

# Budget Message

FISCAL YEAR 2024



**UPPER WILLAMETTE**  
SOIL & WATER CONSERVATION DISTRICT

Clarissa Berndt,  
Budget Officer

## Contents

Section 1. Budgeting .....	3
Section 2 – Policies and Performance .....	8
Section 3 – Services .....	9
Section 4 – Accomplishments .....	11
Section 5 – Management .....	18
Section 6 - Budget Scenario for FY24 .....	20
Appendix A – About Upper Willamette SWCD .....	26
Appendix B – Upper Willamette SWCD Boundaries .....	29
Appendix C – Line Item Review .....	31
Appendix D – Glossary .....	32



# Section 1. Budgeting

## The Budget Officer

As a taxing entity subject to Oregon Local Budget Law, Upper Willamette Soil and Water Conservation District (herein referred to as “UWSWCD” or “District”) must appoint a budget officer to prepare (or supervise the preparation of) the budget document, as described in Oregon Revised Statute (ORS) 294.331:

*“... The budget officer... shall prepare or supervise the preparation of the budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation, or where no executive officer exists, under the direction of the governing body.”*

For the development of the Fiscal Year July 1, 2023 – June 30, 2024 (FY24) budget, UWSWCD’s Board of Directors appointed UWSWCD’s Fiscal Manager as the Budget Officer on December 13, 2022.

### Overview of the Budget Process

- Budget Officer Appointed
- Budget Committee established
- Budget Message communicates the proposed budget
- Budget Committee approves (or modifies and approves) proposed budget
- Board of Directors adopts (or modifies and adopts) proposed budget

## The Budget Message

A cornerstone of the public budgeting process is communicating the annual budget to the Budget Committee and to the public. The budget message identifies changes from the previous budget and identifies new initiatives and changes in UWSWCD’s programs and operations. The budget message also communicates how the UWSWCD will continue to implement UWSWCD’s *5-year Strategic Plan 2020-2025 and Annual Workplan* in the coming fiscal year. According to ORS 294.403, *“A budget message shall be prepared by or under the direction of the executive officer of the municipal corporation or, where no executive officer exists, by or under the direction of the presiding officer of the governing body. The budget message shall be delivered at a meeting of the budget committee as provided in ORS 294.426 (1). The budget message shall:*

- *Explain the budget document,*
- *Contain a brief description of the proposed financial policies of the municipal corporation for the ensuing year or ensuing budget period,*
- *Describe in connection with the financial policies of the municipal corporation, the important features of the budget document,*
- *Set forth the reason for salient changes from the previous year or budget period in appropriation and revenue items,*
- *Explain the major changes in financial policy; and*



- *Set forth any change contemplated in the municipal corporation’s basis of accounting and explain the reasons for the change and the effect of the change on the operations of the municipal corporation.*

### *The Budget Committee*

ORS 294 requires public taxing entities to prepare a budget consistent with Oregon Local Budget Law. UWSWCD is a special district of the State of Oregon and a local unit of government, formed in 1954 under the authority of ORS 568, and with the powers and duties described in that law.

UWSWCD must establish a Budget Committee (also referred to herein as “Committee”) and must hold at least one public meeting to review and approve the upcoming year’s budget. The Budget Committee consists of UWSWCD’s Board of Directors and local registered voters appointed by the Board.

### *Budget Committee Members*

The Budget Committee for FY24 consists of 11 members: five electors and the six members of the Board of Directors. This group provides wide representation on natural resource issues and opportunities throughout the District.

<b>Name</b>	<b>Board or Elector</b>	<b>Status</b>
Al Hrynyshyn	Board Chair, Zone 1	Elected Board member through 12/31/26
Mary Durfee	Board, Zone 2	Elected Board member through 12/31/24
Gary Jensen	Board Secretary/Treasurer, Zone 3	Elected Board member through 12/31/26
Vacant	Board, Zone 4	Vacant board seat
Ralph Perkins	Board Vice Chair, Zone 5	Elected Board member through 12/31/24
Karl Morgenstern	Board, At-Large	Elected Board member through 12/31/26
Chuck Arrera	Board, At-Large	Elected Board member through 12/31/24
Karen Wildish	Elector	Term expires 12/31/23
Austin Meeks	Elector	Term expires 12/31/23
Clinton Begley	Elector	Term expires 12/31/24
Rochelle Desser	Elector	Term expires 12/31/24
Craig Gibons	Elector	Term expires 12/31/25
Janelle McCoy	Elector	Term expires 12/31/25
Nancy Cameron	Elector	Term expires 12/31/25

**Table 1: Budget Committee Members**



## *Terms of Service for Budget Committee Members*

Citizen members are appointed by UWSWCD's Board of Directors to serve three-year terms. Terms of citizen members are staggered to provide continuity from year to year and to allow new ideas and perspectives to be included in the Committee's deliberations.

## *Duties of the Budget Committee*

The Budget Committee reviews the proposed budget submitted by the Budget Officer and either approves it as proposed or modifies it. The Committee elects a presiding officer to help the Committee reach an affirmative vote to approve the budget proposal. Specifically, the Budget Committee:

1. Receives the budget document from the Budget Officer,
2. Hears the budget message,
3. Hears and considers public comment,
4. Discusses and revises the budget as needed,
5. Approves the budget,
6. Approves the property taxes to be levied.

All meetings of the Budget Committee are subject to Oregon's Public Meetings Law (ORS 192.610 - 690). A quorum of the Committee is required to conduct business. A majority of the Committee members is required to act.

For this Budget Committee, a quorum is seven Committee members and the majority is eight Committee members.

At any given time, additional information may be received by requesting it from Dave Downing, District Manager, or Clarissa Berndt, Budget Officer.

UWSWCD anticipates two meetings of the Budget Committee in 2023. The proposed budget and budget message will be presented by the Budget Officer at the first Budget Committee meeting. At the second meeting, any changes requested by the Committee will be presented, and public testimony on the proposed budget will be accepted. The Budget Committee is scheduled to vote on the proposed budget at the second meeting.

## *Duties of the Board of Directors*

Following approval of the budget by the Budget Committee, the Board of Directors holds a budget hearing on the budget approved by the Committee. Any person may comment on the approved budget at the hearing. After the hearing, the Board of Directors can change the amount of estimated expenditures for each fund by no more than \$5,000 or 10% of the estimated expenditures, whichever is greater. The amount or rate of the total ad valorem property taxes to be certified by UWSWCD to the assessor may not exceed the amount approved by the Budget Committee. [ORS 294.456] June 30, 2023, is the deadline for the Board of Directors to enact a resolution that adopts the budget, makes appropriations, imposes tax levies, and categorizes each tax.



## Budgeting by Funds

The budget is prepared by funds. UWSWCD shall have three funds for the upcoming fiscal year: general fund, special revenue fund, and reserve fund.

The Oregon Department of Revenue describes a general fund as:

*“The purpose of the **general fund** is to record financial transactions relating to all activities for which specific types of funds are not required. It is the general operating fund for the local government. Most local governments have a general fund. Many small districts have only a general fund.” [ORS 293-105]*

The Oregon Department of Revenue describes a special revenue fund as:

*“**Special revenue funds** should be set up for dedicated local option tax levies, specific purpose grants, and other revenues when required by statute, charter provisions, or the terms of a grant...The general requirement is that dedicated revenues must be used for the specific purpose authorized, and separate funds should be established for them.” [ORS 311.350]*

The Oregon Department of Revenue describes a reserve fund as:

*“A local government may set up a **reserve fund** to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire. [ORS 294.346, renumbered from 294.525] Under Local Budget Law, a reserve fund is a way to save money from year to year. Expenditures can be appropriated and made directly from a reserve fund.*

*The resolution or ordinance creating a reserve fund should state the purpose for which the money in the fund can be spent. At least every 10 years after the establishment of a reserve fund, the governing body must review the fund to decide if it should be continued or abolished. Any unexpended or unobligated balance left in the fund when it is abolished can be transferred to the general fund or any other fund designated by the governing body.*

*Money in a reserve fund can only be used for the purpose for which the fund was established. Expenditures for the purpose may be budgeted and appropriated directly from the reserve fund. Transfers may not be made from a reserve fund unless the fund that receives the transfer uses the money for a purpose consistent with the purpose of the reserve fund. Interfund loans can be made from a reserve fund under ORS 294.468 (renumbered from 294.460).”*



## Organization of UWSWCD's Funds

UWSWCD has established three Funds: General Fund, Special Revenue Fund, and Reserve Fund.

### General Fund

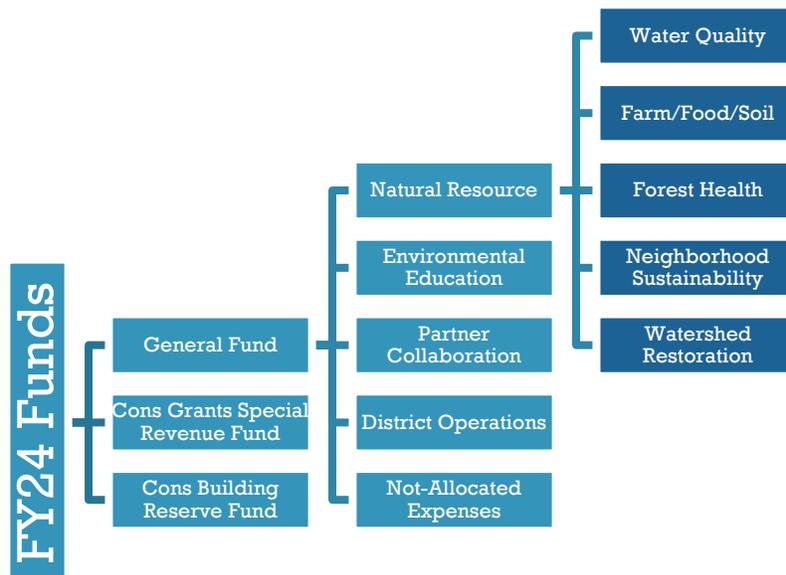
Four programs exist within the General Fund: Natural Resources, Environmental Education, Partner Collaboration, and District Operations. The Not Allocated Expenditures portion of the General Fund is used to show transfers to other funds, contingencies, reserve for future expenditures, and the unappropriated ending fund balance.

