

Marion SWCD Approved Budget for FY 2024-2025

LB-1

| FY 2024-2025 BUDGET SUMMARY - RESOURCES | | | | |
|--|--------------------------------|--------------------------------|--|---|
| TOTAL OF ALL FUNDS | Actual FY 2021-2022 | Actual FY 2022-2023 | Adopted Budget FY 2023-24 | Approved Budget FY 2024-25 |
| Beginning Fund Balance/Net Working Capital | \$1,179,260 | \$1,367,453 | \$1,920,652 | \$2,186,851 |
| Fees, Licenses, Permits, Fines, Assessments & Other | \$0 | \$0 | \$0 | \$0 |
| Federal, State & all Other Grants, Gifts, Allocations & | \$212,102 | \$245,787 | \$239,828 | \$320,707 |
| Revenue from Bonds and Other Debt | \$0 | \$0 | \$0 | \$0 |
| Interfund Transfers / Internal Service Reimbursements | \$0 | \$0 | \$0 | \$0 |
| All Other Resources Except Current Year Property Taxes | \$128,101 | \$140,317 | \$77,100 | \$182,858 |
| Current Year Property Taxes Estimated to be Received | \$1,281,396 | \$1,395,431 | \$1,439,239 | \$1,491,967 |
| Total Resources | \$2,800,859 | \$3,148,988 | \$3,676,819 | \$4,182,382 |
| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | | |
| Personnel Services | \$623,063 | \$678,929 | \$1,153,914 | \$1,273,054 |
| Materials and Services | \$504,487 | \$475,470 | \$1,522,905 | \$1,869,329 |
| Capital Outlay | \$35,998 | \$5,046 | \$165,000 | \$200,000 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Interfund Transfers | \$0 | \$0 | \$0 | \$0 |
| Contingencies | \$0 | \$0 | \$195,000 | \$195,000 |
| Special Payments | \$4,500 | \$32,500 | \$265,000 | \$270,000 |
| Unappropriated Ending Balance and Reserved for Future | \$0 | \$0 | \$375,000 | \$375,000 |
| Total Requirements | \$1,168,048 | \$1,191,944 | \$3,676,819 | \$4,182,382 |
| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL | | | | |
| Natural Resources | \$587,858 | \$604,946 | \$1,700,620 | \$2,003,971 |
| FTE | 4.50 | 5.20 | 5.50 | 5.40 |
| Education and Outreach | \$108,601 | \$139,522 | \$271,765 | \$334,866 |
| FTE | 1.50 | 1.85 | 1.50 | 1.60 |
| Administration | \$447,782 | \$409,931 | \$704,434 | \$783,545 |
| FTE | 6.15 | 4.25 | 3.50 | 3.50 |
| Not Allocated to Organizational Unit or Program | \$435,498 | \$432,546 | \$1,000,000 | \$1,060,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Requirements | \$1,579,739 | \$1,586,944 | \$3,676,819 | \$4,182,382 |
| Total FTE | 10.5 | 10.5 | 10.5 | 10.5 |

