

**Marion SWCD Budget for FY 2026-2027**

FORM LB-1

<b>FINANCIAL SUMMARY - RESOURCES</b>				
<b>TOTAL OF ALL FUNDS</b>	<b>Actual FY 2023-2024</b>	<b>Actual FY 2024-2025</b>	<b>Adopted Budget FY 2025-26</b>	<b>Proposed Budget FY 2026-27</b>
<b>FINANCIAL SUMMARY - RESOURCES BY OBJECT CLASSIFICATION</b>				
Beginning Fund Balance/Net Working Capital	\$ 2,639,994	\$ 2,820,014	\$ 3,102,200	\$ 3,177,151
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$ -	\$ -	\$ -	\$ -
Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ 131,660	\$ 113,167	\$ 291,594	\$ 296,162
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Interfund Transfers / Internal Service Reimbursements	\$ -	\$ -	\$ -	\$ -
All Other Resources Except Current Year Property Taxes	\$ 182,058	\$ 221,477	\$ 178,634	\$ 195,111
Current Year Property Taxes Estimated to be Received	\$ 1,403,721	\$ 1,439,446	\$ 1,499,426	\$ 1,559,927
<b>Total Resources</b>	<b>\$ 4,357,433</b>	<b>\$ 4,594,103</b>	<b>\$ 5,071,854</b>	<b>\$ 5,228,352</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>				
Personnel Services	\$ 905,582	\$ 876,157	\$ 1,014,494	\$ 1,108,005
Capital Outlay	\$ 19,085	\$ 16,485	\$ 22,500	\$ 388,750
Materials and Services	\$ 269,793	\$ 183,676	\$ 1,059,236	\$ 492,513
Debt Service	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ 115,000
Operating Contingencies	\$ -	\$ -	\$ 195,000	\$ 195,000
Special Payments	\$ 349,093	\$ 429,346	\$ 1,548,698	\$ 1,519,338
Unappropriated Ending Balance and Reserved for Future Expenditure	\$ 2,813,881	\$ 3,088,439	\$ 1,231,926	\$ 1,409,746
<b>Total Requirements</b>	<b>\$ 4,357,433</b>	<b>\$ 4,594,103</b>	<b>\$ 5,071,854</b>	<b>\$ 5,228,352</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>				
Total Salaries & Wages	\$ 736,111	\$ 705,901	\$ 817,698	\$ 881,740
Total Benefits	\$ 169,471	\$ 170,257	\$ 196,796	\$ 226,265
<b>Total Requirements</b>	<b>\$ 905,582</b>	<b>\$ 876,157</b>	<b>\$ 1,014,494</b>	<b>\$ 1,108,005</b>
<b>Total FTE</b>	<b>10.5</b>	<b>10.5</b>	<b>11.5</b>	<b>10.5</b>