### Special Revenue Fund

For FY24, UWSWCD has one Special Revenue Fund: **Conservation Grants Special Revenue Fund**. This fund will be used for grant funding received for specific projects as stated within each grant agreement.

### Reserve Fund

For FY24, UWSWCD has one Reserve Fund: **Conservation Building Reserve Fund**. This fund has been established for the purpose of buying, building, or lease of a District facility in the future.



## Section 2 – Policies and Performance

### *Basis for Budgeting*

UWSWCD has always operated on a cash basis. Cash basis means revenue is recorded when received, and expenditures are recorded when money is spent. After deliberation by the UWSWCD Board, UWSWCD has decided to continue operating under a cash basis at this time.

### *Funds Held in Approved Institutions*

At this time all UWSWCD funds are held in qualified public depositories approved by the Oregon State Treasury. For FY24, those institutions are Umpqua Bank, and the Oregon State Treasury's Local Government Investment Pool (LGIP). During FY22, the District set up a new account with the Oregon State Treasury's LGIP to hold our long-term savings and tax revenues, while short-term operating capital is continuing to be held in a checking account at Umpqua Bank. For FY24, UWSWCD does not anticipate any change in banking institutions.

### *Expenditures*

Expenditures shall follow a four-step process:

1. The Board of Directors authorizes the expenditures in the adopted budget.
2. The staff consults with the Fiscal Manager to manage expenditures according to the budget.
3. The District Manager reviews and authorizes the expenditures.
4. The Fiscal Manager writes the checks and presents the checks for signature by an authorized signer.

Expenditures are also reviewed by the Fiscal Manager when recording transactions in UWSWCD's accounting software, and when filing documentation which supports each transaction. The District Manager, Fiscal Manager, and the Board Treasurer regularly monitor accounts and compare expenditures to limits authorized in the budget. Each month, the Board of Directors reviews and approves expenditures to make certain expenditures are necessary and appropriate. Monthly, the Board of Directors reviews the budget-to-actual report.

### *Transparency*

UWSWCD regularly publishes the agendas for public meetings and posts approved meeting minutes online. UWSWCD will make financial reports available upon request. To help residents stay informed about the activities of their soil and water conservation district, UWSWCD utilizes newspapers, our website, and social media. Find our website at [www.uwswcd.org](http://www.uwswcd.org).



## Section 3 – Services

In FY24, UWSWCD will continue developing and implementing services within each program. More residents will receive services. Investments will continue to be made in on-the-ground conservation and education. The budget proposed for FY24 will allow the District to expand financial assistance, technical assistance, and environmental education to residents of the District.

### *Technical Assistance*

Technical assistance involves working with residents to implement sustainable solutions to conserve and enhance natural resources. It is provided through one-on-one site visits and consultations. A Conservation Plan is a customized, detailed guide to help a landowner manage their land while protecting natural resources. Plans address site-specific issues through practices to conserve soil, water, and related plant and animal resources.

### *Partner Collaboration*

UWSWCD promotes a strong collaborative approach to conservation through shared resources and coordination with local conservation organizations and local, state, and federal agencies. Increased collaboration addresses the limited resources available to local conservation organizations and helps to fill gaps in established programs.

### *Financial Assistance*

In FY22, the UWSWCD began building the foundation of a grant program through a short-term funding strategy focused on providing support on a contractual basis to existing conservation programs within the district that meet the vision, mission, and goals set out in the UWSWCD Strategic Plan to elevate conservation actions throughout the district. During FY23, the UWSWCD finalized this strategy and began administering financial assistance to partner organizations. This two-year strategy will continue through FY24. The UWSWCD also intends to begin developing a long-term grant program in FY24 to extend support to the residents of the district.

### *Conservation Education*

The UWSWCD has utilized partnerships with other conservation organizations to be as effective as possible to help District residents understand natural resource problems and implement practices to conserve natural resources. UWSWCD attends events, gives presentations, and utilizes a website and social media to communicate effectively with the public. In FY24, the district will continue to develop community partnerships for education networks and resources for a wide variety of educational opportunities. Currently, education is provided to the community about natural resource concerns through:

- Events, presentations, and displays.
- Publications, including fact sheets, brochures, and newsletters.
- Traditional news media.
- Online media, including social media, website, and video production.



- K-12 education and youth education through our annual conservation-themed poster contest.
- Sponsorship of established educational programs to enhance the conservation knowledge of all age groups within the community.



## Section 4 – Accomplishments

UWSWCD provides technical assistance, financial opportunities, and environmental education to protect and enhance the natural beauty, livability, economic viability, and ecosystems within our District. In the past, UWSWCD has relied solely on temporary grants and service contracts to accomplish our mission and goals. During FY22 and FY23, the District has focused on the development of the internal structure and operational capacity to provide efficient and transparent services. A large component of this has been made possible by the accomplishment in August 2021, when UWSWCD transitioned from operating out of 3 cubicles within the USDA headquarters building to renting and moving into a new office space. Acquiring our own office was necessary to accommodate a growing District staff, host public meetings, public events and provide a collaborative space for partners to come together. The District has also accomplished providing financial assistance to partner organizations covering all program areas. We have launched a Farmers Market Grant Program, HFF-FA Pilot Program, hosted numerous events in partnership with the Oregon Department of Agriculture, and continued providing Pure Water Partners Program Wildfire recovery to landowners in need.

### *Conservation Priorities*

Soil & water conservation districts were organized as a result of the U.S. Dust Bowl. Our priorities have always been founded in the conservation of water quality, quantity, soil health,, regenerative agriculture, protection of fish and wildlife habitat and providing public education on natural resource & agricultural management. We prioritize providing education to our district's public based on local natural resource concerns. Educational outreach currently focuses on sustainable forestry management, pesticide use awareness & alternatives to chemical control methods, property preparedness for wildfire hazards & land management & lessons on proper riparian vegetation setbacks, stream shade needs for salmonids, proper mud & manure management practices for owning livestock in western Oregon, prevention of top-soil loss & soil health 101.

### *Technical Assistance and Conservation Planning*

Over the past year, at the federal level, the UWSWCD has utilized several programs to provide technical assistance to area residents. In cooperation with the Natural Resources Conservation Service (NRCS), the District has continued assisting in the established Conservation Implementation Strategy (CIS) that is being used to fund conservation plans and practices within the McKenzie watershed. Since July 2022, the District assisted 8 landowners covering more than 48 acres in the McKenzie watershed. These plans include conservation practices to address many of our conservation priorities.

In the past fiscal year, the District has worked in partnership with the Long Tom Watershed Council (LTWC) & the NRCS to developing a National Water Quality Initiative (NWQI) Strategic Plan to protect the Long Tom River's source drinking water for the City of Monroe, Oregon. The National Water Quality Initiative Strategic Plan was approved by the NRCS for funding in October of 2022. The LTWC, NRCS & UWSWCD worked diligently in partnership to draft this strategic plan, which now serves as a guide for conservation efforts



on private landowner properties to address water quality concerns of vegetative cover for stream temperature, bacteria, dissolved oxygen, mercury, and sediment. Funds for the implementation of the Strategic Plan will be allocated via NRCS in the amount of \$200,000 per year, beginning in the Fall of 2023 through the Fall of 2028.

Through the District's new National Association of Conservation Districts Technical Assistance Partnership Grant, UWSWCD's plan to provide technical assistance to the NRCS & LTWC in implementing conservation projects within the strategic plan area. Through the NACD TA Grant UWSWCD was also able to aid Lane County's NRCS by conducting the following:

- 15 site visits for NRCS Clients.
- Three site visits were to observe, photograph & write certification narratives for NRCS Clients' implementation of their Contract Agreement to NRCS Conservation Practice Standards. Practices included: Brush Management, Tree/Shrub Site Preparation, Woody Residue Treatment, and Forest Stand Improvement.
- Contacted 10 NRCS Contracted Clients to follow up on the status of the Conservation Practice Implementation and record the status in their NRCS file.
- Worked in partnership with NRCS engineers to develop project designs for a streambank stabilization project along the mouth of Potter Creek, a tributary to the McKenzie River.
- Worked in partnership with NRCS engineers to assist in project designs for the removal of a small dam in Bear Creek, a tributary to the Long Tom River.
- The district is currently developing 1 Conservation Reserve Enhancement Program contract, that will result in the establishment of 4.3 acres of riparian buffer along Cedar Creek, tributary to the McKenzie River.

Overall, partnership with the NRCS has led to greater outreach and project implementation throughout the community and has led to a greater opportunity for the District to engage with landowners and provide positive outreach to the community.