**General Fund
Resources**

Marion Soil and Water Conservation District

| | Historical Data | | | RESOURCE DESCRIPTION | Budget for FY 2024-25 | | | |
|------------------------|------------------------|------------------------|-------------------------|----------------------|--------------------------------------|------------------------------|---------------------------|----|
| | Actual | | Adopted Budget FY 23-24 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | 2nd Preceding FY 21-22 | 1st Preceding FY 22-23 | | | | | | |
| RESOURCES | | | | | | | | |
| 1 | \$1,179,260 | \$1,367,453 | \$1,920,652 | 1 | Available cash on hand* (cash basis) | \$2,186,851 | \$2,186,851 | 1 |
| 2 | \$27,646 | \$57,059 | \$27,000 | 2 | Previously levied taxes estimated to | \$43,177 | \$43,177 | 2 |
| 3 | \$10,746 | \$57,040 | \$15,000 | 3 | Interest | \$90,000 | \$90,000 | 3 |
| 4 | \$0 | \$0 | \$0 | 4 | Transferred IN, from other funds | \$0 | \$0 | 4 |
| 5 | \$1,217,652 | \$1,481,552 | \$1,962,652 | 5 | Total | \$2,320,028 | \$2,320,028 | 5 |
| OTHER RESOURCES | | | | | | | | |
| 6 | \$18,538 | \$21,418 | \$23,300 | 6 | Native Plant and Tree Sale | \$24,881 | \$24,881 | 6 |
| 7 | \$4,171 | \$4,800 | \$4,800 | 7 | Rent | \$4,800 | \$4,800 | 7 |
| 8 | \$87,102 | \$87,102 | \$88,000 | 8 | ODA Capacity, Ag WQ, FAAP | \$96,594 | \$96,594 | 8 |
| 9 | \$125,000 | \$125,000 | \$65,828 | 9 | ODA SIA TA, outreach, monitoring | \$73,338 | \$73,338 | 9 |
| 10 | \$0 | \$11,062 | \$11,000 | 10 | ODA Pesticide Stewardship Partnersh | \$10,775 | \$10,775 | 10 |
| 11 | \$0 | \$22,623 | \$75,000 | 11 | OWEB Small Grant Pass Through | \$75,000 | \$75,000 | 11 |
| 12 | \$0 | \$0 | \$0 | 12 | Western Oregon Cascadia Recovery | \$65,000 | \$65,000 | 12 |
| 13 | \$55,000 | \$0 | \$5,000 | 13 | Refunds, gifts, donations, other | \$5,000 | \$5,000 | 13 |
| 14 | \$12,000 | \$0 | \$2,000 | 14 | Sale of Equipment/Vehicle | \$15,000 | \$15,000 | 14 |
| 15 | \$301,811 | \$272,006 | \$274,928 | 15 | Total | \$370,388 | \$370,388 | 15 |
| 16 | \$1,519,463 | \$1,753,558 | \$2,237,580 | 16 | Total Resources | \$2,690,416 | \$2,690,416 | 16 |
| 17 | | | \$1,439,239 | 17 | Taxes estimated to be received FY 20 | \$1,491,967 | \$1,491,967 | 17 |
| 18 | \$1,281,396 | \$1,395,431 | | 18 | Taxes collected in year levied | | | 18 |
| 19 | \$2,800,859 | \$3,148,988 | \$3,676,819 | 19 | TOTAL RESOURCES ALL | \$4,182,382 | \$4,182,382 | 19 |

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

DETAILED REQUIREMENTS
 ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
 General Fund

