

**RESOURCES
General Fund**

District Operations

Sherman County SWCD

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION District Operations	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	905,257	1,033,386	739,246	1 Available cash on hand* (cash basis) or	893,402	893,402	893,402	1
2				2 Net working capital (accrual basis)				2
3	8,447	7,828	5,000	3 Previously levied taxes estimated to be received	9,000	9,000	9,000	3
4	4,733	4,985	8,000	4 Interest	10,000	20,000	20,000	4
5				5 Transferred IN, from other funds	0			5
6				6 OTHER RESOURCES				6
7				7				7
8	24,995	26,372	26,373	8 ODA Funds	37,150	28,978	28,978	8
9	1,564	11,836	15,000	9 OWEB Admin	20,000	20,000	20,000	9
10	0	0	0	10 Refunds	0	0	0	10
11	36,010	38,406	41,000	11 SIP & Community Service Fee	68,000	68,000	68,000	11
12	4,736	675	5,000	12 Other Resources	5,000	5,000	5,000	12
13	2,209	1,768	4,000	13 Tree Sale	5,000	5,000	5,000	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	987,951	1,125,256	843,619	29 Total resources, except taxes to be levied	1,047,552	1,049,380	1,049,380	29
30			148,216	30 Taxes estimated to be received	165,804	165,804	165,804	30
31	126,250	138,418		31 Taxes collected in year levied				31
32	1,114,201	1,263,674	991,835	32 TOTAL RESOURCES	1,213,356	1,215,184	1,215,184	32

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

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General Fund
Sherman County SWCD

	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES				1
2	43,661	39,628	77,247	2 Salary-District Manager, Office Assistant	61,568	61,568	61,568	2
3	5,098	3,704	7,700	3 Payroll Expense	5,000	5,000	5,000	3
4	2,101	2,684	8,000	4 Insurance	8,000	8,000	8,000	4
5	2,024	2,151	2,500	5 Retirement	3,500	3,500	3,500	5
6				6				6
7				7				7
8	52,883	48,168	95,447	8 TOTAL PERSONNEL SERVICES	78,068	78,068	78,068	8
9	0.50	0.50	1.00	9 Total Full-Time Equivalent (FTE)	1.00	1.00	1.00	9
10				10 MATERIALS AND SERVICES				10
11	5,988	3,751	6,500	11 Dues and Insurance	6,500	6,500	6,500	11
12	1,365	273	2,500	12 Meetings	3,000	3,000	3,000	12
13	3,273	3,674	5,000	13 Office Operations	5,000	5,000	5,000	13
14	7,380	9,343	10,000	14 Professional fees	12,000	12,000	12,000	14
15	54	0	1,000	15 Training	1,000	1,000	1,000	15
16	159	0	1,000	16 Travel	1,000	1,000	1,000	16
17	0	0	5,000	17 Vehicles	5,000	5,000	5,000	17
18	2,312	3,291	4,000	18 Tree Sale	5,000	5,000	5,000	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	20,530	20,331	35,000	27 TOTAL MATERIALS AND SERVICES	38,500	38,500	38,500	27
28				28 CAPITAL OUTLAY				28
29	0	6,050	20,000	29 Equipment	20,000	20,000	20,000	29
30	0	0	40,000	30 Capital	40,000	40,000	40,000	30
31				31				31
32				32				32
33				33				33
34				34				34
35	0	6,050	60,000	35 TOTAL CAPITAL OUTLAY	60,000	60,000	60,000	35
36	73,414	74,548	190,447	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	176,568	176,568	176,568	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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2	0			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	36,741	6,321	75,000	19 County Cost Share Program	75,000	75,000	75,000	19
20	15,000	12,496	15,000	20 Watershed Projects & Weed Projects	15,000	15,000	15,000	20
21	51,741	18,816	90,000	21 TOTAL SPECIAL PAYMENTS	90,000	90,000	90,000	21
22				22 INTERFUND TRANSFERS				22
23	0	0	20,055	23 Education Reserve Fund	0	9,000	9,000	23
24	0	0	20,200	24 General Operating Reserve Fund	726	726	726	24
25				25				25
26				26				26
27				27				27
28	0	0	40,255	28 TOTAL INTERFUND TRANSFERS	726	9,726	9,726	28
29			200,000	29 OPERATING CONTINGENCY	200,000	200,000	200,000	29
30	51,741	18,816	330,255	30 Total Requirements NOT ALLOCATED	290,726	299,726	299,726	30
31	275,820	93,364	190,447	31 Total Requirements for ALL Org.Units/Programs within fund	176,568	176,568	176,568	31
32			100,000	32 Reserved for future expenditure	300,000	300,000	300,000	32
33	829,914	905,257		33 Ending balance (prior years)				33
34			371,133	34 UNAPPROPRIATED ENDING FUND BALANCE	446,062	438,890	438,890	34
35	1,157,475	1,017,437	991,835	35 TOTAL REQUIREMENTS	1,213,356	1,215,184	1,215,184	35

RESOURCES
Watershed Improvement Fund
(Fund)

Sherman County SWCD

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION Watershed Improvement Operations	Budget for Next Year 2023-2024					
Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1	59514	97200	156587	1	Available cash on hand* (cash basis) or	163,767	163,767	163,767	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	0			7					7
8	132335	103972	255737	8	OWEB Project Grants & Capacity	85,500	85,500	85,500	8
9	43740	61535	61547	9	ODA Grants	66,547	67,616	67,616	9
10	9064	0	10000	10	CREP Tech	0	0	0	10
11	0	0	2000	12	Other	4,600	4,600	4,600	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	244653	262707	485871	29	Total resources, except taxes to be levied	320,414	321,483	321,483	29
29				30	Taxes estimated to be received	0	0	0	30
30				31	Taxes collected in year levied				31
31	244653	262707	485871	32	TOTAL RESOURCES	320,414	321,483	321,483	32