# FY 26-27 Proposed Budget

FORM LB-20 **PROPOSED** Budget Detail

## GENERAL FUND RESOURCES

Marion Soil and Water Conservation District

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	Budget Forecast - Income	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget		
1	<b>RESOURCES</b>									1
2	\$1,613,552	\$2,023,743	\$2,224,222	\$2,490,214	<b>CASH ON HAND</b>	\$ 2,524,130			2	
3	\$1,613,552	\$2,023,743	\$2,224,222	\$2,490,214	Available Cash on Hand* (cash basis)	\$ 2,524,130			3	
4	\$ 134,472	\$ 131,660	\$ 113,167	\$ 213,594	<b>GRANT INCOME</b>	\$ 221,162			4	
5	\$ 124,845	\$ 96,594	\$ 96,594	\$ 96,594	ODA District Capacity, Ag Water Quality Program	\$ 101,162			5	
6	\$ 9,627	\$ 35,066	\$ 13,448	\$ 35,000	ODA Strategic Implementation Area	\$ 50,000			6	
7				\$ 12,000	Pesticide Stewardship Partnership	\$ -			7	
8	\$ -	\$ -	\$ -	\$ -	Potential Grant Revenue (Unawarded Applications)	\$ 50,000			8	
9	\$ -	\$ -	\$ 3,125	\$ 70,000	Western Oregon Cascadia Recovery Effort Regional	\$ 20,000			9	
10	\$ 26,411	\$ 31,521	\$ 35,904	\$ 51,634	<b>OTHER INCOME</b>	\$ 56,866			10	
11	\$ 4,800	\$ 4,800	\$ 4,992	\$ 5,184	Rental Income	\$ 5,216			11	
12	\$ 400	\$ 250	\$ 184	\$ 3,000	Refunds, Gifts, & Donations	\$ 3,000			12	
13	\$ 21,211	\$ 26,471	\$ 30,728	\$ 28,450	Native Plant Sale	\$ 31,650			13	
14	\$ -	\$ -	\$ -	\$ 15,000	Proceeds from Sale of Fixed Assets	\$ 17,000			14	
15	\$ -	\$ -	\$ -	\$ -	<b>INTERFUND TRANSFERS</b>	\$ 115,000			15	
16	\$ -	\$ -	\$ -	\$ -	Transferred In, from other funds (Multipurpose Fund)	\$ 115,000			16	
17	\$ 22,623	\$ -	\$ -	\$ 75,000	<b>PASS THROUGH FUNDS</b>	\$ 75,000			17	
18	\$ 22,623	\$ -	\$ -	\$ 75,000	Oregon Watershed EB Small Grant Program	\$ 75,000			18	
19	\$1,453,815	\$1,554,259	\$1,625,018	\$1,629,426	<b>PUBLIC SUPPORT REVENUE</b>	\$ 1,698,173			19	
20	\$1,379,773	\$1,403,721	\$1,439,446	\$1,499,426	Current Year Levied Tax Revenue	\$ 1,559,927			20	
21	\$ -	\$ 28,229	\$ 57,273	\$ 40,000	Previous Years Levied Tax Revenue	\$ 48,245			21	
22	\$ 74,042	\$ 122,308	\$ 128,300	\$ 90,000	Investment Dividends	\$ 90,000			22	
23	\$3,250,873	\$3,741,182	\$3,998,311	\$4,459,868	<b>TOTAL GENERAL FUND RESOURCES ALL</b>	\$ 4,690,331			23	

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	GENERAL FUND BALANCE	FY 26-27 Proposed Budget	FY 26-27 Approved Budget	FY 26-27 Adopted Budget	
1	\$1,613,552	\$2,023,743	\$2,186,851	\$2,490,214	General Fund Beginning Balance (COH)	\$ 2,524,130			1
2	\$1,637,321	\$1,717,439	\$1,774,089	\$1,969,654	Resources-Income	\$ 2,166,201			2
3	\$3,250,873	\$3,741,182	\$3,998,311	\$4,459,868	<b>Total GF Resources (Budgeted)</b>	\$ 4,690,331			3
4	\$1,219,706	\$1,480,595	\$1,505,665	\$3,227,943	<b>Total GF Requirements (Budgeted)</b>	\$ 3,280,585			4
5	\$2,031,167	\$2,260,586	\$2,492,646	\$1,231,926	<b>Unappropriated Ending Balance</b>	\$ 1,409,746			5

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Proposed Budget	TOTAL RESOURCES	FY 26-27 Proposed Budget	FY 26-27 Approved Budget	FY 26-27 Adopted Budget	
1	\$3,259,910	\$3,753,889	\$3,998,311	\$4,459,868	Total General Fund Resources	\$ 4,575,331			1
2	\$ -	\$ -	\$ -	\$ -	Transfer to General Fund from Multipurpose Reserve Fund	\$ 115,000			2
3	\$ 587,011	\$ 603,544	\$ 595,792	\$ 611,986	Total Reserve Resources	\$ 538,021			3
4	\$3,846,921	\$4,357,433	\$4,594,103	\$5,071,854	<b>Total Resources</b>	\$5,228,352			4

Unappropriated funds are part of the unassigned fund balance and represent resources available for future needs or unexpected expenses. These funds are not allocated to current budget expenditures and provide financial flexibility.

**REQUIREMENTS DETAIL**  
 ALLOCATED TO AN ORGANIZATIONAL UNIT  
 General Fund  
 Marion Soil and Water Conservation District

