

The Tillamook County Soil and Water Conservation District was formed January 12, 1965 by the consolidation of both the North Tillamook and South Tillamook Soil and Water Conservation Districts. The first board of Directors for the Tillamook County Soil and Water Conservation District were: Carl Bosch, George Porter, Robert Rulifson, Peter Betschard, Dale Anderson, Ernest Josi and John Yates.

Districts are now governed by a board of seven directors. The directors are locally elected officials who know the local resource problems and serve without pay by the eligible voters in the district as a nonpartisan ballot at the general election, for four year, staggered terms. Directors' positions are elected in staggered terms to provide continuity on the board and maintain operation consistency. Directors must reside within the boundaries of the district. The district is divided into 5 zones (See Figure 1 in the Appendices) from which a director, who manages ten acres or more land, is elected. Two positions are at large and are elected from the residents of the county. A copy of Tillamook County SWCD Zone Boundaries Map is located in the Appendices of this document.

The 2015-2016 Tillamook County Soil and Water District Directors are: Rudy Fenk, Daren Filsoi, Walt Porter, Bryan Measor, Bill Hagerty, Clarence Boquist, and Larry Zweifel.

The Tillamook County Soil and Water Conservation District has increased substantially since receiving support from voters in 2012 to fund the District through a property tax levy. The Tillamook SWCD's permanent rate is \$0.06/\$1,000 of Assessed Value of property in Tillamook County. The District has expanded to a staff of four with an estimated annual budget of more than \$700,000.

Stable funding has allowed the District to increase the quantity and quality of services delivered to Tillamook County residents. We have been able to help more people, and provide more funds than ever before towards on-the-ground conservation practices.

Audits of the District have been clean. Our internal control systems are functioning well, assuring the safety of public funds. The District has achieved a new level of transparency and accountability in the way it conducts business on behalf of the citizens of Tillamook County.

The combination of stable funding, dedicated professional staff, solid management, and a truly engaged Board of Directors assures continued improvement in the services we provide.

The 2015-2016 Budget Documents are provided to the budget committee and public for review. The budget includes a General Fund, Special fund and a Building Reserve Fund. All funds have a Resources and Requirements section that must balance, and include a variety of categories and line items specific to the needs of each fund.

The budget shows what it costs to operate the District and what it costs to deliver services to our residents.

Tillamook County Soil and Water Conservation District Statement of Revenues, Expenditures, and Changes in Fund Net/Statement for the year Beginning June 30, 2015 are as follows: **Please see Appendices LB-10, LB-11, LB-20 and LB-31**

Tillamook County Soil and Water Conservation District monthly meetings are held the third Thursday of each month in the USDA Service Center at 6415 Signal Street in Tillamook, Oregon from 11:00 a.m. to 3:00 p.m.

The Soil and Water Conservation District Supervisor's Job Description is as follows:

**Description:** Soil and Water Conservation District officials serves on a multi member board that establishes and implements programs to protect and conserve soil, water, prime and unique farmland, rangeland, woodland, wildlife, energy and other renewable resources on local, non-federal lands.

**Duties:**

- Identify local conservation needs, and develop, implement, and evaluate programs to meet the identified needs.
- Educate and inform landowners and operators, general public, and local, state and federal legislators on conservation issues and programs.
- Supervises other volunteers and paid staff working with the district and coordinate with other cooperating agency personnel.
- Administer the district by delegating tasks through a structure of board officers and members, committees, and others ; raise and budget district funds and report on activities to the public.
- Coordinate assistance and funding from federal, state, local government, district associations, and private groups.
- Comply with legal requirements relating to the SWCD business includes but not limited to:

Public meeting and records law  
Safe work environment  
Fiscal management and municipal audit law  
Civil Rights and Sexual Harassment



the land owners to protect and conserve soil and water resources. For example the US Army Corps of Engineers, the Oregon Division of State Lands, and Tillamook County requires Fill/Removal Permits to install stream bank protection projects. Installation of new ditches or maintenance of open ditches also required permits.

