FORM
LB-20

RESOURCES

General Fund

(Fund)

Sherman County SWCD

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	1,451,329	1,576,532	1,413,509	1	Available cash on hand* (cash basis) **or**	1,368,968	1,368,968	1,368,968	1
2				2	Net working capital (accrual basis)				2
3	5,664	48,904	8,000	3	Previously levied taxes estimated to be received	20,000	20,000	20,000	3
4	50,275	58,264	50,000	4	Interest & Dividends	60,000	60,000	60,000	4
5				5	Transferred IN, from other funds				5
6				6	**OTHER RESOURCES**				6
7				7					7
8	28,978	28,978	28,978	8	ODA Funds	40,465	40,465	40,465	8
9	11,358	4,712	20,000	9	OWEB Admin	20,000	20,000	20,000	9
10	-		-	10	Refunds				10
11	28,561	14,400	30,000	11	SIP & Community Service Fee	15,000	15,000	15,000	11
12	1,304	9,645	5,000	12	Other Resources	10,000	15,000	15,000	12
13	6,267	6,748	6,500	13	Tree Sale	7,000	7,000	7,000	13
14	-	-	-	14	NRCS Funds				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	1,583,736	1,748,183	1,561,987	29	Total resources, except taxes to be levied	1,541,433	1,546,433	1,546,433	29
30			300,205	30	Taxes estimated to be received	354,630	354,630	354,630	30
31	323,022	292,284		31	Taxes collected in year levied				31
32	**1,906,758**	**2,040,467**	**1,862,192**	**32**	**TOTAL RESOURCES**	**1,896,063**	**1,901,063**	**1,901,063**	**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 (name of fund)

Sherman County SWCD (name of Municipal Corporation)

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2026-2027			
	Actual		Adopted Budget		**District Operations**				
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	58,394	94,812	116,057	2	Salary-District Manager, Office Assistant	142,732	142,732	142,732	2
3	6,067	6,567	11,500	3	Payroll Expense	14,500	14,500	14,500	3
4	8,527	9,005	20,000	4	Insurance	25,000	25,000	25,000	4
5	2,171	2,332	4,500	5	Retirement	4,500	4,500	4,500	5
6				6					6
7				7					7
8	**75,159**	**112,715**	**152,057**	8	**TOTAL PERSONNEL SERVICES**	**186,732**	**186,732**	**186,732**	8
9	**1.00**	**1.50**	**1.50**	9	**Total Full-Time Equivalent (FTE)**	**1.75**	**1.75**	**1.75**	9
10				10	MATERIALS AND SERVICES				10
11	3,766	5,787	7,500	11	Dues and Insurance	6,500	6,500	6,500	11
12	1,610	3,097	5,000	12	Meetings	6,000	6,000	6,000	12
13	5,843	6,823	7,500	13	Office Operations	8,500	8,500	8,500	13
14	15,999	16,163	17,000	14	Proffesional fees	17,000	17,000	17,000	14
15	218	701	2,000	15	Training	2,000	2,000	2,000	15
16	950	578	2,000	16	Travel	2,000	2,000	2,000	16
17	0	300	5,000	17	Vehicles	5,000	5,000	5,000	17
18	6,478	6,748	6,500	18	Tree Sale	7,000	7,000	7,000	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	**34,864**	**40,197**	**52,500**	27	**TOTAL MATERIALS AND SERVICES**	**54,000**	**54,000**	**54,000**	27
28				28	CAPITAL OUTLAY				28
29	6,956	0	20,000	29	Equipment	20,000	20,000	20,000	29
30	0	57,553	70,000	30	Capital	70,000	70,000	70,000	30
31				31					31
32				32					32
33				33					33
34				34					34
35	**6,956**	**57,553**	**90,000**	35	**TOTAL CAPITAL OUTLAY**	**90,000**	**90,000**	**90,000**	35
36	**116,979**	**210,465**	**294,557**	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**330,732**	**330,732**	**330,732**	36

150-504-030 (Rev 11-18)

REQUIREMENTS SUMMARY

FORM LB-30

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund (name of fund)

Sherman County SWCD (name of Municipal Corporation)

