

**Columbia Soil and Water Conservation  
District BUDGET MESSAGE for 2019-2020 FY  
Budget  
May 09, 2019**

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**Introduction – Overview and Background Information**

The Columbia Soil and Water Conservation District is a local unit of government managed by an elected board of seven (7) directors. The District implements their annual work plan utilizing a variety of resources, including grants, volunteers, and tax revenues. In 2008, the District established a permanent tax levy that requires compliance with Oregon Local Budget Law. As a taxing District, the SWCD is required to hold an annual budget committee meeting for the review and approval of the upcoming fiscal year’s budget. The budget committee meets, reviews the budget, and approves the budget. The budget is then published in the newspaper and presented for adoption at the District Budget Hearing that must be held prior to June 30, 2019. The budget message is presented at the first budget committee meeting and is intended to explain the proposed budget and outline any significant changes in the District financial plan.

The following budget message and the 2019-2020 budget documents are provided to the budget committee and the public for review. The budget has only a general fund which includes both resources and requirements sections that must balance and include a variety of categories and line items specific to the needs of the fund.

**How are District Programs Funded?**

District Activities are funded using income from tax revenues, state, federal, and local grants. The Natural Resource Conservation Service (NRCS) rents office space from the district.

**Budget Committee Approval – Tax Levy or Amount of Total Levy**

The current law allows taxing districts to approve the budget by an amount or permanent rate. If an amount is certified, that is the maximum the district can collect. If new growth exceeds expectations and the permanent rate generates more than expected, the District will be allowed to collect the total amount generated by the established Assessed Value (AV). I recommend the budget committee levy the permanent rate of \$0.10/\$1,000 when approving the budget.

## How are District tax revenue calculated?

The District's permanent rate was established in 2008. The Columbia SWCD's permanent rate is \$0.10/\$1,000 of Assessed Value of property in Columbia County.

## Budget Detail Sheets

The budget is categorized as a general fund and one special fund. The budget is prepared on five (5) pages of budget detail sheets. The following is an overview of and recommendations for the 2019-2020 budget.

## Acronyms and their definitions used in this document

NRCS	Natural Resource Conservation
District AV	Assessed Value
OWEB	Oregon Watershed Enhancement
Board ODA	Oregon Department of Agriculture
WTS	Watershed Technical Specialist
LCRWC	Lower Columbia River Watershed Council
CREP	Conservation Reserve Enhancement
Program USFWS	United States Fish and Wildlife Service
BLM	Bureau of Land Management
ODFW	Oregon Department of Fish and Wildlife
ODFW R&E	Oregon Department of fish and Wildlife Recreation and Enhancement
program EWP	Emergency Watershed Protection
DEQ	Department of Environmental Quality
ODF	Oregon Department of Forestry
FEMA	Federal Emergency Management Agency
IFA	Infrastructure Finance Authority (program within Business
Oregon) RCPP	Regional Conservation Partnership Program

## General Fund – Definition

The purpose of the general fund is to account for all activities for which specific funds are not required by law or needed to facilitate proper accounting. The primary source of revenue in the general fund comes from the district's permanent taxing authority established from the 2008 general election. Other significant revenue sources include Federal/State/local grants. Categories in the general fund include personnel services, materials and services, capital outlay, contingency, debt service, and un-appropriated ending balance. The general fund accounts for all of the normal expenses associated with operating the district programs and restoration projects being developed, designed, and/or implemented this coming fiscal year.

## General Fund – Resources – LB20

- Line 1            The districts cash carry over in the general fund is estimated at \$200,000
- Line 3            Reflects and estimate of previously levied taxes that may be collected by the county and paid out this fiscal year.
- Line 4            Estimated interest to be earned on deposits
- Line 7            Miscellaneous Income reflects income from meeting room rentals, rebates, and other unknown sources.

**Other Resources:**

The grant funding that has been approved, is in the approval process, or that we are anticipating applying for in the coming months have been listed out according to funding source. An estimate of possible grants that have yet to be applied for are listed as other federal/state/local grants.

