

RESOURCES

General Fund

Upper Willamette Soil & Water Conservation District

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1	1,617,714*	2,878,995	3,437,783	1	Available cash on hand	2,965,630	2,965,630	2,965,630	1
2	24,483	23,302	28,970	2	Previously levied taxes estimated to be received	29,500	29,500	29,500	2
3	0	0	0	3	Transferred IN, from other funds	0	0	0	3
4				4					4
5				5					5
6				6					6
7				7	OTHER RESOURCES				7
8	2,218	1,626	1,550	8	Interest Income**	152,940	152,940	152,940	8
9	2,795	2,210	4,550	9	Charges for services - all departments***	39,255	39,255	39,255	9
10	76,510	178,902	195,000	10	Other Income**	150	150	150	10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17	1,723,720	3,085,036	3,667,853	17	Total resources, except taxes to be levied	3,187,475	3,187,475	3,187,475	17
18			2,571,974	18	Taxes estimated to be received	2,737,882	2,737,882	2,737,882	18
19	2,427,946	2,521,164		19	Taxes collected in year levied				19
20	4,151,666	5,606,200	6,239,827	20	TOTAL RESOURCES	5,925,357	5,925,357	5,925,357	20

REQUIREMENTS SUMMARY

**FORM
LB-30**

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 2025-26			
	Actual		Adopted Budget This Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	PERSONNEL SERVICES				1
2	0	0	0	2	Salaries	0	0	0	2
3	0	0	0	3	Benefits	0	0	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	0.00	0.00	6
7				7	MATERIALS AND SERVICES				7
8	144,649	247,265	403,884	8	Conservation Education (Grants, Sponsorships, Poster contest)	257,500	257,500	257,500	8
9	0	0	2,500	9	Office Expense (Publications/Displays)	2,500	2,500	2,500	9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15	144,649	247,265	406,384	15	TOTAL MATERIALS AND SERVICES	260,000	260,000	260,000	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	144,649	247,265	406,384	20	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	260,000	260,000	260,000	20

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Upper Willamette Soil & Water Conservation District

	Historical Data			REQUIREMENTS FOR: <u>Partner Collaboration</u>		Budget For Next Year 2025-26			
	Actual		Adopted Budget This Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	PERSONNEL SERVICES				1
2	0	0	0	2	Salaries	0	0	0	2
3	0	0	0	3	Benefits	0	0	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	0.00	0.00	8
9				9	MATERIALS AND SERVICES				9
10	67,352	187,543	228,750	10	Conservation Incentives	482,750	482,750	482,750	10
11	0	0	0	11	Office Expense	1,000	1,000	1,000	11
12				12					12
13				13					13
14				14					14
15	67,352	187,543	228,750	15	TOTAL MATERIALS AND SERVICES	483,750	483,750	483,750	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	67,352	187,543	228,750	20	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	483,750	483,750	483,750	20

REQUIREMENTS SUMMARY

FORM
LB-30

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Upper Willamette Soil & Water Conservation District

	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>		Budget For Next Year 2025-26				
	Actual		Adopted Budget This Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-23	First Preceding Year 2023-24								
1				1	PERSONNEL SERVICES					1
2	311,865	442,822	589,191	2	Salaries	752,480	752,480	752,480	2	
3	68,074	112,413	202,768	3	Benefits	268,923	268,923	268,923	3	
4	379,939	555,235	791,959	4	TOTAL PERSONNEL SERVICES	1,021,403	1,021,403	1,021,403	4	
5	4.25	5.50	6.75	5	Total Full-Time Equivalent (FTE)	7.00	9.00	9.00	5	
6				6	MATERIALS AND SERVICES					6
7	9,381	17,449	18,464	7	Advertising/Announcements	23,054	23,054	23,054	7	
8	614	765	1,000	8	Banking	1,000	1,000	1,000	8	
9	35,111	33,071	42,603	9	Audit/Legal/Insurance	45,550	45,550	45,550	9	
10	1,925	3,288	4,000	10	Conservation Education	12,250	12,250	12,250	10	
11	9,068	40,129	28,235	11	Dues/Memberships/Subscriptions	104,535	104,535	104,535	11	
12	2,555	1,710	9,500	12	Directors Expense	19,165	19,165	19165	12	
13	75,987	77,279	95,524	13	Facilities	122,500	122,500	122,500	13	
14	12,005	9,396	12,626	14	Office Expense	16,549	16,549	16,549	14	
15	21,989	42,629	106,500	15	Staff Development	95,350	95,350	95,350	15	
16	1,481	5,260	12,140	16	Vehicles (Fuel, Mileage, Maintenance)	10,000	10,000	10,000	16	
18	170,116	230,976	330,592	18	TOTAL MATERIALS AND SERVICES	449,953	449,953	449,953	18	
19				19	CAPITAL OUTLAY					19
20	7,898	4,499	16,000	20	Office Equipment	15,000	15,000	15,000	20	
21	0	117,613	7,500	21	Field Equipment	5,000	5,000	5,000	21	
22	7,898	122,112	23,500	22	TOTAL CAPITAL OUTLAY	20,000	20,000	20,000	22	
23	557,953	908,323	1,146,051	23	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,491,356	1,491,356	1,491,356	23	