#### **EXISTING CONDITION:**

**The SWCD funding for technical assistance is now stable. The approved 2012 tax levy is the primary source of SWCD Funding. Oregon Department of Agriculture dollars are used to fund 75% of a Watershed Planner's position. The watershed planner not only assists in grant development but also developing plans for individual landowners that address the improvement of a resource condition. These state funds are competitive. Not all districts receive grants.**

Oregon Watershed Enhancement Board (OWEB) and Oregon Department of Environmental Quality (DEQ) 319 grants are used to fund three Ecosystem Restoration positions. They provide technical assistance in the design and lay-out of fences, livestock watering facilities, livestock crossings, and tree/shrub establishment in the riparian areas. Since these are projects are grants based, retaining the positions depend on receiving annual grants such as OWEB and/or DEQ 319 grants.

In the past the SWCD has hired a secretary that provides telephone answering service, takes SWCD Board minutes, prepares agendas, develops planning maps for the SWCD and NRCS planners, provides grant writing assistance and general resource information available at the office. Funding for the secretary position is from Tillamook County and grant funding. Financial support from Tillamook County to the SWCD has been gradually reduced over the years. Therefore, more funding is required from grants to fund a full time secretary position, or other positions identified as import.

An accountant firm is also hired by the SWCD to administer the grants, keep SWCD financial records, develop and submit grant reports and assist with legal audits that are required. Funds for this position is grant dependent.

A two member streamside fencing crew is employed by the SWCD to provide assists to landowners install fencing along stream sections, plant



**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

MEAD  
(Fund)

Tillamook County Soil and Water Conservation District  
(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year 2014-2015	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual Second Preceding Year 2012-2013	First Preceding Year 2013-2014				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	45,261	73,357	74,886	1. Cash on hand * (cash basis), or	95,432	95,432	95,432	1	
2	-	-	-	2. Interest	-	-	-	2	
3	-	17,500	-	3. Transferred IN, from other funds	-	-	-	3	
4	29,296	34,179	20,511	4. Program payments	16,325	16,325	16,325	4	
5	-	-	-	5	-	-	-	5	
6	-	-	-	6	-	-	-	6	
7	-	-	-	7	-	-	-	7	
8	-	-	-	8	-	-	-	8	
9	74,557	125,036	95,397	9. Total Resources, except taxes to be levied	111,757	111,757	111,757	9	
10	-	-	-	10. Taxes estimated to be received	-	-	-	10	
11	-	-	-	11. Taxes collected in year levied	-	-	-	11	
12	<b>74,557</b>	<b>125,036</b>	<b>95,397</b>	<b>12. TOTAL RESOURCES</b>	<b>111,757</b>	<b>111,757</b>	<b>111,757</b>	<b>12</b>	
				REQUIREMENTS by Org. Unit/Prog. & Activity					
13	-	50,150	95,397	13 Funds loaned	111,757	111,757	111,757	13	
14	-	-	-	14 Fees	-	-	-	14	
15	1,200	-	-	15 Transfers to General Fund	-	-	-	15	
16	-	-	-	16	-	-	-	16	
17	-	-	-	17	-	-	-	17	
18	-	-	-	18	-	-	-	18	
19	-	-	-	19	-	-	-	19	
20	-	-	-	20	-	-	-	20	
21	-	-	-	21	-	-	-	21	
22	-	-	-	22	-	-	-	22	
23	-	-	-	23	-	-	-	23	
24	-	-	-	24	-	-	-	24	
25	-	-	-	25	-	-	-	25	
26	-	-	-	26	-	-	-	26	
27	73,357	74,886	-	27. Ending balance (prior years)	-	-	-	27	
28	-	-	-	28. UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	28	
29	<b>74,557</b>	<b>125,036</b>	<b>95,397</b>	<b>29. TOTAL REQUIREMENTS</b>	<b>111,757</b>	<b>111,757</b>	<b>111,757</b>	<b>29</b>	

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



This fund is authorized and established by resolution / ordinance number 14-15/002 on (date) 05/15/14 for the following specified purpose:  
For the future purchase of land to build and/or procure an office building.