At the State level, the District, in cooperation with the Oregon Department of Agriculture (ODA), is the local lead for the Agricultural Water Quality Management Area Plan. The District continues to implement the Camp Creek Strategic Implementation Area and has been working closely with the Oregon Department of Environmental Quality to develop a published Sampling and Analysis Plan in order to begin monitoring efforts in the Camp Creek sub-basin. During this past year, the District launched a new Strategic Implementation Area within the Bear Creek subwatershed, near Junction City, Oregon. A large amount of planning, preparation, outreach, and landowner engagement was focused on the creation of the Bear Creek SIA. Over the past year, the District has participated in 10 events that were focused on agricultural landowner outreach and engagement. Some of these events included speaking at a tri-county Meet Your Technical Service Provider Event, hosted by OSU-Extension's Agriculture Program, the District hosted a Conservation Opportunities Night For Rural Landowners which had over 40 local attendees and 5 event partners, the district hosted and taught a 5-week workshop series titled Living on the Land, geared towards first-time ranchers, farmers, and property owners with a class size of 26 participants and 3 workshop partners, the District tabled at numerous local farmers markets to provide educational pamphlets, brochures, and upcoming event information to local ag producers, and most recently the



District hosted their Annual Meeting to showcase landowner projects, partner accomplishments and the District's accomplishments, there were approximately 40 attendees and 6 partner organizations present. From these outreach efforts the district has been able to provide:

- Technical assistance to over 206 landowners via site visits, emails, phone or in-person engagements
- Technical assistance to 60 of the landowners in the form of site visits for on-the-ground implementation
- From these site visits 15 Formal Conservation Plans were written for landowners to implement sustainable land management practices.

The district utilizes the Oregon Watershed Enhancement Board (OWEB) small grant program to provide technical assistance and project funding to landowners throughout the district. During FY23, the district staff developed 4 small grants covering 65.7 acres, implementing water quality improvement practices of manure management, exclusion fencing, heavy-use area protection, and pasture management. Through the small grant program, UWSWCD was able to provide technical assistance that resulted in the production of four small grant projects. These projects will improve water quality by:

- reducing land erosion
- reducing nutrients, sediment, and bacteria from seeping into nearby water sources
- reducing stream incising
- improving fish & wildlife habitat

Of these Conservation Plans, 4 Conservation Projects were submitted for funding via the Oregon Watershed Enhancement Board's Small Grant Program. Three of the projects submitted for funding are currently pending approval from OWEB. One of the Conservation Plans has been funded and completed which encompassed the implementation of a manure compost facility and heavy-use protection area for the landowner's livestock operation.

Since July 2021, the District allocated 3 FTE as a long-term partner in the locally led Pure Water Partners Program (PWP). The PWP Program is an initiative designed to reward landowners in the McKenzie Watershed for protecting their lands along the river and restoring riparian forests. Their good stewardship helps EWEB protect the source of our drinking water, avoiding future water treatment costs. Pure Water Partners also provide technical assistance for landowners who need restoration work on their properties, particularly following the Holiday Farm Fire. To date, technical assistance has been provided to over 200 wildfire-affected landowners, with 200 management plans being developed, covering over 700 acres of river and stream frontage. Additionally, invasive vegetation treatment was conducted on over 120 properties, erosion control measures were conducted on over 70 sites, fire fuels reduction treatments were conducted on over 80 sites, and approximately 160 properties were replanted with over 1 million native bare root trees and shrubs.

### *Financial Assistance*

In FY23, the UWSWCD created a pilot financial assistance program for Holiday Farm Fire-affected (HFF) landowners. This program provides up to \$20,000 to residents who live within



the HFF perimeter with a signed Pure Water Partner (PWP) Stewardship Agreement for implementing restoration and conservation practices on private lands. The PWP program assisted numerous landowners with wildfire recovery since the fall of 2020, providing erosion mitigation, hazardous fire fuels reduction, revegetation, invasive vegetation management, and naturescaping. Despite the effectiveness of the PWP wildfire recovery efforts, PWP Project Managers and the Collaborative have identified recovery needs and gaps and presented them to the PWP Implementation Team for consideration. Through those conversations, it became clear that HFF survivors needed an additional funding source to support recovery efforts. This UWSWCD pilot program intends to supplement and complement the PWP HFF recovery efforts by providing additional support to HFF survivors as they recover from the wildfire devastation.

The long-term program and grant development strategy includes outreach and interviews with stakeholders in each strategic area. That input will then be used to develop programmatic goals, priorities, processes for fund allocation, and metrics for measuring program impact and success over time.

### *Conservation Education*

UWSWCD will continue to provide presentations for educational workshops, develop educational materials, conduct our annual K-12 conservation-themed poster contest, and be represented at community events and meetings. With our Media & Outreach Specialist in place, UWSWCD has begun to invest time and energy to drive increased engagement through digital channels, including our website and social media. These efforts will result in a more visible profile of UWSWCD and will improve public understanding of what we do to help the community conserve and enhance natural resources.

During FY23, District management researched opportunities and gaps within the field of education and decided that the District could do the most good by sponsoring educational agencies, groups, and programs already in existence. To this end, the UWSWCD has continued a relationship with the Upper Willamette Regional Education Team whose aim is to advance efforts in building a more inclusive, efficient, and resilient approach to environmental education in the region. The District's FY23 sponsorship will assist to expand implementation with rural schools, BIPOC-led education programs, and programs developed to meet student needs and reflect lived experiences. Core program areas of habitat, water quality, salmon, native vegetation, wildfire, stormwater, and wildlife support students' connection to the environment through a culturally inclusive conservation lens and builds a deeper connection to place.

### *Program Development and Building Partnerships*

Building upon existing programs and further identifying the needs and expectations of Lane County residents were major efforts in FY22. In FY23, UWSWCD strived to fill gaps in each program area and not overlap where programs already exist. Resource concerns for each program and its activities were chosen based on criteria such as:

- Prioritization in strategic planning
- Filling a gap in Lane County
  - Partner collaboration



- Cost-effectiveness
- Reasonable expectation of project success, and
- Ease of implementation.

Partners were an important piece of the program development process. UWSWCD’s long-term conservation goals often align with the conservation goals of our partners. Board Directors, Associate Directors, and staff participate at various levels in a wide variety of natural resource organizations. UWSWCD invested more energy in building working relationships with existing and new partners.

In FY23, UWSWCD entered into multiple professional contracts with partners to address gaps identified in local conservation through various assessments and interviews. Support was provided to areas that include; continued environmental education on a regional basis, Working Lands to support regenerative farming practices and soil health, and support of various capacity levels of partners. Additionally, resource support was provided for multiple ongoing projects that enhance clean water, establish healthy native wildlife habitats, reduce wildfire risk, and enhance traditional knowledge of on-the-ground conservation activities.

One gap that was identified in FY22, was the need for technical assistance related to forest health, and education pertaining to wildfire preparedness and defensible space. The need included technical staff to conduct on-the-ground work in the form of individual site visits and assist landowners in conservation plan development. With this information, the District is developing a scope of work for a new Forestry Specialist, will begin recruiting in FY24, and intends to have this staff in place by the end of FY24.

### *Farmers Market Grants*

The Farmers Market grants were created during FY22 to help local markets interested in one or more of the following: increasing community participation in market events, increasing the number of vendors over previous years, educating the public (e.g. food production, gardening, water use, soil health, food quality, etc.), and making healthy fresh agricultural products available to all demographics of Central and Eastern Lane County (e.g. matching SNAP or other assistance programs).

In the first year of this program, we were able to support six local farmer’s markets within our district with outstanding local impact. One such market stated the following:

*“The grant we received from the Upper Willamette Soil and Water Conservation District gave the farmers market the momentum to carry its community-benefitting program through its challenging first year and into the future. This foundational assistance has enabled the market to meet the following goals:*

- *Open up food access to an economically diverse population in the area. Combined SNAP and Match Funds across our 24-market-season totaled to nearly \$5,000 (\$4838.27).*
- *Provide an opportunity for individuals in the community to gather, connect and share, united by a care for health, self-sufficiency and ecological interdependence.*
- *Assess the market’s success quantitatively and qualitatively for effective future planning. We were able to get enough data from running a full market season of SNAP transactions to apply for other*



*low-income grant programs such as the Farmers Market Fund Double Up Food Bucks program.*

- *Reduce barriers to vendor participation and provide a microbusiness incubation space spurring local economic growth.*
- *Open up a regular platform for educational demonstrations, workshops and outreach from organizations like the OSU Extension Master Gardeners program, the Willamette National Forest wildfire information network, Cascade Mycological Society. Next year, we hope to further open up outreach to the National Resource Conservation Service (NRCS), the Southern Willamette Forest Collaborative and their FireWise Program, the Five Rivers Forest Refuse Collection club, the Willamette Riverkeepers, the Oakridge Garden Club ...*
- *Nourish opportunities for greater collaboration between different public aid organizations, interest groups, as well as on a more intimate person-to-person level.”*

Additionally, the UWSWCD’s Farmer’s Market grant program supported the following initiatives:

- The startup of a demo kitchen offering cooking demonstrations from local chefs using market ingredients.
- Space for local partner organizations to provide information on sustainable agriculture and engage with the community through educational activities.
- Supported the Produce for Kids Project, enabling an increase in the amount provided to each child during the market season. This project enables children to pick out fresh produce from local vendors while helping them learn more about seasonal produce.
- Provide food equity to low-income populations with SNAP match as well as assisting in the promotion of this program so more are able to access this benefit.
- Expand support offered to small-scale farmers entering the market.

In the spring of 2023, seven farmer’s markets applied for funding for the 2023 season. By the end of FY23, it is expected that a total of \$56,000 will be awarded to these markets.