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	Budget Forecast - Expenses	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget	
1	PERSONNEL SERVICES								1
2	9.6	10.5	10.5	11.5	TOTAL FULL TIME EQUIVALENT (FTE)	10.5			2
3	\$ 586,354	\$ 736,111	\$ 705,901	\$ 817,698	TOTAL SALARIES & WAGES	\$ 881,740			3
7	\$ 121,650	\$ 169,471	\$ 170,257	\$ 196,796	TOTAL BENEFITS	\$ 226,265			7
14	\$ 708,004	\$ 905,582	\$ 876,157	\$ 1,014,494	TOTAL PERSONNEL SERVICES	\$ 1,108,005			14
15	CAPITAL OUTLAY								15
21	\$ 4,986	\$ 19,085	\$ 16,485	\$ 22,500	TOTAL CAPITAL OUTLAY	\$ 52,000			21
22	MATERIALS AND SERVICES								22
23	\$ 11,363	\$ 13,848	\$ 18,840	\$ 25,900	ADMINISTRATIVE EXPENSES	\$ 33,100			23
36	\$ 29,541	\$ 15,921	\$ 15,270	\$ 45,500	COMMUNICATIONS & MARKETING	\$ 38,000			36
48	\$ 20,616	\$ 24,261	\$ 20,341	\$ 24,937	FACILITY & UTILITIES	\$ 31,642			48
58	\$ 6,449	\$ 5,577	\$ 4,192	\$ 10,000	GENERAL SUPPLIES & MATERIALS	\$ 9,000			58
65	\$ 37,660	\$ 50,818	\$ 35,008	\$ 282,300	OPERATING EXPENSES	\$ 246,200			65
74	\$ 24,452	\$ 9,851	\$ 13,356	\$ 51,500	PROFESSIONAL SERVICES	\$ 52,750			74
79	\$ 15,324	\$ 24,459	\$ 17,613	\$ 92,750	PROGRAM EXPENSES	\$ 85,250			79
94	\$ 6,818	\$ 8,970	\$ 4,416	\$ 15,750	PUBLIC EVENTS, MEETINGS, & SPONSORSHIPS	\$ 14,750			94
100	\$ 27,424	\$ 33,988	\$ 37,729	\$ 43,392	TECHNOLOGY & TELECOMMUNICATION SERVICES	\$ 43,000			100
105	\$ 10,808	\$ 13,649	\$ 10,855	\$ 35,000	TRAINING & TRAVEL	\$ 35,000			105
108	\$ 4,386	\$ 5,493	\$ 6,056	\$ 12,250	VEHICLE OPERATION & MAINTENANCE	\$ 12,550			108
113	\$ 194,839	\$ 206,836	\$ 183,676	\$ 639,279	TOTAL MATERIALS & SERVICES	\$ 601,242			113
114	SPECIAL PAYMENTS								114
115	\$ 213,052	\$ 308,711	\$ 398,006	\$ 1,102,768	DISTRICT GRANT PROGRAMS	\$ 1,240,788			115
124	\$ 12,035	\$ 20,984	\$ 24,543	\$ 27,930	NATIVE PLANT SALE	\$ 30,550			124
131	\$ 32,500	\$ 15,000	\$ 5,000	\$ 290,000	PARTNERSHIPS & MATCH FUNDS	\$ 130,000			131
134	\$ 22,623	\$ -	\$ -	\$ 75,000	PASS THROUGH FUNDS	\$ 75,000			134
136	\$ 1,491	\$ 4,397	\$ 1,798	\$ 53,000	SPECIAL PROJECTS	\$ 43,000			136
140	\$ 281,701	\$ 349,093	\$ 429,346	\$ 1,548,698	TOTAL SPECIAL PAYMENTS	\$ 1,519,338			140
141	\$ 1,189,530	\$ 1,480,595	\$ 1,505,665	\$ 3,224,971	GENERAL FUND EXPENSES	\$ 3,280,585			141
142	\$ 2,031,167	\$ 2,209,491	\$ 3,088,439	\$ 1,231,926	Unappropriated Ending Balance	\$ 1,409,746			142
143	\$ 3,220,697	\$ 3,690,086	\$ 4,594,103	\$ 4,456,897	TOTAL GENERAL FUND EXPENSES	\$ 4,690,331			143

FY 26-27 Proposed Budget

FORM LB-31 PROPOSED Budget DETAIL

**REQUIREMENTS DETAIL**  
 ALLOCATED TO AN ORGANIZATIONAL UNIT  
 General Fund  
 Marion Soil and Water Conservation District

