software	5,000	5,000	5,000	24
25	6,616	9,016	10,000	25 Vehicle Operation / Maint. Exp. / Fuel	10,000	10,000	10,000	25
26	-	13	1,000	26 Workshop expenses	1,000	1,000	1,000	26
27	125	292	300	27 Banking service & fees	300	300	300	27
28	-	-	-	28 Contract Svcs- 15mile USFS LWD Habitat Proj.	163,000	163,000	163,000	28
29	19,210	4,800	35,465	29 Contract Svcs- TDWS Fish Monitoring	29,989	29,989	29,989	29
30	120,794	312,880	4,182,500	30 Contract Svcs- Fifteenmile storage feasibility	-	-	60,536	30
31	10,223	799	1,000	31 Contract Svcs- Water Qual. & Flow Monitoring	1,000	1,000	1,000	31
32	-	-	380,000	32 Contract Svcs- Misc. Grants	-	-	100,000	32
33	8,869	3,448	100	33 Contract Svcs- Weed Control Projects	69,235	69,235	69,235	33
34	-	7,624	50,000	34 Contract Svcs- 15mile Fish Monitoring	50,000	50,000	50,000	34

35	-	5,170	-	35	Contract Svcs- JFDIC Ditch Loss Evaluation	-	-	-	35
36	90	-	139,320	36	Contract Svcs- White R & Miller Rd Fire TA	-	-	72,418	36
37	-	52,314	150,000	37	Contract Svcs- DCS Current Year	150,000	150,000	150,000	37
38	81,124	78,817	143,418	38	Contract Svcs- DCS Past Years	133,901	133,901	201,918	38
39	214,952	105,138	131,000	39	Contract Svcs- Tygh Valley water use impr.	150,000	150,000	150,000	39
40	-	-	5,000	40	Contract Svcs- Feral Pig Control	5,000	5,000	5,000	40
41	4,388	2,394	50,486	41	Contract Svcs- Lower Chenoweth Restoration	48,206	48,206	43,552	41
42	7,500	10,000	15,000	42	Contract Svcs- L. Deschutes Weed Mgmt Area	75,000	75,000	125,000	42
43	159,082	69,157	-	43	Contract Svcs- Mosier Deep Well Demo	-	-	-	43
44	-	-	23,535	44	Contract Svcs- St. Mary's Irrigation Upgrade	26,105	26,105	26,105	44
45	-	-	900,000	45	Contract Svcs- Mosier Million	900,000	900,000	900,000	45
46	10,000	10,000	10,000	46	Contract Svcs- Advanced Precision Irrigation	10,000	10,000	10,000	46
47	46,277	71,062	88,000	47	Contract Svcs- FAST & Instream Leasing	110,000	110,000	110,000	47
48	-	-	-	48	Contract Svcs - WyEast ODOE C-REP Project	500,000	500,000	998,778	48
49	40,981	39,650	31,537	49	Contract Svcs - Forest Collaborative	40,000	40,000	40,000	49
50	13,500	13,810	15,000	50	Contract Svcs - USGS Mosier Stream Gaging	15,000	15,000	15,000	50
51	8,025	28,610	60,000	51	Contract Svcs - OWEB SMALL GRANTS	60,000	60,000	60,000	51
52	39,457	16,262	30,000	52	Contract Svcs - Mosier Well Evaluations	15,000	15,000	15,000	52
53	-	-	-	53	Contract Svcs- Community Wildfire Defense Grant	191,298	191,298	205,000	53
54	-	-	10,000	54	Contract Svcs - CREP Cultural Surveys	10,000	10,000	10,000	54
55	2,153	46	-	55	Contract Svcs - SIA Restoration Design	-	-	-	55
56	-	355	348,161	56	Contract Svcs- Bakeoven Restoration	254,765	254,765	254,765	56
57	-	-	5,000	57	Building- Misc Expenses / contingencies	5,000	5,000	5,000	57
58	-	51,281	30,000	58	Building- Supplies & Services	36,000	36,000	36,000	58
59	<b>877,600</b>	<b>1,024,092</b>	<b>7,130,982</b>	59	<b>Total Materials &amp; Services</b>	<b>3,288,088</b>	<b>3,288,088</b>	<b>4,149,510</b>	59
60				60					60
61				61	<b>Capital Outlay</b>				61
62	6,434	3,226	7,000	62	Office Equipment	7,000	7,000	7,000	62
63	308	783	6,000	63	Office Furniture	6,000	6,000	6,000	63
64	-	13,500	2,500	64	Field Equipment	2,500	2,500	2,500	64
65	<b>6,742</b>	<b>17,509</b>	<b>15,500</b>	65	<b>Total Capital Outlay</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	65
66				66	<b>Debt Service</b>				66
67	84,905	84,905	101,569	67	Not Allocated to Any Department	100,735	300,735	300,735	67
68	<b>84,905</b>	<b>84,905</b>	<b>101,569</b>	68	<b>Total Debt Service</b>	<b>100,735</b>	<b>300,735</b>	<b>300,735</b>	68
69				69	<b>Interfund Transfers</b>				69
70	-	-	-	70	Transfer to SWCD Cost Share Fund	-	-	-	70
71	10,000	10,000	15,000	71	Transfer to Vehicle Reserve Fund	10,000	10,000	10,000	71
72	-	267,500	30,000	72	Transfer to Building Reserve Fund	30,000	-	-	72
73	<b>10,000</b>	<b>277,500</b>	<b>45,000</b>	73	<b>Total Interfund Transfers</b>	<b>40,000</b>	<b>10,000</b>	<b>10,000</b>	73
74	-	-	60,000	74	<b>Operating Contingency</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	74
75	<b>847,859</b>			75	Ending balance (prior years)				75
76		<b>531,640</b>	<b>255,595</b>	76	<b>Unappropriated ending fund balance</b>	<b>279,658</b>	<b>277,658</b>	<b>252,819</b>	76
77	<b>2,671,733</b>	<b>2,784,190</b>	<b>8,563,788</b>	77	<b>Total requirements</b>	<b>4,905,279</b>	<b>5,075,279</b>	<b>5,911,862</b>	77