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	**0**	**0**	**0**	**4**	**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**	**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**	**0**	**9**	**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**	**9**
10				**10**	CAPITAL OUTLAY NOT ALLOCATED				**10**
11				11					11
12				12					12
13	**0**	**0**	**0**	**13**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	**13**
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	**0**	**0**	**0**	**17**	**TOTAL DEBT SERVICE**	**0**	**0**	**0**	**17**
18				18	SPECIAL PAYMENTS				18
19	13,589	47,388	100,000	19	County Cost Share Program	150,000	150,000	150,000	19
20	4,527	15,000	15,000	20	Watershed Projects & Weed Projects	20,000	20,000	20,000	20
21	**18,116**	**62,388**	**115,000**	**21**	**TOTAL SPECIAL PAYMENTS**	**170,000**	**170,000**	**170,000**	**21**
22				22	INTERFUND TRANSFERS				22
23	9,000	5,500	24,500	23	Education Reserve Fund	0	0	0	23
24	726	1,500	13,300	24	General Operating Reserve Fund	0	0	0	24
25				25					25
26				26					26
27				27					27
28	**9,726**	**7,000**	**37,800**	28	**TOTAL INTERFUND TRANSFERS**	**0**	**0**	**0**	28
29			200,000	29	**OPERATING CONTINGENCY**	200,000	200,000	200,000	29
30			600,000	30	**RESERVED FOR FUTURE EXPENDITURE**	600,000	600,000	600,000	30
31			614,335	31	**UNAPPROPRIATED ENDING BALANCE**	595,331	600,331	600,331	31
32	**27,842**	**69,388**	**1,567,135**	**32**	**Total Requirements NOT ALLOCATED**	**1,565,331**	**1,570,331**	**1,570,331**	**32**
33	144,821	279,853	294,557	33	Total Requirements for **ALL Org.Units/Programs within fund**	330,732	330,732	330732	33
34	1,446,630	1,576,532		34	Ending balance (prior years)				34
35	**1,619,293**	**1,925,773**	**1,861,692**	**35**	**TOTAL REQUIREMENTS**	**1,896,063**	**1,901,063**	**1,901,063**	**35**

FORM
LB-20

RESOURCES

Watershed Improvement Fund

(Fund)

Sherman County SWCD

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	126,722	122,050	239,727	1	Available cash on hand* (cash basis) **or**	379,365	379,365	379,365	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	**OTHER RESOURCES**				6
7				7					7
8	17,978	53,494	332,026	8	OWEB Project Grants & Capacity	427,488	427,488	427,488	8
9	48,369	67,616	68,000	9	ODA Grants	60,697	60,697	60,697	9
10	-	-	12,000	10	CREP Tech	-			10
11	-	32,275	40,000	11	Other	90,000	90,000	90,000	11
12				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
29	193,069	275,435	691,753	29	Total resources, except taxes to be levied	957,550	957,550	957,550	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**193,069**	**275,435**	**691,753**	**32**	**TOTAL RESOURCES**	**957,550**	**957,550**	**957,550**	**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 (name of fund)

Sherman County SWCD (name of Municipal Corporation)

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2026-2027			
	Actual		Adopted Budget		**Watershed Services**				
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	69,670	96,086	124,790	2	Salary-Watershed Coordinator/Tech, Program Assistant	130,680	130,680	130,680	2
3	6,001	8,354	12,500	3	Payroll Expense	13,500	13,500	13,500	3
4	9,814	23,701	27,800	4	Insurance	30,000	30,000	30,000	4
5	574	0	2,000	5	Retirement	2,000	2,000	2,000	5
6				6					6
7				7					7
8	**86,059**	**128,141**	**167,090**	8	**TOTAL PERSONNEL SERVICES**	**176,180**	**176,180**	**176,180**	8
9	**1.50**	**1.50**	**2.00**	9	**Total Full-Time Equivalent (FTE)**	**2.25**	**2.25**	**2.25**	9
10				10	MATERIALS AND SERVICES				10
11	8,158	15,126	17,500	11	Office Operations	17,500	17,500	17,500	11
12	1,813	2,416	10,000	12	Proffesional fees	10,000	10,000	10,000	12
13	591	1,581	3,500	13	Training	3,500	3,500	3,500	13
14	2,600	3,069	4,000	14	Travel	4,000	4,000	4,000	14
15	0	500	5,000	15	Equipment	6,000	6,000	6,000	15
16	1,378	1,927	5,000	16	Dues & Insurance	2,500	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	**14,540**	**24,618**	**45,000**	27	**TOTAL MATERIALS AND SERVICES**	**43,500**	**46,000**	**46,000**	27
28				28	CAPITAL OUTLAY				28
29	0	0	25,000	29	Equipment	25,000	25,000	25,000	29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	**0**	**0**	**25,000**	35	**TOTAL CAPITAL OUTLAY**	**25,000**	**25,000**	**25,000**	35
36	**100,599**	**152,759**	**237,090**	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**244,680**	**247,180**	**247,180**	36

