

**Budget Committee Approved: 5/15/24**

FORM LB-20			RESOURCES ORGANIZATIONAL UNIT JACKSON SOIL AND WATER CONSERVATION DISTRICT GENERAL FUND July 1, 2024 - June 30, 2025				Governing Body Approved <u>6/12/2024</u> Jackson Soil & Water Conservation District		
Historical Data			Beginning Fund Balance:				Budget for Next Year 2024-2025		
Actual Second Preceding 2021 - 2022	Actual Budget First Preceding 2022 - 2023	Adopted Budget This Year 2023 - 2024				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
<b>1</b>	<b>1,378,196</b>	<b>1,511,192</b>	<b>1,495,000</b>	<b>1</b>	<b>Available cash on hand (includes LGIP principal &amp; interest)*</b>	<b>1,545,000</b>	<b>1,545,000</b>	<b>1,545,000</b>	<b>1</b>
<b>2</b>				<b>2</b>					<b>2</b>
<b>3</b>	32,516	33,589	15,000	<b>3</b>	Previously levied taxes est. to be recvd.	25,000	25,000	25,000	<b>3</b>
<b>4</b>	8,474	48,792	40,000	<b>4</b>	Interest - Local Government Investment Pool (est. 1,500,000 X 5%)	55,000	55,000	55,000	<b>4</b>
<b>5</b>	102,484	109,465	87,906	<b>5</b>	4001 - State of Oregon - ODA	0	0	0	<b>5</b>
<b>6</b>				<b>6</b>	<b>4001 - External Grant Income - Personnel</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>	<b>6</b>
<b>7</b>	0	1,924	2,000	<b>7</b>	4100 - Tuition/Registrations	0	0	0	<b>7</b>
<b>8</b>	33,655	43,555	42,455	<b>8</b>	4500 - USDA/RRWC Lease Agreements	0	0	0	<b>8</b>
<b>9</b>	266,429	0	200,000	<b>9</b>	4002 - Grants - Pass Through	0	0	0	<b>9</b>
<b>10</b>				<b>10</b>	<b>4002 - External Grant Income - Materials, Services, and Indirect</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>10</b>
<b>11</b>				<b>11</b>	<b>4003 - Miscellaneous Income</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>11</b>
<b>12</b>				<b>12</b>	<b>4004 - Lease Agreements</b>	<b>59,722</b>	<b>59,722</b>	<b>59,722</b>	<b>12</b>
<b>13</b>	0	597,903	1,000,000	<b>13</b>	4004 - Grants - District Specific Purpose	0	0	0	<b>13</b>
<b>14</b>	780	1,318	1,800	<b>14</b>	4670 - Miscellaneous Income Other income (Example: Rental of Farm Equipment)	0	0	0	<b>14</b>
<b>15</b>	<b>411,822</b>	<b>802,957</b>	<b>2,884,161</b>	<b>15</b>	<b>Total resources, except taxes to be levied</b>	<b>2,406,722</b>	<b>2,406,722</b>	<b>2,406,722</b>	<b>15</b>
<b>16</b>	<b>1,177,173</b>	<b>1,172,051</b>	<b>1,214,000</b>	<b>16</b>	Estimated Tax Revenue for FY 24-25	<b>1,260,000</b>	<b>1,260,000</b>	<b>1,260,000</b>	<b>16</b>
<b>17</b>				<b>17</b>	Taxes Collected In Year Levied				<b>17</b>
<b>18</b>	<b>2,967,191</b>	<b>3,486,200</b>	<b>4,098,161</b>	<b>18</b>	<b>TOTAL RESOURCES</b>	<b>3,666,722</b>	<b>3,666,722</b>	<b>3,666,722</b>	<b>18</b>
<b>19</b>				<b>19</b>	*Includes Unappropriated Balance budgeted last year.				<b>19</b>

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FORM LB-31			DETAILED REQUIREMENTS GENERAL FUND SOIL AND WATER CONSERVATION			Jackson Soil & Water Conservation District			
Historical Data			5000 - PERSONNEL SERVICES			Budget for Next Year 2024-2025			
Actual Second Preceding 2021 - 2022	Actual First Preceding 2022 - 2023	Adopted Budget This Year 2023 - 2024				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
20	555,937	669,810	743,479	20	Wage and salary Total	857,251	857,251	857,251	20
21	103,950	135,420	161,400	21	5070/5075 - Employee Health Stipend/Employee Assistance Program	182,400	182,400	182,400	21
22	58,861	71,515	78,500	22	5050/5056 - State/Federal Tax/Social Security/Unempl/workers comp/medicare	83,000	83,000	83,000	22
23	30,465	32,823	51,000	23	5090 - Retirement Benefits	61,000	61,000	61,000	23
24	749,213	909,568	1,034,379	24	TOTAL PERSONNEL SERVICES	1,203,651	1,203,651	1,203,651	24

