FORM
LB-20

RESOURCES

General Fund **Deschutes SWCD**

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
1				1	Available cash on hand* (cash basis) **or**	1,876,763	0	0	1
2				2	Previously levied taxes estimated to be received	0	0	0	2
3				3	Transferred IN, from other funds	0	0	0	3
4				4					4
5				5					5
6				6	**OTHER RESOURCES**				6
7	542,623	751,965		7	Grant Income	0	0	0	7
8	0	0	61,537	8	Interest Income	132,065			8
9	23,562	44,118	0	9	Charges for Services - All departments	0	0	0	9
10	0	0	91,939	10	Grant Unrestrictred	91,528	0	0	10
11	0	0	750,000	11	Bridge loan	0	0	0	11
12	0	0	500	12	Plant Sale	2,000	0	0	12
13	0	0	20,000	13	Taylor Grazing Act	0	0	0	13
14	0	0	0	14	IWM curriculum	2,000			14
15	566,185	796,083	923,976	15	Total resources, except taxes to be levied	2,104,356	0	0	15
16	0	0	2,006,104	16	Taxes estimated to be received	2,100,391			16
17				17	Taxes collected in year levied				17
18	**566,185**	**796,083**	**2,930,080**	18	**TOTAL RESOURCES**	**4,204,747**	**0**	**0**	18

*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 — **Deschutes Soil and Water Conservation District**

	Historical Data				REQUIREMENTS FOR: District Operations	Budget For Next Year 2026-27			
	Actual		Adopted Budget						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	138,973	150,865	169,611	2	Salaries (District Manager, Financial Manager, Development Specialist, and Admin Assistant)	296,183			2
3	30,541	32,163	62,489	3	Benefits	90,150			3
4				4					4
5	**169,514**	**183,028**	**232,100**	5	**TOTAL PERSONNEL SERVICES**	**386,333**	**0**	**0**	5
6	**2**	**2**	**2.5**	6	**Total Full-Time Equivalent (FTE)**	**3.5**			6
7				7	MATERIALS AND SERVICES				7
8	7,447	9,032	18,264	8	Dues/Subscriptions	29,216			8
9	3,490	5,000	6,500	9	Insurance	11,069			9
10	0	0	36,000	10	Rents	64,800			10
11	160	160	24,870	11	Marketing	41,850			11
12	11,000	10,000	132,200	12	Professional/Contracted Services	47,000			12
13	0	0	4,000	13	District Development	35,144			13
14	0	0	0	14	Travel	7,000			14
15	0	0	750,000	15	Bridge loan	0			15
16	0	0	44,370	16	Interest	0			16
17				17					17
18				18					18
19	**22,097**	**24,192**	**1,016,204**	19	**TOTAL MATERIALS AND SERVICES**	**236,079**	**0**	**0**	19
20				20	CAPITAL OUTLAY				20
21	0	0	5,000	21	Furniture	4,000			21
22	0	0	17,150	22	Computers, tablets, printer	5,200			22
23	0	0	2,000	23	Office Supplies	5,400			23
24				24	Vehicles	120,000			24
25	**0**	**0**	**24,150**	25	**TOTAL CAPITAL OUTLAY**	**134,600**	**0**	**0**	25
26	**191,611**	**207,220**	**1,272,454**	26	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**757,012**	**0**	**0**	26

REQUIREMENTS SUMMARY

FORM LB-30

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund — **Deschutes Soil and Water Conservation District**

	Historical Data				REQUIREMENTS FOR: Natural Resource Program	Budget For Next Year 2026-27			
	Actual		Adopted Budget						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	85,000	85,000	40,739	2	Salaries and Benefits (1 FTE)	0			2
3				3					3
4	**85,000**	**85,000**	**40,739**	4	**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**	4
5	1.5	1.5	0.5	5	**Total Full-Time Equivalent (FTE)**				5
6				6	MATERIALS AND SERVICES				6
7				7					7
8	0	0	10,000	8	Lundy On-Farm projects	0			8
9	295,576	509,863	300,000	9	Natural Resource program	0			9
10				10	Deschutes Soil and Water Assistance Program (SWAP)	1,940,191			10
11	0	0	40,000	11	Indian Ford Water Monitoring	25,000			11
12	0	0	20,000	12	Taylor Grazing Act	8,348			12
13				13	Plant Sale	2,000			13
14				14	IWM	2,000			14
15				15	Travel	7,000			15
16	**295,576**	**509,863**	**370,000**	16	**TOTAL MATERIALS AND SERVICES**	**1,984,539**	**0**	**0**	16
17				17	CAPITAL OUTLAY				17
18				18					18
19	**0**	**0**	**0**	19	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	19
20	**380,576**	**594,863**	**410,739**	20	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**1,984,539**	**0**	**0**	20

REQUIREMENTS SUMMARY

FORM LB-30

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund — **Deschutes Soil and Water Conservation District**