### *Outreach & Engagement*

During FY23, UWSWCD ramped up outreach efforts thanks to our Media & Outreach Specialist. These efforts have been focused on raising awareness of who we are and the positive impact we make within our communities. This has included creating a quad-fold District brochure, stickers, newsletters, press releases, and updating the website with a project page highlighting the work we are doing within the district. Our new streamlined Annual Report creates easier readability while also conserving our precious resources.

UWSWCD has also worked to increase our social media presence, resulting in an increase in our overall following by 47% since September 2022. Another success of this effort can be seen in the impact of our daily radio spots that air on KLCC and KRVM. Thanks to this avenue, we are able to have a full budget committee this year, complete with seven members of the public to provide valuable input on the conservation priorities of the district.



### *New Employees*

By the end of FY23, we anticipate that two new administrative employees will have been added to support District Operations. This includes a Grant Management Specialist to oversee the outgoing grant program, and an Assistant District Manager to provide HR oversight.

### *Professional Development*

Since we are a service organization, the success of our mission depends heavily on the work of our employees. To ensure that our employees continue to be well qualified for their positions, this proposed budget contains generous amounts designated to ongoing training for each employee. This includes training that is heavily focused on DEI principles. Investing in our employees is directly related to the quality of our programs and services.

### *Diversity, Equity, Inclusion*

The UWSWCD understands that historically we have not done enough in addressing Justice, Diversity, Equity, and Inclusion. We recognize that conservation and social justice are interconnected, yet we have much to learn about the history and implications of this relationship. We have continued the learning process through our DEI committee which is made up of members of the District Board and staff.

During FY23, UWSWCD contracted with the Avarna Group to begin this crucial work. Two phases were completed during this fiscal year. First, during the summer of 2022, all staff participated in a series of online DEI training. Second, UWSWCD worked with the Avarna Group to collect data about staff experience and internal structures in an effort to build an inclusive and welcome workplace culture. During FY24, the third phase will begin. In this phase, UWSWCD will work with the Avarna Group to draft a vision statement, work on external DEI data gathering, draft a district DEI plan, and provide webinars and education for the public.



## Section 5 – Management

### *Growth in Property Values*

UWSWCD assumes the value of assessed real property will continue to increase. The Oregon State Constitution limits the annual increase in assessed property value for a property to three percent (3%).

### *Manage Costs while Increasing Services*

Being in the third year of expanded revenue, UWSWCD will carefully manage expenditures and continue to seek more efficient delivery methods to improve service, improve safety, and reduce cost. The challenge is to improve services while managing cost, so the costs remain in line with a future expanded footprint. Staffing is the UWSWCD's greatest single cost center, but it is also the primary way conservation assistance is provided to residents.

UWSWCD's services are being designed to:

- Protect clean water for drinking as well as for fish and wildlife.
- Encourage good stewardship practices that keep contaminants out of our water supply.
- Improve soil health by controlling erosion, managing nutrient inputs, and encouraging vegetative cover.
- Educate county residents (particularly children and youth, educators, and underserved communities) about conservation, ecosystems, and our local environment.
- Support local farmers who provide fresh, healthy, affordable food.
- Promote an urban program that strives to protect and enhance green spaces, pollinator habitat, and urban livability.
- Work with partners to fill mutually identified gaps while avoiding duplication.

The FY24 budget will continue to expand our technical, educational, and financial assistance to residents in the following areas:

- Natural Resources Program
  - Forest Health
  - Farm/Food/Soil
  - Watershed Restoration
  - Neighborhood Sustainability
- Collaboration Program
- Environmental Education Program

### *Staffing Level in FY24*

The staffing level will increase from 10.75 to 11.75 full-time equivalents. The staff increase will provide support for the Forest Health activity with the Natural Resources Program.



### *Build Sustainable Financial Assistance Mechanisms*

**Seek more outside funding.** UWSWCD has access to funds from the Oregon Watershed Enhancement Board, Oregon Department of Agriculture, USDA - Natural Resources

Conservation Service, USDA – Farm Service Agency, other state and federal agency funding, and local programs such as the Pure Waters Partners (PWP). As UWSWCD’s engagement in the region increases and as our reputation for effective, efficient work continues to grow, our grant-seeking efforts will become more successful. UWSWCD will be positioned to be more competitive in seeking grant funding for conservation projects.

Already, we have been able to further leverage state, federal, and private dollars to get more conservation on the ground.

**Financial assistance.** During FY24, UWSWCD will work to finalize the establishment of a grant management system to offer financial assistance for on-the-ground conservation and education efforts for partner and community requests, and UWSWCD-initiated projects.



## Section 6 - Budget Scenario for FY24

UWSWCD's budget for FY24 reflects the continued commitment to implement core components of the District's *2020-25 Strategic Plan* and pursue the conservation priorities adopted by the Board of Directors. The *Strategic Plan* is available on the UWSWCD website: [www.uwswcd.org](http://www.uwswcd.org).

### *Priorities Addressed by Three Funds*

The proposed budget is structured around three funds:

- General Fund
- Conservation Grants Special Revenue Fund
- Conservation Reserve Fund

UWSWCD's top priority is to assure consistent, timely, professional service to residents of Central and Eastern Lane County. Working with residents, we help our community implement sustainable solutions to conserve and enhance natural resources. We do this by providing technical assistance, education to residents, and District-generated financial assistance. Our work helps to create healthy, livable communities that are good places to work and play. We will continue to seek community and partner input to serve our community's needs. All employees will be funded out of the District Operations Program.

UWSWCD's second highest priority is to coordinate financial assistance to help install and implement conservation practices that improve natural resources and to provide financial assistance to expand education efforts throughout the County. This includes leveraging state, federal, and private dollars to get even more conservation on the ground. This assistance is provided through the General Fund and the Special Revenue Fund.

UWSWCD's third priority is to continue to grow our Conservation Reserve Fund for future visioning. Options for this fund include a Conservation Campus for more efficient delivery of services to our constituents or establishing an incubator farm for new or young farmers interested in entering the agricultural field along with a demonstration site for testing new conservation techniques in all ecological settings.

### General Fund

UWSWCD is a service organization. The budget reflects this commitment to service delivery. Within the General Fund are four programs: Natural Resources Program, Environmental Education Program, Partner Collaboration Program, and District Operations. A fifth detail sheet in the budget shows expenditures not allocated to any program.

According to the Oregon Department of Revenue ORS 293.105, "A general fund contains the estimates of the revenues and expenditures needed to run the daily operations of the local government such as wages, supplies, rent, and utilities." The **General Fund** is the focus of all the District programs; it includes the costs associated with providing services to customers and partners.

The **Natural Resources Program** includes the costs associated with our providing services to customers and partners. Water quality, farm/food/soil, forest health, neighborhood sustainability, and watershed restoration activities are included in this program.



The **Environmental Education Program** includes the costs associated with sponsoring the educational programs of local agencies.

The **Partner Collaboration Program** includes the costs associated with providing financial assistance to partner conservation agencies, to fill mutually agreed-upon gaps and needs for the good of the community.

**District Operations** include the costs associated with our work as a public entity: holding meetings of the Board of Directors, personnel, maintaining an office and associated infrastructure, financial management, and other administrative costs are activities included in this program.

### Special Revenue Fund – Conservation Grants

The Special Revenue Fund – Conservation Grants is a special revenue fund focused on the grants and funds received by UWSWCD from state, federal, local, and private sources that are restricted to specific projects and uses.

According to ORS 294.311(39), a special revenue fund is “...a fund properly authorized and used to finance particular activities from the receipts of specific taxes or other revenues.”

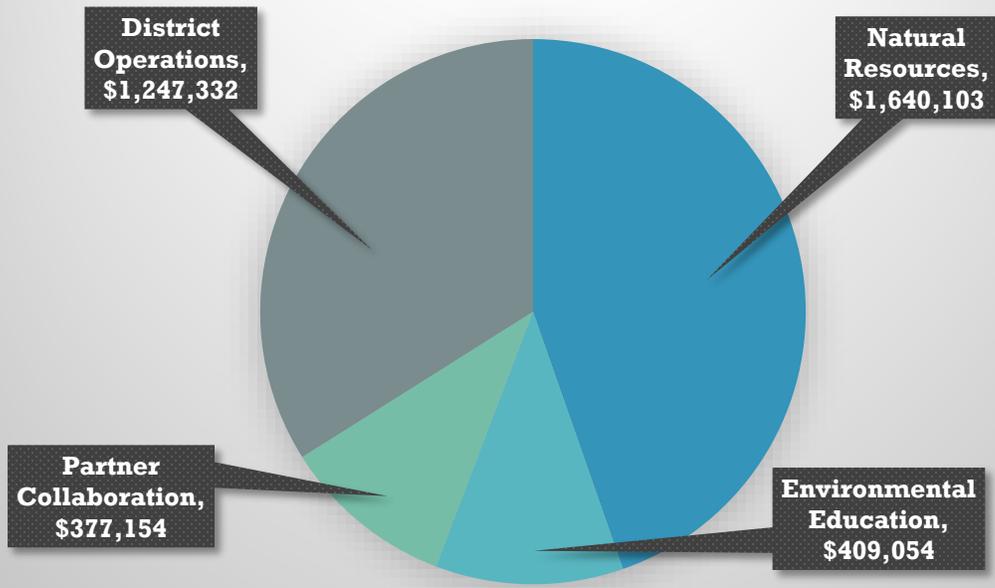
### Reserve Fund – Conservation

The Reserve Fund - Conservation reserves funds for the later purchase of land and/or facilities for a District facility.