- Line 8 and 9    Support field Staff

WTS grant (line 8) offsets the cost of the resource conservationist positions. It also covers \$24,000 of district operation expenses.

Council Support grant (line 9) shows the expenses of the Lower Columbia River Watershed Council (LCRWC) which the Columbia SWCD serves as fiscal sponsor for. Beginning with the 2018-2019 fiscal year the LCRWC funds will be separated from the general fund in to a special fund to be discussed later in this message. The previous years will remain on this line for 1 more year at which time this line will be removed from the general fund.

- Line 10 – 19    These funds will provide up to \$125,000 in Administrative funds for the district offsetting some of the wages and salaries of the district operations staff, and up to \$125,000 will be used for project management offsetting some of the wages and salaries for the district field staff.

- Line 20            NRCS Rent – the rent is received from the USDA – NRCS for shared office space in the Columbia SWCD office on Millard Road

- Line 21            NRCS – Emergency Watershed Program – these are funds were requested from the USDA – Natural Resource Conservation Service for watershed improvements directly related to damage from the December 2015 storms. These projects were fully complete May 2017.

- Line 22            Landowner Contribution – There are times when landowners share in the cost of projects on their property. Funds are paid to the district so the district can in-turn pay for construction, materials, and other project expenses.

- Line 23            DEQ 319 – Monitoring plan has now been completed and monitoring was completed Spring of 2018. No additional funding will be received at this time.

- Line 24 EPA – Education grant. This grant was not funded in 2018-2019 and was not applied for this year.
- Line 25 NRCS – Regional Conservation Partnership Program. This reflects a single year’s revenue expected from a larger 3 million dollar grant awarded to the SWCD for restoration work in North County.
- Line 26 City of Rainier – No matching funds are expected from the city this year.
- Line 27 Total resources estimated expected excluding taxes is \$2,141,213.
- Line 28 Estimated taxes to be received for 2019-2020 is \$525,363 an increase of \$45,363 from this fiscal year.

**General Fund – Requirements summary – LB30**

To offer more transparency to the public the sheet breaks down each section into two (2) categories; district operations and field operations. This shows the balance between administrative and technical operations of the district

District operations – office staff, daily operations, fiscal management, as well as education and outreach

Field Operations – Field staff, project management, project development, and implementation.

**General Fund – Detailed Requirements – LB31**

Personnel Services

- Line 1 - 5 Wages and Salaries have been listed according to position title and reflects the reduction of one (1) Council Coordinator as this position has been moved to the Lower Columbia River Watershed Council fund on LB-10 of this budget document.
- Line 6 Watershed Council Coordinator – This shows the wages for the Lower Columbia River Watershed Council from previous years.
- Line 7 Payroll Liabilities – reflects and estimate of the district share of payroll taxes.
- Line 8 Health insurance benefits package had an increase in January 2019 requiring us to change providers to lower our premiums. We anticipate and increase in 2020 also. The increases require a need for \$62,000 to cover benefit expenses for the 2019-2020 FY. Benefits package includes: Medical, Dental, Vision, AD&D, short and long-term disability, \$25,000 life insurance policy, and an accident plan.
- Line 9 A retirement plan was put in place in 2014-2015FY. The Columbia SWCD will match up to 3% of wages and salary. 100% participation is expected for 2019-2020

- Line 10 Temporary Employees and Interns – The district on occasion has need for a special project to be completed that district staff does not have expertise in or time to accomplish.
- Line 11 Salary Adjustments – This line item is to cover possible COLA increased and other possible wage increases as approved by the SWCD board.
- Line 12 Workers Compensation – Necessary insurance coverage for all employers in the State of Oregon.
- Line 13 Overtime – The Columbia SWCD uses Comp time calculated at 1-1/2 hours of time to be taken off per hour worked over 40 hours in a week for most overtime situations. There are situations mainly during project implementation that paying the overtime is more beneficial to the district. When time off would accumulate to a point that would be detrimental to district business.