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	Budget Forecast - Expenses	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget		
1	<b>PERSONNEL SERVICES</b>									1
2	9.6	10.5	10.5	11.5	<b>TOTAL FULL TIME EQUIVALENT (FTE)</b>	10.5			2	
3	\$ 586,354	\$ 736,111	\$ 705,901	\$ 817,698	<b>TOTAL SALARIES &amp; WAGES</b>	\$ 881,740			3	
4	\$ 539,361	\$ 676,813	\$ 648,388	\$ 758,400	Salaries & Wages	\$ 806,353			4	
5	\$ 41,193	\$ 52,740	\$ 50,958	\$ 52,740	Federal Payroll Company Paid Taxes	\$ 68,137			5	
6	\$ 5,800	\$ 6,558	\$ 6,556	\$ 6,558	State Payroll Company Paid Taxes	\$ 7,250			6	
7	\$ 121,650	\$ 169,471	\$ 170,257	\$ 196,796	<b>TOTAL BENEFITS</b>	\$ 226,265			7	
8	\$ 88,428	\$ 116,576	\$ 120,120	\$ 138,261	Health Insurance Company Pay	\$ 166,523			8	
9	\$ 7,151	\$ 8,202	\$ 6,883	\$ 8,132	Dental Insurance Company Pay	\$ 6,557			9	
10	\$ 1,981	\$ 2,445	\$ 2,264	\$ 2,445	Life Insurance Company Pay	\$ 1,750			10	
11	\$ 175	\$ 665	\$ 750	\$ 600	Flexible Spending Plan 125 Fees	\$ 750			11	
12	\$ 11,619	\$ 16,457	\$ 14,249	\$ 16,000	Retirement 401(a) Company Match	\$ 19,000			12	
13	\$ 12,296	\$ 25,126	\$ 25,991	\$ 31,357	Retirement 457(b) Company Plan Match	\$ 31,684			13	
14	\$ 708,004	\$ 905,582	\$ 876,157	\$ 1,014,494	<b>TOTAL PERSONNEL SERVICES</b>	\$ 1,108,005			14	
15	<b>CAPITAL OUTLAY</b>									15
16	\$ -	\$ 3,707		\$ -	Asset Purchases & Improvements	\$ 7,500			16	
17	\$ -	\$ 14,281		\$ 10,000	Computers, Laptops, Tablets, & Server	\$ 10,000			17	
18	\$ -	\$ -	\$ 16,485	\$ 7,500	Facility Greenscaping Project	\$ 1,500			18	
19	\$ 4,986	\$ 1,097		\$ 5,000	Office Equipment & Furniture	\$ 3,000			19	
20	\$ -	\$ -	\$ -	\$ -	Vehicle Purchase	\$ 30,000			20	
21	\$ 4,986	\$ 19,085	\$ 16,485	\$ 22,500	<b>TOTAL CAPITAL OUTLAY</b>	\$ 52,000			21	
22	<b>MATERIALS AND SERVICES</b>									22
23	\$ 11,363	\$ 13,848	\$ 18,840	\$ 25,900	<b>ADMINISTRATIVE EXPENSES</b>	\$ 33,100			23	
24	\$ 2,201	\$ 1,111	\$ 1,311	\$ 1,500	Bank & LGIP Service Fees	\$ 1,500			24	
25	\$ -	\$ -	\$ 273	\$ 750	Business Taxes & Filing Fees	\$ 750			25	
26	\$ 121	\$ -	\$ 90	\$ 500	Employee Appreciation Expenses	\$ 500			26	
27	\$ 2,726	\$ 3,689	\$ 4,160	\$ 5,500	Employee Bonus	\$ 5,500			27	
28	\$ 2,445	\$ 1,932	\$ 1,932	\$ 3,000	Equipment Rental	\$ 3,000			28	
29	\$ 1,678	\$ 94	\$ 1,102	\$ 1,500	HR & Hiring Expenses	\$ 1,500			29	
30	\$ 234	\$ 4,923	\$ 4,793	\$ 5,500	Legal & Compliance Notices	\$ 5,500			30	
31	\$ 115	\$ -	\$ -	\$ 1,000	Misc. Admin Expenses	\$ 1,000			31	