ORS 294.346 says, in part, “Any municipal corporation, by ordinance or resolution of its governing body, may establish one or more reserve funds to hold moneys to be accumulated and expended for the purpose for which the money in the fund was established.”



## FY24 Budget Appropriated by Program



### *Tax Rate Determination and Amount to Levy*

Current law allows taxing districts to establish their property tax revenue for a given budget period by either (a) requesting a special dollar amount or by (b) certifying a rate to be levied. If a specific dollar amount is requested, the maximum UWSWCD can receive for that budget period is that dollar amount, even if new growth exceeds expectations and the assessed value of real property rises. If UWSWCD certifies a rate, then it can receive the total amount generated by that rate.

### *Maximum Tax Rate Approved by Voters*

UWSWCD's permanent rate limit was established in 2020 at seven cents per thousand (\$0.07/\$1,000) of assessed value of property that lies within the UWSWCD's official boundaries established under (ORS 568.)

### *Dollar Amount Proposed in Budget*

**For FY24, the proposed budget uses a specific dollar amount of \$2,406,542.00 to be levied.**

### *Budget Detail Sheets*

Budget documents are provided to the Budget Committee and to the public for their review. UWSWCD is obligated to submit the final budget on standardized budget forms prescribed by the Oregon Department of Revenue.

The proposed budget for FY24 is categorized by a General Fund containing four programs, a special revenue fund (the Conservation Grants Special Revenue Fund) to hold resources for restricted purposes, and a reserve fund (the Conservation Reserve Fund) to help UWSWCD save for the future purchase of a District facility.

All funds have a budget that includes a resources (revenue) section and a requirements (expenditures) section. The totals for both sections must balance for each fund. Budgets include a variety of categories and line items specific to the needs of each fund.

### *Programs Shown*

We are obligated to show programs and funds from the past few budget years, even when those programs or funds have been eliminated or superseded. This helps show enough history to identify changes between budget cycles. FY24 will be the third year the UWSWCD is required to follow Local Budget Law protocol. UWSWCD will show a prior budget year comparison to FY20-21 that has been converted to Local Budget Law forms. All prior year municipal financial reviews and audits of UWSWCD are available at the UWSWCD office for public review.

### *General Fund*

The primary source of revenue for the General Fund will be UWSWCD's permanent taxing authority. Other anticipated revenue sources include charges for services such as soil testing, as well as interest earned from funds in UWSWCD accounts.



Within the General Fund are four programs. In general, the General Fund has the programs and activities for financial assistance, technical assistance, conservation education, all employees, and district operations that support the *Business Plan*.

### *Resources*

The OR-LB-20 Resources page of the General Fund begins with the projected available cash on hand (cash basis) from FY23. This available cash will be the ending balance of the programs on projects that have begun in FY23 and will continue into FY24. This value is particularly challenging to estimate because of so many unknown factors in seasonal project work and long-term projects.

### *Other Resources*

Other revenue comes from services provided such as UWSWCD's soil testing program, as well as interest generated from investment accounts. The proposed budget includes a dramatic increase in Other Income due to the dividends received from the LGIP account. This source of income is expected to continue on into the future.

### *Requirements*

The program expenditures pages on form OR-LB-30 (Environmental Education Program, Partner Collaboration Program, Natural Resources Program, and District Operations) are all summarized and balanced to the requirements of these programs on form OR-LB-20 Resources: General Fund.

Page 1 – Resources: General Fund

Page 2 – Requirements: General Fund – Environmental Education

Page 3 – Requirements: General Fund – Partner Collaboration

Page 4 – Requirements: General Fund – District Operations

Page 5 – Requirements: General Fund – Natural Resources Program

Page 6 – Requirements: General Fund – Not Allocated to Any Program

### *Required Categories in the General Fund*

Categories that are required in the General Fund include:

- Personnel services
- Materials and services
- Capital outlay
- Operating contingency
- Unappropriated ending fund balance

### *Personnel Services*

The proposed budget for salaries and wages reflects 11.75 full-time equivalent employees. This is an increase of 1.0 FTE over FY23.

In FY21, UWSWCD added health, dental, and vision insurance. UWSWCD's health insurance plan is through Regence Blue Cross Blue Shield. The UWSWCD's dental insurance is through Willamette Valley Dental.



In recent years, medical insurance plan costs have increased annually. UWSWCD pays 100% of the employee premium. Employees pay 25% of the premiums for additional family members. A premium increase of about 10% is expected. The FY24 budget reflects this increase.

In FY22, UWSWCD began contributing up to 6% of the employee's annual gross wage to the employee's retirement plan. Employees will have the option to contribute any amount they choose to the plan pre-taxed up to the maximum amount allowed.

### *Merit Raises*

To provide recognition of exemplary service and assure uninterrupted service to UWSWCD customers, a nominal amount for merit raises is included in the proposed budget. The District Manager and Board of Directors review recommendations.

### *Materials and Services*

Materials and Services is the broad expense category that supports UWSWCD operations and program requirements. The proposed budget increases the amount available for materials and services. This is due to the financial assistance, grants, and sponsorships that were obligated in FY23 that will continue to be paid out in FY24.

### *Capital Outlay*

Capital Outlay describes larger purchases of \$500 or more with a useful life past one year. Purchases generally become listed as fixed assets of UWSWCD. The proposed budget for capital outlay includes the purchase of two hybrid vehicles for the District conservation team to utilize in their field work.

### *Contingency*

The contingency category is supported by Oregon Local Budget Law to manage unforeseen or unexpected operation situations. Contingency funds can be used to cover shortfalls in any of the General Fund budget categories described above.

### *Special Revenue Fund*

The Special Revenue Fund is the primary vehicle for UWSWCD to manage all restricted funds awarded to UWSWCD. Revenue received from grants and contracts from federal, state, local, and private entities will be shown in this fund, as well as the expenditures for the related projects.

### *Reserve Fund – Conservation*

Reserve Fund – Conservation is a fund in which UWSWCD reserves funds for the later purchase, building, or lease of a District facility.



# Appendix A – About Upper Willamette SWCD

## *Mission*

To encourage and promote the responsible stewardship of our natural resources through conservation, restoration, and protection, to enhance the health, economic benefits, and quality of life for the citizens within the District.

## *Vision*

Our lands and waters are healthy and sustain farms, forests, wildlife, and communities.

## *Guiding Principles*

UWSWCD has a set of 7 guiding principles that influence how we treat each other, our work, and our residents. Our principles are:

- We value the working relationships we have with local conservation non-profits and local, state, and federal agencies, as we join together to protect and enhance the natural beauty, livability, and ecosystems within our District.
- We uphold a locally led, watershed-based, and voluntary approach to natural resource management to ensure the health and sustainable use of our water and other natural resources.
- We respect private property owners' rights and honor their wise and responsible stewardship of natural resources.
- We seek the participation of the residents of the District to establish local conservation priorities.
- We will enhance our efforts on underserved populations and geographic areas and strive to provide equitable access for all to our services.
- We incorporate diversity, equity, and inclusion awareness and practices into our work process and programs.
- We act with integrity and operate with transparency.

## *Unique Characteristics*

UWSWCD has identified four unique characteristics that define our organization.

**We serve everyone.** We serve all residents of the UWSWCD District. From farmers to apartment dwellers, we provide education, connect people to resources, and work together to make our community a good place to live.

**We are local.** While we must follow certain federal and state laws, our focus is always local – to those who largely fund us and those who need our services to benefit all of District residents.

**We are connectors.** We partner with many organizations and can help residents connect with the resources they need to achieve community conservation goals.

**We are non-regulatory.** We do not enforce any laws, though we can assist residents in



understanding and complying with them.

### *History of the Upper Willamette SWCD*

Originally, Soil Conservation Districts were formed regionally in Oregon. The Lane County region was referred to as West Central Soil Conservation District formed on June 30, 1953. From that, smaller, more local Districts were formed including the Upper Willamette Soil Conservation District on December 22, 1954, the North Lane Soil Conservation District in August 1956, and the Mid-Lane Soil Conservation District in December 1956.

In May of 1963, the Oregon Legislature added “Water” to the District’s title. In 1971 the districts in Lane County made another shift to better define the district boundaries. In May the Mid-Lane SWCD consolidated with the Upper Willamette SWCD and maintained the Upper Willamette SWCD name. Then in May of 1988, another consolidation occurred between the North Lane and Upper Willamette SWCDs, and the new District was renamed East Lane SWCD. Lastly, on March 4, 2008, the Board of the East Lane SWCD voted to change the District’s name back to the Upper Willamette SWCD. In November of 2020, UWSWCD resident voters passed Measure 20-312, granting a permanent property tax rate to the UWSWCD, making UWSWCD a taxing entity subject to Oregon Budget Law.

Although the names have changed, the services of the District have focused on providing technical assistance, planning, and funding opportunities to address natural resource concerns for private landowners within the District boundaries.

### *Governed by a Seven-Member Board of Directors*

UWSWCD is governed by a seven-member, unpaid Board of Directors. Individual directors are publicly elected in the November General Election held on even-numbered years. Directors serve four-year terms. Five directors are elected to represent specific zones in the District. Two directors are elected “At Large,” meaning they do not represent a designated zone.

The UWSWCD boundary is defined by the Map in Appendix B. The District office is in Eugene, the largest city in the District, to balance easy access by most Central and Eastern Lane County residents. (See map in Appendix B.)