#### Materials and Services

- Line 16 Professional Services – This line item covers our audit, legal fees, accountant, architect, and any other contractor the district may hire for district operations.
- Line 17 Office – Expenses related to the function and maintenance of the district office. (Utilities, maintenance, janitor, internet, telco, etc.)
- Line 18 Fuel/Maintenance/Repair of District Vehicle – This is a new line item; the district will be purchasing a vehicle and the related expenses will be reflected here.
- Line 19 Meetings, Workshops, Events – This covers expenses directly related to district lead outreach as well as partnerships with other organizations and neighboring districts.
- Line 20 Insurance – Liability, building, and vehicle insurance. There was an increase to this category to meet the requirements for state and federal funding.
- Line 21 Office Supplies
- Line 22 Program Supplies – This is for purchase of items not considered office supplies that will be used in the field and in outreach events.
- Line 23 Postage and Delivery – We are increasing our outreach to include our newsletters, annual report, and two campaigns focusing on Noxious Weeds, and an informational calendar. The return on investments in 2018-2019 has been very good. Engagement with the community has grown and the visibility of the district has increased. We want to continue the development and distribution of outreach materials for this year.
- Line 24 Printing and Production – This line item reflects the expense spent on outside printing and production of materials, mailers, newsletters and annual report.

- Line 25            Media, Advertising, Marketing – There is an increase in this category to reflect the increase of ads and inserts we will be doing in the local papers and other publications.
  
- Line 26            Dues, Subscriptions and Licenses – As our district grows, the dues to some of our associations increase as our budget increases.
  
- Line 27/28        Staff Training / Director Training and Related Expenses – Continued training and networking with other conservation partners is a vital part of staff and director success.
- Line 29            Staff transportation and related expenses.
  
- Line 30            Volunteer/Cooperator/Employee Recognition.
  
- Line 31            Bank Fees and Interest Paid.
  
- Line 32            Miscellaneous Operational Costs.
  
- Line 33            Contracted Services – This reflects the expenses from grant funds for development, management and implementation of district conservation projects. This amount does NOT include any administrative expenses or staff time paid for with staff specific grants.

**General Fund – Capital Outlay**

- Office Equipment -                    Computer upgrades or replacements.
  
- Field Equipment -                    We need to have the ability to purchase needed equipment for our projects and staff. Monitoring equipment, safety equipment and other field related items.
  
- Property Improvements -            As with any building, there are repairs and improvements to be made.
  
- District Vehicle -                    The District has no plan to purchase an additional vehicle at this time.

**General Fund – Debt Service**

- Building loan                            This reflects the payments made each year towards the building loan. July 2019 the balance will be \$245,086 with 2.5 years till the loan is paid in full.

**General Fund – Contingency**

\$100,000 and is only used by the District in case of any shortfalls in any of the General Fund budget categories.

The **un-appropriated ending balance** is budgeted at **\$175,000** and will insure the continued operation of the district through the first four (4) months of the next fiscal year or until the District starts to receive their property tax funds in November/December. (Property tax funds in the month of November are distributed weekly to our LGIP, and then beginning in December funds are transferred monthly).

**Special Fund – Lower Columbia River Watershed Council**

The Columbia SWCD is the fiscal sponsor and employer of record for the Lower Columbia River Watershed Council. This fund was created to provide additional transparency for the funds the Lower Columbia River Watershed Council receives in resources and spends as requirements. Not all funds are secured some funds shown on this budget are pending approval for fiscal year 2019-2020.