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	2021 - 2022	2022 - 2023	2023 - 2024		6000 - MATERIALS AND SERVICE	Jackson Soil & Water Conservation District				
25				25	<b>Operational Expenses</b>		<b>Budget for Next Year 2024-2025</b>			25
26	90,608	24,066	64,000	26	6001 - Contracted Services		103,000	103,000	103,000	26
27	50,062	67,339	68,818	27	6002 - Office Expenses		60,821	60,821	60,821	27
28	10,629	10,849	11,275	28	6003 - Membership dues		14,000	14,000	14,000	28
29	5,727	17,469	27,250	29	6008 - Staff - travel, mileage for trainings and meetings		33,750	33,750	33,750	29
30	571	2,213	5,500	30	6009 - Director - travel, mileage, training		6,000	6,000	6,000	30
31	8,250	9,250	10,500	31	6010 - Tax & Audit Preparation and Support		0	0	0	31
32	40,170	47,254	45,000	32	6011 - Building Maintenance/Utilities/Landscape		60,000	60,000	60,000	32
33	20,942	21,738	30,000	33	6015 - Field and Event Supplies/Services		25,000	25,000	25,000	33
34	3,288	5,035	5,000	34	6022 - Vehicle and equipment Maintenance/Fuel		5,000	5,000	5,000	34
35	11,608	9,075	15,500	35	6029 - Education/Outreach/Landowner Engagement		15,500	15,500	15,500	35
36	<b>241,855</b>	<b>214,288</b>	<b>267,343</b>	36	<b>TOTAL OPERATIONAL EXPENSES</b>		<b>323,071</b>	<b>323,071</b>	<b>323,071</b>	36
37				37	<b>Non-operational Expenses</b>					37
38	8,121	39,640	250,000	38	6020 - District Funds - Technical and Educational - 2024-2025		0	0	0	38
39				39	6020 - (CAP)Conservation Assistance Program Funds 24-25 (To be Allocated)		350,000	350,000	350,000	39
40	135,689	96,969	174,189	40	6021 - District Funds, Previous Years		0	0	0	40
41				41	6021 - Previously Allocated CAP Funds		150,000	150,000	150,000	41
42				42	6025 - External Grant Expenses - Materials/Services/Indirect		500,000	500,000	500,000	42
43	196,853	0	200,000	43	6035 - Grants Pass Through (Current and Previous Years)		0	0	0	43
44				44	6036 - District Funded Projects/Programs/Services (other than 6020/6021)		0	0	0	44
45	60,472	597,903	1,000,000	45	6036a - Grants - District Specific Use		0	0	0	45
47	56,000	75,000	82,250	47	6036c - Partnership Support		0	0	0	47
48	3,798	9,998	10,000	48	6036d - OSU Extension - SWAT		0	0	0	48
49	0	0	0	49	6024 - Print Natural Resource Stewardship Handbook		0	0	0	49
50				50						50
51	<b>460,933</b>	<b>819,510</b>	<b>1,716,439</b>	51	<b>TOTAL NON-OPERATIONAL EXPENSES</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	51
52	<b>702,788</b>	<b>1,033,798</b>	<b>1,983,782</b>	52	<b>TOTAL MATERIAL AND SERVICES</b>		<b>1,323,071</b>	<b>1,323,071</b>	<b>1,323,071</b>	52

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	2021 - 2022	2022 - 2023	2023 - 2024		<b>6400 - CAPITAL OUTLAY</b>	Jackson Soil & Water Conservation District			
53	3,998	34,038	10,000	53	6410 - Office Equip/Furniture/Computers	0	0	0	53
54	0	3,975	45,000	54	6420 - Vehicle/Equipment (Farm) Purchase/OTHER	0	0	0	54
55				55					55
56	3,998	38,013	55,000	56	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0	56
57				57	<b>6500 - DEBT SERVICE FUND</b>	0	0	0	57
58	0	0	100,000	58	<b>6700 - CONTINGENCIES</b>	100,000	100,000	100,000	58
59				59	<b>6800 - TRANSFERS TO OTHER FUNDS</b>	0	0	0	59
60	0	0	100,000	60	<b>TOTAL CONTINGENCIES &amp; TRANSFERS</b>	100,000	100,000	100,000	60
61	<b>1,455,999</b>	<b>1,981,379</b>	<b>3,173,161</b>	61	<b>TOTAL EXPENDITURES</b>	<b>2,626,722</b>	<b>2,626,722</b>	<b>2,626,722</b>	61
62	<b>1,511,192</b>	<b>1,504,821</b>	<b>550,000</b>	62	UNAPPROPRIATED ENDING FUND BALANCE	<b>640,000</b>	<b>640,000</b>	<b>640,000</b>	62
63			<b>375,000</b>	63	RESERVED FOR FUTURE EXPENSE	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	63
64	<b>2,967,191</b>	<b>3,486,200</b>	<b>4,098,161</b>	64	<b>TOTAL REQUIREMENTS</b>	<b>3,666,722</b>	<b>3,666,722</b>	<b>3,666,722</b>	64
	<b>0</b>	<b>0</b>	<b>0</b>		<b>Page 4 of 4</b>	<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>