### *Assistance Provided by Technical and Professional Employees*

UWSWCD will have 10.75 full-time equivalents (FTE) positions to start the FY24. These employees work to assure the proper management and administration of UWSWCD, to educate and inform our constituents, and to provide conservation services to our community. The number of employees will increase to 11.75 FTE during FY24.

The majority of UWSWCD’s employees are engaged in providing conservation services to the residents, with specialized skills addressing water quality concerns for large and small farms, streams, and the health of streamside vegetation, and outreach/education. At the beginning of FY24, the number of technical staff will be 5.0 FTE. During FY24, the District plans to hire a 1.0 FTE Forestry Specialist for the Forest Health activity within the Natural Resource Program.

Management and administration are currently provided by 3.75 FTE employees: District Manager, Fiscal Manager, Administrative Specialist, and Media & Outreach Specialist. It is



anticipated that this will increase to 5.75 FTE by the end of FY23 with the addition of a Grant Management Specialist and an Assistant District Manager.

### *Contracted Work*

UWSWCD also utilizes specialized contractors to provide additional services. For example, the District has contracted with a local watershed council to develop a source water protection plan for the city of Monroe on the Long Tom River.



# Appendix B – Upper Willamette SWCD Boundaries

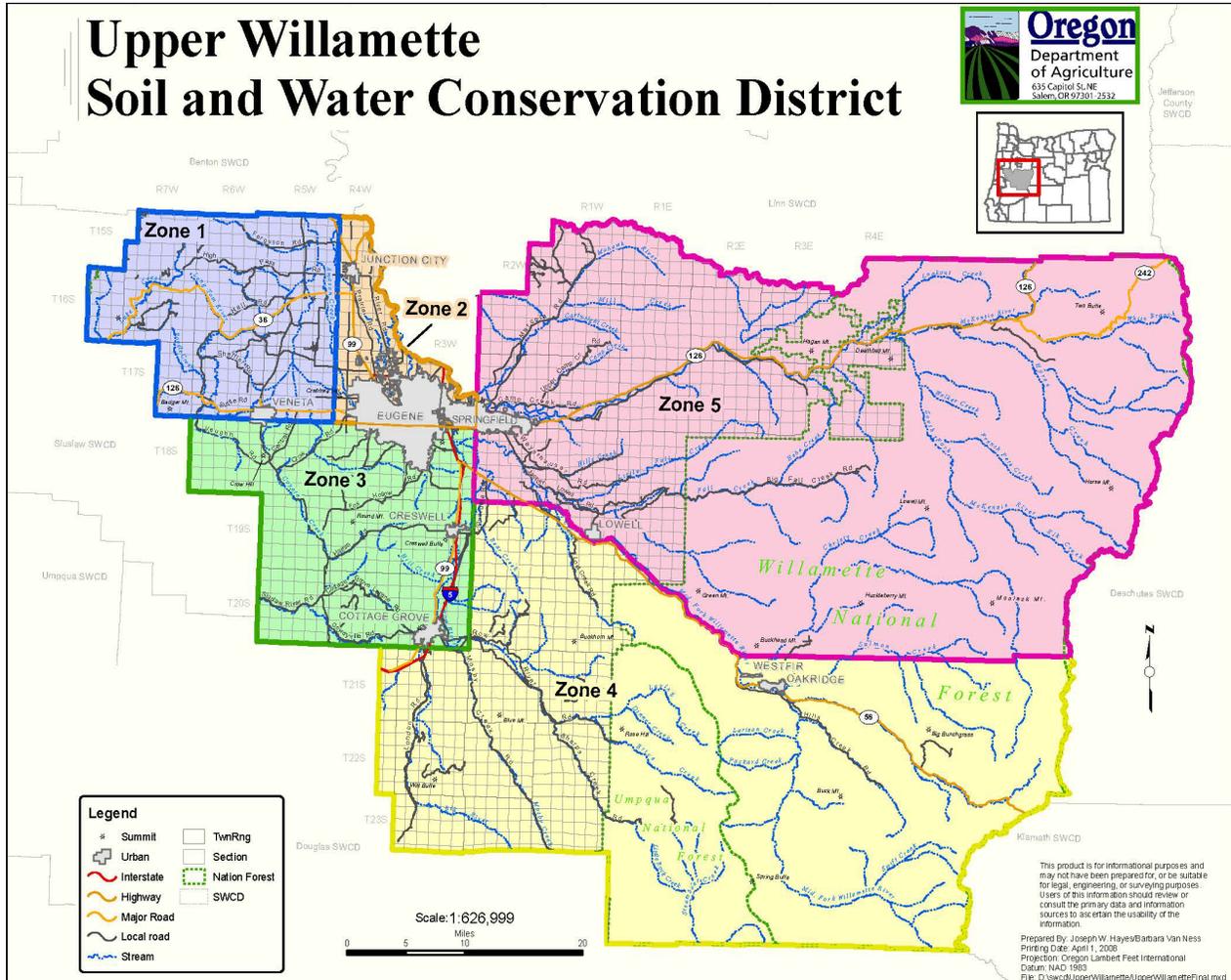


Figure 1. Boundaries of the Upper Willamette SWCD. The District is made up of 5 represented zones.

## District Description

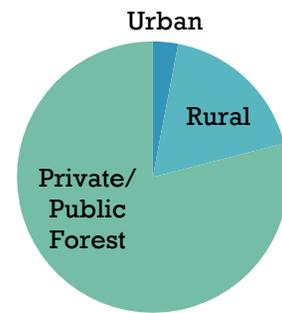
The UWSWCD boundaries include approximately 66% of Central and Eastern Lane County encompassing 1,955,328 acres. The District boundary extends west from an irregular line southward from the Benton County line, north of Triangle Lake, to the Douglas County line southeast of Lorane, and to the eastern boundary of Lane County in the Cascade mountains. On the north boundary, the District follows the Linn County line from east to west to the I-5 freeway and turns south to the McKenzie River, where it follows the river to the Willamette River and runs to the Benton county line along the west side of the river. The reason for that diversion is that the Linn SWCD and East Lane SWCD agreed to an annexation of the area of Coburg, from the McKenzie River to the Linn-Lane county line, into the Linn District in 1998.



### Land Use – Forest, Rural, and Urban

The Upper Willamette SWCD includes a wealth of timber resources in the upland forests; some of the most productive agricultural land on earth; and a thriving urban area with industry, commercial districts, and residential areas. Home to over 350,000 people, the watershed is approximately 3% urban, 18% rural (includes agriculture, natural areas, and non-farmland uses), and 79% Private and Public owned forest.

## Land Use



### Resource Concerns

UWSWCD's *Business Plan* identifies seven resource concerns to address through conservation programs:

- Water Quality
- Soil Health
- Forest Health and Resilience
- Riparian Function
- Fire Preparedness (Urban/Forest Interface)
- Fish and Wildlife Habitat
- Agricultural Waste Management



# Appendix C – Line Item Review

## *Materials and Services Category*

**Advertising/Announcements:** legal notices, announcements, district awareness costs.

**Audit/Legal/Insurance:** annual municipal audit, State of Oregon fees, bookkeeping charges above the audit contract, District liability insurance, surety insurance, and legal counsel.

**Banking:** bank service charges.

**Conservation Education:** annual meeting, outreach education, displays, educational financial grants and sponsorships, and publications.

**Conservation Incentives:** contracted services for on-the-ground work, financial assistance, landowner incentive payments, and professional project consulting.

**Directors Expense:** director training.

**Dues/Memberships/Subscriptions:** membership dues and software subscriptions.

**Facilities:** electricity, sanitation, rent, IT services, telecommunications, building maintenance, and janitorial.

**Indirect Costs:** overhead or administrative costs incurred that cannot be easily allocated to a specific project or function.

**Office Expense:** office supplies, postage/shipping, printing/copying, small office equipment with a value less than \$500 (e.g. keyboard, monitor).

**Small Field Equipment:** field flags, small tools, measuring and monitoring devices.

**Soil Testing:** lab fees and postage required for soil testing service.

**Staff Development:** employee training (including DEI) and registration costs, training mileage, lodging, and meals.

**Tax Measure Expense:** fee to Lane County for putting a tax measure on the ballot.

**Vehicles:** fuel and insurance for district-owned vehicles, mileage for employee-owned vehicles.

## *Capital Outlay Category*

**Field Equipment:** field equipment with a value greater than \$500 and a life expectancy of more than one year.

**Office Equipment:** office equipment and furniture with a value greater than \$500 and a life expectancy of more than one year.



## Appendix D – Glossary

**Accrual basis:** Method of accounting recognizing transactions when they occur without regard to cash flow timing [ORS 294.311(1)].

**Activity:** That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these. [ORS 294.311(2)].

**Adopted budget:** Financial plan that is the basis for appropriations. Adopted by the governing body. [ORS 294.456]

**Ad valorem tax:** A property tax computed as a percentage of the value of taxable property. See “Assessed Value”.

**Appropriation:** Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets if any. It is presented in a resolution or ordinance adopted by the governing body. [ORS 294.311(3)]

**Approved budget:** The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing. [ORS 294.428]

**Assessed value:** The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value. The growth is limited to 3% unless an exception applies (e.g., new or enlarged structure).

**Assessment date:** The date on which the real market value of a property is set – January 1.

**Audit:** The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State. [ORS 297.425]

**Audit report:** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders, and regulations.

**Billing rate:** A district’s tax rate used to compute ad valorem taxes for each property. The billing rate is expressed in dollars per \$1,000 of assessed property value.