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND  
(Fund)**

**Columbia Soil and Water Conservation District**

	Historical Data			RESOURCE DESCRIPTION	Budget for Fiscal Year 2019-2020			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1	\$200,784.00	\$130,342.00	\$200,000.00	1. Available cash on hand* (cash basis) or	\$200,000.00	\$200,000.00		1
3	\$16,046.00	\$30,953.00	\$18,000.00	3. Previously levied taxes estimated to be received	\$18,000.00	\$18,000.00		3
4	\$1,312.00	\$2,673.00	\$1,600.00	4. Interest	\$1,600.00	\$1,600.00		4
5	\$0.00	\$0.00	\$0.00	5. Transferred IN, from other funds	\$0.00	\$0.00		5
6				<b>6 OTHER RESOURCES</b>				6
7	\$38,452.00	\$32,320.00	\$15,000.00	7 Miscellaneous Income	\$15,000.00	\$15,000.00		7
8	\$72,580.00	\$78,488.00	\$78,488.00	8 OWEB/ODA - WTS grant	\$78,488.00	\$78,488.00		8
9	\$42,621.00	\$34,758.00	\$0.00	9 OWEB - LCRWC council support	\$0.00	\$0.00		9
10	\$0.00	\$0.00	\$53,626.00	10 NFWF - Rock Creek Restoration	\$126,000.00	\$126,000.00		10
11	\$235,461.00	\$498,532.00	\$436,525.00	11 OWEB - Project grants	\$1,015,867.00	\$1,015,867.00		11
12	\$20,000.00	\$10,000.00	\$45,000.00	12 OWEB - small grants	\$60,000.00	\$60,000.00		12
13	\$11,150.00	\$41,185.00	\$28,963.00	13 OWEB/ODA - weed grants	\$66,239.00	\$66,239.00		13
14	\$88,559.00	\$111,104.00	\$0.00	14 Estuary Partnership - project grants	\$0.00	\$0.00		14
15	\$0.00	\$0.00	\$0.00	15 USFWS - partnership funds	\$0.00	\$0.00		15
16	\$0.00	\$0.00	\$68,213.00	16 NOAA - Rock Creek Restoration	\$64,557.50	\$64,557.50		16
17	\$17,652.00	\$12,333.00	\$20,037.00	17 BLM - Invasive/native plant project	\$13,167.50	\$13,167.50		17
18	\$111,642.00	\$0.00	\$25,000.00	18 other federal/state/local grants	\$25,000.00	\$25,000.00		18
19	\$0.00	\$0.00	\$0.00	19 ODFW R&E Program	\$0.00	\$0.00		19
20	\$27,294.00	\$27,294.00	\$27,294.00	20 Rent from NRCS	\$27,294.00	\$27,294.00		20
21	\$2,531,000.00	\$12,500.00	\$0.00	21 NRCS Emergency Watershed Protection	\$0.00	\$0.00		21
22	\$45,000.00	\$0.00	\$10,000.00	22 Landowner contribution	\$10,000.00	\$10,000.00		22
23	\$0.00	\$14,060.00	\$0.00	23 DEQ 319	\$0.00	\$0.00		23
24	\$0.00	\$0.00	\$100,000.00	24 EPA - education grant	\$0.00	\$0.00		24
25	\$0.00	\$8,828.00	\$470,000.00	25 NRCS - RCPP	\$420,000.00	\$420,000.00		25
26	\$0.00	\$171,000.00	\$0.00	26 City of Rainier	\$0.00	\$0.00		26
27	\$3,459,553.00	\$1,216,370.00	\$1,597,746.00	27 Total resources, except taxes to be levied	\$2,141,213.00	\$2,141,213.00		27
28			\$480,000.00	28 Taxes estimated to be received	\$525,363.00	\$525,363.00		28
29	\$440,616.00	\$474,701.00		29 Taxes collected in year levied				29
<b>30</b>	<b>\$3,900,169.00</b>	<b>\$1,691,071.00</b>	<b>\$2,077,746.00</b>	<b>30 TOTAL RESOURCES</b>	<b>\$2,666,576.00</b>	<b>\$2,666,576.00</b>	<b>\$0.00</b>	30

