SHERMAN COUNTY SWCD
BUDGET NARRATIVE
2026-2027

GENERAL FUND RESOURCES TOTAL	**$ 1,896,063**
Cash on Hand – Previous years ending balance	$ 1,368,968
Previous levied taxes estimated -	$ 20,000
Interest – Money Market, ICS, Savings, CDARS	$ 50,000
ODA Funds – District Operations (Office rent, postage, utilities, banking fees, risk management, insurance, audits/annual reviews, long-range plans, annual work plans and budgets, annual reports, annual meetings, board meetings and minutes.)	$ 40,465
OWEB Admin – DM & OA salary	$ 20,000
Refunds – We are exempt (previous $ was from filing wrong)	$ 0
SIP & Community Service Fee – Wind tower money	$ 15,000
Other Resources – Annual Meeting, Newsletter Advertising, Range Drill, OPRD	$ 10,000
Tree Sale -	$ 7,000
Taxes Estimated to be received	$ 354,630
GENERAL FUND REQUIREMENTS TOTAL	**$ 1,868,240**
GF ALLOCATED TOTAL	**$ 327,732**
Personnel Services	**$ 186,732**
Salary-District Manager/Fiscal (1 FTE) & Office Asst (0.75 FTE) – funded by ODA/OWEB Admin, tax base	$ 142,732
Payroll Expense – Estimated at approx. 10% of salary	$ 14,500
Insurance – SWCD covers 100% of insurance.	$ 25,000
Retirement – The District will match up to 3% per employee	$ 4,500
Materials and Services****	**$ 54,000**
Dues and Insurance – Annual Dues for SDAO, OACD, etc.	$ 6,500
Meetings – Annual, budget and other meeting expenses	$ 6,000
Office Operations – Cost of supplies, phone, postage, outreach	$ 8,500
Professional Fees – Audit, Election & Accountant expenses	$ 17,000
Training – Registration fees	$ 2,000
Travel – Lodging, per diem & mileage for trainings, meetings, etc	$ 2,000
Vehicles – Replacement, maintenance and fuel for pickup & ATV	$ 5,000
Tree Sale – Cost of trees from nurseries	$ 7,000
Capital Outlay	**$ 90,000**
Equipment – To purchase items with a useful life of 1 or more year	$ 20,000
Capital –	$ 70,000
GF NOT ALLOCATED TOTAL	**$ 1,540,508**
Special Payments	**$ 115,000**
County Cost Share – Payments to Landowners for CCS Grants	$ 150,000

Watershed & Weed Projects – Funding for Deschutes CWMA, OPRD	$	20,000
Interfund Transfers	**$**	**0**
Watershed Education Reserve Fund	$	0
General Operating Reserve Fund	$	0
Operating Contingency	**$**	**200,000**
Reserved for future expenditure	**$**	**600,000**
Unappropriated Ending Fund Balance	**$**	**595,331**
WATERSHED IMPROVEMENT FUND RESOURCES TOTAL	**$**	**957,550**
Cash on Hand	$	379,365
***OWEB Project Grants & Capacity –** Capacity, Large & Small Grants, OSWB, OWEB TA, SIA TA, NRCS TA	$	427,488
ODA Grants – Scope of Work funds (75% of 1 FTE Tech Salaries, Wages & Benefits, Funding for Contracted Services, Materials & Supplies, Travel and Equipment for SOW area designated by ODA)	$	60,697
CREP Tech – 25% of CREP Tech Salary (Funded by OWEB)	$	0
OTHER – Education grants, potential JDP/LJDWG Funds	$	90,000
WATERSHED IMPROVEMENT FUND REQUIREMENTS TOTAL	**$**	**957,550**
WIF REQUIREMENTS ALLOCATED TOTAL	**$**	**244,680**
Personnel Services	**$**	**176,180**
Salary-Watershed Coordinator/Technician (1 FTE) – WC time funded by OWEB Technician & Program Asst. funded ODA, NRCS TA, CREP & SIA TA Program Assistant (1 FTE) & Office Asst (0.5 FTE) – Funded by all grants and Education	$	130,680
Payroll Expense – Estimated at approx. 10% of salary	$	13,500
Insurance – SWCD covers 100% of insurance. Estimated at 11.8%	$	30,000
Retirement – The District will match up to 3% per employee	$	2,000
Materials and Services* **	**$**	**43,500**
Office Operations – Cost of supplies, phone, postage, outreach	$	17,500
Professional Fees – Audit, Election & Accountant expenses	$	10,000
Training – Registration fees	$	3,500
Travel – Lodging, per diem & mileage for trainings, meetings, mileage for projects (can't charge fuel to most grants)	$	4,000
Equipment – Replacement, maintenance and fuel for pickup & ATV large office supplies (ie printers) Higher this year in anticipation of moving buildings	$	6,000
Dues & Insurance – Council Insurance & Annual Dues (NOWC)	$	2,500

Capital Outlay – Equipment (drone?)	$	25,000
WIF REQUIREMENTS NOT ALLOCATED TOTAL	**$**	**712,870**
Special Payments	**$**	**212,000**
Watershed Projects – Payments to landowners/producers & contracted Labor	$	212,000
Operating Contingency	**$**	**100,000**
Reserved for Future Expenditure	**$**	**80,000**
Unappropriated Ending Fund Balance	**$**	**320,870**
GENERAL OPERATING RESERVE FUND	**$**	**500,000**
Resources	**$**	**500,000**
Beginning Balance	$	500,000
Transfer from General Fund	$	0
(Total = Money in CDARS Accounts)		
Requirements	**$**	**500,000**
Personnel – Salaries, other	$	275,000
Material & Services – Operations	$	95,000
Unappropriated Ending Fund Balance	$	130,000
WATERSHED EDUCATION RESERVE FUND	**$**	**32,500**
Cash on Hand	$	32,500
Transfers	$	0
Requirements/Expenditures	**$**	**32,500**
Grants for education/outreach	$	8,000
Scholarship(s)	$	15,000
Unappropriated Ending Fund Balance	$	9,500

* OWEB Grants $ 427,488
Council Capacity – $87,652
Watershed projects $ 339,836
SIA - $40,000
BDA LG - $60,100
NRCS TA – $45,000
Small Grants - $77,724.50
SIA Res. Grants – $11,853
New Grant Apps - $105,158
ODA SOW $ 60,697
Other $ 90,000
Education - $20,000
NACD – $70,000
*OWEB Admin - $20,000
*ODA Admin - $40464.80

***Materials & Services expenses are paid from resources as described in various grant agreements with OWEB, ODA, and Unrestricted General Funds.