Marion Soil and Water Conservation District

| Historical Data | | | REQUIREMENTS FOR: ADMINISTRATION | Budget For FY 2024-2025 | | | | | |
|-------------------------------|------------------------|-------------------------|--|----------------------------|---|---------------------------|------------------|--|----|
| Actual | | Adopted Budget FY 23-24 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | | |
| 2nd Preceding FY 21-22 | 1st Preceding FY 22-23 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | | |
| 1 | 6.15 | 4.25 | 3.50 | 1 | Total Full-Time Equivalent (FTE) | 3.50 | 3.50 | | 1 |
| 2 | \$232,668 | \$198,837 | \$321,326 | 2 | SALARIES | \$337,392 | \$337,392 | | 2 |
| 3 | \$56,084 | \$66,027 | \$113,683 | 3 | BENEFITS | \$142,104 | \$142,104 | | 3 |
| 4 | \$288,752 | \$264,864 | \$435,009 | 4 | TOTAL PERSONNEL SERVICES | \$479,495 | \$479,495 | | 4 |
| MATERIALS AND SERVICES | | | | | | | | | |
| 5 | \$7,326 | \$8,507 | \$11,000 | 5 | COMMUNICATIONS | \$12,000 | \$12,000 | | 5 |
| 6 | \$1,305 | \$1,209 | \$2,000 | 6 | Internet service | \$2,000 | \$2,000 | | 6 |
| 7 | \$6,021 | \$7,297 | \$9,000 | 7 | Cellular phones and service | \$10,000 | \$10,000 | | 7 |
| 8 | \$35,768 | \$44,617 | \$28,900 | 8 | CONTRACTED SERVICES | \$33,500 | \$33,500 | | 8 |
| 9 | \$16,692 | \$18,123 | \$25,400 | 9 | Information technology services | \$30,000 | \$30,000 | | 9 |
| 10 | \$0 | \$245 | \$3,500 | 10 | Equipment rental-copy machine | \$3,500 | \$3,500 | | 10 |
| 11 | \$14,406 | \$9,264 | \$13,000 | 11 | DUES & MEMBERSHIPS | \$17,000 | \$17,000 | | 11 |
| 12 | \$14,406 | \$9,264 | \$13,000 | 12 | Dues and memberships | \$17,000 | \$17,000 | | 12 |
| 13 | \$21,049 | \$19,846 | \$34,800 | 13 | FACILITY & UTILITIES | \$33,800 | \$33,800 | | 13 |
| 14 | \$1,015 | \$561 | \$1,000 | 14 | Garbage | \$1,000 | \$1,000 | | 14 |
| 15 | \$5,126 | \$7,186 | \$4,800 | 15 | Janitorial | \$4,800 | \$4,800 | | 15 |
| 16 | \$4,800 | \$3,315 | \$4,000 | 16 | Landscaping | \$4,000 | \$4,000 | | 16 |
| 17 | \$6,098 | \$1,877 | \$5,500 | 17 | Misc maintenance services/expenses: carpet & | \$6,000 | \$6,000 | | 17 |
| 18 | \$3,488 | \$3,539 | \$5,500 | 18 | Power and gas | \$6,000 | \$6,000 | | 18 |
| 19 | \$644 | \$689 | \$2,000 | 19 | Security services: security alarm and cameras | \$3,000 | \$3,000 | | 19 |
| 20 | \$0 | \$0 | \$5,000 | 20 | Security supplies | \$1,500 | \$1,500 | | 20 |
| 21 | \$0 | \$0 | \$5,000 | 21 | Taxes or donation in lieu of taxes | \$5,000 | \$5,000 | | 21 |
| 22 | \$1,514 | \$670 | \$2,000 | 22 | Water and sewer | \$2,500 | \$2,500 | | 22 |
| 23 | \$10,385 | \$4,583 | \$25,000 | 23 | GENERAL SUPPLIES | \$25,000 | \$25,000 | | 23 |
