

**Marion SWCD Budget for FY 2025-2026**

**FORM LB-1**

<b>FY 2025-2026 BUDGET SUMMARY - RESOURCES</b>				
<b>TOTAL OF ALL FUNDS</b>	<b>Actual FY 2022-2023</b>	<b>Actual FY 2023-2024</b>	<b>Adopted Budget FY 2024-25</b>	<b>Proposed Budget FY 2025-26</b>
Beginning Fund Balance/Net Working Capital	\$1,613,552	\$2,023,743	\$2,186,851	\$2,490,214
Fees, Licenses, Permits, Fines, Assessments & Other Service	\$0	\$0	\$0	\$0
Federal, State & all Other Grants, Gifts, Allocations & Donations	\$192,543	\$175,887	\$370,388	\$355,228
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	\$74,042	\$150,537	\$133,177	\$130,000
Current Year Property Taxes Estimated to be Received	\$1,379,773	\$1,403,721	\$1,491,967	\$1,499,426
<b>Total Resources</b>	<b>\$3,259,910</b>	<b>\$3,753,889</b>	<b>\$4,182,382</b>	<b>\$4,474,869</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>				
Personnel Services	\$712,005	\$910,829	\$1,273,054	\$1,054,292
Materials and Services	\$220,541	\$202,684	\$459,487	\$407,454
Capital Outlay	\$4,986	\$19,085	\$220,000	\$22,500
Debt Service	\$0	\$0	\$0	\$0
Interfund Transfers	\$0	\$50,000	\$0	\$0
Special Payments	\$281,701	\$349,093	\$1,659,842	\$1,548,698
Contingencies	\$0	\$0	\$195,000	\$195,000
Unappropriated Ending Balance and Reserved for Future	\$2,040,204	\$2,222,198	\$375,000	\$1,246,926
<b>Total Requirements</b>	<b>\$3,259,437</b>	<b>\$3,753,889</b>	<b>\$4,182,383</b>	<b>\$4,474,869</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>				
Total Salaries & Wages	\$589,200	\$739,801	\$891,025	\$857,496
Total Benefits	\$122,805	\$171,029	\$382,029	\$196,796
<b>Total Requirements</b>	<b>\$712,005</b>	<b>\$910,829</b>	<b>\$1,273,054</b>	<b>\$1,054,292</b>
<b>Total FTE</b>	<b>9.6</b>	<b>10.5</b>	<b>10.5</b>	<b>11.5</b>

FORM LB-20 PROPOSED

**GENERAL FUND RESOURCES**

Marion Soil and Water Conservation District

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	RESOURCE DESCRIPTION	2025-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget		
1	<b>RESOURCES</b>									1
2	\$1,367,453	\$1,613,552	\$2,023,743	\$2,186,851	<b>CASH ON HAND</b>	\$2,490,214			2	
3	\$1,367,453	\$1,613,552	\$2,023,743	\$2,186,851	Available Cash on Hand* (cash basis)	\$2,490,214			3	
4	\$87,103	\$143,509	\$144,367	\$245,707	<b>GRANT INCOME</b>	\$228,594			4	
5	\$87,103	\$124,845	\$96,594	\$96,594	ODA District Capacity, Ag Water Quality Program	\$96,594			5	
6	\$0	\$9,627	\$35,066	\$73,338	ODA Strategic Implementation Area	\$35,000			6	
8	\$0	\$9,037	\$12,707	\$10,775	Pesticide Stewardship Partnership	\$16,000			8	
8	\$0	\$0	\$0	\$0	City of Stayton Grant	\$11,000			8	
9	\$0	\$0	\$0	\$65,000	Western Oregon Cascadia Recovery Effort Regional	\$70,000			9	
10	\$30,312	\$26,411	\$31,521	\$49,681	<b>OTHER INCOME</b>	\$51,634			10	
11	\$4,571	\$4,800	\$4,800	\$4,800	Rental Income	\$5,184			11	
12	\$7,203	\$400	\$250	\$5,000	Refunds, Gifts, & Donations	\$3,000			12	
13	\$18,538	\$21,211	\$26,471	\$24,881	Native Plant Sale	\$28,450			13	
14	\$0	\$0	\$0	\$0	Transferred In, from Other Funds	\$0			14	
15	\$0	\$0	\$0	\$15,000	Proceeds from Sale of Fixed Assets	\$15,000			15	
16	\$1,500	\$22,623	\$0	\$75,000	<b>PASS THROUGH FUNDS</b>	\$75,000			16	
17	\$1,500	\$22,623	\$0	\$75,000	Oregon Watershed EB Small Grant Program	\$75,000			17	
18	\$1,319,510	\$1,453,815	\$1,554,259	\$1,625,144	<b>PUBLIC SUPPORT REVENUE</b>	\$1,629,426			18	
19	\$1,309,032	\$1,379,773	\$1,403,721	\$1,491,967	Current Year Levied Tax Revenue	\$1,499,426			19	
20	\$0	\$0	\$28,229	\$43,177	Previous Years Levied Tax Revenue	\$40,000			20	
21	\$10,478	\$74,042	\$122,308	\$90,000	Investment Dividends	\$90,000			21	
22	\$2,805,878	\$3,259,910	\$3,753,889	\$4,182,382	<b>TOTAL RESOURCES ALL</b>	\$4,474,869	\$0	\$0	22	

