

Highlands Soil and Water Conservation District
FY 2025-2026 Budget Amendment #1

December 16, 2025

Accounts	Budget totals	Amendment	Amended Budget Totals	Justification
Income				
3343906 BMP Grant Rev Admin - 5%	\$ 92,625.00	\$ -	\$ 92,625.00	
3343907 BMP Tech. Admin Fee	\$ 7,228.00	\$ -	\$ 7,228.00	
3343925 Regional Projects Rev. - 2.5% Admin. Fee	\$ 121,365.00	\$ -	\$ 121,365.00	
3343930 BMP Technician Grant Rev	\$ 144,594.00	\$ -	\$ 144,594.00	
3343931 HCBCC Reimbursement Rev	\$ 13,417.00	\$ -	\$ 13,417.00	
3343942 28763 FCO-NEEPA/Regional May 20 - June 30, 2027	\$ 4,854,577.00	\$ -	\$ 4,854,577.00	
3343945 USDA-NRCS Contribution Agreement Oct. 1, 2024-Sept. 30,2029	\$ 49,721.00	\$ -	\$ 49,721.00	
3343948 USDA-NRCS-10% Admin. Fee Contribution Agreement	\$ 4,972.00	\$ -	\$ 4,972.00	
3343949 32756 - AgNPS July 2025 - June 2028	\$ 1,852,500.00	\$ -	\$ 1,852,500.00	
3343950 32756 - AgNPS Audit Allowance	\$ 10,000.00	\$ -	\$ 10,000.00	
3611001 CD Interest Income	\$ 20,000.00	\$ -	\$ 20,000.00	
3810001 Grant Admin Fee	\$ 232,271.00	\$ (18,281.00)	\$ 213,990.00	Admin. fee for Tech., MIL & NRCS contracts should not be included
3894002 Mobile Irrigation Lab	\$ 121,599.00	\$ -	\$ 121,599.00	
3894003 MIL Grant Rev. Admin. Fee - 5%	\$ 6,081.00	\$ -	\$ 6,081.00	
3894006 Community Garden	\$ 1,680.00	\$ -	\$ 1,680.00	
Total Income	\$ 7,532,630.00	\$ (18,281.00)	\$ 7,514,349.00	
Expense				
5373201 Accounting	\$ 8,800.00	\$ -	\$ 8,800.00	
5373202 Audit	\$ 15,000.00	\$ -	\$ 15,000.00	
5373203 Insurance-D & O, Gen. Liab., Bonds	\$ 4,100.00	\$ -	\$ 4,100.00	
5373204 Insurance - Commercial Auto	\$ 10,470.00	\$ -	\$ 10,470.00	
5374010 Employer FRS Contribution	\$ 33,500.00	\$ -	\$ 33,500.00	
5374101 Communications	\$ 5,100.00	\$ -	\$ 5,100.00	
5374103 Web hosting	\$ 1,152.00	\$ -	\$ 1,152.00	
5374902 Special District Fee	\$ 175.00	\$ -	\$ 175.00	
5375010 Community Garden Expense	\$ 3,500.00	\$ -	\$ 3,500.00	
5375011 Mobile Irrigation Lab Expenses	\$ 1,500.00	\$ -	\$ 1,500.00	
5375101 Office Supplies	\$ 5,000.00	\$ -	\$ 5,000.00	
5375202 Computers and Software	\$ 1,650.00	\$ -	\$ 1,650.00	
5375401 Registration/memberships	\$ 500.00	\$ -	\$ 500.00	
5375402 FASD Dues	\$ 3,000.00	\$ -	\$ 3,000.00	
5375403 NACD Dues	\$ 775.00	\$ -	\$ 775.00	
5375404 AFCD Dues	\$ 500.00	\$ -	\$ 500.00	
5375405 Travel / Meetings	\$ 15,000.00	\$ -	\$ 15,000.00	
5375406 Vehicle Expenses	\$ 8,000.00	\$ -	\$ 8,000.00	
5375407 Employee Training Expenses	\$ 4,000.00	\$ -	\$ 4,000.00	
5377000 Employee Health Insurance	\$ 49,000.00	\$ -	\$ 49,000.00	

5377001 Workers' Comp. Ins.	\$ 5,000.00	\$ -	\$ 5,000.00	
5377002 Payroll Tax Expense	\$ 17,553.00	\$ -	\$ 17,553.00	
5377005 Wages	\$ 229,415.00	\$ -	\$ 229,415.00	
5377704 Office Security	\$ 800.00	\$ -	\$ 800.00	
5378300 BMP AgNPS Grant Distribution	\$ 1,852,500.00	\$ -	\$ 1,852,500.00	
5378396 BMP 5% Admin Fee	\$ 92,625.00	\$ -	\$ 92,625.00	
5378401 FCO-NEEPA Grant Dist.	\$ 4,854,577.00	\$ -	\$ 4,854,577.00	
5378403 Regional Projects - 2.5% Admin Fee	\$ 121,365.00	\$ -	\$ 121,365.00	
Total Expense	\$ 7,344,557.00	\$ -	\$ 7,344,557.00	
Total Other Income	\$ -	\$ -	\$ -	
Other Expense				
5374906 Ag Venture	\$ 2,000.00	\$ -	\$ 2,000.00	
5374913 Ag Angels	\$ 1,000.00	\$ -	\$ 1,000.00	
5374914 Scholarships	\$ 3,000.00	\$ -	\$ 3,000.00	
5375003 Special Projects	\$ 5,000.00	\$ -	\$ 5,000.00	
Total Other Expense	\$ 11,000.00	\$ -	\$ 11,000.00	
Fund Balance Increase/Decrease	\$ 177,073.00	\$ -	\$ 158,792.00	
Total Net Income	\$ -		\$ -	