REQUIREMENTS SUMMARY

FORM LB-30

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Watershed Improvement Fund
(name of fund)

Sherman County SWCD
(name of Municipal Corporation)

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	**0**	**0**	**0**	**4**	**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**	**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**	**0**	**9**	**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**	**9**
10				**10**	CAPITAL OUTLAY NOT ALLOCATED				**10**
11				11					11
12				12					12
13	**0**	**0**	**0**	**13**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	**13**
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	**0**	**0**	**0**	**17**	**TOTAL DEBT SERVICE**	**0**	**0**	**0**	**17**
18				18	SPECIAL PAYMENTS				18
19	616	11,499	162,000	19	Watershed Projects	212,000	212,000	212,000	19
20				20					20
21	**616**	**11,499**	**162,000**	**21**	**TOTAL SPECIAL PAYMENTS**	**212,000**	**212,000**	**212,000**	**21**
22				22	INTERFUND TRANSFERS				22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	**0**	**0**	**0**	28	**TOTAL INTERFUND TRANSFERS**	**0**	**0**	**0**	28
29			80,000	29	**OPERATING CONTINGENCY**	100,000	100,000	100,000	29
30			50,000	30	**RESERVED FOR FUTURE EXPENDITURE**	80,000	80,000	80,000	30
31			162,663	31	**UNAPPROPRIATED ENDING BALANCE**	320,870	318,370	318,370	31
32	**616**	**11,499**	**454,663**	**32**	**Total Requirements NOT ALLOCATED**	**712,870**	**710,370**	**710,370**	**32**
33	123,903	144,821	237,090	33	Total Requirements for **ALL Org.Units/Programs within fund**	244,680	247,180	247180	33
34	132,843	122,050		34	Ending balance (prior years)				34
35	**257,362**	**278,370**	**691,753**	**35**	**TOTAL REQUIREMENTS**	**957,550**	**957,550**	**957,550**	**35**

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

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

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			Budget for Next Year 2026 - 2027			
	Actual				RESOURCES AND REQUIREMENTS						
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	485,200	485,926	486,700	2	Cash on hand * (cash basis), or			500,000	500,000	500,000	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	726	1,500	13,300	6	Transferred IN, from other funds			-			6
7				7							7
8				8							8
9				9							9
10	485,926	487,426	500,000	10	Total Resources, except taxes to be levied			500,000	500,000	500,000	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**485,926**	**487,426**	**500,000**	13	**TOTAL RESOURCES**			**500,000**	**500,000**	**500,000**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16	0	0	100,000	16	Admin	Personnel	Salaries, other	275,000	275,000	275,000	16
17	0	0	50,000	17	District Op	terials & Servi	Operations	95,000	95,000	95,000	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	485,926	487426		29	Ending balance (prior years)						29
30			350,000	30	**UNAPPROPRIATED ENDING FUND BALANCE**			130,000	130,000	130,000	30
31	**485,926**	**487,426**	**500,000**	31	**TOTAL REQUIREMENTS**			**500,000**	**500,000**	**500,000**	31

*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.

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

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

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 2026 - 2027			
	Actual										
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	45,500	38,061	25,500	2	Cash on hand * (cash basis), or			32,500	41,500	41,500	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	9,000	5,500	24,500	6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	54,500	43,561	50,000	10	Total Resources, except taxes to be levied			32,500	41,500	41,500	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**54,500**	**43,561**	**50,000**	13	**TOTAL RESOURCES**			**32,500**	**41,500**	**41,500**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16	8,939	2,000	8,000	16	Education		Grants for education and outreach	8,000	8,000	8,000	16
17	7,500	10,500	15,000	17	Education		Scholarship(s)	15,000	15,000	15,000	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	38,061	31,061		29	Ending balance (prior years)						29
30			20,000	30	**UNAPPROPRIATED ENDING FUND BALANCE**			9,500	18,500	18,500	30
31	**54,500**	**43,561**	**43,000**	31	**TOTAL REQUIREMENTS**			**32,500**	**41,500**	**41,500**	31

*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.