FORM

LB-20

RESOURCES

General Fund

Tualatin Soil and Water Conservation District

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025-2026			Proposed By Budget Officer 5/5/2026	Approved By Budget Committee	Adopted By6/9/2026	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1	7,525,460	7,220,761	6,779,461	1	Available cash on hand* (cash basis) **or**	6,068,000			1
2	60,409	54,215	150,000	2	Previously levied taxes estimated to be received	275,000			2
3	278,550	265,232	324,060	3	Interest	212,380			3
4	0	0	115,335	4	Transferred IN, from other funds	70,250			4
5				5	**OTHER RESOURCES**				5
6	304,157	320,078	947,044	6	Clean Water Services	653,765			6
7	4,000	0	10,000	7	Tualatin Hills Park & Recreation Department	10,000			7
8		0	25,000	8	Grants	25,000			8
9	0	0	73,978	9	Oregon Watershed Enhancement Board	70,595			9
10	0	120	0	10	Landowner Maintenance Payments	0			10
11	0	0	0	11	Oregon Department of Forestry	125,000			11
12	650	1,000	1,250	12	Equipment Rental Income	1,250			12
13	13,430	0	15,000	13	Habitat Program Cost Share	0			13
14	2547	1362	0	14	Miscellaneous	0			14
15				15					15
16				16					16
17	8,189,203	7,862,767	8,441,128	17	Total resources, except taxes to be levied	7,511,240			17
18		0	7,070,716	18	Taxes estimated to be received	7,776,496			18
19	4,651,210	7,105,079		19	Taxes collected in year levied				19
20	**12,840,414**	**14,967,847**	**15,511,844**	20	**TOTAL RESOURCES**	**15,287,736**	**0**	**0**	20

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*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

Tualatin Soil and Water Conservation District

	Historical Data				REQUIREMENTS FOR: **Conservation Education**	Budget For Next Year 2026-2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026			Proposed By Budget Officer 5/5/2026	Approved By Budget Committee	Adopted By Governing Body	
					MATERIALS AND SERVICES				
1	72,496	29,106	134,000	1	Conservation Education Workshops and Events	143,900			1
2	3,485	811	6,000	2	Office Expense (Postage, printing, meetings)	5,100			2
3	0	937	0	3	Meeting Expense	1,000			3
4	**75,981**	**30,853**	**140,000**	4	**TOTAL MATERIALS AND SERVICES**	**150,000**	**0**	**0**	4
5	**75,981**	**30,853**	**140,000**	**5**	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**150,000**	**0**	**0**	**5**

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REQUIREMENTS SUMMARY

FORM LB-30

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Tualatin Soil and Water Conservation District

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2026-2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026		**District Operations**	Proposed By Budget Officer 5/5/2026	Approved By Budget Committee	Adopted By Governing Body	
					PERSONNEL SERVICES				
1	1,842,189	1,949,941	2,424,975	1	Salaries	2,685,862			1
2	501,532	533,537	703,082	2	Benefits	823,237			2
3	**2,343,721**	**2,483,478**	**3,128,057**	3	**TOTAL PERSONNEL SERVICES**	**3,509,099**	**0**	**0**	3
4	**24.00**	**24.00**	**25.00**	4	**Total Full-Time Equivalent (FTE)**	**25.00**			4
5				5	MATERIALS AND SERVICES				5
6	3,440	2,630	6,350	6	Advertising	6,650			6
7	495	222	720	7	Banking	720			7
8	58,742	60,884	115,350	8	Audit/Legal/Insurance	128,990			8
9	99,633	108,401	174,487	9	Dues/Memberships/Subscriptions	174,700			9
10	629	2,551	15,000	10	Director's Expense	15,000			10
11	442,930	458,585	526,903	11	Facilities	527,312			11
12	8,599	10,052	21,700	12	Office Expense	22,350			12
13	14,580	8,509	39,090	13	Small Field Equipment	24,516			13
14	75,484	77,706	173,500	14	Employee Development	188,500			14
15	17,832	17,745	20,400	15	Vehicles	24,000			15
16	**722,364**	**747,285**	**1,093,500**	16	**TOTAL MATERIALS AND SERVICES**	**1,112,738**	**0**	**0**	16
17				17	CAPITAL OUTLAY				17
18	10,834	10,812	114,000	18	Fixed Assets	110,000			18
19	**10,834**	**10,812**	**114,000**	19	**TOTAL CAPITAL OUTLAY**	**110,000**	**0**	**0**	19
20	**3,076,919**	**3,241,575**	**4,335,557**	20	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**4,731,837**	**0**	**0**	20

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REQUIREMENTS SUMMARY

FORM LB-30

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Tualatin Soil and Water Conservation District

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2026-2027			
	Actual		Adopted Budget		**Grants and Partnerships**				
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026			Proposed By Budget Officer 5/5/2026	Approved By Budget Committee	Adopted By Governing Body	
					MATERIALS AND SERVICES				
1	1,308,948	1,396,433	1,919,102	1	Conservation Incentives	1,989,137			1
2	0	0	0	2	Office Expense	1,000			2
3	**1,308,948**	**1,396,433**	**1,919,102**	3	**TOTAL MATERIALS AND SERVICES**	**1,990,137**	**0**	**0**	3
4	**1,308,948**	**1,396,433**	**1,919,102**	**4**	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**1,990,137**	**0**	**0**	**4**