**RESERVE FUND RESOURCES AND REQUIREMENTS**

Building (Fund)

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.  
Review Year: 2019  
Tillamook County Soil and Water Conservation District  
(Name of Municipal Corporation)

Line Item	Historical Data		Adopted Budget This Year 2014-2015	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016				
	Actual Second Preceding Year	First Preceding Year			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1	-	-	-	1. Cash on hand* (cash basis) or	5,000	5,000	5,000	5,000	1
2	-	-	-	2. Working Capital (accrual basis)	-	-	-	-	2
3	-	-	-	3. Previously levied taxes estimated to be received	-	-	-	-	3
4	-	-	-	4. Interest	-	-	-	-	4
5	-	-	5,000	5. Transferred IN, from other funds	10,000	10,000	10,000	10,000	5
6	-	-	-	6	-	-	-	-	6
7	-	-	-	7	-	-	-	-	7
8	-	-	-	8	-	-	-	-	8
9	-	-	5,000	9. Total Resources, except taxes to be levied	15,000	15,000	15,000	15,000	9
10	-	-	-	10. Taxes estimated to be received	-	-	-	-	10
11	-	-	-	11. Taxes collected in year levied	-	-	-	-	11
12	-	-	5,000	<b>12. TOTAL RESOURCES</b>	15,000	15,000	15,000	15,000	12
13	-	-	-	REQUIREMENTS by Org. Unit/Prog.&Activity	-	-	-	-	13
14	-	-	-	13	-	-	-	-	14
15	-	-	-	14	-	-	-	-	15
16	-	-	-	15	-	-	-	-	16
17	-	-	-	16	-	-	-	-	17
18	-	-	-	17	-	-	-	-	18
19	-	-	-	18	-	-	-	-	19
20	-	-	-	19	-	-	-	-	20
21	-	-	-	20	-	-	-	-	21
22	-	-	-	21	-	-	-	-	22
23	-	-	-	22	-	-	-	-	23
24	-	-	-	23	-	-	-	-	24
25	-	-	-	24	-	-	-	-	25
26	-	-	-	25	-	-	-	-	26
27	-	-	-	26	-	-	-	-	27
28	-	-	5,000	27. Ending balance (prior years)	15,000	15,000	15,000	15,000	28
29	-	-	5,000	28. RESERVED FOR FUTURE EXPENDITURE	-	-	-	-	29
			5,000	29. TOTAL REQUIREMENTS	15,000	15,000	15,000	15,000	

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



**RESOURCES  
General  
(Fund)**

**Tillamook County Soil and Water Conservation District  
(Name of Municipal Corporation)**

	Historical Data			Adopted Budget This Year 2014-2015	RESOURCE DESCRIPTION	Budget for Next Year 2015-2016		
	Actual Second Preceding Year 2012-2013	First Preceding Year 2013-2014				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	3,972	16,388	140,000	1. Available cash on hand* (cash basis) or	278,000	278,000	278,000	1
2	-	-	-	2. Net working capital (accrual basis)	-	-	-	2
3	-	-	11,600	3. Previously levied taxes estimated to be received	11,600	11,600	11,600	3
4	-	92	-	4. Interest	-	-	-	4
5	1,200	-	-	5. Transferred IN, from other funds	-	-	-	5
6	-	-	-	<b>OTHER RESOURCES</b>	-	-	-	6
7	70,930	70,930	70,930	7. OWEB/ODA allocations to swcd (combined)	70,930	70,930	70,930	7
8	7,234	5,352	35,925	8. DEQ 319 Grant	31,870	31,870	31,870	8
9	25,000	25,000	-	9. Tillamook County Funding	-	-	-	9
10	1,441	1,400	2,500	10. Donations	3,000	3,000	3,000	10
11	14,840	-	12,920	11. Federal/State/Local Grants	32,344	32,344	32,344	11
12	7,955	2,030	12,500	12. Project Revenue	12,500	12,500	12,500	12
13	7,200	6,800	6,800	13. Rent Revenue	6,800	6,800	6,800	13
14	-	-	-	14. Timber Revenue	72,000	72,000	72,000	14
15	-	-	-		-	-	-	15
16	-	-	-		-	-	-	16
17	-	-	-		-	-	-	17
18	-	-	-		-	-	-	18
19	-	-	-		-	-	-	19
20	-	-	-		-	-	-	20
21	-	-	-		-	-	-	21
22	-	-	-		-	-	-	22
23	-	-	-		-	-	-	23
24	-	-	-		-	-	-	24
25	-	-	-		-	-	-	25
26	-	-	-		-	-	-	26
27	-	-	-		-	-	-	27
28	-	-	-		-	-	-	28
29	139,772	127,992	293,175	29. Total resources, except taxes to be levied	519,044	519,044	519,044	29
30	-	265,694	314,910	30. Taxes estimated to be received	249,905	249,905	249,905	30
31	-	-	-	31. Taxes collected in year levied	-	-	-	31
<b>32</b>	<b>139,772</b>	<b>393,686</b>	<b>608,085</b>	<b>32. TOTAL RESOURCES</b>	<b>768,949</b>	<b>768,949</b>	<b>768,949</b>	<b>32</b>