32	\$ 1,844	\$ 1,637	\$ 2,501	\$ 2,650	Postage, Shipping, & PO Box	\$ 2,750			32	
33	\$ -	\$ 280	\$ 2,679	\$ 3,500	Software & Subscriptions	\$ 7,500			33	
34	\$ -	\$ 182	\$ -	\$ 500	Tax Penalties	\$ 1,500			34	
35	\$ 1,155	\$ 1,558	\$ 1,994	\$ 1,650	Workers Compensation Insurance	\$ 2,100			35	
36	\$ 29,541	\$ 15,921	\$ 15,270	\$ 45,500	<b>COMMUNICATIONS &amp; MARKETING</b>	\$ 38,000			36	
37	\$ -	\$ -	\$ -	\$ 3,000	Accessibility ADA Services	\$ 500			37	
38	\$ 6,464	\$ 3,550	\$ 3,550	\$ 10,000	Advertising Costs	\$ 5,000			38	
39	\$ 7,120	\$ 120	\$ 120	\$ 5,000	Branding & Creative Development	\$ 2,000			39	
40	\$ -	\$ 280	\$ 2,679	\$ 3,500	Software & Subscriptions	\$ 3,500			40	
41	\$ 165	\$ 1,323	\$ -	\$ 2,000	District Branded Work Wear	\$ 2,000			41	
42	\$ 2,109	\$ 2,892	\$ 2,321	\$ 3,500	Professional Printing	\$ 3,500			42	
43	\$ 2,038	\$ 5,465	\$ 1,521	\$ 3,500	Promotional Items	\$ 3,000			43	
44	\$ 1,091	\$ -	\$ 1,511	\$ 2,500	Public Meeting Notices & Event Promotion	\$ 2,500			44	
45	\$ -	\$ -	\$ 18	\$ 1,500	Social Media Marketing Costs	\$ 1,000			45	
46	\$ -	\$ -	\$ -	\$ 7,000	Translation & Transcription Services	\$ 6,000			46	
47	\$ 10,554	\$ 2,291	\$ 3,548	\$ 4,000	Website Maintenance & Expenses	\$ 9,000			47	
48	\$ 20,616	\$ 24,261	\$ 20,341	\$ 24,937	<b>FACILITY &amp; UTILITIES</b>	\$ 31,642			48	
49	\$ 3,887	\$ 4,394	\$ 2,550	\$ 2,483	Electricity & Electrician Services	\$ 3,250			49	
50	\$ 2,904	\$ 4,404	\$ 7,221	\$ 5,500	Facility Maintenance & Expenses	\$ 7,000			50	
51	\$ 561	\$ 618	\$ 669	\$ 800	Garbage Services	\$ 800			51	
52	\$ 3,887	\$ 4,394	\$ 2,812	\$ 2,482	Gas Natural	\$ 3,042			52	
53	\$ 901	\$ 979	\$ 1,158	\$ 1,064	Insurance Premium-Building	\$ 2,300			53	
54	\$ 6,376	\$ 4,744	\$ 1,157	\$ 4,800	Janitorial Services	\$ 5,400			54	
55	\$ 3,315	\$ 3,380	\$ 3,951	\$ 3,750	Landscaping Services	\$ 3,850			55	
56	\$ 1,137	\$ 3,951	\$ 1,097	\$ 4,500	Security Services & Supplies	\$ 3,500			56	
57	\$ 1,535	\$ 1,790	\$ 2,274	\$ 2,041	Water & Sewer	\$ 2,500			57	
58	\$ 6,449	\$ 5,577	\$ 4,192	\$ 10,000	<b>GENERAL SUPPLIES &amp; MATERIALS</b>	\$ 9,000			58	
59	\$ 649	\$ -	\$ 27	\$ 750	Cell Phones & Accessories	\$ 750			59	
60	\$ 908	\$ 1,607	\$ 307	\$ 750	Computer Supplies & Accessories	\$ 750			60	
61	\$ -	\$ -	\$ 346	\$ 1,000	Misc. Supplies & Expenses	\$ 1,000			61	
62	\$ 3,169	\$ 1,896	\$ 2,269	\$ 5,000	General Office Supplies	\$ 3,500			62	
63	\$ 1,723	\$ 1,467	\$ 1,243	\$ 1,750	Printer Supplies & Copying	\$ 2,500			63	
64	\$ -	\$ 607	\$ -	\$ 750	Safety & First Aid Supplies	\$ 500			64	