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REQUIREMENTS SUMMARY

FORM LB-30

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Tualatin Soil and Water Conservation District

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2026-2027			
	Actual		Adopted Budget		**Natural Resources Program**				
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026			Proposed By Budget Officer 5/5/2026	Approved By Budget Committee	Adopted By Governing Body	
					MATERIALS AND SERVICES				
1	1,753,384	1,707,712	3,580,240	1	Conservation Incentives	2,515,761			1
2	**1,753,384**	**1,707,712**	**3,580,240**	2	**TOTAL MATERIALS AND SERVICES**	**2,515,761**	**0**	**0**	2
3	**1,753,384**	**1,707,712**	**3,580,240**	**3**	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**2,515,761**	**0**	**0**	**3**

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REQUIREMENTS SUMMARY

FORM LB-30

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

Tualatin Soil and Water Conservation District

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026			Proposed By Budget Officer 5/5/2026	Approved By Budget Committee	Adopted By Governing Body	
					INTERFUND TRANSFERS				
1	1,000,000	2,000,000	2,500,000	1	Transfer to Reserve Fund - Opportunity	2,500,000			1
2	0	0	186,945	2	Transfer to Special Revenue Fund - Easements	50,000			2
3				3					3
4	**1,000,000**	**2,000,000**	**2,686,945**	4	**TOTAL INTERFUND TRANSFERS**	**2,550,000**	**0**	**0**	4
5			150,000	5	**OPERATING CONTINGENCY**	150,000			5
6			200,000	6	**RESERVED FOR FUTURE EXPENDITURE**	200,000			6
7			2,500,000	7	**UNAPPROPRIATED ENDING BALANCE**	3,000,000			7
8	**1,000,000**	**2,000,000**	**5,536,945**	8	**Total Requirements NOT ALLOCATED**	**5,900,000**			8
9	6,215,232	8,328,030	9,974,899	9	Total Requirements for **ALL Org.Units/Programs within fund**	9,387,736			9
10	**7,215,232**	**10,328,030**	**15,511,844**	10	**TOTAL REQUIREMENTS**	**15,287,736**			10

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FORM LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Special Revenue Fund - Conservation Stewardship

Tualatin Soil and Water Conservation District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-2027			
	Actual										
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget Year 2025-2026					Proposed By Budget Officer 5/5/2026	Approved By Budget Committee	Adopted By Governing Body	
					RESOURCES						
1	0	2,502	2,612	1	Cash on hand * (cash basis), or			2,716			1
2	43	126	32	2	Interest			95			2
3	1,260	0	0	3	Transferred IN, from other funds			0			3
4	1,199	0	0	4	Clean Water Services			0			4
5	2,502	2,628	2,644	5	Total Resources, except taxes to be levied			2,811	0	0	5
6	0	0	0	6	Taxes estimated to be received			0	0	0	6
7	0	0	0	7	Taxes collected in year levied			0			7
8	**2,502**	**2,628**	**2,644**	8	**TOTAL RESOURCES**			**2,811**	**0**	**0**	8
9				9	REQUIREMENTS **						9
10				10	Org Unit **or** Prog & Activity	Object Classification	Detail				10
11	0	0	2,644	11	Conservation	Materials/Svcs	Conservation Incentives	2,811	0	0	11
12	0			12	Ending balance (prior years)						12
13	0	0	0	13	**UNAPPROPRIATED ENDING FUND BALANCE**			0	0	0	13
14	**2,502**	**2,628**	**2,644**	14	**TOTAL REQUIREMENTS**			**2,811**	**0**	**0**	14

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

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FORM LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Special Revenue Fund - Easements

Tualatin Soil and Water Conservation District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-2027			
	Actual										
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget Year 2025-2026					Proposed By 5/5/2026	Approved By Budget Committee	Adopted By Governing Body	
					RESOURCES						
1	101,053	156,198	143,373	1	Cash on hand * (cash basis), or			66,600			1
2	7,205	8,167	5,128	2	Interest			2,706			2
3	65,056	0	186,945	3	Transferred IN, from other funds			50,000			3
4	5,281	10,235	8,500	4	Oregon Community Foundation			10,700			4
5	178,595	174,601	343,946	5	Total Resources, except taxes to be levied			130,006	0	0	5
6	0		0	6	Taxes estimated to be received			0	0	0	6
7				7	Taxes collected in year levied			0			7
8	**178,595**	**174,601**	**343,946**	8	**TOTAL RESOURCES**			**130,006**	**0**	**0**	8
9				9	REQUIREMENTS **						9
10				10	Org Unit **or** Prog & Activity	Object Classification	Detail				10
11	4,147	2,409	15,000	11	Easements	Materials/Svcs	Audit/Legal/Insurance	15,000			11
12	18,250	4,643	78,946	12	Easements	Materials/Svcs	Conservation Incentives	65,006			12
	0	0	250,000		Easements	Capital Outlay	Fixed Assets	50,000			
13	156,198	167,549		13	Ending balance (prior years)			0			13
14	0	0	0	14	**UNAPPROPRIATED ENDING FUND BALANCE**			0	0	0	14
15	**178,595**	**174,601**	**343,946**	15	**TOTAL REQUIREMENTS**			**130,006**	**0**	**0**	15