\*Includes ending balance from prior year

**REQUIREMENTS SUMMARY**  
**BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**  
GENERAL FUND

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2019-2020				
	Actual		Adopted Budget This Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2016-2017	First Preceding 2017-2018							
				PERSONNEL SERVICES					
1	\$204,356.00	\$212,761.00	\$220,140.00	1	District Operations	\$219,874.00	\$219,874.00		1
2	\$306,536.00	\$321,189.00	\$310,232.00	2	Field Operations	\$326,076.00	\$326,076.00		2
3	<b>\$510,892.00</b>	<b>\$533,950.00</b>	<b>\$530,372.00</b>	3	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$545,950.00</b>	<b>\$545,950.00</b>	<b>\$0.00</b>	3
					MATERIALS AND SERVICES				
4	\$295,641.00	\$152,085.00	\$176,800.00	4	District operations (excluding building loan)	\$197,900.00	\$197,900.00		4
5	\$2,602,981.00	\$806,002.00	\$865,574.00	5	Field Operations	\$1,447,726.00	\$1,447,726.00		5
6	<b>\$2,898,622.00</b>	<b>\$958,087.00</b>	<b>\$1,042,374.00</b>	6	<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$1,645,626.00</b>	<b>\$1,645,626.00</b>	<b>\$0.00</b>	6
					CAPITAL OUTLAY				
7	\$0.00	\$0.00	\$65,000.00	7	District Operations	\$65,000.00	\$65,000.00		7
8	\$0.00	\$0.00	\$45,000.00	8	Field Operations	\$15,000.00	\$15,000.00		8
9	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$110,000.00</b>	9	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>\$0.00</b>	9
					DEBT SERVICE				
10	\$97,964.00	\$101,286.00	\$120,000.00	10	Building loan <i>(balance July 1, 2019 \$245,086)</i>	\$120,000.00	\$120,000.00		10
11	<b>\$97,964.00</b>	<b>\$101,286.00</b>	<b>\$120,000.00</b>	11	<b>TOTAL DEBT SERVICE</b>	<b>\$120,000.00</b>	<b>\$120,000.00</b>	<b>\$0.00</b>	11
12			\$100,000.00	12	<b>OPERATING CONTINGENCY</b>	\$100,000.00	\$100,000.00		12
13	\$392,691.00	\$97,748.00		13	Ending balance (prior years)				13
14			\$175,000.00	14	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	\$175,000.00	\$175,000.00		14
15	<b>\$3,900,169.00</b>	<b>\$1,691,071.00</b>	<b>\$2,077,746.00</b>	15	<b>TOTAL REQUIREMENTS</b>	<b>\$2,666,576.00</b>	<b>\$2,666,576.00</b>	<b>\$0.00</b>	15

