

**FORM  
LB-20**

**RESOURCES  
General Fund**

District Operations

**Sherman County SWCD**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION District Operations	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	1,033,386	1,130,582	893,402	1 Available cash on hand* (cash basis) or	1,072,958	1,072,958	1,072,958	1
2				2 Net working capital (accrual basis)				2
3	7,828	3,053	9,000	3 Previously levied taxes estimated to be received	8,000	8,000	8,000	3
4	4,985	13,341	20,000	4 Interest	20,000	20,000	20,000	4
5				5 Transferred IN, from other funds	0			5
6				6 <b>OTHER RESOURCES</b>				6
7				7				7
8	26,372	26,372	28,978	8 ODA Funds	28,978	28,978	28,978	8
9	11,836	5,576	20,000	9 OWEB Admin	20,000	20,000	20,000	9
10	0	0	0	10 Refunds	0	0	0	10
11	38,406	48,996	68,000	11 SIP & Community Service Fee	30,000	30,000	30,000	11
12	675	3,298	5,000	12 Other Resources	5,000	5,000	5,000	12
13	1,768	4,203	5,000	13 Tree Sale	6,500	6,500	6,500	13
14	0	0	0	14 NRCS Funds	0	0	0	14
15				15				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				27				27
28				28				28
29	1,125,256	1,235,421	1,049,380	29 Total resources, except taxes to be levied	1,191,436	1,191,436	1,191,436	29
30			165,804	30 Taxes estimated to be received	236,214	236,214	236,214	30
31	138,418	161,008		31 Taxes collected in year levied				31
32	<b>1,263,674</b>	<b>1,396,429</b>	<b>1,215,184</b>	32 <b>TOTAL RESOURCES</b>	<b>1,427,650</b>	<b>1,427,650</b>	<b>1,427,650</b>	32

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

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund

Sherman County SWCD

	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>	Budget For Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				1	<b>PERSONNEL SERVICES</b>			1	
2	39,628	38,407	61,568	2	Salary-District Manager, Office Assistant	133,233	133,233	133,233	2
3	3,704	3,294	5,000	3	Payroll Expense	13,000	13,000	13,000	3
4	2,684	4,348	8,000	4	Insurance	20,000	20,000	20,000	4
5	2,151	2,442	3,500	5	Retirement	4,500	4,500	4,500	5
6				6					6
7				7					7
8	<b>48,167</b>	<b>48,491</b>	<b>78,068</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>170,733</b>	<b>170,733</b>	<b>170,733</b>	8
9	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	9	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	9
10				10	<b>MATERIALS AND SERVICES</b>			10	
11	3,751	6,010	6,500	11	Dues and Insurance	7,500	7,500	7,500	11
12	273	3,405	3,000	12	Meetings	3,000	4,000	4,000	12
13	3,674	5,082	5,000	13	Office Operations	5,000	5,000	5,000	13
14	9,343	10,338	12,000	14	Professional fees	15,000	15,000	15,000	14
15	0	462	1,000	15	Training	2,500	2,500	2,500	15
16	0	616	1,000	16	Travel	2,500	2,500	2,500	16
17	0	0	5,000	17	Vehicles	5,000	5,000	5,000	17
18	3,291	4,220	5,000	18	Tree Sale	5,000	6,500	6,500	18
19	0	0	0	19	SWCD Contracted Services	0	0	0	19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	<b>20,332</b>	<b>30,131</b>	<b>38,500</b>	27	<b>TOTAL MATERIALS AND SERVICES</b>	<b>45,500</b>	<b>48,000</b>	<b>48,000</b>	27
28				28	<b>CAPITAL OUTLAY</b>			28	
29	6,050	0	20,000	29	Equipment	20,000	20,000	20,000	29
30	0	0	40,000	30	Capital	70,000	70,000	70,000	30
31				31					31
32				32					32
33				33					33
34				34					34
35	<b>6,050</b>	<b>0</b>	<b>60,000</b>	35	<b>TOTAL CAPITAL OUTLAY</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	35
36	<b>74,549</b>	<b>78,623</b>	<b>176,568</b>	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>306,233</b>	<b>308,733</b>	<b>308,733</b>	36

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 General Fund  
 Sherman County SWCD