	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	GENERAL FUND BALANCE	FY 25-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget	
1	\$1,367,453	\$1,613,552	\$2,023,743	\$2,186,851	General Fund Beginning Balance (COH)	\$2,490,214			1
2	\$1,438,425	\$1,646,358	\$1,730,146	\$1,995,532	Resources-Income	\$1,984,654			2
3	\$2,805,878	\$3,259,910	\$3,753,889	\$4,182,382	<b>Total GF Resources</b>	\$4,474,869			3
4	\$1,195,405	\$1,219,706	\$1,531,691	\$3,807,383	<b>Total GF Expenses</b>	\$3,227,943			4
5	(\$1,500)	(\$22,623)	\$0	(\$75,000)	Pass Through Expenses	(\$75,000)			5
6	\$1,610,473	\$2,040,204	\$2,222,198	\$375,000	<b>Unappropriated Ending Balance</b>	\$1,246,926	\$0	\$0	6

	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	RESERVE FUNDS BALANCE	FY 25-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget	
1	\$316,271	\$316,271	\$316,271	\$316,271	<b>Multipurpose Reserve Beginning Balance</b>	\$316,271			1
2	\$0	\$0	\$0	\$0	Total Requirements	\$0			2
3	\$316,271	\$316,271	\$316,271	\$316,271	Multipurpose Reserve Ending Balance	\$316,271			3
4	\$260,455	\$271,193	\$286,246	\$346,319	<b>Building Reserve Beginning Balance</b>	\$283,715			4
5	\$0	\$0	\$0	\$0	Total Resources	\$12,000			5
5	\$31,889	\$0	\$0	\$0	Total Requirements	\$35,000			5
6	\$228,566	\$271,193	\$286,246	\$346,319	Building Reserve Ending Balance	\$260,715			6
7	\$544,837	\$587,464	\$602,517	\$662,590	<b>Reserves Ending Balance</b>	\$576,986	\$0	\$0	7

	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	Total Funds Balance	FY 25-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget	
1	\$2,805,878	\$3,259,910	\$3,753,889	\$4,182,382	Total General Fund Resources	\$4,474,869			1
2	\$544,837	\$587,464	\$602,517	\$662,590	Total Reserve Funds Resources	\$576,986			2
3	\$3,350,715	\$3,847,374	\$4,356,406	\$4,844,972	<b>Toal Resources</b>	\$5,051,855	\$0	\$0	3

FORM LB-31 **PROPOSED** Budget DETAIL

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Marion Soil and Water Conservation District