| 24 | \$10,195 | \$4,583 | \$25,000 | 24 | Office and operational supplies | \$25,000 | \$25,000 | | 24 |
| 25 | \$20,507 | \$23,800 | \$27,000 | 25 | INSURANCE | \$29,000 | \$29,000 | | 25 |
| 26 | \$20,507 | \$23,800 | \$27,000 | 26 | SDIS: vehicle, building, liability | \$29,000 | \$29,000 | | 26 |
| 27 | \$1,116 | \$3,298 | \$14,000 | 27 | MARKETING - OUTREACH - PUBLIC RELATIONS - EVE | \$15,500 | \$15,500 | | 27 |
| 28 | \$870 | \$234 | \$6,000 | 28 | Annual Meeting venue costs, food, and beverages | \$7,000 | \$7,000 | | 28 |
| 29 | \$0 | \$0 | \$5,000 | 29 | Legal notices, public meetings notice, budget | \$6,000 | \$6,000 | | 29 |
| 30 | \$0 | \$0 | \$1,500 | 30 | District logo embroidered work wear (t-shirts, jackets, | \$2,500 | \$2,500 | | 30 |
| 31 | \$0 | \$114 | \$2,250 | 31 | MISCELLANEOUS SERVICES & EXPENSES | \$2,250 | \$2,250 | | 31 |
| 32 | \$0 | \$0 | \$1,500 | 32 | Bank services fees | \$1,500 | \$1,500 | | 32 |
| 33 | \$0 | \$114 | \$750 | 33 | Business tax fees | \$750 | \$750 | | 33 |
| 34 | \$0 | \$0 | \$0 | 34 | Employee appreciation expenses | \$2,000 | \$2,000 | | 34 |
| 35 | \$4,342 | \$25,474 | \$43,500 | 35 | PROFESSIONAL SERVICES | \$52,500 | \$52,500 | | 35 |
| 36 | \$0 | \$900 | \$4,000 | 36 | Accounting | \$4,000 | \$4,000 | | 36 |
| 37 | \$542 | \$20,535 | \$35,000 | 37 | Attorney | \$40,000 | \$40,000 | | 37 |
| 38 | \$3,800 | \$3,925 | \$4,500 | 38 | Audit | \$5,500 | \$5,500 | | 38 |
| 39 | \$0 | \$0 | \$0 | 39 | HR consultation, background checks | \$3,000 | \$3,000 | | 39 |
| 40 | \$21,545 | \$0 | \$28,475 | 40 | SOFTWARE & SUBSCRIPTIONS FEES COSTS | \$40,000 | \$40,000 | | 40 |
| 41 | \$21,545 | \$0 | \$28,475 | 41 | Software and Subscriptions | \$40,000 | \$40,000 | | 41 |
| 42 | \$4,693 | \$4,120 | \$35,000 | 42 | TRAINING & TRAVEL | \$35,000 | \$35,000 | | 42 |
| 43 | \$4,693 | \$4,120 | \$25,000 | 43 | Staff trainings, professional development, first aid | \$25,000 | \$25,000 | | 43 |
| 44 | \$0 | \$0 | \$10,000 | 44 | Director trainings | \$10,000 | \$10,000 | | 44 |
| 45 | \$1,201 | \$1,444 | \$6,500 | 45 | VEHICLE OPERATION & MAINTENANCE | \$8,500 | \$8,500 | | 45 |
| 46 | \$1,201 | \$1,444 | \$3,000 | 46 | Fuel/mileage | \$3,000 | \$3,000 | | 46 |
| 47 | \$0 | \$0 | \$3,000 | 47 | Maintenance | \$5,000 | \$5,000 | | 47 |
| 48 | \$0 | \$0 | \$500 | 48 | Vehicle safety supplies | \$500 | \$500 | | 48 |
| 49 | \$142,339 | \$145,067 | \$269,425 | 49 | TOTAL MATERIALS & SERVICES | \$304,050 | \$304,050 | | 49 |
| CAPITAL OUTLAY | | | | | | | | | |
| 50 | \$0 | \$0 | \$0 | 50 | | \$0 | \$0 | | 50 |
| 51 | \$0 | \$0 | \$0 | 51 | TOTAL CAPITAL OUTLAY | \$0 | \$0 | | 51 |
| 52 | \$447,782 | \$409,931 | \$704,434 | 52 | ORGANIZATIONAL UNIT / ACTIVITY TOTAL | \$783,545 | \$783,545 | | 52 |

