FORM

OR-LB-RES

RESOLUTION No. 5-26-1

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Sherman County Soil & Water Conservation District hereby adopts the budget for fiscal year 2026-2027 in the total amount of $3,400,113.*
This budget is now on file at **2004 First Street** in Moro, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

General Fund

Organizational Unit or Program: District Operations

Administration	330,732
Not Allocated to Organizational Unit or Program:	
Special Payments.....	170,000
Transfers Out.....	0
Contingency.....	200,000
Total.....	**$700,732**

Watershed Improvement Fund

Organizational Unit/Program: Watershed Services

Administration	247,180
Not Allocated to Organizational Unit or Program:	
Special Payments.....	212,000
Contingency.....	100,000
Total.....	**$559,180**

General Operating Reserve Fund

Organizational Unit or Program: District Operations

Personnel Services	275,000
Materials & Services	95,000
Total.....	**$370,000**

Watershed Education Reserve Fund

Special Payments.....	23,000
Total.....	**$23,000**

Total APPROPRIATIONS, All Funds	**$1,652,912**
Total Unappropriated and Reserve Amounts, All Funds	1,747,201
TOTAL ADOPTED BUDGET	**$3,400,113**

*(*amounts with asterisks must match)*

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RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026- 2027:
(1) In the amount of $ _____ **OR** at the rate of $ 0.26 per $1000 of assessed value for permanent rate tax;
(2) In the amount of $ _____ **OR** at the rate of $ _____ per $1000 of assessed value for local option tax; and
(3) **Subject to the General Government Limitation**

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:
Excluded from Limitation

Permanent Rate Tax.....$_____ **OR $0.26**/$1,000
Local Option Tax.....$_____ **OR** $ _____/$1,000

The above resolution statements were approved and declared adopted on **May 12, 2026.**

X _____
Signature

150-504-065 (Rev. 11-19-21)