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	REQUIREMENTS FOR GENERAL FUND	2025-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget	
1	<b>PERSONNEL SERVICES</b>								1
2	10.3	9.6	10.5	10.5	TOTAL FULL TIME EQUIVALENT (FTE)	11.5			2
3	\$567,327	\$589,200	\$739,801	\$891,025	TOTAL SALARIES & WAGES	\$857,496	\$0	\$0	3
4	\$521,235	\$539,361	\$676,813	\$889,025	Salaries & Wages	\$758,400			4
5	\$2,350	\$2,726	\$3,689	\$0	Employee Bonus	\$5,500			5
6	\$0	\$121	\$0	\$2,000	Employee Appreciation Expenses	\$500			6
7	\$5,805	\$5,800	\$6,558	\$0	State Payroll Company Paid Taxes	\$6,558			7
8	\$37,937	\$41,193	\$52,740	\$0	Federal Payroll Company Paid Taxes	\$52,740			8
9	\$0	\$0	\$182	\$0	Tax Penalties	\$500			9
11	\$104,484	\$122,805	\$171,029	\$382,029	TOTAL BENEFITS	\$196,796	\$0	\$0	11
12	\$76,357	\$88,428	\$116,576	\$382,029	Health Insurance Company Pay	\$138,261			12
13	\$4,521	\$7,151	\$8,202	\$0	Dental Insurance Company Pay	\$8,132			13
14	\$1,135	\$1,981	\$2,445	\$0	Life Insurance	\$2,445			14
15	\$905	\$175	\$665	\$0	Flexible Spending Plan 125 Fees	\$600			15
16	\$8,724	\$11,619	\$16,457	\$0	Retirement 401(a) Company Match	\$16,000			16
17	\$11,631	\$12,296	\$25,126	\$0	Retirement 457(b) Company Plan Match	\$31,357			17
18	\$1,212	\$1,155	\$1,558	\$0	Workers Compensation Insurance	\$1,650			18
19	\$671,811	\$712,005	\$910,829	\$1,273,054	TOTAL PERSONNEL SERVICES	\$1,054,292			19
20	<b>CAPITAL OUTLAY</b>								20
21	\$34,260	\$0	\$3,707	\$200,000	Asset Purchases & Improvements	\$0			21
22	\$0	\$0	\$14,281	\$0	Computers, Laptops, Tablets, & Server	\$10,000			22
23	\$0	\$0	\$0	\$20,000	Facility Greenscaping Project	\$7,500			23
24	\$3,709	\$4,986	\$1,097	\$0	Office Equipment & Furniture	\$5,000			24
25	\$0	\$0	\$0	\$0	Vehicle Purchase	\$0			25
26	\$37,969	\$4,986	\$19,085	\$220,000	TOTAL CAPITAL OUTLAY	\$22,500			26
27	<b>MATERIALS AND SERVICES</b>								27
28	\$10,289	\$8,516	\$9,697	\$9,750	ADMINISTRATIVE EXPENSES	\$15,900	\$0	\$0	28
29	\$828	\$2,201	\$1,111	\$1,500	Bank & LGIP Service Fees	\$1,500			29
30	\$0	\$0	\$0	\$750	Business Tax Fees	\$750			30
31	\$2,746	\$2,445	\$1,932	\$3,500	Equipment Rental	\$3,000			31
32	\$57	\$1,678	\$94	\$0	HR & Hiring Expenses	\$1,500			32
33	\$4,559	\$234	\$4,923	\$4,000	Legal & Compliance Notices	\$5,500			33
34	\$111	\$115	\$0	\$0	Misc. Admin Expenses	\$1,000			34
35	\$1,987	\$1,844	\$1,637	\$0	Postage, Shipping, & PO Box	\$2,650			35
36	\$13,115	\$29,541	\$15,921	\$55,500	COMMUNICATIONS & MARKETING	\$45,500	\$0	\$0	36
37	\$0	\$0	\$0	\$0	Accessibilty ADA Services	\$3,000			37
38	\$2,259	\$6,464	\$3,550	\$27,000	Adverstising Costs	\$10,000			38
39	\$3,173	\$7,120	\$120	\$0	Branding & Creative Development	\$5,000			39
40	\$745	\$0	\$280	\$0	Software & Subscriptions	\$3,500			40
41	\$246	\$165	\$1,323	\$2,500	District Branded Work Wear	\$2,000			41
42	\$595	\$2,109	\$2,892	\$8,000	Professional Printing Booklets	\$3,500			42
43	\$475	\$2,038	\$5,465	\$5,000	Promotional Items	\$3,500			43
44	\$77	\$1,091	\$0	\$2,000	Public Meeting Notices & Event Promotion	\$2,500			44
45	\$110	\$0	\$0	\$0	Social Media Marketing Costs	\$1,500			45
46	\$0	\$0	\$0	\$7,000	Translation & Transcription Services	\$7,000			46
47	\$5,434	\$10,554	\$2,291	\$4,000	Website Maintenance & Expenses	\$4,000			47
48	\$30,534	\$20,616	\$24,261	\$29,800	FACILITY & UTILITIES	\$27,420	\$0	\$0	48
49	\$14,633	\$2,904	\$4,404	\$6,000	Facility Maintenance & Expenses	\$5,500			49
50	\$1,015	\$561	\$618	\$1,000	Garbage Services	\$800			50
51	\$3,614	\$3,887	\$4,394	\$6,000	Gas & Electric	\$4,965			51
52	\$1,797	\$901	\$979	\$1,000	Insurance Premium-Building	\$1,064			52
53	\$5,415	\$6,376	\$4,744	\$4,800	Janitorial Services & Supplies	\$4,800			53
54	\$1,760	\$3,315	\$3,380	\$4,000	Landscaping Services	\$3,750			54
55	\$756	\$1,137	\$3,951	\$4,500	Security Services & Supplies	\$4,500			55
56	\$1,544	\$1,535	\$1,790	\$2,500	Water & Sewer	\$2,041			56
57	\$8,193	\$6,449	\$5,577	\$25,000	GENERAL SUPPLIES & MATERIALS	\$10,000	\$0	\$0	57
58	\$245	\$649	\$0	\$0	Cell Phones & Accessories	\$750			58
59	\$2,716	\$908	\$1,607	\$0	Computer Supplies & Accessories	\$750			59
60	\$0	\$0	\$0	\$0	Misc. Supplies & Expenses	\$1,000			60