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2	0			2				2
3				3				3
4	0		0	4 <b>TOTAL PERSONNEL SERVICES</b>				4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0		0	9 <b>TOTAL MATERIALS AND SERVICES</b>				9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0		0	13 <b>TOTAL CAPITAL OUTLAY</b>				13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0		0	17 <b>TOTAL DEBT SERVICE</b>				17
18				18 SPECIAL PAYMENTS				18
19	6,321	20,846	75,000	19 County Cost Share Program	100,000	100,000	100,000	19
20	12,496	14,996	15,000	20 Watershed Projects & Weed Projects	15,000	15,000	15,000	20
21	18,816	35,842	90,000	21 <b>TOTAL SPECIAL PAYMENTS</b>	115,000	115,000	115,000	21
22				22 INTERFUND TRANSFERS				22
23	0	8,363	9,000	23 Education Reserve Fund	5,500	5,500	5,500	23
24	0	20,200	726	24 General Operating Reserve Fund	1,500	1,500	1,500	24
25				25				25
26				26				26
27				27				27
28	0	28,563	9,726	28 <b>TOTAL INTERFUND TRANSFERS</b>	7,000	7,000	7,000	28
29			200,000	29 <b>OPERATING CONTINGENCY</b>	200,000	200,000	200,000	29
30	18,816	64,405	299,726	30 <b>Total Requirements NOT ALLOCATED</b>	322,000	322,000	322,000	30
31	93,364	143,027	190,447	31 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	306,233	308,733	308,733	31
32			100,000	32 Reserved for future expenditure	400,000	400,000	400,000	32
33	905,257	1,033,386		33 Ending balance (prior years)				33
34			371,133	34 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	399,417	396,917	396,917	34
35	1,017,437	1,240,818	961,306	35 <b>TOTAL REQUIREMENTS</b>	1,427,650	1,427,650	1,427,650	35

**FORM  
LB-20**

**RESOURCES**  
**Watershed Improvement Fund**  
(Fund)

**Sherman County SWCD**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION Watershed Improvement Operations	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	97200	173442	163767	1 Available cash on hand* (cash basis) or	170,752	170,752	170,752	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4				4 Interest				4
5				5 Transferred IN, from other funds				5
6				6 <b>OTHER RESOURCES</b>				6
7				7				7
8	103972	177267	85500	8 OWEB Project Grants & Capacity	140,000	140,000	140,000	8
9	61535	67706	67616	9 ODA Grants	68,000	68,000	68,000	9
10	0	10355	0	10 CREP Tech	0	0	0	10
11	0	600	4600	12 Other	0	0	0	12
12				13				13
13				14				14
14				15				15
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				27
27				28				28
28	262707	429369	321483	29 Total resources, except taxes to be levied	378,752	378,752	378,752	29
29				30 Taxes estimated to be received	0	0	0	30
30				31 Taxes collected in year levied				31
31	<b>262707</b>	<b>429369</b>	<b>321483</b>	32 <b>TOTAL RESOURCES</b>	<b>378,752</b>	<b>378,752</b>	<b>378,752</b>	32

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

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

Watershed Improvement Fund  
Sherman County SWCD

	Historical Data			REQUIREMENTS FOR: <u>Watershed Services</u>	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1	<b>PERSONNEL SERVICES</b>			1
2	74,769	78,650	84,916	2	104,082	104,082	104,082	2
3	7,242	7,420	10,000	3	10,500	10,500	10,500	3
4	13,783	10,884	20,000	4	20,000	20,000	20,000	4
5	0	0	2,000	5	2,000	2,000	2,000	5
6				6				6
7				7				7
8	<b>95,794</b>	<b>96,954</b>	<b>116,916</b>	8	<b>136,582</b>	<b>136,582</b>	<b>136,582</b>	8
9	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	9	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	9
10				10	<b>MATERIALS AND SERVICES</b>			10
11	11,342	14,703	15,000	11	15,000	15,000	15,000	11
12	4,878	5,715	8,000	12	10,000	10,000	10,000	12
13	808	616	2,500	13	3,500	3,500	3,500	13
14	1,130	2,033	2,500	14	3,500	3,500	3,500	14
15	402	0	8,000	15	5,000	5,000	5,000	15
16	2,867	3,884	3,500	16	5,000	5,000	5,000	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	<b>21,427</b>	<b>26,950</b>	<b>39,500</b>	27	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	27
28				28	<b>CAPITAL OUTLAY</b>			28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	<b>0</b>	<b>0</b>	<b>0</b>	35	<b>0</b>	<b>0</b>	<b>0</b>	35
36	<b>117,221</b>	<b>123,903</b>	<b>156,416</b>	36	<b>178,582</b>	<b>178,582</b>	<b>178,582</b>	36

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 Watershed Improvement Fund  
 Sherman County SWCD