## DETAILED REQUIREMENTS

**FORM  
LB-31**

GENERAL FUND

Historical Data				REQUIREMENTS DESCRIPTION	# of employees	Budget For Next Year 2019-2020			
Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding	First Preceding	This Year							
2016-2017	2017-2018	2018-2019							
<b>PERSONNEL SERVICES</b>									
1	\$73,624.00	\$84,690.00	\$75,000.00	1	District Manager	\$76,500.00	\$76,500.00	\$0.00	1
2	\$55,984.00	\$60,201.00	\$57,290.00	2	Assistant Manager (formerly operations admin)	\$58,500.00	\$58,500.00	\$0.00	2
3	\$164,050.00	\$187,766.00	\$194,000.00	3	Resource Conservationist	\$198,100.00	\$198,100.00	\$0.00	3
4	\$25,942.00	\$30,708.00	\$28,650.00	4	Office/Outreach Coordinator (formerly Office Assistant)	\$31,200.00	\$31,200.00	\$0.00	4
5	\$40,952.00	\$41,331.00	\$42,432.00	5	Riparian Specialist (formerly outreach/field tech)	\$46,800.00	\$46,800.00	\$0.00	5
6	\$44,510.00	\$13,109.00	\$0.00	6	Watershed Council Coordinator (moved to LCRWC fund)	\$0.00	\$0.00	\$0.00	6
7	\$36,580.00	\$36,721.00	\$41,000.00	7	Payroll liabilities (district share of taxes)	\$41,000.00	\$41,000.00	\$0.00	7
8	\$49,501.00	\$58,338.00	\$52,000.00	8	Employee benefits	\$62,000.00	\$62,000.00	\$0.00	8
9	\$9,621.00	\$12,809.00	\$12,000.00	9	Retirement - employer contribution	\$12,350.00	\$12,350.00	\$0.00	9
10	\$1,941.00	\$850.00	\$10,000.00	10	Temporary employees and interns	\$4,500.00	\$4,500.00	\$0.00	10
11	\$0.00	\$0.00	\$5,000.00	11	Salary adjustments	\$7,000.00	\$7,000.00	\$0.00	11
12	\$1,684.00	\$1,237.00	\$3,000.00	12	worker's comp insurance	\$3,000.00	\$3,000.00	\$0.00	12
13	\$6,503.00	\$6,190.00	\$10,000.00	13	Overtime	\$5,000.00	\$5,000.00	\$0.00	13
14	<b>\$510,892.00</b>	<b>\$533,950.00</b>	<b>\$530,372.00</b>	14	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$545,950.00</b>	<b>\$545,950.00</b>	<b>\$0.00</b>	14
<b>MATERIALS AND SERVICES</b>									
15				15	<b>MATERIALS AND SERVICES</b>				15
16	\$20,823.00	\$25,944.00	\$25,000.00	16	Professional services	\$45,000.00	\$45,000.00	\$0.00	16
17	\$26,971.00	\$33,341.00	\$37,500.00	17	Office - utilities, telco, maintenance, etc	\$37,500.00	\$37,500.00	\$0.00	17
18	\$2,364.00	\$2,464.00	\$3,000.00	18	Fuel/maint/repair of district vehicle and equipment	\$3,000.00	\$3,000.00	\$0.00	18
19	\$1,485.00	\$2,004.00	\$10,000.00	19	Meetings, workshops, events	\$10,000.00	\$10,000.00	\$0.00	19
20	\$5,340.00	\$11,597.00	\$13,000.00	20	Insurance	\$13,000.00	\$13,000.00	\$0.00	20
21	\$4,361.00	\$5,592.00	\$5,000.00	21	Office Supplies and non-capital equipment	\$5,000.00	\$5,000.00	\$0.00	21
22	\$421.00	\$4,642.00	\$10,000.00	22	Program supplies	\$10,000.00	\$10,000.00	\$0.00	22
23	\$6,670.00	\$4,965.00	\$6,000.00	23	Postage/delivery	\$7,500.00	\$7,500.00	\$0.00	23
24	\$15,574.00	\$16,661.00	\$20,000.00	24	Printing/production	\$20,000.00	\$20,000.00	\$0.00	24
25	\$3,529.00	\$4,844.00	\$5,000.00	25	Media, advertising, marketing	\$3,500.00	\$3,500.00	\$0.00	25
26	\$9,405.00	\$11,247.00	\$10,000.00	26	Dues, Subscriptions, licenses	\$10,000.00	\$10,000.00	\$0.00	26
27	\$6,106.00	\$6,681.00	\$10,000.00	27	Staff training and related expenses	\$10,000.00	\$10,000.00	\$0.00	27
28	\$3,674.00	\$5,830.00	\$5,000.00	28	Director training and related expenses	\$7,000.00	\$7,000.00	\$0.00	28
29	\$12,594.00	\$16,051.00	\$15,000.00	29	Staff transportation and related expenses	\$15,000.00	\$15,000.00	\$0.00	29
30	\$0.00	\$0.00	\$2,000.00	30	Volunteer/cooperator recognition	\$1,000.00	\$1,000.00	\$0.00	30
31	\$186.00	\$222.00	\$300.00	31	Bank fees and interest paid	\$400.00	\$400.00	\$0.00	31
32	\$0.00	\$0.00	\$0.00	32	miscellaneous operational costs	\$0.00	\$0.00	\$0.00	32
33	\$2,779,119.00	\$806,002.00	\$865,574.00	33	Contracted Services	\$1,447,726.00	\$1,447,726.00	\$0.00	33
34	<b>\$2,898,622.00</b>	<b>\$958,087.00</b>	<b>\$1,042,374.00</b>	34	<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$1,645,626.00</b>	<b>\$1,645,626.00</b>	<b>\$0.00</b>	34
<b>CAPITAL OUTLAY</b>									
35				35	<b>CAPITAL OUTLAY</b>				35
36	\$0.00	\$0.00	\$15,000.00	36	Office equipment	\$15,000.00	\$15,000.00	\$0.00	36
37	\$0.00	\$0.00	\$15,000.00	37	Field equipment	\$15,000.00	\$15,000.00	\$0.00	37
38	\$0.00	\$0.00	\$50,000.00	38	Property improvements	\$50,000.00	\$50,000.00	\$0.00	38
39	\$0.00	\$0.00	\$30,000.00	39	District Vehicle	\$0.00	\$0.00	\$0.00	39