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61	\$5,052	\$3,169	\$1,896	\$25,000	General Office Supplies	\$5,000			61	
62	\$0	\$1,723	\$1,467	\$0	Printing & Copying-Printer	\$1,750			62	
63	\$180	\$0	\$607	\$0	Safety & First Aid Supplies	\$750			63	
64	<b>\$36,269</b>	<b>\$37,660</b>	<b>\$50,818</b>	<b>\$282,300</b>	<b>OPERATING EXPENSES</b>	<b>\$252,991</b>	<b>\$0</b>	<b>\$0</b>	64	
65	\$14,406	\$10,847	\$8,272	\$17,000	Association Dues & Memberships	\$15,000			65	
66	\$16,515	\$20,584	\$23,128	\$25,300	Insurance Premium-Liability	\$27,291			66	
67	\$0	\$0	\$0	\$195,000	Operating Contingency	\$195,000			67	
68	\$4,439	\$2,878	\$5,187	\$40,000	Software & Subscriptions	\$6,500			68	
69	\$0	\$0	\$10,520	\$0	Strategic Planning Expenses	\$0			69	
70	\$0	\$0	\$0	\$5,000	Taxes or Donation in lieu of Taxes	\$5,000			70	
71	\$908	\$3,350	\$3,712	\$0	QuickBooks Software & Fees	\$4,200			71	
72	<b>\$9,835</b>	<b>\$24,452</b>	<b>\$9,851</b>	<b>\$52,500</b>	<b>PROFESSIONAL SERVICES</b>	<b>\$51,500</b>	<b>\$0</b>	<b>\$0</b>	72	
73	\$0	\$2,593	\$3,363	\$4,000	Accountant & Bookkeeping Consultations	\$3,000			73	
74	\$3,800	\$3,924	\$4,567	\$5,500	Audit Services	\$6,500			74	
75	\$542	\$21,435	\$1,922	\$40,000	Legal Services	\$40,000			75	
76	\$5,493	-\$3,500	\$0	\$3,000	HR Consultation	\$2,000			76	
77	<b>\$25,319</b>	<b>\$43,872</b>	<b>\$24,459</b>	<b>\$95,936</b>	<b>PROGRAM EXPENSES</b>	<b>\$92,750</b>	<b>\$0</b>	<b>\$0</b>	77	
78	\$7,500	\$3,125	\$9,375	\$0	CREP Technician Contract	\$0			78	
79	\$0	\$533	\$2,214	\$8,536	Education & Outreach Materials & Supplies	\$5,000			79	
80	\$4,500	\$0	\$2,000	\$20,000	Educational & Outreach Projects	\$15,000			80	
81	\$0	\$210	\$208	\$2,000	Field Gear & Personal Protection Equipment	\$750			81	
82	\$0	\$0	\$40	\$1,400	Field Tools & Equipment	\$1,000			82	
83	\$4,472	\$1,700	\$3,903	\$6,000	GIS Software & Mapping Services	\$6,000			83	
84	\$5,770	\$4,700	\$2,499	\$25,000	Invasive Pest Control	\$35,000			84	
85	\$0	\$0	\$2,100	\$3,500	Lab Costs-Water & Soil Sampling	\$2,000			85	
86	\$0	\$4,793	\$150	\$0	Misc. Program Expenses	\$1,000			86	
87	\$0	\$0	\$0	\$0	Software & Subscriptions	\$3,000			87	
88	\$3,078	\$0	\$1,869	\$25,000	Technical Consultation Engineering	\$10,000			88	
89	\$0	\$43	\$0	\$500	Technical Reference Books	\$500			89	
90	\$0	\$0	\$0	\$0	Urban Conservation Projects	\$10,000			90	
91	\$0	\$220	\$102	\$4,000	Volunteer Services & Expenses	\$3,500			91	
92	\$0	\$28,548	\$0	\$0	Waterflow Program-Discontinued	\$0			92	
93	<b>\$3,014</b>	<b>\$6,818</b>	<b>\$8,970</b>	<b>\$15,501</b>	<b>PUBLIC EVENTS, MEETINGS, &amp; SPONSORSHIPS</b>	<b>\$15,750</b>	<b>\$0</b>	<b>\$0</b>	93	
94	\$2,383	\$1,452	\$2,062	\$5,000	Event Materials & Supplies Expenses & Rentals	\$5,000			94	
95	\$100	\$660	\$500	\$0	Event Fees & Sponsorships	\$750			95	
96	\$531	\$1,386	\$4,546	\$5,000	Food & Beverages	\$5,000			96	