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	PERSONNEL SERVICES NOT ALLOCATED				1
2			2					2
3			3					3
4	0		0	4 TOTAL PERSONNEL SERVICES				4
5				5 Total Full-Time Equivalent (FTE)				5
6			6	MATERIALS AND SERVICES NOT ALLOCATED				6
7			7					7
8			8					8
9	0		0	9 TOTAL MATERIALS AND SERVICES				9
10			10	CAPITAL OUTLAY NOT ALLOCATED				10
11			11					11
12			12					12
13	0		0	13 TOTAL CAPITAL OUTLAY				13
14			14	DEBT SERVICE				14
15			15					15
16			16					16
17	0		0	17 TOTAL DEBT SERVICE				17
18			18	SPECIAL PAYMENTS				18
19	25,182	76,013	60,000	19 Watershed projects	95,000	95,000	95,000	19
20				20				20
21	25,182	76,013	60,000	21 TOTAL SPECIAL PAYMENTS	95,000	95,000	95,000	21
22			22	INTERFUND TRANSFERS				22
23			23					23
24			24					24
25			25					25
26			26					26
27			27					27
28	0		0	28 TOTAL INTERFUND TRANSFERS				28
29			30,000	29 OPERATING CONTINGENCY	45,000	45,000	45,000	29
30	25,182	76,013	90,000	30 Total Requirements NOT ALLOCATED	140,000	140,000	140,000	30
31	117,220	199,916	156,416	31 Total Requirements for ALL Org.Units/Programs within fund	178,582	178,582	178,582	31
32			50,000	32 Reserved for future expenditure				32
33	59,514	97,200		33 Ending balance (prior years)				33
34			25,067	34 UNAPPROPRIATED ENDING FUND BALANCE	60,170	60,170	60,170	34
35	201,916	373,129	321,483	35 TOTAL REQUIREMENTS	378,752	378,752	378,752	35

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 1-10-1 on (date) 04/29/2010 for the following specified purpose:

To maintain continuity of service & operation of personnel and equipment

**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: 2030

General Operating Reserve Fund  
(Fund)

Sherman County SWCD  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 2025					
Actual		Adopted Budget Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1			1	RESOURCES			1		
2	465000	465000	2	Cash on hand * (cash basis), or	485,200	485,200	485,200	2	
3			3	Working Capital (accrual basis)				3	
4			4	Previously levied taxes estimated to be received				4	
5			5	Interest				5	
6	0	20200	6	Transferred IN, from other funds	1,500	1,500	1,500	6	
7			7					7	
8			8					8	
9			9					9	
10	465000	485200	10	Total Resources, except taxes to be levied	486,700	486,700	468,700	10	
11			11	Taxes estimated to be received				11	
12			12	Taxes collected in year levied				12	
13	<b>465000</b>	<b>485200</b>	13	<b>TOTAL RESOURCES</b>	<b>486,700</b>	<b>486,700</b>	<b>468,700</b>	13	
14			14	REQUIREMENTS **				14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	0	0	16	Admin	Personnel	Salaries, other	60,000	60,000	60,000
17	0	0	17	District Op	aterials & Servic	Operations	50,000	50,000	50,000
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			27						27
28			28						28
29	465000	465000	29	Ending balance (prior years)					
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			376,700	376,700	376,700
31	<b>465000</b>	<b>465000</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>486,700</b>	<b>486,700</b>	<b>486,700</b>

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

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 1-10-1 on (date) 04/29/2010 for the following specified purpose:

To provide education and outreach in natural resources and conservation

**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: 2030

Watershed Education Reserve Fund  
(Fund)

Sherman County SWCD  
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024 - 2025			
Actual		Adopted Budget Year 2023-2024	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
1			1	RESOURCES						1
2	34945	30455	2	2	Cash on hand * (cash basis), or	34,500	34,500	34,500		2
3			3	3	Working Capital (accrual basis)					3
4			4	4	Previously levied taxes estimated to be received					4
5			5	5	Interest					5
6	0	8363	6	6	Transferred IN, from other funds	5,500	5,500	5,500		6
7			7	7						7
8			8	8						8
9			9	9						9
10	34945	38818	10	10	Total Resources, except taxes to be levied	40,000	40,000	40,000		10
11			11	11	Taxes estimated to be received					11
12			12	12	Taxes collected in year levied					12
13	<b>34945</b>	<b>38818</b>	13	13	<b>TOTAL RESOURCES</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>		13
14			14	14	REQUIREMENTS **					14
15			15	15	Org. Unit or Prog. & Activity	Object Classification	Detail			15
16	2500	1113	16	16	Education		Grants for education and outreach	8,000	8,000	8,000
17	2000	5000	17	17	Education		Scholarship(s)	7,500	12,000	12,000
18			18	18						18
19			19	19						19
20			20	20						20
21			21	21						21
22			22	22						22
23			23	23						23
24			24	24						24
25			25	25						25
26			26	26						26
27			27	27						27
28			28	28						28
29	34945	30445	29	29	Ending balance (prior years)					
30			30	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			24,500	20,000	20,000
31	<b>44728</b>	<b>34945</b>	31	31	<b>TOTAL REQUIREMENTS</b>			<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

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