FORM LB-31 DETAIL APPROVED BC 4/24/24

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Marion Soil and Water Conservation District

| Historical Data | | | REQUIREMENTS FOR: <u>Education/Outreach</u> | | Budget For FY 2024-2025 | | | | |
|-------------------------------|------------------------|-------------------------|--|----|--|------------------------------|---------------------------|--|----|
| Actual | | Adopted Budget FY 23-24 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | |
| 2nd Preceding FY 21-22 | 1st Preceding FY 22-23 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | | |
| 1 | 1.50 | 1.85 | 1.50 | 1 | Total Full-Time Equivalent (FTE) | 1.60 | 1.60 | | 1 |
| 2 | \$63,129 | \$72,894 | \$132,876 | 2 | SALARIES | \$139,520 | \$139,520 | | 2 |
| 3 | \$21,192 | \$22,867 | \$42,649 | 3 | BENEFITS | \$53,311 | \$53,311 | | 3 |
| 4 | \$84,322 | \$95,761 | \$175,525 | 4 | TOTAL PERSONNEL SERVICES | \$192,831 | \$192,831 | | 4 |
| MATERIALS AND SERVICES | | | | | | | | | |
| 5 | \$13,670 | \$21,074 | \$27,000 | 5 | EDUCATIONAL PROJECTS/ CLEAR GRANT PROGRAM | \$60,000 | \$60,000 | | 5 |
| 6 | \$13,670 | \$15,999 | \$20,000 | 6 | CLEAR Grant Program | \$40,000 | \$40,000 | | 6 |
| 7 | \$0 | \$5,075 | \$5,000 | 7 | Educational Projects | \$20,000 | \$20,000 | | 7 |
| 8 | \$8,226 | \$21,375 | \$57,590 | 8 | MARKETING - OUTREACH - PUBLIC RELATIONS - | \$63,500 | \$63,500 | | 8 |
| 9 | \$0 | \$1,174 | \$0 | 9 | Event food and beverages | \$5,000 | \$5,000 | | 9 |
| 10 | \$0 | \$0 | \$0 | 10 | Event supplies display units, tables etc. | \$5,000 | \$5,000 | | 10 |
| 11 | \$0 | \$600 | \$0 | 11 | Event venue fees and rental costs | \$4,000 | \$4,000 | | 11 |
| 12 | \$4,618 | \$346 | \$12,500 | 12 | Marketing, advertising, and promotion | \$20,000 | \$20,000 | | 12 |
| 13 | \$0 | \$2,742 | \$8,000 | 13 | Professional printing brochures, reports, booklets, flyers | \$8,000 | \$8,000 | | 13 |
| 14 | \$246 | \$0 | \$5,000 | 14 | Promotional items | \$5,000 | \$5,000 | | 14 |
| 15 | \$0 | \$136 | \$1,000 | 15 | Speaker fees/ honoraria | \$1,500 | \$1,500 | | 15 |
| 16 | \$0 | \$0 | \$7,000 | 16 | Translation and transcription services (previously in | \$7,000 | \$7,000 | | 16 |
| 17 | \$0 | \$0 | \$4,000 | 17 | Volunteer services, trainings, background checks, and | \$4,000 | \$4,000 | | 17 |
| 18 | \$0 | \$16,377 | \$2,990 | 18 | Website maintenance, revisions, and applications | \$4,000 | \$4,000 | | 18 |
| 19 | \$2,383 | \$1,312 | \$11,650 | 19 | PROGRAM MATERIALS AND SERVICES (Previously | \$18,535 | \$18,535 | | 19 |
| 20 | \$0 | \$0 | \$4,250 | 20 | LHP Program Materials | \$10,000 | \$10,000 | | 20 |
| 21 | \$37 | \$1,312 | \$7,400 | 21 | Educational supplies and materials | \$8,535 | \$8,535 | | 21 |
| 22 | \$24,279 | \$43,761 | \$96,240 | 22 | TOTAL MATERIALS AND SERVICES | \$142,035 | \$142,035 | | 22 |
| CAPITAL OUTLAY | | | | | | | | | |
| 23 | | | | 23 | | \$0 | \$0 | | 23 |
| 24 | \$0 | \$0 | \$0 | 24 | TOTAL CAPITAL OUTLAY | \$0 | \$0 | | 24 |
| 25 | \$108,601 | \$139,522 | \$271,765 | 25 | ORGANIZATIONAL UNIT / ACTIVITY TOTAL | \$334,866 | \$334,866 | | 25 |