40	\$0.00	\$0.00	\$110,000.00	40	TOTAL CAPITAL OUTLAY	\$80,000.00	\$80,000.00	\$0.00	40
41				41	DEBT SERVICE				41
42	\$97,964.00	\$101,286.00	\$120,000.00	42	Building loan ( <i>balance July 1, 2019 \$245,086</i> )	\$120,000.00	\$120,000.00		42
43	<b>\$97,964.00</b>	<b>\$101,286.00</b>	<b>\$120,000.00</b>	43	<b>TOTAL DEBT SERVICES</b>	<b>\$120,000.00</b>	<b>\$120,000.00</b>		43
44			\$100,000.00	44	OPERATING CONTINGENCY	\$100,000.00	\$100,000.00		44
45	\$392,691.00	\$97,748.00		45	Ending balance (prior years)				45
46			\$175,000.00	46	UNAPPROPRIATED ENDING FUND BALANCE	\$175,000.00	\$175,000.00		46
47	<b>\$3,900,169.00</b>	<b>\$1,691,071.00</b>	<b>\$2,077,746.00</b>	47	<b>TOTAL REQUIREMENTS</b>	<b>\$2,666,576.00</b>	<b>\$2,666,576.00</b>	<b>\$0.00</b>	47

**Special Fund  
RESOURCES AND REQUIREMENTS**

Lower Columbia River Watershed Council  
(Fund)

Columbia SWCD  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020				
Actual		Adopted Budget Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 20__ - __	First Preceding Year 20__ - __							
1			1	<b>RESOURCES</b>			1	
2	0.00	0.00	2	Cash on hand * (cash basis), or	0.00	0.00	2	
3	0.00	0.00	3	Working Capital (accrual basis)	0.00	0.00	3	
4	0.00	0.00	4	Previously levied taxes estimated to be received	0.00	0.00	4	
5	0.00	0.00	5	Interest	0.00	0.00	5	
6	0.00	0.00	6	Transferred IN, from other funds	0.00	0.00	6	
7	0.00	0.00	7	Council Support Grant - OWEB (pending approval)	59,099.00	59,099.00	7	
8	0.00	0.00	8	Outreach Plan Implementation (Not approved)	0.00	0.00	8	
9	0.00	0.00	9	Project grants	17,711.00	17,711.00	9	
10	0.00	0.00	10	Total Resources, except taxes to be levied	76,810.00	76,810.00	10	
11		0.00	11	Taxes estimated to be received	0.00	0.00	11	
12	0.00	0.00	12	Taxes collected in year levied			12	
13	<b>0</b>	<b>0</b>	13	<b>TOTAL RESOURCES</b>	<b>76,810.00</b>	<b>76,810.00</b>	<b>0.00</b>	13
14			14	<b>REQUIREMENTS **</b>			14	
15			15	Org Unit or Prog & Activity	Detail		15	
16		49,948.00	16	Coordinator	Council Coordinator	50,840.00	50,840.00	16
17		7,368.00	17	Operations	Supplies, phone, office equipment, mileage, hotel, food, postage, etc	2,675.00	2,675.00	17
18		1,000.00	18	Training	Conference, meetings	250.00	250.00	18
19		1,500.00	19	Board Expense	Conference, meetings	250.00	250.00	19
20		8,279.00	20	Fiscal Services	Columbia SWCD fiscal sponsor	5,084.00	5,084.00	20
21		29,878.00	21	Project funds	Contracted Services	17,711.00	17,711.00	21
22			22					22
23			23					23
24			24					24
25			25					25
26			26					26
27			27					27
28			28					28
29			29	Ending balance (prior years)			29	
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			0.00	30
31	<b>0</b>	<b>0</b>	31	<b>TOTAL REQUIREMENTS</b>	<b>76,810.00</b>	<b>76,810.00</b>	<b>0.00</b>	31

\*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.