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

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FORM LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Special Revenue Fund - Grants

Tualatin Soil and Water Conservation District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2025-2026			
	Actual										
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget Year 2025-2026					Proposed By Budget Officer 5/5/2026	Approved By Budget Committee	Adopted By Governing Body	
					RESOURCES						
1	229,088	626,462	1,086,329	1	Cash on hand * (cash basis), or			324,750			1
2	37,224	56,143	27,600	2	Interest			17,500			2
3	365,000	747,000	372,000	3	Transferred IN, from other funds			0			3
4	799,254	747,274	1,388,420	4	Clean Water Services			1,481,081			4
5	0	0	0	5	Bureau of Land Management			20,000			5
6	174,527	102,618	281,449	6	Oregon Water Enhancement Board			46,600			6
7	0	44,116	0	7	Oregon Department of Agriculture			111,775			7
8	114,413	78,423	1,150,155	8	USDA-Natural Resources Conservation Service			20,000			8
9	26,902	19,820	20,000	9	Joint Water Commission			20,000			9
10	0	0	75,000	10	Oregon Department of Forestry			283,616			10
11	0	0	0	11	Department of State Lands			109,365			11
12	1,746,408	2,421,855	4,400,953	12	Total Resources, except taxes to be levied			2,434,687			12
13			0	13	Taxes estimated to be received			0			13
14	0	0	0	14	Taxes collected in year levied			0	0	0	14
15	**1,746,408**	**2,421,855**	**4,400,953**	15	**TOTAL RESOURCES**			**2,434,687**	**0**	**0**	15
16				16	REQUIREMENTS **						16
17				17	Org Unit **or** Prog & Activity	Object Classification	Detail				17
18	8,500	9,750	12,000	18	Grants	Materials/Svcs	Audit/Legal/Insurance	10,000			18
19	997,253	1,138,998	3,123,463	19	Grants	Materials/Svcs	Conservation Incentives	2,354,437			19
20	114,193	66,535	115,335	20	District Operations	Transfer	Transfer to General Fund	70,250			20
21	0	0	1,150,155	21	Reserve Fund	Transfer	Transfer to Reserve Fund	0			21
22	626,462	1,206,572		22	Ending balance (prior years)						22
23			0	23	**UNAPPROPRIATED ENDING FUND BALANCE**			0			23
24	**1,746,408**	**2,421,855**	**4,400,953**	24	**TOTAL REQUIREMENTS**			**2,434,687**	**0**	**0**	24

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

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FORM LB-11

RESERVE FUND RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution / ordinance number 2017-1 on April 11, 2017 for the following specified purpose: purchase of facilities, land, and for conservation opportunities that echo the District priorities.

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2027

Reserve Fund - Opportunity

Tualatin Soil and Water Conservation District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-2027			
	Actual										
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget Year 2025-2026					Proposed By Budget Officer 5/5/2026	Approved By Budget Committee	Adopted By Governing Body	
					RESOURCES						
1	5,758,414	4,663,551	4,616,560	1	Cash on hand * (cash basis), or			7,750,000			1
2	291,551	276,319	192,500	2	Interest			682,500			2
	0	0	0		Building Construction Loan			18,000,000			
3	1,000,000	2,000,000	3,650,155	3	Transferred IN, from other funds			2,500,000			3
4	7,049,965	6,939,870	8,459,215	4	Total Resources, except taxes to be levied			28,932,500	0	0	4
5	0	0	0	5	Taxes estimated to be received			0	0	0	5
6				6	Taxes collected in year levied			0			6
7	**7,049,965**	**6,939,870**	**8,459,215**	7	**TOTAL RESOURCES**			**28,932,500**	**0**	**0**	7
8				8	REQUIREMENTS **						8
9				9	Org. Unit **or** Prog. & Activity	Object Classification	Detail				9
10	0	0	2,500,000	10		RFE	Reserve for Future Expenditure	5,432,500			10
11	365,000	747,000	372,000	11		Transfer	Transfer out to Special Revenue Fund Grants	0			11
12	2,021,414	309,545	5,587,215	12		Capital Outlay	Capital Outlay	23,500,000	0	0	12
13	4,663,551	5,883,325		13	Ending balance (prior years)						13
14			0	14	**UNAPPROPRIATED ENDING FUND BALANCE**			0	0	0	14
16	**7,049,965**	**6,939,870**	**8,459,215**	16	**TOTAL REQUIREMENTS**			**28,932,500**	**0**	**0**	16

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

150-504-011 (Rev 10-16)