FORM
LB-20

RESOURCES

General Fund

(Fund)

Sherman County SWCD

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget						
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	1,130,582	1,451,329	1,072,958	1	Available cash on hand* (cash basis) **or**	1,413,509	1,413,509	1,413,509	1
2				2	Net working capital (accrual basis)				2
3	3,053	5,664	8,000	3	Previously levied taxes estimated to be received	8,000	8,000	8,000	3
4	13,341	50,275	20,000	4	Interest	50,000	50,000	50,000	4
5				5	Transferred IN, from other funds				5
6				6	**OTHER RESOURCES**				6
7				7					7
8	26,372	28,978	28,978	8	ODA Funds	28,978	28,978	28,978	8
9	5,576	11,358	20,000	9	OWEB Admin	20,000	20,000	20,000	9
10	-	-	-	10	Refunds	-			10
11	48,996	28,561	30,000	11	SIP & Community Service Fee	30,000	30,000	30,000	11
12	3,298	1,304	5,000	12	Other Resources	5,000	5,000	5,000	12
13	4,203	6,267	6,500	13	Tree Sale	6,500	6,500	6,500	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	1,235,421	1,583,736	1,191,436	29	Total resources, except taxes to be levied	1,561,987	1,561,987	1,561,987	29
30			236,214	30	Taxes estimated to be received	300,205	300,205	300,205	30
31	161,008	323,022		31	Taxes collected in year levied				31
32	**1,396,429**	**1,906,758**	**1,427,650**	**32**	**TOTAL RESOURCES**	**1,862,192**	**1,862,192**	**1,862,192**	**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: **District Operations**	Budget For Next Year 2025-2026			
	Actual		Adopted Budget						
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	38,407	58,394	133,233	2	Salary-District Manager, Office Assistant	116,057	116,057	116,057	2
3	3,294	6,067	13,000	3	Payroll Expense	11,500	11,500	11,500	3
4	4,348	8,527	20,000	4	Insurance	20,000	20,000	20,000	4
5	2,442	2,171	4,500	5	Retirement	4,500	4,500	4,500	5
6				6					6
7				7					7
8	**48,491**	**75,158**	**170,733**	8	**TOTAL PERSONNEL SERVICES**	**152,057**	**152,057**	**152,057**	8
9	**0.50**	**1.00**	**2.00**	9	**Total Full-Time Equivalent (FTE)**	**1.50**	**1.50**	**1.50**	9
10				10	MATERIALS AND SERVICES				10
11	6,010	3,766	7,500	11	Dues and Insurance	7,500	7,500	7,500	11
12	3,405	1,610	4,000	12	Meetings	5,000	5,000	5,000	12
13	5,082	5,843	5,000	13	Office Operations	7,500	7,500	7,500	13
14	10,338	15,999	15,000	14	Proffesional fees	17,000	17,000	17,000	14
15	462	218	2,500	15	Training	2,000	2,000	2,000	15
16	616	950	2,500	16	Travel	2,000	2,000	2,000	16
17	0	0	5,000	17	Vehicles	5,000	5,000	5,000	17
18	4,220	6,478	6,500	18	Tree Sale	7,000	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	**30,133**	**34,864**	**48,000**	27	**TOTAL MATERIALS AND SERVICES**	**53,000**	**52,500**	**52,500**	27
28				28	CAPITAL OUTLAY				28
29	0	6,956	20,000	29	Equipment	20,000	20,000	20,000	29
30	0	0	70,000	30	Capital	70,000	70,000	70,000	30
31				31					31
32				32					32
33				33					33
34				34					34
35	**0**	**6,956**	**90,000**	35	**TOTAL CAPITAL OUTLAY**	**90,000**	**90,000**	**90,000**	35
36	**78,624**	**116,978**	**308,733**	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**295,057**	**294,557**	**294,557**	36