97	\$0	\$136	\$250	\$1,501	Speaker Fees & Stipends	\$1,500			97	
98	\$0	\$3,184	\$1,612	\$4,000	Venue Fees & Rental	\$3,500			98	
99	<b>\$26,200</b>	<b>\$27,424</b>	<b>\$33,988</b>	<b>\$42,000</b>	<b>TECHNOLOGY &amp; TELECOMMUNICATION SERVICES</b>	<b>\$43,392</b>	<b>\$0</b>	<b>\$0</b>	99	
100	\$6,021	\$6,776	\$8,496	\$10,000	Cellular Services	\$10,192			100	
101	\$16,918	\$17,759	\$23,452	\$30,000	Information Technology Services	\$31,000			101	
102	\$1,305	\$1,209	\$1,069	\$2,000	Internet Service	\$1,200			102	
103	\$1,956	\$1,680	\$970	\$0	Software & Subscriptions	\$1,000			103	
104	<b>\$4,857</b>	<b>\$10,808</b>	<b>\$13,649</b>	<b>\$35,000</b>	<b>TRAINING &amp; TRAVEL</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	104	
105	\$0	\$0	\$0	\$10,000	Director Training & Conferences	\$10,000			105	
106	\$4,857	\$10,808	\$13,649	\$25,000	Professional Development-Training-Conferences	\$25,000			106	
107	<b>\$4,187</b>	<b>\$4,386</b>	<b>\$5,493</b>	<b>\$11,200</b>	<b>VEHICLE OPERATION &amp; MAINTENANCE</b>	<b>\$12,250</b>	<b>\$0</b>	<b>\$0</b>	107	
108	\$1,766	\$1,339	\$2,294	\$3,000	Fuel & Mileage	\$4,000			108	
109	\$2,195	\$2,315	\$2,561	\$2,700	Insurance Premium-Vehicle	\$3,000			109	
110	\$226	\$731	\$459	\$5,000	Maintenance Expenses	\$5,000			110	
111	\$0	\$0	\$180	\$500	Vehicle Safety Supplies	\$250			111	
112	<b>\$171,811</b>	<b>\$220,541</b>	<b>\$202,684</b>	<b>\$654,487</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>\$602,454</b>			112	
113	<b>SPECIAL PAYMENTS</b>									113
114	<b>\$325,869</b>	<b>\$213,052</b>	<b>\$308,711</b>	<b>\$1,216,456</b>	<b>DISTRICT GRANT PROGRAMS</b>	<b>\$1,102,768</b>	<b>\$0</b>	<b>\$0</b>	114	
115	\$13,670	\$17,644	\$28,592	\$40,000	CLEAR Grant Program- Salmon Watch	\$50,000			115	
116	\$102,054	\$96,781	\$97,660	\$350,000	Conservation Assistance Grant (AKA LAP)	\$350,000			116	
117	\$194,145	\$69,205	\$98,625	\$404,569	Previous Year's LAP & CAG Grants	\$208,510			117	
118	\$0	\$15,985	\$23,455	\$45,000	Cover Crop Assistance Program	\$60,000			118	
119	\$0	\$0	\$43,879	\$255,000	Partner Grant Program	\$255,000			119	
120	\$0	\$0	\$0	\$101,887	Previous Year's Partner Grants	\$141,258			120	
121	\$0	\$12,788	\$0	\$20,000	Special Projects Grant Program	\$20,000			121	
122	\$16,000	\$650	\$16,500	\$0	Online Grant MGMT Subscription	\$18,000			122	
123	<b>\$11,226</b>	<b>\$12,035</b>	<b>\$20,984</b>	<b>\$24,880</b>	<b>NATIVE PLANT SALE</b>	<b>\$27,930</b>	<b>\$0</b>	<b>\$0</b>	123	
124	\$0	\$0	\$100	\$0	Bee & Bird Houses	\$150			124	
125	\$10,442	\$10,808	\$13,967	\$17,480	Bulbs Plants Seeds	\$17,480			125	
126	\$300	\$602	\$1,719	\$0	Note Cards Posters	\$500			126	
127	\$484	\$626	\$1,005	\$0	Plant Sale Supplies & Expenses	\$0			127	
128	\$0	\$0	\$3,330	\$6,500	Stan Vistica Scholarship	\$8,800			128	
129	\$0	\$0	\$863	\$900	Stripe & Square Fees	\$1,000			129	