**Budget:** Written document showing the local government’s comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year. [ORS 294.311(5)]

**Budget committee:** Fiscal planning board of a local government, consisting of the governing body plus an equal number of registered voters appointed from the district. [ORS 294.414]



**Budget message:** Written explanation of a local government’s budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the executive officer or chairperson of the governing body. [ORS 294.403]

**Budget officer:** A person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget. [ORS 294.331]

**Budget transfers:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**Capital outlay.** Items that generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

**Cash basis.** System of accounting under which revenues are accounted for only when received in cash and expenditures are accounted for only when paid. [ORS 294.311(9)]

**Compression.** A reduction in taxes required by Measure 5 (1990) property tax limits. Compression is computed on a property-by-property basis, and is first applied towards location option tax levies, then permanent rate levies.

**Consolidated billing tax rate.** The consolidated billing tax rate is the combined total of the billing rates for all taxing districts in a limitation category in the code area but does not include the billing rate for any urban renewal special levies and non-ad valorem taxes, fees, or other charges.

**Constitutional limits.** The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Article XI, section 11b, Oregon Constitution).

**Contingency.** An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operation contingency. [ORS 294.388]

**Debt service fund.** A fund established to account for payment of general long-term debt principal and interest. [OAR 150-294.0420(2)(d)]

**District.** See “Local government.” A local government entity that imposes property taxes (e.g. county, city, K-12 school district).

**Double majority.** A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question (any March or September election).

**Expenditures.** Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. Does not include amounts budgeted for interfund transfers, contingency, reserved for future expenditure, or unappropriated ending fund balance. [ORS 294.311(16)]



**Fiscal year.** A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments. [ORS 294.311(17)]

**Fund.** A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, and changes, all segregated for specific, regulated activities and objectives.

**Fund balance.** The excess of the assets of a fund over its liabilities and reserves. [ORS 294.311(18)]

**Fund type.** One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve. [OAR 150-294.0420]

**General fund.** A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund. [OAR 150-294.0420(2)(a)]

**General government category.** The limitation category for taxes used to support general government operations that are not for the purposes of paying exempt bonded indebtedness. [ORS 310.150(1)(c)]

**Governing body.** County court or board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit. [ORS 294.311(20)]

**Grant.** A donation or contribution in cash by one governmental unit to another unit that may be made to support a specified purchase or function, or general purpose. [ORS 294.311(21)]

**Interfund loan.** A loan made from one fund to another and authorized by resolution or ordinance. [ORS 294.468]

**Interfund transfer.** Transfer from one existing appropriation category to another within the same fund. [ORS 294.463]

**Intra-fund transfer.** Transfer from an existing appropriation category in one fund to another current appropriation category in another fund. [ORS 294.463]

**Internal service fund.** A fund used to account for fiscal activities when goods or services are provided by one organizational unit to another on a cost reimbursement basis. [ORS 294.311(23) and 294.343]

**Levy.** Amount of ad valorem tax certified by a local government for the support of governmental activities.

**Liability.** Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances. [ORS 294.311(24)]



**Local government.** Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission, a municipal corporation or municipality. [ORS 294.311(26)]

**Materials and services.** Expenses for operating costs and supplies and contracted services, such as utilities, rent, liability insurance, repair parts, fuel, accountant's fees, etc.

**Maximum assessed value (MAV).** The maximum taxable value limitation placed on real or personal property by Article XI, section 11 of the Constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction. [ORS 308.146]

**Measure 5.** A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of "real market value". All other general government taxes are limited to \$10 per \$1,000 of "real market value".

**Measure 50.** Initially, this measure was passed as Measure 47 in 1996 and was found to be unworkable, so was rewritten and submitted to the voters as Measure 50 in 1997 and passed. M50 reduced every property's 1995-96 assessed value by 10% and limited the amount of annual growth of the assessed value to 3%. M50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997, and then reduced 13% for most districts. If a district did not have a tax levy in 1997 and had never levied a tax, they could later request a permanent rate limit by going to the voters through a ballot measure.

**Net working capital.** The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses minus current liabilities, and, if the encumbrance method of accounting is used, reserve for encumbrances. [ORS 294.311(27)]

**Object classification.** A grouping of expenditures, such as personnel services, materials and services, capital outlay, debt services, and other types of requirements. [ORS 294.311(29)]

**Operating rate.** The rate determined by dividing the local government's tax amount by the estimated assessed value in the district. This rate is calculated by the assessor when a local government imposes its operating tax as an amount, rather than a tax rate.

**Ordinance.** A formal enactment by the governing board of a municipality.

**Organizational unit.** Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions such as a department, office, or division. [ORS 294.311(3)]

**Personnel services.** Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments.



**Permanent rate limit.** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. A district can levy any rate or amount up to their permanent rate authority each year.

**Prior year's tax levies.** Taxes levied for fiscal years preceding the current one.

**Program.** A group of related activities to accomplish a major service or function for which the local government is responsible. [ORS 294.311(33)]

**Property taxes.** An ad valorem tax, another other "tax on property", or fees, charges, and assessments that are specifically authorized by statute to be certified to the county assessor by a local government unit.

**Proposed budget.** Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

**Publication.** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address, PO Box, and Rural Route within the boundaries of the local government; or hand delivery to each street address, PO Box and Rural Route address within the boundaries of the local government.

**Real market value.** The amount in cash which could reasonably be expected by an informed seller from an informal buyer in an arms-length transaction as of the assessment date (Jan 1). [ORS 308.205]

**Reserve for future expenditure.** An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year but rather carried forward into future fiscal years. The correct way to "save" money under Local Budget Law.

**Reserve fund.** Established to accumulate money from year to year for a specific purpose, such as the purchase of new equipment. [ORS 294.346; 280.050]

**Resolution.** A formal order of a governing body; lower legal status than an ordinance.

**Resource.** Estimated beginning funds on hand plus anticipated receipts. [ORS 294.361]

**Special revenue fund.** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. [OAR 150- 294.0420(2)(b)]

**Special payment.** A budget expenditure category for distribution, pass-through payments, grants made to other organizations, and other one-time or unusual expenditures where goods or services are not received in return, and that do not fall into the other categories of personnel services, materials and services, capital outlay, etc.



**Supplemental budget.** A revised financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize additional taxes. [ORS 294.471]

**Tax on property.** Any tax, fee, charge, or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property. [ORS 310.140(18)]

**Tax rate.** The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

**Tax roll.** The official list showing the amount of taxes imposed against each taxable property.

**Tax year.** The fiscal year from July 1 through June 30.

**Unappropriated ending fund balance.** The amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with operating cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget unless necessitated by a qualifying emergency. [ORS 294.398]



**RESOURCES**  
**General Fund**

Upper Willamette Soil & Water Conservation District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1	103,648	564,276	1,545,610	1 Available cash on hand	2,540,881			1
2	0	0	0	2 Previously levied taxes estimated to be received	25,000			2
3	0	0	60,238	3 Transferred IN, from other funds	0			3
4				4				4
5				5				5
6				6				6
7				7 <b>OTHER RESOURCES</b>				7
8	232,397	0	0	8 Grant Income <sup>1</sup>	0			8
9	2	6,415	4,300	9 Interest Income	1,020			9
10	2,885	1,190	10,000	10 Charges for services - all departments	5,200			10
11	121	164	0	11 Other Income	45,000			11
12	550,000	0	0	12 Tax Anticipation Note	0			12
13				13				13
14				14				14
15				15				15
16				16				16
17	889,053	572,045	1,620,148	17 Total resources, except taxes to be levied	2,617,101	0	0	17
18			2,300,369	18 Taxes estimated to be received	2,406,542			18
19	0	2,319,048		19 Taxes collected in year levied				19
20	<b>889,053</b>	<b>2,891,093</b>	<b>3,920,517</b>	20 <b>TOTAL RESOURCES</b>	<b>5,023,643</b>	<b>0</b>	<b>0</b>	20

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**General Fund**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			REQUIREMENTS FOR: <u>Environmental Education</u>	Budget For Next Year 2023-24				
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1				1	PERSONNEL SERVICES				1
2	0	0	0	2	Salaries <sup>1</sup>	0			2
3	0	0	0	3	Benefits <sup>1</sup>	0			3
4				4					4
5	0	0	0	5	TOTAL PERSONNEL SERVICES	0	0	0	5
6	0.00	0.00	0.00	6	Total Full-Time Equivalent (FTE)	0.00			6
7				7	MATERIALS AND SERVICES				7
8	0	9,588	250,000	8	Conservation Education (Sponsorships, Poster contest)	408,054			8
9	0	0	1,500	9	Office Expense (Postage, Printing, Meetings)	1,000			9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15	0	9,588	251,500	15	TOTAL MATERIALS AND SERVICES	409,054	0	0	15
16				16	CAPITAL OUTLAY				16
17				17					17
18				18					18
19	0	0	0	19	TOTAL CAPITAL OUTLAY	0	0	0	19
20	0	9,588	251,500	20	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	409,054	0	0	20

