



**Columbia Soil and Water Conservation
District BUDGET MESSAGE for 2023-2024 FY
Budget
April 13, 2023**

Submitted by Malyssa Legg
District Manager – CSWCD
503-433-3205
malyssa.legg@columbiaswcd.com

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, 2023. 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 2023-2024 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 includes 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 is 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 2023-2024 budget.

Acronyms and their definitions used in this document:

SWCD	Soil and Water Conservation District
NRCS	Natural Resource Conservation Service
COLA	Cost of Living Adjustment
AV	Assessed Value
OWEB	Oregon Watershed Enhancement Board
ODA	Oregon Department of Agriculture
WTS	Watershed Technical Specialist
LGIP	Local Government Investment Pool
NOAA	National Oceanic and Atmospheric Administration
USDA	United States Department of Agriculture
LCRWC	Lower Columbia River Watershed Council
LCEP	Lower Columbia Estuary Partnership
ODFW R&E	Oregon Department of Fish and Wildlife Recreation and Enhancement
RCPP	Regional Conservation Partnership Program
FY	Fiscal Year

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 unappropriated ending balance. The general fund accounts for all 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 District’s cash carryover in the general fund is estimated at \$450,000.

- 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 one Resource Conservationist position. It also covers \$26,372 of District operation expenses.

Line 8–12 These funds will provide contracted services, materials, and some project management funds to complete projects on the ground.

Line 13 NRCS Rent – The rent is received from the USDA – NRCS for shared office space in the Columbia SWCD office on Millard Road.

Line 14 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 15 NRCS – Regional Conservation Partnership Program. This grant has been completed and no funds will be received this year.

Line 16 Total resources estimated expected excluding taxes is \$1,041,831.

Line 17 Estimated taxes to be received for 2023-2024 are \$643,179, an increase of \$29,914 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. Operations Coordinator has been changed to Operations Coordinator.
- Line 6 Payroll Liabilities – reflects an estimate of the District’s share of payroll taxes.
- Line 7 Employee Benefits - Benefits package includes: Medical, Dental, Vision, AD&D, short and long-term disability, \$25,000 life insurance policy, and an accident plan.
- Line 8 Retirement - The Columbia SWCD will match up to 3% of wages and salary. 100% participation is expected for FY 2023-2024
- Line 9 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. Currently, the District is not planning on hiring temporary employees and interns in the FY 2023-2024
- Line 10 Salary Adjustments – This line item is to cover possible COLA increases and other possible step increases as approved by the SWCD Board.
- Line 11 Workers Compensation – Necessary insurance coverage for all employers in the State of Oregon.
- Line 12 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 where paying the overtime is more beneficial to the District. Time off would accumulate to a point that would be detrimental to District business.

Materials and Services

- Line 15 Professional Services – This line item covers our audit, legal fees, accountant, architect, and any other contractor the District may hire for District operations.
- Line 16 Office – Expenses related to the function and maintenance of the District office. (Utilities, maintenance, janitor, internet, telco, etc.)
- Line 17 Fuel/Maintenance/Repair of District Vehicle – Expenses relating to the fuel, maintenance, and repair of the District’s vehicle.
- Line 18 Meetings, Workshops, Events – This covers expenses directly related to District lead outreach as well as partnerships with other organizations and neighboring Districts. This number has increased since we are now able to do more in person outreach and education due to COVID restrictions being lifted.

- Line 19 Insurance – Liability, building, and vehicle insurance. There was an increase to this category in 2022-2023 and is expected to increase 2023-2024 FY.
- Line 20 Office Supplies – Purchasing of consumable office supplies.
- Line 21 Program Supplies – This is for purchase of items not considered office supplies that will be used in the field, at outreach events or to supplement District programs.
- Line 22 Postage and Delivery – Our outreach program that requires postage includes our annual report, Noxious Weeds projects, and an informational calendar. Engagement with the community has grown and the visibility of the District has increased. These funds account for those known events plus other expected postage as related to the District.
- Line 23 Printing and Production – This line item reflects the expense spent on outside printing and production of materials, mailers, newsletters, and annual report.
- Line 24 Media, Advertising, Marketing – These funds reflect the use of ads and other marketing inserts we expect to implement. This has increased due to more education and outreach planned for 2023-2024.
- Line 25 Software – These funds reflect the yearly software costs for programs that are associated with the District.
- 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. This has increased for 2023-2024 because we need to upgrade our server.
- 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. This year we are budgeting for additional utilities and the creation of a plant storage area on our property along with additional parking.