FORM LB-31 DETAIL APPROVED BC 4/24/24

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Marion Soil and Water Conservation District

| Historical Data | | | Adopted Budget FY 23-24 | REQUIREMENTS FOR: Natural Resources | Budget For FY 2024-2025 | | | | |
|-------------------------------|------------------------|----------------------------|-------------------------|-------------------------------------|--|---------------------------|--------------------|--|----|
| Actual | | Proposed By Budget Officer | | | Approved By Budget Committee | Adopted By Governing Body | | | |
| 2nd Preceding FY 21-22 | 1st Preceding FY 22-23 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | | |
| 1 | 4.5 | 5.2 | 5.5 | 1 | Total Full-Time Equivalent (FTE) | 5.4 | 5.4 | | 1 |
| 2 | \$189,286 | \$238,248 | \$392,489 | 2 | SALARIES | \$412,113 | \$412,113 | | 2 |
| 3 | \$60,704 | \$80,055 | \$150,891 | 3 | BENEFITS | \$188,614 | \$188,614 | | 3 |
| 4 | \$249,990 | \$318,304 | \$543,380 | 4 | TOTAL PERSONNEL SERVICES | \$600,727 | \$600,727 | | 4 |
| MATERIALS AND SERVICES | | | | | | | | | |
| 5 | \$277,632 | \$227,848 | \$1,055,940 | 5 | CONSERVATION GRANTS | \$1,249,962 | \$1,249,962 | | 5 |
| 6 | \$102,054 | \$101,826 | \$350,000 | 6 | Conservation Assistance Grant Program | \$350,000 | \$350,000 | | 6 |
| 7 | \$0 | \$15,985 | \$45,000 | 7 | Conservation Cover Crop Program | \$45,000 | \$45,000 | | 7 |
| 8 | \$0 | \$0 | \$269,440 | 8 | Conservation Projects | \$253,507 | \$253,507 | | 8 |
| 10 | \$0 | \$22,623 | \$75,000 | 10 | OWEB Small Grant | \$75,000 | \$75,000 | | 10 |
| 11 | \$194,145 | \$169,551 | \$286,500 | 11 | Previous Year's LAP & CAG Grants | \$506,456 | \$506,456 | | 11 |
| 12 | \$0 | \$12,788 | \$20,000 | 12 | Special Projects Grant Program | \$20,000 | \$20,000 | | 12 |
| 13 | \$21,162 | \$44,628 | \$74,500 | 13 | CONTRACTED SERVICES | \$74,500 | \$74,500 | | 13 |
| 14 | \$0 | \$0 | \$0 | 14 | Water and soil sampling analysis | \$3,500 | \$3,500 | | 14 |
| 15 | \$14,829 | \$17,000 | \$25,000 | 15 | Invasive plant control | \$25,000 | \$25,000 | | 15 |
| 16 | \$2,000 | \$2,000 | \$2,000 | 16 | GIS Software, applications, mapping, | \$6,000 | \$6,000 | | 16 |
| 17 | \$5,706 | \$0 | \$15,000 | 17 | NSWC - Ludwigia control - OWEB Match | \$15,000 | \$15,000 | | 17 |
| 18 | \$0 | \$0 | \$20,000 | 18 | Technical consultation and engineering | \$25,000 | \$25,000 | | 18 |
| 19 | \$10,526 | \$14,077 | \$23,300 | 19 | NATIVE PLANT AND TREE SALE | \$24,881 | \$24,881 | | 19 |
| 20 | \$10,526 | \$12,077 | \$16,000 | 20 | Native Plant Sale expenses | \$17,481 | \$17,481 | | 20 |
| 21 | \$0 | \$0 | \$800 | 21 | Stripe subscription and fees | \$900 | \$900 | | 21 |
| 22 | \$3,500 | \$2,000 | \$6,500 | 22 | Stan Vistica Scholarship | \$6,500 | \$6,500 | | 22 |
| 23 | \$0 | \$90 | \$3,500 | 23 | NATURAL RESOURCES MATERIALS AND S | \$3,901 | \$3,901 | | 23 |
| 24 | \$0 | \$90 | \$2,000 | 24 | Field gear and personal protection | \$2,000 | \$2,000 | | 24 |
| 25 | \$0 | \$0 | \$1,000 | 25 | Field tools and equipment for staff - public | \$1,401 | \$1,401 | | 25 |
| 26 | \$0 | \$0 | \$500 | 26 | Technical reference books | \$500 | \$500 | | 26 |
| 27 | \$28,548 | \$0 | \$0 | 27 | WATER FLOW PROGRAM | \$0 | \$0 | | 27 |
| 28 | \$28,548 | \$0 | \$0 | 28 | Discontinued October 2022 | \$0 | \$0 | | 28 |
| 29 | \$337,868 | \$286,643 | \$1,157,240 | 29 | TOTAL MATERIALS AND SERVICES | \$1,353,244 | \$1,353,244 | | 29 |
| CAPITAL OUTLAY | | | | | | | | | |
| 30 | | | | 30 | | | | | 30 |
| 31 | \$0 | \$0 | \$0 | 31 | TOTAL CAPITAL OUTLAY | \$0 | \$0 | | 31 |
| 32 | \$587,858 | \$604,946 | \$1,700,620 | 32 | ORGANIZATIONAL UNIT / ACTIVITY TOTAL | \$1,953,971 | \$1,953,971 | | 32 |