**FY 26-27 Proposed Budget**

65	\$ 37,660	\$ 50,818	\$ 35,008	\$ 282,300	<b>OPERATING EXPENSES</b>	\$ 246,200			65	
66	\$ 10,847	\$ 8,272	\$ 7,817	\$ 17,000	Association Dues & Memberships	\$ 11,000			66	
67	\$ 20,584	\$ 23,128	\$ 21,015	\$ 25,300	Insurance Premium-Liability	\$ 23,000			67	
68	\$ -	\$ -	\$ -	\$ -	Insurance Premium-Cyber	\$ 1,500			68	
69	\$ -	\$ -	\$ -	\$ 195,000	Operating Contingency	\$ 195,000			69	
70	\$ 2,878	\$ 5,187	\$ 2,856	\$ 40,000	Software & Subscriptions	\$ 6,500			70	
71	\$ -	\$ 10,520	\$ -	\$ -	Strategic Planning Expenses	\$ -			71	
72	\$ -	\$ -	\$ -	\$ 5,000	Taxes or Donation in lieu of Taxes	\$ 5,000			72	
73	\$ 3,350	\$ 3,712	\$ 3,320	\$ -	QuickBooks Software & Fees	\$ 4,200			73	
74	\$ 24,452	\$ 9,851	\$ 13,356	\$ 51,500	<b>PROFESSIONAL SERVICES</b>	\$ 52,750			74	
75	\$ 2,593	\$ 3,363	\$ 1,838	\$ 3,000	Accountant & Bookkeeping Consultations	\$ 2,000			75	
76	\$ 3,924	\$ 4,567	\$ 7,589	\$ 6,500	Audit Services	\$ 8,000			76	
77	\$ 21,435	\$ 1,922	\$ 195	\$ 40,000	Legal Services	\$ 40,000			77	
78	\$ (3,500)	\$ -	\$ 3,735	\$ 2,000	HR Consultation	\$ 2,750			78	
79	\$ 15,324	\$ 24,459	\$ 17,613	\$ 92,750	<b>PROGRAM EXPENSES</b>	\$ 85,250			79	
80	\$ 3,125	\$ 9,375	\$ -	\$ -	CREP Contract	\$ -			80	
81	\$ 533	\$ 2,214	\$ 1,278	\$ 5,000	Education & Outreach Materials & Supplies	\$ 5,000			81	
82	\$ -	\$ 2,000	\$ 2,960	\$ 15,000	Educational & Outreach Projects	\$ 10,000			82	
83	\$ 210	\$ 208	\$ 30	\$ 750	Field Gear & Personal Protection Equipment	\$ 750			83	
84	\$ -	\$ 40	\$ 85	\$ 1,000	Field Tools & Equipment	\$ 1,000			84	
85	\$ 1,700	\$ 3,903	\$ 3,242	\$ 6,000	GIS Software & Mapping Services	\$ 7,000			85	
86	\$ 4,700	\$ 2,499	\$ 7,452	\$ 35,000	Invasive Pest Control	\$ 30,000			86	
87	\$ -	\$ 2,100	\$ 2,250	\$ 2,000	Lab Costs-Water & Soil Sampling	\$ 4,500			87	
88	\$ 4,793	\$ 150	\$ -	\$ 1,000	Misc. Program Expenses	\$ 1,000			88	
89	\$ -	\$ -	\$ -	\$ 3,000	Software & Subscriptions	\$ 3,000			89	
90	\$ -	\$ 1,869	\$ -	\$ 10,000	Technical Consultation Engineering	\$ 10,000			90	
91	\$ 43	\$ -	\$ -	\$ 500	Technical Reference Books	\$ 500			91	
92	\$ -	\$ -	\$ -	\$ 10,000	Urban Conservation Projects	\$ 10,000			92	
93	\$ 220	\$ 102	\$ 317	\$ 3,500	Volunteer Services & Expenses	\$ 2,500			93	
94	\$ 6,818	\$ 8,970	\$ 4,416	\$ 15,750	<b>PUBLIC EVENTS, MEETINGS, &amp; SPONSORSHIPS</b>	\$ 14,750			94	
95	\$ 1,452	\$ 2,062	\$ 951	\$ 5,000	Event Materials Supplies & Rentals	\$ 5,000			95	
96	\$ 660	\$ 500	\$ 1,250	\$ 750	Event Fees & Sponsorships	\$ 750			96	
97	\$ 1,386	\$ 4,546	\$ 1,435	\$ 5,000	Food & Beverages	\$ 4,000			97	
98	\$ 136	\$ 250	\$ 750	\$ 1,500	Speaker Fees & Stipends	\$ 1,500			98	
99	\$ 3,184	\$ 1,612	\$ 30	\$ 3,500	Venue Fees & Rental	\$ 3,500			99	
100	\$ 27,424	\$ 33,988	\$ 37,729	\$ 43,392	<b>TECHNOLOGY &amp; TELECOMMUNICATION SERVICES</b>	\$ 43,000			100	
101	\$ 6,776	\$ 8,496	\$ 9,112	\$ 10,192	Cellular Services	\$ 11,000			101	
102	\$ 17,759	\$ 23,452	\$ 27,724	\$ 31,000	Information Technology Services	\$ 21,000			102	
103	\$ 1,209	\$ 1,069	\$ 835	\$ 1,200	Internet Service	\$ 1,000			103	
104	\$ 1,680	\$ 970	\$ 58	\$ 1,000	Software & Subscriptions	\$ 10,000			104	
105	\$ 10,808	\$ 13,649	\$ 10,855	\$ 35,000	<b>TRAINING &amp; TRAVEL</b>	\$ 35,000			105	