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



DETAILED REQUIREMENTS  
GENERAL FUND

		Historical Data			REQUIREMENTS DESCRIPTION		Budget For Next Year 2015-2016				
		Actual	First Preceding	Adopted Budget							
		Year 2012-2013	Year 2013-2014	This Year							
		Year 2012-2013	Year 2013-2014	2014-2015							
1	61,744	113,899	200,400	1	PERSONNEL SERVICES						
2	5,970	11,347	20,500	2	Salaries and Wages (4fte)		214,800	214,800	214,800	1	
3	12,947	18,880	25,900	3	Payroll taxes		21,700	21,700	21,700	2	
4	11,799	16,436	34,000	4	Employee benefits - Health Insurance		27,600	27,600	27,600	3	
5	2,612	4,804	5,100	5	Employee benefits - PERS		36,900	36,900	36,900	4	
6	-	-	-	6	worker's comp insurance		5,300	5,300	5,300	5	
7	95,072	165,366	285,900	7	TOTAL PERSONNEL SERVICES		306,300	306,300	306,300	7	
8	9,414	9,655	20,000	8	MATERIALS AND SERVICES						
9	1,987	1,817	1,500	9	Contracted Services (Audits, prof. fees)		22,000	22,000	22,000	8	
10	1,419	4,719	10,000	10	Utilities		1,500	1,500	1,500	9	
11	2,582	3,427	3,500	11	Fuel/maint/repair of district vehicle and equipment		10,000	10,000	10,000	10	
12	583	4,567	7,000	12	Insurance		4,000	4,000	4,000	11	
13	4,102	3,775	35,000	13	Office expenses, dues and non-capital equipment		8,000	8,000	8,000	12	
14	623	1,019	2,000	14	Program expenses (materials, farm plan)		40,000	40,000	40,000	13	
15	-	1,477	5,000	15	Media, advertising, marketing		2,000	2,000	2,000	14	
16	7,600	7,600	7,600	16	Staff/board training and related expenses		5,000	5,000	5,000	15	
17	-	2,270	2,400	17	Rent		7,600	7,600	7,600	16	
18	-	5,000	10,000	18	Storage		2,600	2,600	2,600	17	
19	-	6,389	-	19	County weed program		10,000	10,000	10,000	18	
20	-	-	-	20	Election costs		-	-	-	19	
21	28,310	51,715	104,000	21	TOTAL MATERIALS AND SERVICES		112,700	112,700	112,700	21	
22	-	-	10,000	22	CAPITAL OUTLAY						
23	-	2,493	5,000	23	Field equipment		10,000	10,000	10,000	22	
24	-	2,493	15,000	24	Computer Equipment		5,000	5,000	5,000	23	
25	-	-	5,000	25	21 TOTAL CAPITAL OUTLAY		15,000	15,000	15,000	24	
26	-	17,500	-	26	TRANSFERRED TO OTHER FUNDS						
27	-	17,500	5,000	27	Building Fund		10,000	10,000	10,000	25	
28	-	-	50,000	28	MEAD Fund		-	-	-	26	
29	16,390	156,612	148,185	29	TOTAL TRANSFERS		10,000	10,000	10,000	27	
30	139,777	393,686	608,085	30	OPERATING CONTINGENCY		50,000	50,000	50,000	28	
					Ending balance (prior years)		274,949	274,949	274,949	29	
					UNAPPROPRIATED ENDING FUND BALANCE		768,949	768,949	768,949	30	
					TOTAL REQUIREMENTS		768,949	768,949	768,949	30	