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

Marion Soil and Water Conservation District

| Historical Data | | | | REQUIREMENTS FOR: NOT ALLOCATED TO A SPECIFIC PROGRAM OR UNIT | | | | Budget For FY 2024-2025 | | |
|-------------------------------------|------------------------|-------------------------|----------------------------|---|---|--------------------|--------------------|------------------------------|---------------------------|--|
| Actual | | Adopted Budget FY 23-24 | Proposed By Budget Officer | | | | | Approved By Budget Committee | Adopted By Governing Body | |
| 2nd Preceding FY 21-22 | 1st Preceding FY 22-23 | | | | | | | | | |
| MATERIALS AND SERVICES | | | | | | | | | | |
| 1 | \$0 | \$0 | \$0 | 1 | Facility landscaping renewal | \$20,000 | \$20,000 | | 1 | |
| 2 | | | | 2 | | \$0 | \$0 | | 2 | |
| 3 | \$0 | \$0 | \$0 | 3 | TOTAL MATERIALS AND SERVICES | \$20,000 | \$20,000 | | 3 | |
| CAPITAL OUTLAY NOT ALLOCATED | | | | | | | | | | |
| 4 | \$35,998 | \$5,046 | \$165,000 | 4 | Fixed assets | \$200,000 | \$200,000 | | 4 | |
| 5 | | | | 5 | | | | | 5 | |
| 6 | \$35,998 | \$5,046 | \$165,000 | 6 | TOTAL CAPITAL OUTLAY | \$200,000 | \$200,000 | | 6 | |
| DEBT SERVICE | | | | | | | | | | |
| 7 | | | | 7 | | \$0 | \$0 | | 7 | |
| 8 | | | | 8 | | \$0 | \$0 | | 8 | |
| 9 | \$0 | \$0 | \$0 | 9 | TOTAL DEBT SERVICE | \$0 | \$0 | | 9 | |
| SPECIAL PAYMENTS | | | | | | | | | | |
| 10 | \$0 | \$0 | \$255,000 | 10 | Partner grants | \$255,000 | \$255,000 | | 10 | |
| 11 | \$0 | \$0 | \$10,000 | 11 | New programs | \$15,000 | \$15,000 | | 11 | |
| 12 | \$0 | \$0 | \$265,000 | 12 | TOTAL SPECIAL PAYMENTS | \$270,000 | \$270,000 | | 12 | |
| MATCH FUNDS | | | | | | | | | | |
| 13 | \$0 | \$12,500 | \$0 | 13 | Match Funds | \$25,000 | \$25,000 | | 13 | |
| 14 | \$4,500 | \$20,000 | \$0 | 14 | Conservation Projects with Partners | \$25,000 | \$25,000 | | 14 | |
| 15 | \$4,500 | \$32,500 | \$265,000 | 15 | TOTAL MATCHED FUNDS | \$50,000 | \$50,000 | | 15 | |
| INTERFUND TRANSFER | | | | | | | | | | |
| 16 | \$0 | \$0 | \$0 | 16 | | \$0 | \$0 | | 16 | |
| 17 | | | | 17 | | \$0 | \$0 | | 17 | |
| 18 | \$0 | \$0 | \$0 | 18 | TOTAL INTERFUND TRANSFERS | \$0 | \$0 | | 18 | |
| 19 | \$195,000 | \$195,000 | \$195,000 | 19 | OPERATING CONTINGENCY | \$195,000 | \$195,000 | | 19 | |
| 20 | \$0 | \$0 | \$0 | 20 | RESERVED FOR FUTURE EXPENDITURE | \$0 | \$0 | | 20 | |
| 21 | \$200,000 | \$200,000 | \$375,000 | 21 | UNAPPROPRIATED ENDING BALANCE | \$375,000 | \$375,000 | | 21 | |
| 22 | \$435,498 | \$432,546 | \$1,000,000 | 22 | Total Requirements NOT ALLOCATED | \$1,110,000 | \$1,110,000 | | 22 | |
| 23 | \$1,144,241 | \$1,154,399 | \$2,676,819 | 23 | Total Requirements for ALL Org.Units/Programs | \$3,072,382 | \$3,072,382 | | 23 | |
| 24 | \$1,367,453 | \$1,613,552 | | 24 | Ending balance (prior years) | | | | 24 | |
| 25 | \$2,947,192 | \$3,200,496 | \$3,676,819 | 25 | TOTAL REQUIREMENTS | \$4,182,382 | \$4,182,382 | | 25 | |

This fund is authorized and established by resolution number 061020A on June 10, 2020 for the following specified purpose: purchasing land, constructing a building or purchasing and/or remodeling an existing building to house District operations and employees.

BUILDING RESERVE FUND

RESOURCES AND REQUIREMENTS FOR BUILDING RESERVE FUND

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. The Building Reserve Fund is to be reviewed annually. Last Review : 2024