REQUIREMENTS SUMMARY

FORM
LB-30

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Upper Willamette Soil & Water Conservation District

	Historical Data			REQUIREMENTS FOR: <u>Natural Resources</u>		Budget For Next Year 2025-26			
	Actual		Adopted Budget This Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	PERSONNEL SERVICES				1
2	0	0	0	2	Salaries ¹	0	0	0	2
3	0	0	0	3	Benefits ¹	0	0	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	0.00	0.00	6
7				7	MATERIALS AND SERVICES				7
8	229,380	619,297	1,372,387	8	Conservation Incentives	1,075,760	1,075,760	1,075,760	8
9	0	208	0	9	Office Expense ²	3,100	3,100	3,100	9
10	0	0	22000	10	Memberships/Subscriptions	26,000	26,000	26,000	10
11	247	4,169	6,500	11	Small Field Equipment	8,000	8,000	8,000	11
12	1,096	1,240	0	12	Staff Development ²	5,000	5,000	5,000	12
13	170	402	0	13	Vehicles ²	0	0	0	13
14	2,584	1,842	12,220	14	Soil Testing (Lab fees, postage)	2,391	2,391	2,391	14
15	233,477	627,158	1,413,107	15	TOTAL MATERIALS AND SERVICES	1,120,251	1,120,251	1,120,251	15
16				16	CAPITAL OUTLAY				16
17	0	0	0	17	Field Equipment	0	0	0	17
18				18					18
19	0	0	0	19	TOTAL CAPITAL OUTLAY	0	0	0	19
20	233,477	627,158	1,413,107	20	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,120,251	1,120,251	1,120,251	20

**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 2025-26			
	Actual		Adopted Budget This Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	DEBT SERVICE				1
2				2					2
3				3					3
4				4					4
5				5					5
6	0	0	0	6	TOTAL DEBT SERVICE	0	0	0	6
7				7	INTERFUND TRANSFERS				7
8	169,637	225,000	1,200,000	8	Transfer to Reserve Fund - Conservation Building	1,685,000	1,485,000	1,485,000	8
9	100,000	0	0	9	Transfer to Special Revenue Fund	0	0	0	9
10				10					10
11				11					11
12	269,637	225,000	1,200,000	12	TOTAL INTERFUND TRANSFERS	1,685,000	1,485,000	1,485,000	12
13			750,000	13	OPERATING CONTINGENCY	75,000	275,000	275,000	13
14			0	14	RESERVED FOR FUTURE EXPENDITURE	0	0	0	14
15			1,095,535	15	UNAPPROPRIATED ENDING BALANCE	810,000	0	810,000	15
16	269,637	225,000	3,045,535	16	Total Requirements NOT ALLOCATED	2,570,000	1,760,000	2,570,000	16
17	1,003,431	1,970,290	3,194,292	17	Total Requirements for ALL Org.Units/Programs within fund	3,355,357	3,355,357	3,355,357	17
18	2,878,598	3,410,910		18	Ending balance (prior years)				18
19	4,151,666	5,606,200	6,239,827	19	TOTAL REQUIREMENTS	5,925,357	5,115,357	5,925,357	19