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130	\$5,706	\$32,500	\$15,000	\$318,506	<b>PARTNERSHIPS &amp; MATCH FUNDS</b>	\$290,000	\$0	\$0	130
131	\$0	\$20,000	\$0	\$278,506	Conservation Projects with Partners	\$250,000			131
132	\$5,706	\$12,500	\$15,000	\$40,000	Match Funds for Partners	\$40,000			132
133	\$0	\$22,623	\$0	\$75,000	<b>PASS THROUGH FUNDS</b>	\$75,000	\$0	\$0	133
134	\$0	\$22,623	\$0	\$75,000	OWEB Small Grant Program	\$75,000			134
135	\$800	\$1,491	\$4,397	\$25,000	<b>SPECIAL PROJECTS</b>	\$53,000	\$0	\$0	135
136	\$0	\$0	\$4,397	\$10,000	Little Habitat Project Expenses	\$10,000			136
137	\$800	\$1,491	\$0	\$0	Salmon Watch Expenses	\$3,000			137
138	\$0	\$0	\$0	\$15,000	New Projects & Programs Expenses	\$40,000			138
139	\$343,602	\$281,701	\$349,093	\$1,659,842	<b>TOTAL SPECIAL PAYMENTS</b>	\$1,548,698	\$0	\$0	139
140	\$1,225,193	\$1,219,233	\$1,481,691	\$3,807,383	<b>GENERAL FUND EXPENSES</b>	\$3,227,943	\$0	\$0	140
141	\$1,610,473	\$2,040,204	\$2,227,309	\$375,000	<b>UNAPPROPRIATED ENDING BALANCE</b>	\$1,246,926	\$0	\$0	141
142	\$2,835,666	\$3,259,437	\$3,709,000	\$4,182,382	<b>TOTAL GENERAL FUND EXPENSES</b>	\$4,474,869	\$0	\$0	142