Marion Soil and Water Conservation District

| Historical Data | | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for FY 2024-25 | | | | |
|------------------------------|-----------------------------|--------------------------------|-------------------------------------|--|---|------------------------------------|------------------|--|---|
| Actual | | Adopted Budget FY 23- 24 | Proposed By Budget Officer | | Approved By Budget Committee | Adopted By Governing Body | | | |
| 2nd Preceding FY 21-22 | 1st Precedin g FY 22- | | | | | | | | |
| RESOURCES | | | | | | | | | |
| 1 | \$283,533 | \$262,307 | \$269,713 | 1 | Cash on hand * (cash basis), or | \$283,819 | \$283,819 | | 1 |
| 2 | \$2,500 | \$2,500 | \$3,000 | 2 | Interest - 12% of monthly interest | \$12,500 | \$12,500 | | 2 |
| 3 | \$0 | \$0 | \$50,000 | 3 | Transferred IN, from other funds (General Fund) | \$50,000 | \$50,000 | | 3 |
| 4 | \$286,033 | \$264,807 | \$322,713 | 4 | TOTAL RESOURCES | \$346,319 | \$346,319 | | 4 |
| REQUIREMENTS | | | | | | | | | |
| 5 | \$0 | \$0 | \$0 | 5 | Building or land purchase | \$0 | \$0 | | 5 |
| 6 | \$286,033 | \$264,807 | \$322,713 | 6 | Remodel construction property improvements to existing building | \$346,319 | \$346,319 | | 6 |
| 7 | | | | 7 | | | | | 7 |
| 8 | | | | 8 | | | | | 8 |
| 9 | \$286,033 | \$264,807 | \$322,713 | 9 | TOTAL REQUIREMENTS | \$346,319 | \$346,319 | | 9 |

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

RESERVE FUND

This fund was authorized and established by resolution number 030712B on March 7, 2012, Amended and Readopted on May 3, 2017 for the following specified purpose: Unanticipated Projects and Catastrophic Loss.

RESOURCES AND REQUIREMENTS

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. The Multipurpose Reserve Fund is to be reviewed annually. Last Review: 2024



Marion Soil and Water Conservation District

| Historical Data | | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for FY 2024-25 | | | | | | |
|------------------------------|------------------------------|------------------------------|-------------------------------|---|--|------------------------------|------------------|------------------|------------------|--|----|
| Actual | | Adopted Budget FY 2023-24 | Proposed By Budget Officer | | Approved By Budget Committee | Adopted By Governing Body | | | | | |
| 2nd Preceding FY 21-22 | 1st Preceding FY 22-23 | | | | | | | | | | |
| 1 | | | | 1 | RESOURCES | | | 1 | | | |
| 2 | \$1,066,271 | \$316,271 | \$316,271 | 2 | Cash on hand * (cash basis), or | \$316,271 | \$316,271 | | 2 | | |
| 3 | | | | 3 | Working Capital (accrual basis) | \$0 | \$0 | | 3 | | |
| 4 | | | | 4 | Previously levied taxes estimated to be received | \$0 | \$0 | | 4 | | |
| 5 | \$0 | \$0 | \$0 | 5 | Interest | \$0 | \$0 | | 5 | | |
| 6 | \$0 | \$0 | \$0 | 6 | Transferred IN, from other funds | \$0 | \$0 | | 6 | | |
| 9 | | | | 9 | | | | | 9 | | |
| 10 | \$1,066,271 | \$316,271 | \$316,271 | 10 | Total Resources | \$316,271 | \$316,271 | \$0 | 10 | | |
| 11 | | | \$0 | 11 | | | | | 11 | | |
| 12 | \$1,066,271 | \$316,271 | \$316,271 | 12 | TOTAL RESOURCES | \$316,271 | \$316,271 | \$0 | 12 | | |
| 13 | | | | 13 | REQUIREMENTS ** | | | 13 | | | |
| 14 | | | | 14 | Org. Unit or Object | Detail | | | 14 | | |
| 15 | \$0 | \$75,000 | \$75,000 | 15 | Unant. Proj. | | \$75,000 | \$75,000 | 15 | | |
| 16 | | | | 16 | | | | | 16 | | |
| 17 | \$0 | \$241,271 | \$241,271 | 17 | Cat. Loss | | \$241,271 | \$241,271 | 17 | | |
| 18 | | | | 18 | | | | | 18 | | |
| 19 | \$750,000 | \$0 | \$0 | 19 | Transfer | To General Fund | | | 19 | | |
| 20 | | | | 20 | | | | | 20 | | |
| 21 | | | | 21 | Ending balance (prior years) | | | | 21 | | |
| 22 | | | \$0 | 22 | UNAPPROPRIATED ENDING FUND BALANCE | | | \$316,271 | \$316,271 | | 22 |
| 23 | \$750,000 | \$316,271 | \$316,271 | 23 | TOTAL REQUIREMENTS | | | \$316,271 | \$316,271 | | 23 |

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.