106	\$ -	\$ -	\$ -	\$ 10,000	Director Training & Conferences	\$ 10,000			106	
107	\$ 10,808	\$ 13,649	\$ 10,855	\$ 25,000	Professional Development-Training-Conferences	\$ 25,000			107	
108	\$ 4,386	\$ 5,493	\$ 6,056	\$ 12,250	<b>VEHICLE OPERATION &amp; MAINTENANCE</b>	\$ 12,550			108	
109	\$ 1,339	\$ 2,294	\$ 2,693	\$ 4,000	Fuel & Mileage	\$ 4,000			109	
110	\$ 2,315	\$ 2,561	\$ 2,810	\$ 3,000	Insurance Premium-Vehicle	\$ 3,300			110	
111	\$ 731	\$ 459	\$ 553	\$ 5,000	Maintenance Expenses	\$ 5,000			111	
112	\$ -	\$ 180	\$ -	\$ 250	Vehicle Safety Supplies	\$ 250			112	
113	\$ 194,839	\$ 206,836	\$ 183,676	\$ 639,279	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$ 601,242			113	
114	<b>SPECIAL PAYMENTS</b>									114
115	\$ 213,052	\$ 308,711	\$ 398,006	\$ 1,102,768	<b>DISTRICT GRANT PROGRAMS</b>	\$ 1,240,788			115	
116	\$ 17,644	\$ 28,592	\$ 42,652	\$ 50,000	CLEAR Grant Program- Salmon Watch	\$ 85,000			116	
117	\$ 96,781	\$ 97,660	\$ 124,606	\$ 350,000	Conservation Assistance Grants	\$ 350,000			117	
118	\$ 69,205	\$ 98,625	\$ 86,095	\$ 208,510	Previous Year's CAG Grants	\$ 275,288			118	
119	\$ 15,985	\$ 23,455	\$ 45,000	\$ 60,000	Cover Crop Assistance Program	\$ 60,000			119	
120	\$ -	\$ 43,879	\$ 35,430	\$ 255,000	Partner Grant Program	\$ 200,000			120	
121	\$ -	\$ -	\$ 54,224	\$ 141,258	Previous Year's Partner Grants	\$ 240,000			121	
122	\$ 12,788	\$ -	\$ 10,000	\$ 20,000	Special Projects Grant Program	\$ 30,000			122	
123	\$ 650	\$ 16,500	\$ -	\$ 18,000	Online Grant MGMT Subscription	\$ 500			123	
124	\$ 12,035	\$ 20,984	\$ 24,543	\$ 27,930	<b>NATIVE PLANT SALE</b>	\$ 30,550			124	
125	\$ -	\$ 100	\$ 320	\$ 150	Bee & Bird Houses	\$ 400			125	
126	\$ 10,808	\$ 13,967	\$ 16,588	\$ 17,480	Bulbs Plants Seeds	\$ 19,000			126	
127	\$ 602	\$ 1,719	\$ -	\$ 500	Note Cards Posters	\$ -			127	
128	\$ 626	\$ 1,005	\$ 2,237	\$ -	Plant Sale Supplies & Expenses	\$ 1,350			128	
129	\$ -	\$ 3,330	\$ 4,440	\$ 8,800	Stan Vistica Scholarship	\$ 8,800			129	
130	\$ -	\$ 863	\$ 958	\$ 1,000	Stripe & Square Fees	\$ 1,000			130	
131	\$ 32,500	\$ 15,000	\$ 5,000	\$ 290,000	<b>PARTNERSHIPS &amp; MATCH FUNDS</b>	\$ 130,000			131	
132	\$ 20,000	\$ -	\$ -	\$ 250,000	Conservation Projects with Partners	\$ 100,000			132	
133	\$ 12,500	\$ 15,000	\$ 5,000	\$ 40,000	Match Funds for Partners	\$ 30,000			133	
134	\$ 22,623	\$ -	\$ -	\$ 75,000	<b>PASS THROUGH FUNDS</b>	\$ 75,000			134	
135	\$ 22,623	\$ -	\$ -	\$ 75,000	OWEB Small Grant Program	\$ 75,000			135	
136	\$ 1,491	\$ 4,397	\$ 1,798	\$ 53,000	<b>SPECIAL PROJECTS</b>	\$ 43,000			136	
137	\$ -	\$ 4,397	\$ 718	\$ 10,000	Little Habitat Project Expenses	\$ 10,000			137	
138	\$ 1,491	\$ -	\$ 1,080	\$ 3,000	Salmon Watch Expenses	\$ 3,000			138	
139	\$ -	\$ -	\$ -	\$ 40,000	New Projects & Programs Expenses	\$ 30,000			139	
140	\$ 281,701	\$ 349,093	\$ 429,346	\$ 1,548,698	<b>TOTAL SPECIAL PAYMENTS</b>	\$ 1,519,338			140	
141	\$ 1,189,530	\$ 1,480,595	\$ 1,505,665	\$ 3,224,971	<b>GENERAL FUND EXPENSES</b>	\$ 3,280,585			141	
142	\$ 2,031,167	\$ 2,209,491	\$ 3,088,439	\$ 1,231,926	<b>Unappropriated Ending Balance</b>	\$ 1,409,746			142	
143	\$ 3,220,697	\$ 3,690,086	\$ 4,594,103	\$ 4,456,897	<b>TOTAL GENERAL FUND EXPENSES</b>	\$ 4,690,331			143	

