Highlands Soil and Water Conservation District

FY 2025-2026 Budget Amendment #3

September 15, 2026

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	$ 20,720.56	$ -	$ 20,720.56	
3343948 USDA-NRCS-10% Admin. Fee Contribution Agreement	$ 1,450.09	$ -	$ 1,450.09	
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	$ 213,990.00	$ -	$ 213,990.00	
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	
3894007 Drone & Water Quality Program	$ 50,000.00	$ -	$ 50,000.00	
Total Income	**$ 7,531,826.65**	**$ -**	**$ 7,531,826.65**	
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	$ 6,000.00	$ 10,100.00	AACT - Drone policy
5373204 Insurance - Commercial Auto	$ 10,470.00	$ -	$ 10,470.00	
5374010 Employer FRS Contribution	$ 33,500.00	$ 5,000.00	$ 38,500.00	
5374101 Communications	$ 5,100.00	$ 2,000.00	$ 7,100.00	
5374103 Web hosting	$ 1,152.00	$ 348.00	$ 1,500.00	Streamline increase
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	$ (500.00)	$ 1,000.00	
5375012 Misc. Drone & Water Quality Program Expenses	$ 150,000.00	$ (148,348.00)	$ 1,652.00	Redistribute to other expenses
5375101 Office Supplies	$ 5,000.00	$ 5,000.00	$ 10,000.00	AACT
5375202 Computers and Software	$ 1,650.00	$ 15,000.00	$ 16,650.00	AACT
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	$ 50,000.00	$ 58,000.00	AACT

5375407 Employee Training Expenses	$ 4,000.00	$ -	$ 4,000.00	
5376401 Machinery and Equipment	$ -	$ 40,000.00	$ 40,000.00	AACT
5377000 Employee Health Insurance	$ 49,000.00	$ -	$ 49,000.00	
5377001 Workers' Comp. Ins.	$ 6,242.25	$ 500.00	$ 6,742.25	Amount due
5377002 Payroll Tax Expense	$ 17,553.00	$ 5,000.00	$ 22,553.00	
5377005 Wages	$ 229,415.00	$ 20,000.00	$ 249,415.00	AACT
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	**$ 7,495,799.25**	**$ -**	**$ 7,495,799.25**	
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	$ 23,000.00	$ -	$ 23,000.00	
Total Other Expense	**$ 29,000.00**	**$ -**	**$ 29,000.00**	
Fund Balance Increase/Decrease	**$ 7,027.40**	**$ -**	**$ 7,027.40**	
Total Net Income	**$ -**		**$ -**	