FORM LB-31 **PROPOSED** Budget

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Marion Soil and Water Conservation District

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	REQUIREMENTS FOR GENERAL FUND	2025-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget	
1	PERSONNEL SERVICES								1
2	10.3	9.6	10.5	10.5	TOTAL FULL TIME EQUIVALENT (FTE)	11.5			2
3	\$567,327	\$589,200	\$739,801	\$891,025	TOTAL SALARIES & WAGES	\$857,496	\$0	\$0	3
11	\$104,484	\$122,805	\$171,029	\$382,029	TOTAL BENEFITS	\$196,796	\$0	\$0	11
19	\$671,811	\$712,005	\$910,829	\$1,273,054	TOTAL PERSONNEL SERVICES	\$1,054,292			19
20	CAPITAL OUTLAY								20
26	\$37,969	\$4,986	\$19,085	\$220,000	TOTAL CAPITAL OUTLAY	\$22,500			26
27	MATERIALS AND SERVICES								27
28	\$10,289	\$8,516	\$9,697	\$9,750	ADMINISTRATIVE EXPENSES	\$15,900	\$0	\$0	28
36	\$13,115	\$29,541	\$15,921	\$55,500	COMMUNICATIONS & MARKETING	\$45,500	\$0	\$0	36
48	\$30,534	\$20,616	\$24,261	\$29,800	FACILITY & UTILITIES	\$27,420	\$0	\$0	48
57	\$8,193	\$6,449	\$5,577	\$25,000	GENERAL SUPPLIES & MATERIALS	\$10,000	\$0	\$0	57
64	\$36,269	\$37,660	\$50,818	\$282,300	OPERATING EXPENSES	\$252,991	\$0	\$0	64
72	\$9,835	\$24,452	\$9,851	\$52,500	PROFESSIONAL SERVICES	\$51,500	\$0	\$0	72
77	\$25,319	\$43,872	\$24,459	\$95,936	PROGRAM EXPENSES	\$92,750	\$0	\$0	77
93	\$3,014	\$6,818	\$8,970	\$15,501	PUBLIC EVENTS, MEETINGS, & SPONSORSHIPS	\$15,750	\$0	\$0	93
99	\$26,200	\$27,424	\$33,988	\$42,000	TECHNOLOGY & TELECOMMUNICATION SERVICES	\$43,392	\$0	\$0	99
104	\$4,857	\$10,808	\$13,649	\$35,000	TRAINING & TRAVEL	\$35,000	\$0	\$0	104
107	\$4,187	\$4,386	\$5,493	\$11,200	VEHICLE OPERATION & MAINTENANCE	\$12,250	\$0	\$0	107
112	\$171,811	\$220,541	\$202,684	\$654,487	TOTAL MATERIALS & SERVICES	\$602,454			112
113	SPECIAL PAYMENTS								113
114	\$325,869	\$213,052	\$308,711	\$1,216,456	DISTRICT GRANT PROGRAMS	\$1,102,768	\$0	\$0	114
123	\$11,226	\$12,035	\$20,984	\$24,880	NATIVE PLANT SALE	\$27,930	\$0	\$0	123
130	\$5,706	\$32,500	\$15,000	\$318,506	PARTNERSHIPS & MATCH FUNDS	\$290,000	\$0	\$0	130
133	\$0	\$22,623	\$0	\$75,000	PASS THROUGH FUNDS	\$75,000	\$0	\$0	133
135	\$800	\$1,491	\$4,397	\$25,000	SPECIAL PROJECTS	\$53,000	\$0	\$0	135
139	\$343,602	\$281,701	\$349,093	\$1,659,842	TOTAL SPECIAL PAYMENTS	\$1,548,698	\$0	\$0	139
140	\$1,225,193	\$1,219,233	\$1,481,691	\$3,807,383	GENERAL FUND EXPENSES	\$3,227,943	\$0	\$0	140
141	\$1,610,473	\$2,040,204	\$2,227,309	\$375,000	UNAPPROPRIATED ENDING BALANCE	\$1,246,926	\$0	\$0	141
142	\$2,835,666	\$3,259,437	\$3,709,000	\$4,182,382	TOTAL GENERAL FUND EXPENSES	\$4,474,869	\$0	\$0	142

