

**Columbia Soil and Water Conservation
District BUDGET MESSAGE for 2021-2022 FY
Budget
April 27, 2021**

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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, 2021. 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 2021-2022 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 2021-2022 budget.

Acronyms and their definitions used in this document

NRCS	Natural Resource Conservation Service
COLA	Cost of Living Adjustment
AV	Assessed Value
BPA	Bonneville Power Administration
OWEB	Oregon Watershed Enhancement Board
ODA	Oregon Department of Agriculture
WTS	Watershed Technical Specialist
LGIP	Local Government Investment Pool
NFWF	National Fish and Wildlife Foundation
NOAA	National Oceanic and Atmospheric Administration
EPA	Environmental Protection Agency
USDA	United States Department of Agriculture
LCRWC	Lower Columbia River Watershed Council
LCEP	Lower Columbia Estuary Partnership
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
EWP	Emergency Watershed Protection
DEQ	Department of Environmental Quality
ODF	Oregon Department of Forestry
FEMA	Federal Emergency Management Agency
IFA	Infrastructure Finance Authority
RCCP	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 2 Reflects the estimate of previously levied taxes that may be collected by the county and paid out this fiscal year.
- Line 3 Estimated interest to be earned on deposits

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 7 WTS grant offsets the cost of the Riparian Specialist positions. It also covers \$24,000 of district operation expenses.
- Line 8 – 15 These funds will provide up to \$90,000 in indirect funds for the district offsetting some of the wages and salaries of the district operations staff, and up to \$120,000 will be used for project management offsetting some of the wages and salaries for the district field staff.
- Line 16 NRCS Rent – the rent is received from the USDA – NRCS for shared office space in the Columbia SWCD office on Millard Road.
- Line 17 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 18 EPA – Education grant. This grant was not applied for in 2020-2021 and was not applied for this year. This line item will be removed next year.
- Line 19 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 20 DEQ – funds are expected from DEQ this year through the City of Rainier for a project mitigating their recent fine.
- Line 21 Total resources estimated expected excluding taxes is \$1,686,931.

Line 22 Estimated taxes to be received for 2021-2022 is \$564,904 an increase of \$23,660 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 the Salary Table.

Line 6 Office Assistant – This shows the previously budgeted wages for an Office Assistant hire. With COVID, there is no need for an Office Assistant at this time.

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. Even with the change of provider in 2020, we had an increase in 2021 also. The increase required a need for \$71,000 to cover benefit expenses for the 2020-2021 FY. I estimate that in 2021-2022 FY that we shouldn't see an increase in health insurance benefits. Benefits package includes: Medical, Dental, Vision, AD&D, short and long-term disability, \$25,000 life insurance policy, and an accident plan.

Line 9 The Columbia SWCD will match up to 3% of wages and salary. 100% participation is expected for FY 2021-2022

Line 10 Temporary Employees and Interns – Historically, 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. At this time, the District is not planning on hiring temporary employees and interns in the FY 2021-2022.

Line 11 Salary Adjustments – This line item is to cover possible COLA increases and other possible step 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 – Expenses relating to the fuel, maintenance and repair of the District’s vehicle.

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 in 2019-2020 and this year to meet the requirements for state and federal funding.

Line 21 Office Supplies – Purchasing of consumable 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 2019-2020 was very good. Engagement with the community has grown and the visibility of the District has increased.

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 Watershed Monitoring – This covers our match dollars for our watershed monitoring program that we work with LCEP to implement.

- Line 28/29 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 30 Staff transportation and related expenses.
- Line 31 Volunteer/Cooperator/Employee Recognition.
- Line 32 Bank Fees and Interest Paid.
- 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

- Line 36 Office Equipment -Computer upgrades, replacements, or other non-consumable office equipment.
- Line 37 Field Equipment - Monitoring equipment, safety equipment and other field related items.
- Line 38 Property Improvements -As with any building, there are repairs and improvements to be made.

General Fund – Debt Service

- Line 41 Building loan -This reflects the payments made each year towards the building loan. As of March 2021, the balance is \$51,590 with the final payment due in the 2021-2022 FY.

General Fund – Contingency

- Line 43 \$100,000 and is only used by the District in case of any shortfalls in any of the General Fund budget categories.
- Line 45 The **un-appropriated ending balance** is budgeted at **\$175,000** and will ensure 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 or 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 2021-2022.