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM  
LB-30**

**General Fund**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			REQUIREMENTS FOR: <u>Partner Collaboration</u>	Budget For Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1				1 PERSONNEL SERVICES				1
2	0	0	0	2 Salaries <sup>1</sup>	0			2
3	0	0	0	3 Benefits <sup>1</sup>	0			3
4				4				4
5				5				5
6				6				6
7	0	0	0	7 TOTAL PERSONNEL SERVICES	0	0	0	7
8	0.00	0.00	0.00	8 Total Full-Time Equivalent (FTE)	0.00			8
9				9 MATERIALS AND SERVICES				9
10	1,100		184,000	10 Conservation Incentives	377,154			10
11				11				11
12				12				12
13				13				13
14				14				14
15	1,100	0	184,000	15 TOTAL MATERIALS AND SERVICES	377,154	0	0	15
16				16 CAPITAL OUTLAY				16
17				17				17
18				18				18
19	0	0	0	19 TOTAL CAPITAL OUTLAY	0	0	0	19
20	1,100	0	184,000	20 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	377,154	0	0	20

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM  
LB-30**

**General Fund**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>	Budget For Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1				1	<b>PERSONNEL SERVICES</b>			1
2	58,850	197,152	438,649	2	540,934			2
3	4,313	47,601	121,997	3	214,613			3
4	<b>63,162</b>	<b>244,753</b>	<b>560,646</b>	4	<b>755,547</b>	<b>0</b>	<b>0</b>	4
5	<b>0.75</b>	<b>2.75</b>	<b>10.75</b>	5	<b>11.75</b>	<b>0.00</b>	<b>0.00</b>	5
6				6	<b>MATERIALS AND SERVICES</b>			6
7	49,722	3,582	10,500	7	14,975			7
8	5,191	300	500	8	1,000			8
9	15,853	5,679	75,000	9	54,310			9
10	1,868	26,418	15,000	10	4,500			10
11	2,125	3,678	24,000	11	38,430			11
12	1,000	186	10,000	12	4,000			12
13	3,665	44,000	114,000	13	114,000			13
14	6,570	17,168	24,800	14	11,200			14
15	161	155	35,000	15	99,270			15
16	135	826	2,850	16	15,100			16
17	0	75,641	0	17	0			17
18	<b>86,290</b>	<b>177,631</b>	<b>311,650</b>	18	<b>356,785</b>	<b>0</b>	<b>0</b>	18
19				19	<b>CAPITAL OUTLAY</b>			19
20	0	5,581	10,000	20	15,000			20
21	0	0	0	21	120,000			21
22	<b>0</b>	<b>0</b>	<b>0</b>	22	<b>135,000</b>	<b>0</b>	<b>0</b>	22
23	<b>149,452</b>	<b>422,384</b>	<b>872,296</b>	23	<b>1,247,332</b>	<b>0</b>	<b>0</b>	23

<sup>1</sup>All personnel costs have been moved to District Operations Program beginning FY23

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM  
LB-30**

**General Fund**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			REQUIREMENTS FOR: <u>Natural Resources</u> <sup>1</sup>	Budget For Next Year 2023-24				
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1				1	PERSONNEL SERVICES				1
2	122,657	998	0	2	Salaries <sup>2</sup>	0			2
3	10,884	232	0	3	Benefits <sup>2</sup>	0			3
4				4					4
5	<b>133,541</b>	<b>1,230</b>	<b>0</b>	5	<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
6	<b>1.75</b>	<b>3.85</b>	<b>0.00</b>	6	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	6
7				7	MATERIALS AND SERVICES				7
8	29,094	39,999	889,238	8	Conservation Incentives	1,624,703			8
9	7	18	2,500	9	Office Expense	0			9
10	5,289	614	12,146	10	Small Field Equipment	6,600			10
11	0	0	8,400	11	Staff Development	4,600			11
12	5,395	10	4,800	12	Vehicles (mileage)	300			12
13	899	464	6,000	13	Soil Testing (Lab fees, postage)	3,900			13
14				14					14
15	<b>40,684</b>	<b>41,105</b>	<b>923,084</b>	15	<b>TOTAL MATERIALS AND SERVICES</b>	<b>1,640,103</b>	<b>0</b>	<b>0</b>	15
16				16	CAPITAL OUTLAY				16
17	0	0	0	17	Vehicles	0			17
18	0	1,600	10,000	18	Field Equipment	0			18
19	<b>0</b>	<b>1,600</b>	<b>10,000</b>	19	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	19
20	<b>174,224</b>	<b>43,936</b>	<b>933,084</b>	20	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>1,640,103</b>	<b>0</b>	<b>0</b>	20

150-504-030 (Rev 11-18)

<sup>1</sup>The Water Quality, Farm/Food/Soil, Forest Health, Watershed Restoration, Neighborhood Sustainability programs have become activities under this program

<sup>2</sup>All personnel costs have been moved to District Operations Program beginning FY23

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
**General Fund**

Upper Willamette Soil & Water Conservation District

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1				1 DEBT SERVICE				1
2	0	559,870	0	2 Tax Anticipation Note	0			2
3				3				3
4				4				4
5				5				5
6	0	559,870	0	6 <b>TOTAL DEBT SERVICE</b>	0	0	0	6
7				7 INTERFUND TRANSFERS				7
8	0	225,000	169,637	8 Transfer to Reserve Fund - Conservation Building	225,000			8
9				9				9
10				10				10
11				11				11
12	0	225,000	169,637	12 <b>TOTAL INTERFUND TRANSFERS</b>	225,000	0	0	12
13			0	13 <b>OPERATING CONTINGENCY</b>	300,000	0	0	13
14			0	14 <b>RESERVED FOR FUTURE EXPENDITURE</b>	0	0	0	14
15			1,500,000	15 <b>UNAPPROPRIATED ENDING BALANCE</b>	825,000			15
16	0	784,870	1,669,637	16 <b>Total Requirements NOT ALLOCATED</b>	1,350,000	0	0	16
17	324,776	475,908	2,240,880	17 Total Requirements for <b>ALL Org.Units/Programs within fund</b>	3,673,643	0	0	17
18	564,276	1,630,315		18 Ending balance (prior years)				18
19	<b>889,053</b>	<b>2,891,093</b>	<b>3,910,517</b>	19 <b>TOTAL REQUIREMENTS</b>	<b>5,023,643</b>	<b>0</b>	<b>0</b>	19

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**  
CONSERVATION GRANTS FUND

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24				
Actual		Adopted Budget Year 2022-23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-21	First Preceding Year 2021-22									
1			1	RESOURCES				1		
2	0	0	41,620	2	Cash on hand	120,042		2		
3	0	0	0	3	Transferred IN, from other funds	0		3		
4	0	228,960	350,000	4	EWEB / Pure Water Partners	310,243		4		
5	0	38,412	85,000	5	USDA - Natural Resources Conservation Service	14,073		5		
6	0	6,094	255,235	6	Oregon Watershed Enhancement Board	79,976		6		
7	0	87,907	26,372	7	Oregon Dept of Agriculture	87,907		7		
8	0	361,373	758,227	8	Total Resources, except taxes to be levied	612,241	0	0		
9			0	9	Taxes estimated to be received	0				
10	0	0		10	Taxes collected in year levied					
11	<b>0</b>	<b>361,373</b>	<b>758,227</b>	11	<b>TOTAL RESOURCES</b>	<b>612,241</b>	<b>0</b>	<b>0</b>		
12				12	REQUIREMENTS					
13				13	Org Unit or Prog & Activity	Object Classification	Detail			
14	0	433,411	204,984	14	Natural Resource Program <sup>1</sup>	Materials & Services	Conservation Incentives	33,229		
15	0	0	0	15	Natural Resource Program <sup>1</sup>	Materials & Services	Small Field Equipment	17,391		
16	0	0	24,557	16	Natural Resource Program <sup>1</sup>	Materials & Services	Travel & Training	12,677		
17	0	0	468,448	17	District Operations <sup>2</sup>	Personnel Services	Salaries & Benefits - 5.5 FTE	496,052		
18	0	0	60,238	18	District Operations	Materials & Services	Facilities	52,892		
19	0	0		19	Ending balance (prior years)					
20			0	20	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			0		
21	<b>0</b>	<b>433,411</b>	<b>758,227</b>	21	<b>TOTAL REQUIREMENTS</b>	<b>612,241</b>	<b>0</b>	<b>0</b>		

<sup>1</sup>Activities under the Natural Resource Program as of FY23: Water Quality, Farm/Food/Soil, Forest Health, Neighborhood Sustainability, Watershed Restoration

<sup>2</sup>All salaries and benefits were moved to the District Operations for FY23

**FORM  
LB-11**

This fund is authorized and established by Resolution number 02-2021 on May 11, 2021 for the following specified purpose: Buying, building or lease of a District facility

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2026

**CONSERVATION RESERVE FUND**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24				
	Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1				1	RESOURCES			1	
2	0	0	225,000	2	Cash on hand *	394,637			2
3	0	225,000	169,637	3	Transferred IN, from other funds	225,000			3
4				4					4
5				5					5
6				6					6
7	0	225,000	394,637	7	Total Resources, except taxes to be levied	619,637			7
8			0	8	Taxes estimated to be received	0			8
9	0	0		9	Taxes collected in year levied				9
10	<b>0</b>	<b>225,000</b>	<b>394,637</b>	10	<b>TOTAL RESOURCES</b>	<b>619,637</b>	<b>0</b>	<b>0</b>	10
11				11	REQUIREMENTS				11
12				12	Org. Unit or Prog. & Activity	Object Classification	Detail		12
13	0	225,000	394,637	13		<b>RFE</b>		619,637	13
14				14					14
15				15					15
16				16					16
17				17					17
18	0	0		18	Ending balance (prior years)				18
19			0	19	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				19
20	<b>0</b>	<b>225,000</b>	<b>394,637</b>	20	<b>TOTAL REQUIREMENTS</b>	<b>619,637</b>	<b>0</b>	<b>0</b>	20

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year