Marion SWCD FY 2025-26 Proposed

FORM LB-11 **PROPOSED**

**BUILDING RESERVE FUND**

Marion Soil and Water Conservation District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For FY 2025-2026			
	Actual		Adopted Budget FY 24-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-23 Actual	2023-24 Actual						
1	<b>RESOURCES</b>							1
2	\$262,307	\$269,713	\$283,819	Cash on Hand * (cash basis), or	\$283,715			2
3	\$8,886	\$16,533	\$12,500	Interest - 12% of Monthly Investment Dividends	\$12,000			3
4	\$0	\$0	\$50,000	Transferred IN, from other funds (General Fund)	\$0			4
5	<b>\$271,193</b>	<b>\$286,246</b>	<b>\$346,319</b>	<b>TOTAL RESOURCES</b>	<b>\$295,715</b>			5
6	<b>REQUIREMENTS</b>							6
7	\$0	\$0	\$0	Building or land purchase	\$0			7
8	\$31,889	\$50,250	\$346,319	Remodel construction property improvements to existing building	\$35,000			8
9	<b>\$31,889</b>	<b>\$50,250</b>	<b>\$0</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$35,000</b>			9
10	<b>\$239,304</b>	<b>\$235,996</b>	<b>\$346,319</b>	<b>ENDING BALANCE</b>	<b>\$260,715</b>			10

\*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.

*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.*

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: 2025

Marion SWCD FY 2025-26 Proposed

FORM LB-11 **PROPOSED**

**MULTIPURPOSE RESERVE FUND**

Marion Soil and Water Conservation District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For FY 2025-2026			
	Actual		Adopted Budget FY 24-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding FY 22-23	1st Preceding FY 23-24						
1	<b>RESOURCES</b>						1	
2	\$316,271	\$316,271	\$316,271	Cash on hand * (cash basis), or	\$316,271			2
3	<b>\$316,271</b>	<b>\$316,271</b>	<b>\$316,271</b>	<b>TOTAL RESOURCES</b>	<b>\$316,271</b>			3
4	<b>REQUIREMENTS</b>						4	
5	\$75,000	\$75,000	\$75,000	Unanticipated Projects	\$75,000			5
6	\$241,271	\$241,271	\$241,271	Catastrophic Loss	\$241,271			6
7	\$0	\$0	\$0	Transferred Out	\$0			7
8	<b>\$316,271</b>	<b>\$316,271</b>	<b>\$316,271</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$316,271</b>			8

\*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.

*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.*

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: 2025.