SPECIAL FUND
RESOURCES AND REQUIREMENTS
CONSERVATION GRANTS FUND

Upper Willamette Soil & Water Conservation District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26					
	Actual		Adopted Budget Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2022-23	First Preceding Year 2023-24									
1				1	RESOURCES				1		
2	(65,019) ¹	111,610	2,741,426	2	Cash on hand	1,859,795	1,859,795	1,859,795	2		
3	100,000	0	0	3	Transferred IN, from other funds	0	0	0	3		
4	272,877	286,854	304,890	4	EWEB / Pure Water Partners	0	0	0	4		
5	68,658	5,654	0	5	USDA - Natural Resources Conservation Service	98,452	98,452	98,452	5		
6	40,417	68,725	41,788	6	Oregon Watershed Enhancement Board	68,799	68,799	68,799	6		
7	109,461	96,594	96,594	7	Oregon Dept of Agriculture	96,594	96,594	96,594	7		
	0	2,150,000	0		Health Council	0	0	0			
8	526,394	2,719,436	3,184,698	8	Total Resources, except taxes to be levied	2,123,640	2,123,640	2,123,640	8		
9			0	9	Taxes estimated to be received	0	0	0	9		
10	0	0		10	Taxes collected in year levied				10		
11	526,394	2,719,436	3,184,698	11	TOTAL RESOURCES	2,123,640	2,123,640	2,123,640	11		
12				12	REQUIREMENTS				12		
13				13	Org Unit or Prog & Activity	Object Classification	Detail		13		
14	43,871	73,047	609,673	14	Natural Resource Program	Materials & Services	Conservation Incentives	378,747	378,747	14	
15	14,043	1,908	22,085	15	Natural Resource Program	Materials & Services	Small Field Equipment	2,583	2,583	15	
16	11,273	10,563	19,095	16	Natural Resource Program	Materials & Services	Travel & Training	18,011	18,011	16	
17	0	0	0	17	Partner Collaboration Program	Materials & Services	Conservation Incentives	100,000	100,000	17	
18	333,757	363,082	552,702	18	District Operations	Personnel Services	Salaries & Benefits - 2.0 FTE	249,058	249,058	18	
19	11,841	27,579	51,726	19	District Operations	Materials & Services	Facilities	37,455	37,455	19	
20	0	0	1,929,417	20	Reserved for Future Expenditure			1,337,786	1,337,786	20	
21	0	0		21	Ending balance (prior years)					21	
22			0	22	UNAPPROPRIATED ENDING FUND BALANCE			0	0	22	
23	414,785	476,179	3,184,698	23	TOTAL REQUIREMENTS			2,123,640	2,123,640	2,123,640	23

¹ Corrected beginning balance based on FY23 audit

**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 2025-26				
	Actual		Adopted Budget Year 2024-25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-23	First Preceding Year 2023-24									
1				1	RESOURCES					1	
2	225,000	406,841	662,611	2	Cash on hand *			2,638,315	2,638,315	2,638,315	2
3	169,637	225,000	1,200,000	3	Transferred IN, from other funds			1,685,000	1,485,000	1,485,000	3
4	12,204	31,243	81,000	4	Other Income - Dividends			20,000	20,000	20,000	4
5				5							5
6				6							6
7	406,841	663,085	1,943,611	7	Total Resources, except taxes to be levied			4,343,315	4,143,315	4,143,315	7
8			0	8	Taxes estimated to be received			0			8
9	0	0		9	Taxes collected in year levied						9
10	406,841	663,085	1,943,611	10	TOTAL RESOURCES			4,343,315	4,143,315	4,143,315	10
11				11	REQUIREMENTS						11
12				12	Org. Unit or Prog. & Activity	Object Classification	Detail				12
13	0	0	150,000	13	District Operations	Materials & Services	Facilities	343,315	143,315	143,315	13
14	0	0	1,793,611	14	District Operations	Capital Outlay	District Building/Land	4,000,000	4,000,000	4,000,000	14
15	406,841	663,085	0	15	RFE			0	0	0	15
16				16							16
17				17							17
18	0	0		18	Ending balance (prior years)						18
19		0	0	19	UNAPPROPRIATED ENDING FUND BALANCE			0	0		19
20	406,841	663,085	1,943,611	20	TOTAL REQUIREMENTS			4,343,315	4,143,315	4,143,315	20

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