FORM LB-30

REQUIREMENTS SUMMARY

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 2025-2026			
	Actual		Adopted Budget						
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024-2025			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	20,846	13,589	100,000	19	County Cost Share Program	100,000	100,000	100,000	19
20	14,996	4,527	15,000	20	Watershed Projects & Weed Projects	15,000	15,000	15,000	20
21	**35,842**	**18,117**	**115,000**	**21**	**TOTAL SPECIAL PAYMENTS**	**115,000**	**115,000**	**115,000**	**21**
22				22	INTERFUND TRANSFERS				22
23	8,363	9,000	5,500	23	Education Reserve Fund	24,500	24,500	24,500	23
24	20,200	726	1,500	24	General Operating Reserve Fund	13,300	13,300	13,300	24
25				25					25
26				26					26
27				27					27
28	**28,563**	**9,726**	**7,000**	28	**TOTAL INTERFUND TRANSFERS**	**37,800**	**37,800**	**37,800**	28
29			200,000	29	**OPERATING CONTINGENCY**	200,000	200,000	200,000	29
30			400,000	30	**RESERVED FOR FUTURE EXPENDITURE**	600,000	600,000	600,000	30
31			396,917	31	**UNAPPROPRIATED ENDING BALANCE**	614,335	614,835	614,835	31
32	**64,405**	**27,843**	**1,118,917**	**32**	**Total Requirements NOT ALLOCATED**	**1,567,135**	**1,567,635**	**1,567,635**	**32**
33	143,027	144,821	308,733	33	Total Requirements for **ALL Org.Units/Programs within fund**	295,057	294,557	294557	33
34	1,033,386	1,130,852		34	Ending balance (prior years)				34
35	**1,240,818**	**1,303,516**	**1,427,650**	**35**	**TOTAL REQUIREMENTS**	**1,862,192**	**1,862,192**	**1,862,192**	**35**

FORM
LB-20

RESOURCES

Watershed Improvement Fund

(Fund)

