

Budget Committee Approved: 5/21/25

FORM LB-20			RESOURCES ORGANIZATIONAL UNIT JACKSON SOIL AND WATER CONSERVATION DISTRICT GENERAL FUND July 1, 2025 - June 30, 2026		Jackson Soil & Water Conservation District Budget for Next Year 2025-2026				
Historical Data			Beginning Fund Balance:		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Actual Second Preceding 2022-2023	Actual Budget First Preceding 2023 - 2024	Adopted Budget This Year 2024 - 2025							
1	1,511,192	1,504,821	1,545,000	1	Available cash on hand (includes LGIP principal & interest)*	1,630,000	1,630,000	1,630,000	1
2				2					2
3	33,589	61,366	25,000	3	Previously levied taxes est. to be recvd.	25,000	25,000	25,000	3
4	48,792	82,605	55,000	4	Interest - Local Government Investment Pool	50,000	50,000	50,000	4
5	109,465	96,594	0	5	4001 - State of Oregon - ODA	0	0	0	5
6			220,000	6	4001 - External Grant Income - Personnel	250,000	250,000	250,000	6
7	1,924	0	0	7	4100 - Tuition/Registrations	0	0	0	7
8	43,555	56,125	0	8	4500 - USDA/RRWC Lease Agreements	0	0	0	8
9	0		0	9	4002 - Grants - Pass Through	0	0	0	9
10			500,000	10	4002 - External Grant Income - Materials, Services, and Indirect	500,000	500,000	500,000	10
11			2,000	11	4003 - Miscellaneous Income	2,000	2,000	2,000	11
12			59,722	12	4004 - Lease Agreements	59,722	59,722	59,722	12
13	597,903	298,588	0	13	4004 - Grants - District Specific Purpose	0	0	0	13
14	1,318	3,188	0	14	4670 - Miscellaneous Income <small>Other income (Example: Rental of Farm Equipment)</small>	0	0	0	14
15	802,957	598,466	2,406,722	15	Total resources, except taxes to be levied	2,516,722	2,516,722	2,516,722	15
16	1,172,051	1,173,364	1,260,000	16	Estimated Tax Revenue for FY 25-26	1,280,000	1,280,000	1,280,000	16
17				17	Taxes Collected In Year Levied	0	0	0	17
18	3,486,200	3,276,651	3,666,722	18	TOTAL RESOURCES	3,796,722	3,796,722	3,796,722	18
19				19	<small>*Includes Unappropriated Balance budgeted last year.</small>				19

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FORM LB-31			DETAILED REQUIREMENTS GENERAL FUND SOIL AND WATER CONSERVATION				Jackson Soil & Water Conservation District		
Historical Data			5000 - PERSONNEL SERVICES: 10 FTE / 1 Term FTE (2 years remaining)				Budget for Next Year 2025-2026		
Actual Second Preceding 2022 - 2023	Actual First Preceding 2023 - 2024	Adopted Budget This Year 2024-2025					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
20	669,810	711,996	857,251	20	Wage and Salary Total	884,934	886,226	886,226	20
21	135,420	158,167	182,400	21	5070/5075 - Employee Health Stipend/Employee Assistance Program	177,000	177,000	177,000	21
22	71,515	74,713	83,000	22	5050/5056 - State/Federal Tax/Social Security/Unempl/workers comp/medicare	85,000	85,000	85,000	22
23	32,823	40,566	61,000	23	5090 - Retirement Benefits	62,000	62,000	62,000	23
24	909,568	985,442	1,203,651	24	TOTAL PERSONNEL SERVICES	1,195,822	1,210,226	1,210,226	24