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

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Watershed Improvement Fund

Sherman County SWCD

**FORM
LB-30**

1	Historical Data			REQUIREMENTS FOR: <u>Watershed Services</u>	Budget For Next Year 2023-2024			1
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES				1
2	74,977	74,769	84,855	2 Salary-Watershed Coordinator, Technician	84,916	84,916	84,916	2
3	6,229	7,242	10,000	3 Payroll Expense	10,000	10,000	10,000	3
4	11,300	13,783	20,000	4 Insurance	20,000	20,000	20,000	4
5	691	0	2,000	5 Retirement	2,000	2,000	2,000	5
6				6				6
7				7				7
8	93,197	95,794	116,855	8 TOTAL PERSONNEL SERVICES	116,916	116,916	116,916	8
9	1.50	1.50	2.00	9 Total Full-Time Equivalent (FTE)	1.50	1.50	1.50	9
10				10 MATERIALS AND SERVICES				10
11	6,118	11,342	12,000	11 Office Operations	15,000	15,000	15,000	11
12	5,840	4,878	8,000	12 Professional Fee	8,000	8,000	8,000	12
13	54	808	2,500	13 Training	2,500	2,500	2,500	13
14	1,325	1,130	2,500	14 Travel	2,500	2,500	2,500	14
15	959	402	8,000	15 Equipment	8,000	8,000	8,000	15
16	2,654	2,867	3,500	16 Dues & Insurance	3,500	3,500	3,500	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	16,949	21,426	36,500	27 TOTAL MATERIALS AND SERVICES	39,500	39,500	39,500	27
28				28 CAPITAL OUTLAY				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	0	0	0	35 TOTAL CAPITAL OUTLAY	0	0	0	35
36	110,146	117,220	153,355	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	156,416	156,416	156,416	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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
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	72,092	25,182	147,048	19 Watershed projects	60,000	60,000	60,000	19
20				20				20
21	72,092	25,182	147,048	21 TOTAL SPECIAL PAYMENTS	60,000	60,000	60,000	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			60,000	29 OPERATING CONTINGENCY	30,000	30,000	30,000	29
30	72,092	25,182	207,048	30 Total Requirements NOT ALLOCATED	90,000	90,000	90,000	30
31	110,146	117,220	153,355	31 Total Requirements for ALL Org.Units/Programs within fund	156,416	156,416	156,416	31
32				32 Reserved for future expenditure	50,000	50,000	50,000	32
33	56,613	59,514		33 Ending balance (prior years)				33
34			125,468	34 UNAPPROPRIATED ENDING FUND BALANCE	23,998	25,067	25,067	34
35	238,851	201,916	485,871	35 TOTAL REQUIREMENTS	320,414	321,483	321,483	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)

1	Historical Data			1	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024			1	
	Actual		Adopted Budget Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
2	465000	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	0	20200	6	Transferred IN, from other funds	726	726	726	6	
7				7					7	
8				8					8	
9				9					9	
10	465000	465000	485200	10	Total Resources, except taxes to be levied	485,926	485,926	485,926	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	465000	465000	485200	13	TOTAL RESOURCES	485,926	485,926	485,926	13	
14				14	REQUIREMENTS **				14	
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	0	0	60000	16	Admin	Personnel	Salaries, other	60,000	60,000	60,000
17	0	0	50000	17	District Op	aterials & Servic	Operations	50,000	50,000	50,000
18				18						
19				19						
20				20						
21				21						
22				22						
23				23						
24				24						
25				25						
26				26						
27				27						
28				28						
29	465000	465000		29	Ending balance (prior years)					
30			375200	30	UNAPPROPRIATED ENDING FUND BALANCE			375,926	375,926	375,926
31	465000	465000	485200	31	TOTAL REQUIREMENTS			485,926	485,926	485,926

*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**

Watershed Education Reserve Fund
(Fund)

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

Sherman County SWCD
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024					
	Actual		Adopted Budget Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1				1	RESOURCES			1		
2	44728	34945	19945	2	Cash on hand * (cash basis), or	31,000	31,000	31,000	2	
3				3	Working Capital (accrual basis)				3	
4				4	Previously levied taxes estimated to be received				4	
5				5	Interest				5	
6	0	0	20055	6	Transferred IN, from other funds	0	9,000	9,000	6	
7				7					7	
8				8					8	
9				9					9	
10	44728	34945	40000	10	Total Resources, except taxes to be levied	31,000	40,000	40,000	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	44728	34945	40000	13	TOTAL RESOURCES	31,000	40,000	40,000	13	
14				14	REQUIREMENTS **				14	
15				15	Org. Unit or Prog. & Activity				15	
					Object Classification					
					Detail					
16	4783	2500	7500	16	Education	Grants for education and outreach	7,500	7,500	7,500	
17	5000	2000	7500	17	Education	Scholarship(s)	7,500	7,500	7,500	
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	34945	30445		29	Ending balance (prior years)				29	
30			25000	30	UNAPPROPRIATED ENDING FUND BALANCE			16,000	25,000	25,000
31	44728	34945	40000	31	TOTAL REQUIREMENTS			31,000	40,000	40,000

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