# FY 26-27 Proposed Budget

FORM LB-11 **PROPOSED**

## MULTIPURPOSE RESERVE FUND

### Marion Soil and Water Conservation District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For FY 2026-2027			
	Actual		Adopted Budget FY 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding FY 23-24	1st Preceding FY 24-25						
1	<b>RESOURCES</b>							1
2	\$316,271	\$316,271	\$316,271	Cash on hand * (cash basis)	\$316,271			2
3	<b>\$316,271</b>	<b>\$316,271</b>	<b>\$316,271</b>	<b>TOTAL RESOURCES</b>	<b>\$316,271</b>			3
4	<b>REQUIREMENTS</b>							4
5	<b>MATERIALS AND SERVICES</b>							5
7	\$0	\$0	\$0	Transferred Out-To General Fund	\$115,000			7
6	\$75,000	\$75,000	\$75,000	Unanticipated Projects	\$60,000			6
7	\$241,271	\$241,271	\$241,271	Catastrophic Loss	\$141,271			7
8	<b>\$316,271</b>	<b>\$316,271</b>	<b>\$316,271</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$316,271</b>			8

\*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.

*This fund was authorized and established by resolution number 030712B on March 7, 2012, Amended and Readopted on May 3, 2017 for the following specified purpose: Unanticipated Projects and Catastrophic Loss.*

At least every 10 years after the establishment of a Reserve Fund, the governing body must review the fund to decide if it should be continued or abolished. The Multipurpose Reserve Fund is to be reviewed annually. Last Review: 2026.

FY 26-27 Proposed Budget

FORM LB-11 PROPOSED

**BUILDING RESERVE FUND**

**Marion Soil and Water Conservation District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For FY 2026-2027			
	Actual		Adopted Budget FY 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2023-24 Actual	2024-25 Actual						
1	<b>RESOURCES</b>							1
2	\$ 270,740	\$ 237,023	\$ 283,715	Cash on Hand * (cash basis), or	\$ 336,750			2
3	\$ 16,533	\$ 17,495	\$ 12,500	Interest - 12% of Monthly Investment Dividends	\$ -			3
4	\$ -	\$ 50,000	\$ -	Transferred IN, from other funds (General Fund)	\$ -			4
5	<b>\$ 287,273</b>	<b>\$ 304,519</b>	<b>\$ 296,215</b>	<b>TOTAL RESOURCES</b>	<b>\$ 336,750</b>			5
6	<b>REQUIREMENTS</b>							6
7	<b>CAPITAL OUTLAY</b>							7
9	\$ 50,250	\$ 24,998	\$ 296,215	RESERVED FOR FUTURE EXPENDITURE	\$ 336,750			9
10	<b>\$50,250</b>	<b>\$24,998</b>	<b>\$296,215</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$336,750</b>			10

\*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.

*This fund is authorized and established by resolution number 061020A on June 10, 2020 for the following specified purpose: purchasing land, constructing a building or purchasing and/or remodeling an existing building to house District operations and employees.*

At least every 10 years after the establishment of a Reserve Fund, the governing body must review the fund to decide if it should be continued or abolished. The Building Reserve Fund is to be reviewed annually. Last Review: 2026