**FORM
LB-20**

**RESOURCES
GENERAL FUND
(Fund)**

Columbia Soil and Water Conservation District

	Historical Data			RESOURCE DESCRIPTION	Budget for Fiscal Year 2021-2022				
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1	\$69,448.00	\$143,478.26	\$200,000.00	1	Available cash on hand* (cash basis) or	\$200,000.00	\$200,000.00		1
2	\$14,432.48	\$11,092.54	\$18,000.00	2	Previously levied taxes estimated to be received	\$18,000.00	\$18,000.00		2
3	\$3,378.00	\$2,725.00	\$1,600.00	3	Interest	\$1,600.00	\$1,600.00		3
4	\$0.00	\$0.00	\$0.00	4	Transferred IN, from other funds	\$0.00	\$0.00		4
5				5	OTHER RESOURCES				5
6	\$3,431.00	\$300.00	\$15,000.00	6	Miscellaneous Income	\$15,000.00	\$15,000.00		6
7	\$78,488.00	\$81,769.41	\$83,315.00	7	OWEB/ODA - WTS grant	\$87,907.00	\$87,907.00		7
8	\$53,415.21	\$210.79	\$122,500.00	8	NFWF - Rock Creek Restoration	\$0.00	\$0.00		8
9	\$280,384.58	\$204,830.35	\$585,000.00	9	OWEB - Project grants	\$245,000.00	\$245,000.00		9
10	\$0.00	\$0.00	\$75,000.00	10	OWEB - small grants	\$85,000.00	\$85,000.00		10
11	\$21,427.40	\$45,000.72	\$56,000.00	11	OWEB/ODA - weed grants	\$85,000.00	\$85,000.00		11
12	\$12,957.38	\$13,336.37	\$63,800.00	12	NOAA - Rock Creek Restoration	\$6,500.00	\$6,500.00		12
13	\$6,700.00	\$10,967.36	\$0.00	13	BLM - Invasive/native plant project	\$0.00	\$0.00		13
14	\$77,740.09	\$0.00	\$15,000.00	14	other federal/state/local grants	\$15,000.00	\$15,000.00		14
15	\$0.00	\$0.00	\$0.00	15	BPA - Carr Slough	\$185,000.00	\$185,000.00		15
16	\$27,924.00	\$25,597.00	\$27,294.00	16	Rent from NRCS	\$27,924.00	\$27,924.00		16
17	\$0.00	\$0.00	\$10,000.00	17	Landowner contribution	\$10,000.00	\$10,000.00		17
18	\$0.00	\$0.00	\$0.00	18	EPA - education grant	\$0.00	\$0.00		18
19	\$0.00	\$0.00	\$560,000.00	19	NRCS - RCPP	\$675,000.00	\$675,000.00		19
20	\$0.00	\$0.00	\$0.00	20	DEQ	\$30,000.00	\$30,000.00		20
21	\$649,726.14	\$539,307.80	\$1,832,509.00	21	Total resources, except taxes to be levied	\$1,686,931.00	\$1,686,931.00	\$0.00	21
22	\$499,564.39	\$516,160.46	\$541,244.00	22	Taxes estimated to be received	\$564,904.00	\$564,904.00		22
23				23	Taxes collected in year levied				23
24	\$1,149,290.53	\$1,055,468.26	\$2,373,753.00	24	TOTAL RESOURCES	\$2,251,835.00	\$2,251,835.00	\$0.00	24

*Includes ending balance from prior year

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND

Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-2022		
Actual		Adopted Budget This Year 2020-2021	Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding 2018-2019	First Preceding 2019-2020						
				PERSONNEL SERVICES			
1	\$ 200,261.25	\$ 202,125.01	\$ 267,179.00	1 District Operations	\$ 257,842.00	\$ 257,842.00	1
2	\$ 266,010.64	\$ 143,796.88	\$ 239,602.00	2 Field Operations	\$ 241,539.00	\$ 241,539.00	2
3	\$ 466,271.89	\$ 345,921.89	\$ 506,781.00	3 TOTAL PERSONNEL SERVICES	\$ 499,381.00	\$ 499,381.00	\$ - 3
				MATERIALS AND SERVICES			
4	\$ 185,851.48	\$ 149,024.65	\$ 189,850.00	4 District operations (excluding building loan)	\$ 193,850.00	\$ 193,850.00	4
5	\$ 372,550.93	\$ 339,432.33	\$ 1,202,122.00	5 Field Operations	\$ 1,165,604.00	\$ 1,165,604.00	5
6	\$ 558,402.41	\$ 488,456.98	\$ 1,391,972.00	6 TOTAL MATERIALS AND SERVICES	\$ 1,359,454.00	\$ 1,359,454.00	\$ - 6
				CAPITAL OUTLAY			
7	\$ -	\$ 6,462.31	\$ 65,000.00	7 District Operations	\$ 58,000.00	\$ 58,000.00	7
8	\$ -	\$ -	\$ 15,000.00	8 Field Operations	\$ 8,000.00	\$ 8,000.00	8
9	\$ -	\$ 6,462.31	\$ 80,000.00	9 TOTAL CAPITAL OUTLAY	\$ 66,000.00	\$ 66,000.00	\$ - 9
				DEBT SERVICE			
10	\$ 103,818.23	\$ 101,286.08	\$ 120,000.00	10 Building loan (balance March 1, 2021 \$51,590)	\$ 52,000.00	\$ 52,000.00	10
11	\$ 103,818.23	\$ 101,286.08	\$ 120,000.00	11 TOTAL DEBT SERVICE	\$ 52,000.00	\$ 52,000.00	11
12	\$ -	\$ -	\$ 100,000.00	12 OPERATING CONTINGENCY	\$ 100,000.00	\$ 100,000.00	12
13				13 Ending balance (prior years)			13
14	\$ 20,798.00	\$ 113,341.00	\$ 175,000.00	14 UNAPPROPRIATED ENDING FUND BALANCE	\$ 175,000.00	\$ 175,000.00	14
15	\$ 1,149,290.53	\$ 1,055,468.26	\$ 2,373,753.00	15 TOTAL REQUIREMENTS	\$ 2,251,835.00	\$ 2,251,835.00	\$ - 15