Sherman County SWCD

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	173,442	126,722	170,752	1	Available cash on hand* (cash basis) **or**	239,727	239,727	239,727	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	177,267	17,978	140,000	8	OWEB Project Grants & Capacity	332,026	332,026	332,026	8
9	67,706	48,369	68,000	9	ODA Grants	68,000	68,000	68,000	9
10	10,355	-	-	10	CREP Tech	12,000	12,000	12,000	10
11	600		-	11	Other	40,000	40,000	40,000	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	429,369	193,069	378,752	29	Total resources, except taxes to be levied	691,753	691,753	691,753	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**429,369**	**193,069**	**378,752**	**32**	**TOTAL RESOURCES**	**691,753**	**691,753**	**691,753**	**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: **Watershed Services**	Budget For Next Year 2025-2026			
	Actual		Adopted Budget						
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	78,650	69,670	104,082	2	Salary-Watershed Coordinator/Tech, Program Assistant	124,790	124,790	124,790	2
3	7,420	6,001	10,500	3	Payroll Expense	12,500	12,500	12,500	3
4	10,884	9,814	20,000	4	Insurance	27,800	27,800	27,800	4
5	0	574	2,000	5	Retirement	2,000	2,000	2,000	5
6				6					6
7				7					7
8	**96,954**	**86,059**	**136,582**	8	**TOTAL PERSONNEL SERVICES**	**167,090**	**167,090**	**167,090**	8
9	**1.50**	**1.50**	**2.00**	9	**Total Full-Time Equivalent (FTE)**	**2.50**	**2.00**	**2.00**	9
10				10	MATERIALS AND SERVICES				10
11	14,703	8,158	15,000	11	Office Operations	17,500	17,500	17,500	11
12	5,715	1,813	10,000	12	Proffesional fees	10,000	10,000	10,000	12
13	616	591	3,500	13	Training	3,500	3,500	3,500	13
14	2,033	2,600	3,500	14	Travel	4,000	4,000	4,000	14
15	0	0	5,000	15	Equipment	5,000	5,000	5,000	15
16	3,884	1,378	5,000	16	Dues & Insurance	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	**26,950**	**14,539**	**42,000**	27	**TOTAL MATERIALS AND SERVICES**	**45,000**	**45,000**	**45,000**	27
28				28	CAPITAL OUTLAY				28
29				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**	**0**	35	**TOTAL CAPITAL OUTLAY**	**25,000**	**25,000**	**25,000**	35
36	**123,903**	**100,599**	**178,582**	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**237,090**	**237,090**	**237,090**	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 2025-2026			
	Actual		Adopted Budget						
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024-2025			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	76,013	616	95,000	19	Watershed Projects	162,000	162,000	162,000	19
20				20					20
21	**76,013**	**616**	**95,000**	**21**	**TOTAL SPECIAL PAYMENTS**	**162,000**	**162,000**	**162,000**	**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			45,000	29	**OPERATING CONTINGENCY**	80,000	80,000	80,000	29
30			0	30	**RESERVED FOR FUTURE EXPENDITURE**	50,000	50,000	50,000	30
31			60,170	31	**UNAPPROPRIATED ENDING BALANCE**	162,663	162,663	162,663	31
32	**76,013**	**616**	**200,170**	**32**	**Total Requirements NOT ALLOCATED**	**454,663**	**454,663**	**454,663**	**32**
33	123,903	144,821	178,582	33	Total Requirements for **ALL Org.Units/Programs within fund**	237,090	237,090	237090	33
34	97,200	1,130,852		34	Ending balance (prior years)				34
35	**297,116**	**1,276,289**	**378,752**	**35**	**TOTAL REQUIREMENTS**	**691,753**	**691,753**	**691,753**	**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 RESOURCES AND REQUIREMENTS			Budget for Next Year 2025 - 2026			
	Actual										
	Second Preceding Year 2022 - 2023	First Preceding Year 2023 - 2024	Adopted Budget Year 2024 - 2025					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	465,000	485,200	485,200	2	Cash on hand * (cash basis), or			486,700	486,700	486700	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	20,200	726	1,500	6	Transferred IN, from other funds			13,300	13,300	13,300	6
7				7							7
8				8							8
9				9							9
10	485,200	485,926	486,700	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	**485,200**	**485,926**	**486,700**	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	60,000	16	Admin	Personnel	Salaries, other	100,000	100,000	100,000	16
17	0	0	50,000	17	District Op	terials & Servi	Operations	50,000	50,000	50,000	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	465,000			29	Ending balance (prior years)						29
30			376,700	30	**UNAPPROPRIATED ENDING FUND BALANCE**			350,000	350,000	350,000	30
31	**465,000**	**0**	**486,700**	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 2025 - 2026			
	Actual										
	Second Preceding Year 2022 - 2023	First Preceding Year 2023 - 2024	Adopted Budget Year 2024 - 2025					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	30,455	45,500	34,500	2	Cash on hand * (cash basis), or			25,500	25,500	25,500	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	8,363	9,000	5,500	6	Transferred IN, from other funds			24,500	24,500	24,500	6
7				7							7
8				8							8
9				9							9
10	38,818	54,500	40,000	10	Total Resources, except taxes to be levied			50,000	50,000	50,000	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**38,818**	**54,500**	**40,000**	13	**TOTAL RESOURCES**			**50,000**	**50,000**	**50,000**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16	1,113	8,939	8,000	16	Education		Grants for education and outreach	8,000	8,000	8,000	16
17	5,000	7,500	12,000	17	Education		Scholarship(s)	12,000	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	30,445	45,500		29	Ending balance (prior years)						29
30			20,000	30	**UNAPPROPRIATED ENDING FUND BALANCE**			30,000	27,000	27,000	30
31	**36,558**	**61,939**	**40,000**	31	**TOTAL REQUIREMENTS**			**50,000**	**50,000**	**50,000**	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.