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	2022 - 2023	2023 - 2024	2024-2025		6000 - MATERIALS AND SERVICES	Jackson Soil & Water Conservation District			
25				25		Budget for Next Year 2025-2026			25
26	24,066	72,737	103,000	26	6001 - Contracted Services	88,300	88,300	88,300	26
27	67,339	53,838	60,821	27	6002 - Office Expenses	82,000	82,000	82,000	27
28	10,849	9,220	14,000	28	6003 - Membership Dues	14,500	14,500	14,500	28
29	17,469	16,727	33,750	29	6008 - Staff - Travel & Training	33,800	33,800	33,800	29
30	2,213	2,769	6,000	30	6009 - Director - Travel & Training	10,000	10,000	10,000	30
31	9,250	10,750	0	31	6010 - Tax & Audit Preparation and Support	0	0	0	31
32	47,254	48,061	60,000	32	6011 - Building Maintenance/Utilities/Landscape	68,100	68,100	68,100	32
33	21,738	14,122	25,000	33	6015 - Field and Event Supplies/Services	31,000	31,000	31,000	33
34	5,035	3,764	5,000	34	6022 - Vehicle and Equipment Maintenance/Fuel	7,100	7,100	7,100	34
35	9,075	11,240	15,500	35	6029 - Envirothon	6,000	6,000	6,000	35
36	214,288	243,228	323,071	36	Operational Expenses Total Historical	0	0	0	36
37				37					37
38	39,640	79,727	0	38	6020 - District Funds - Technical and Educational - 2024-2025	0	0	0	38
39			350,000	39	6020 - (CAP) Conservation Assistance Program Funds 25-26 (to be allocated)	369,800	369,800	369,800	39
40	96,969		0	40	6021 - District Funds, Previous Years				40
41			150,000	41	6021 - Previously Allocated CAP Funds	168,100	168,100	168,100	41
42			500,000	42	6025 - External Grant Expenses - Materials/Services/Indirect	500,000	500,000	500,000	42
43	0		0	43	6035 - Grants Pass Through (Current and Previous Years)	0	0	0	43
44			0	44	6036 - District Funded Projects/Programs/Services (other than 6020/6021)	0	0	0	44
45	597,903	298,588	0	45	6036a - Grants - District Specific Use	0	0	0	45
46	0	0	0	46	6036b -Other Agencies and Organizations	0	0	0	46
47	75,000	82,250	0	47	6036c - Partnership Support	0	0	0	47
48	9,998	10,000	0	48	6036d - OSU Extension - SWAT	0	0	0	48
49	0	0	0	49	6024 - Print Natural Resource Stewardship Handbook	0	0	0	49
50				50					50
51	819,510	470,565	1,000,000	51	Non-Operations Expenses Total Historical	0	0	0	51
52	1,033,798	713,793	1,323,071	52	TOTAL MATERIAL AND SERVICES	1,378,700	1,378,700	1,378,700	52

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	2022 - 2023	2023 - 2024	2024-2025		6400 - CAPITAL OUTLAY	Jackson Soil & Water Conservation District			
53	34,038	8,581	0	53	6410 - Office Equip/Furniture/Computers	0	0	0	53
54	3,975	0	0	54	6420 - Vehicle/Equipment (Farm) Purchase/OTHER	25,000	25,000	25,000	54
55				55					55
56	38,013	8,581	0	56	TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	56
57			0	57	6500 - DEBT SERVICE FUND	0	0	0	57
58	0	0	100,000	58	6700 - CONTINGENCIES	100,000	100,000	100,000	58
59			0	59	6800 - TRANSFERS TO OTHER FUNDS	0	0	0	59
60	0	0	100,000	60	TOTAL CONTINGENCIES & TRANSFERS	100,000	100,000	100,000	60
61	1,981,379	1,707,816	2,626,722	61	TOTAL EXPENDITURES	2,699,522	2,713,926	2,713,926	61
62	1,504,821	1,568,835	640,000	62	UNAPPROPRIATED ENDING FUND BALANCE	675,000	675,000	675,000	62
63			400,000	63	RESERVED FOR FUTURE EXPENSE	422,200	407,796	407,796	63
64	3,486,200	3,276,651	3,666,722	64	TOTAL REQUIREMENTS	3,796,722	3,796,722	3,796,722	64
	0	0	0		Page 4 of 4	BALANCE	0	0	0