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND

Historical Data					REQUIREMENTS DESCRIPTION	# of employees	Budget For Next Year 2021-2022			
Actual		Adopted Budget					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding 2018-2019	First Preceding 2019-2020	This Year 2020-2021.								
PERSONNEL SERVICES										
1	\$52,500.45	\$70,794.96	\$79,101.00	1	District Manager	1	\$80,172.00	\$80,172.00		1
2	\$57,642.50	\$52,001.19	\$60,745.00	2	Financial Manager	1	\$61,812.00	\$61,812.00		2
3	\$161,052.05	\$82,324.92	\$127,000.00	3	Resource Conservationist	2	\$129,000.00	\$129,000.00		3
4	\$28,932.83	\$33,582.20	\$43,500.00	4	Outreach Coordinator	1	\$45,569.00	\$45,569.00		4
5	\$39,586.22	\$29,012.79	\$42,435.00	5	Riparian Specialist	1	\$43,478.00	\$43,478.00		5
6	\$0.00	\$0.00	\$13,000.00	6	Office Assistant	0	\$0.00	\$0.00		6
7	\$40,421.68	\$25,935.19	\$38,000.00	7	Payroll liabilities (district share of taxes)		\$38,000.00	\$38,000.00		7
8	\$72,161.45	\$40,679.69	\$71,000.00	8	Employee benefits		\$71,000.00	\$71,000.00		8
9	\$10,480.03	\$8,511.34	\$11,000.00	9	Retirement - employer contribution		\$12,500.00	\$12,500.00		9
10	\$799.00	\$799.00	\$3,000.00	10	Temporary employees and interns		\$0.00	\$0.00		10
11	\$0.00	\$0.00	\$11,000.00	11	Salary adjustments		\$10,850.00	\$10,850.00		11
12	\$1,443.28	\$1,118.23	\$3,000.00	12	worker's comp insurance		\$3,000.00	\$3,000.00		12
13	\$1,252.40	\$1,162.38	\$4,000.00	13	Overtime		\$4,000.00	\$4,000.00		13
14	\$466,271.89	\$345,921.89	\$506,781.00	14	TOTAL PERSONNEL SERVICES		\$499,381.00	\$499,381.00	\$0.00	14
MATERIALS AND SERVICES										
15				15	Professional services		\$35,000.00	\$35,000.00		15
16	\$82,428.37	\$47,074.35	\$35,000.00	16	Office - utilities, telco, maintenance, etc		\$38,500.00	\$38,500.00		16
17	\$36,112.99	\$36,963.39	\$38,500.00	17	Fuel/maint/repair of district vehicle and equipment		\$1,500.00	\$1,500.00		17
18	\$1,733.12	\$865.72	\$3,000.00	18	Meetings, workshops, events		\$3,000.00	\$3,000.00		18
19	\$1,372.89	\$1,160.39	\$5,000.00	19	Insurance		\$16,500.00	\$16,500.00		19
20	\$8,333.19	\$7,028.48	\$16,500.00	20	Office Supplies and non-capital equipment		\$3,000.00	\$3,000.00		20
21	\$2,292.03	\$2,635.68	\$5,000.00	21	Program Supplies		\$10,000.00	\$10,000.00		21
22	\$362.95	\$2,589.94	\$12,000.00	22	Postage/delivery		\$8,000.00	\$8,000.00		22
23	\$6,719.77	\$4,538.89	\$8,000.00	23	Printing/production		\$15,000.00	\$15,000.00		23
24	\$13,755.55	\$22,315.50	\$20,000.00	24	Media, advertising, marketing		\$5,500.00	\$5,500.00		24
25	\$520.80	\$0.00	\$5,500.00	25	Dues, Subscriptions, licenses		\$12,000.00	\$12,000.00		25
26	\$10,043.35	\$9,904.95	\$11,000.00	26	Watershed Monitoring		\$20,000.00	\$20,000.00		26
27	\$0.00	\$0.00	\$0.00	27	Staff training and related expenses		\$8,000.00	\$8,000.00		27
28	\$2,808.00	\$2,424.24	\$10,000.00	28	Director training and related expenses		\$5,000.00	\$5,000.00		28
29	\$6,660.70	\$1,978.99	\$7,000.00	29	Staff transportation and related expenses		\$12,000.00	\$12,000.00		29
30	\$12,408.62	\$9,175.43	\$12,000.00	30	Volunteer/cooperator recognition		\$500.00	\$500.00		30
31	\$50.00	\$0.00	\$1,000.00	31	Bank fees and interest paid		\$350.00	\$350.00		31
32	\$249.15	\$368.70	\$350.00	32	Contracted Services		\$1,165,604.00	\$1,165,604.00		32
33	\$372,550.93	\$339,432.33	\$1,202,122.00	33						33
34	\$558,402.41	\$488,456.98	\$1,391,972.00	34	TOTAL MATERIALS AND SERVICES		\$1,359,454.00	\$1,359,454.00	\$0.00	34
CAPITAL OUTLAY										
35				35	Office equipment		\$8,000.00	\$8,000.00		35
36	\$0.00	\$6,462.31	\$15,000.00	36	Field equipment		\$8,000.00	\$8,000.00		36
37	\$0.00	\$0.00	\$15,000.00	37						37