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-27			
	Actual		Adopted Budget						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	DEBT SERVICE				1
2				2	Tax Anticipation Note	0	0	0	2
3				3					3
4	**0**	**0**	**0**	4	**TOTAL DEBT SERVICE**	**0**	**0**	**0**	4
5				5	INTERFUND TRANSFERS				5
6	0	0	100,000	6	Transfer to Reserve Fund - Conservation Building	400,000			6
7	0	0	0	7	Transfer to Special Revenue Fund				7
8				8					8
9				9					9
10	**0**	**0**	**100,000**	10	**TOTAL INTERFUND TRANSFERS**	**400,000**	**0**	**0**	10
11	0	0	178,357	11	**OPERATING CONTINGENCY**	276,683			11
12	0	0	592,355	12	**RESERVED FOR FUTURE EXPENDITURE**	300,000			12
13	0	0	329,375	13	**UNAPPROPRIATED ENDING BALANCE**	486,512			13
14	**0**	**0**	**1,200,087**	14	**Total Requirements NOT ALLOCATED**	**1,463,195**	**0**	**0**	14
15	0	0	0	15	Total Requirements for **ALL Org.Units/Programs within fund**	1,463,195	0	0	15
16				16	Ending balance (prior years)				16
17	**0**	**0**	**1,200,087**	17	**TOTAL REQUIREMENTS**	**1,463,195**	**0**	**0**	17

150-504-030 (Rev 05-27-21)

SPECIAL FUND

FORM LB-10 **RESOURCES AND REQUIREMENTS**

Deschutes SWCD Grant Fund **Deschutes Soil and Water Conservation District**

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year **2026-27**			
	Actual										
	Second Preceding Year **2023-24**	First Preceding Year **2024-25**	Adopted Budget Year **2025-26**					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	0	0	0	2	Cash on hand * (cash basis), or			0			2
3	0	0	0	3	Transferred IN, from other funds			0			3
4	41196	50199	12877	4	Western Sustainable Agriculture Research Education			0			4
5	181600	150000	53978	5	American Rescue Plan Act			5,612			5
6	170345	272396	307003	6	Oregon Watershed Enhancement Board			260,589			6
7	90625	88853	94394	7	National Association of Conservation Districts			73,332			7
8	82419	101778	279316	8	United States Department of Agriculture			362,355			8
9	0	125000	595146	9	Juniper Legislation			538,200			9
10	0	7857	73320	10	National Fish and Wildlife Foundation			83,833			10
11	0	0	0	11	Deschutes County			5,000			11
12	0	0	0	12	Total Resources, except taxes to be levied			1,328,921		0	12
13	0	0	0	13	Taxes estimated to be received			0	0	0	13
14	0	0	0	14	Taxes collected in year levied						14
15	**566,185**	**796,083**	**1,416,034**	15	**TOTAL RESOURCES**			**1,328,921**	**0**	**0**	15
16				16	REQUIREMENTS **						16
17				17	Org Unit **or** Prog & Activity	Object Classification	Detail				17
18	361,567	561,156	870,615	18	Natural Resource Program	Materials and Services	Conservation Initiatives	918,030			18
19	5,751	7,494	11,048	19	Natural Resource Program	Materials and Services	Travel	7,276			19
20	83,446	83,446	377,009	20	Natural Resource Program	Personnel Services	Salaries and Benefits - 4.5 FTE	403,615			20
21	70,252	71,030	36,359	21	District Operations	Personnel Services	Salaries and Benefits - .5 FTE	0			21
22	20,055	25,564	25,789	22	District Operations	Materials and Services	Operations	0			22
23	1,552	3,275	3,275	23	District Operations	Materials and Services	Travel	0			23
24	21,516	23,562	44,118	24	Grant Administration (transferred to general fund)						24
25				25	Ending balance (prior years)						25
26				26	**UNAPPROPRIATED ENDING FUND BALANCE**			0	0	0	26
27	**564,139**	**775,527**	**1,368,213**	27	**TOTAL REQUIREMENTS**			**1,328,921**	**0**	**0**	27

*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

This fund is authorized and established by resolution / ordinance number 16-006 on June 18, 2026 for the following specified purpose:

Buying, building, or lease of a District Facility

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: 2029-30

Deschutes SWCD Reserve Fund

Deschutes Soil and Water conservation District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year **2026-27**			
	Actual										
	Second Preceding Year **2023-24**	First Preceding Year **2024-25**	Adopted Budget Year **2025-26**					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	0	0	0	2	Cash on hand * (cash basis)			0			2
3	0	0	100,000	3	Transferred IN, from general funds			400,000			3
4	0	0	0	4	Previously levied taxes estimated to be received						4
5				5							5
6				6							6
7	0	0	100,000	7	Total Resources, except taxes to be levied			400,000			7
8	0	0	0	8	Taxes estimated to be received			0			8
9	0	0	0	9	Taxes collected in year levied						9
10	**0**	**0**	**100,000**	10	**TOTAL RESOURCES**			**400,000**	**0**	**0**	10
11				11	REQUIREMENTS **						11
12				12	Org. Unit **or** Prog. & Activity	Object Classification	Detail				12
13	0	0	50,000	13	District Operations	Materials and Services	Facilities	0			13
14	0	0	50,000	14	District Operations	Capital Outlay	District Building/Land	400,000			14
15				15	Reserve For Future Expenditure						15
16				16							16
17				17	Ending balance (prior years)						17
18	0	0	0	18	**UNAPPROPRIATED ENDING FUND BALANCE**			0	0	0	18
19	**0**	**0**	**100,000**	19	**TOTAL REQUIREMENTS**			**400,000**	**0**	**0**	19

*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.