38	\$0.00	\$0.00	\$50,000.00	38	Property improvements	\$50,000.00	\$50,000.00		38
39	\$0.00	\$6,462.31	\$80,000.00	39	TOTAL CAPITAL OUTLAY	\$66,000.00	\$66,000.00	\$0.00	39
40				40	DEBT SERVICE				40
41	\$103,818.23	\$101,286.08	\$120,000.00	41	Building loan (<i>balance March 1, 2021 \$51,590</i>)	\$52,000.00	\$52,000.00		41
42	\$103,818.23	\$101,286.08	\$120,000.00	42	TOTAL DEBT SERVICES	\$52,000.00	\$52,000.00		42
43	\$0.00	\$0.00	\$100,000.00	43	OPERATING CONTINGENCY	\$100,000.00	\$100,000.00		43
44				44	Ending balance (prior years)				44
45	\$20,798.00	\$113,341.00	\$175,000.00	45	UNAPPROPRIATED ENDING FUND BALANCE	\$175,000.00	\$175,000.00		45
46	\$1,149,290.53	\$1,055,468.26	\$2,373,753.00	46	TOTAL REQUIREMENTS	\$2,251,835.00	\$2,251,835.00	\$0.00	46

**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 2021-2022						
Actual		Adopted Budget Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2018-2019	First Preceding Year 2019-2020									
1			1	RESOURCES			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	54,404.64	46,099.93	7	Council Support Grant - OWEB	61,250.00	61,250.00	7			
8	0.00	0.00	8	Outreach Plan Implementation	0.00	0.00	8			
9	0.00	7,530.00	9	Project Grants	205,000.00	205,000.00	9			
10	54,404.64	53,629.93	10	Total Resources, except taxes to be levied	266,250.00	266,250.00	10			
11	0.00	0.00	11	Taxes estimated to be received	0.00	0.00	11			
12			12	Taxes collected in year levied			12			
13	54,404.64	\$53,629.93	13	TOTAL RESOURCES	266,250.00	266,250.00	0.00	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Detail			15		
16	48,042.86	42,492.30	16	Coordinator	Council Coordinator	53,550.00	53,550.00	16		
17	2,161.78	0.00	17	Operations	Supplies, phone, office equipment, mileage, hotel, food, postage, etc	3,000.00	3,000.00	17		
18	0.00	0.00	18	Training	Conference, meetings	250.00	250.00	18		
19	0.00	0.00	19	Board Expense	Conference, meetings	250.00	250.00	19		
20	4,200.00	3,150.00	20	Fiscal Services	Columbia SWCD fiscal sponsor	4,200.00	4,200.00	20		
21	0.00	7,987.63	21	Project funds	Contracted Services	205,000.00	205,000.00	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	UNAPPROPRIATED ENDING FUND BALANCE			0.00	0.00	0.00	30
31	54,404.64	\$53,629.93	31	TOTAL REQUIREMENTS		266,250.00	266,250.00	0.00	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.