General Fund – Debt Service

- Line 41 Building loan – The District no longer has a loan on this building.

General Fund – Contingency

- Line 43 Operating Contingency - \$200,000 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 months of the next fiscal year or until the District starts to receive 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 that 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 2023-2024.

**FORM
LB-20**

**RESOURCES
GENERAL FUND
(Fund)**

Columbia Soil and Water Conservation District

	Historical Data				RESOURCE DESCRIPTION	Budget for Fiscal Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	\$204,228.56	\$431,048.04	\$200,000.00	1	Available cash on hand* (cash basis) or	\$450,000.00	\$450,000.00		1
2	\$23,468.00	\$23,693.05	\$18,000.00	2	Previously levied taxes estimated to be received	\$23,000.00	\$23,000.00		2
3	\$1,361.25	\$1,477.15	\$2,000.00	3	Interest	\$2,000.00	\$2,000.00		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	\$1,920.50	\$5,649.60	\$5,000.00	6	Miscellaneous Income	\$5,000.00	\$5,000.00		6
7	\$83,314.75	\$97,985.62	\$87,907.00	7	OWEB/ODA - WTS grant	\$87,907.00	\$87,907.00		7
8	\$122,907.71	\$55,112.37	\$180,000.00	8	OWEB - Project grants	\$296,000.00	\$296,000.00		9
9	\$12,357.74	\$0.00	\$80,000.00	9	OWEB - small grants	\$45,000.00	\$45,000.00		10
10	\$41,976.70	\$0.00	\$78,000.00	10	OWEB/ODA - weed grants	\$50,000.00	\$50,000.00		11
11	\$12,603.27	\$2,565.59	\$26,750.00	11	NOAA - Rock Creek Restoration	\$0.00	\$0.00		12
12	\$1,850.00	\$0.00	\$5,000.00	12	other federal/state/local grants	\$50,000.00	\$50,000.00		14
13	\$27,924.00	\$27,924.00	\$27,924.00	13	Rent from NRCS	\$27,924.00	\$27,924.00		16
14	\$0.00	\$143,900.00	\$5,000.00	14	Landowner contribution	\$5,000.00	\$5,000.00		17
15	\$167,510.87	\$964,911.39	\$1,599,189.00	15	NRCS - RCPP	\$0.00	\$0.00		18
16	\$701,423.35	\$1,754,266.81	\$2,314,770.00	16	Total resources, except taxes to be levied	\$1,041,831.00	\$1,041,831.00		20
17	\$541,244.00	\$589,203.48	\$613,265.00	17	Taxes estimated to be received	\$643,179.00	\$643,179.00		21
18				18	Taxes collected in year levied				22
19	\$1,242,667.35	\$2,343,470.29	\$2,928,035.00	19	TOTAL RESOURCES	\$1,685,010.00	\$1,685,010.00	\$0.00	23

*Includes ending balance from prior year

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding 2020-21	First Preceding 2021-2022							
				PERSONNEL SERVICES					
1	\$ 240,976.16	\$ 245,820.05	\$ 271,015.08	1	District Operations	\$ 207,233.12	\$ 207,233.12		1
2	\$ 211,860.78	\$ 235,504.04	\$ 258,992.92	2	Field Operations	\$ 300,803.88	\$ 300,803.88		2
3	\$ 452,836.94	\$ 481,324.09	\$ 530,008.00	3	TOTAL PERSONNEL SERVICES	\$ 508,037.00	\$ 508,037.00	\$ -	3
					MATERIALS AND SERVICES				
4	\$ 122,405.96	\$ 127,673.09	\$ 205,000.00	4	District operations (excluding building loan)	\$ 231,850.00	\$ 231,850.00		4
5	\$ 313,211.47	\$ 994,441.29	\$ 1,850,027.00	5	Field Operations	\$ 485,123.00	\$ 485,123.00		5
6	\$ 435,617.43	\$ 1,122,114.38	\$ 2,055,027.00	6	TOTAL MATERIALS AND SERVICES	\$ 716,973.00	\$ 716,973.00	\$ -	6
					CAPITAL OUTLAY				
7	\$ 2,400.00	\$ 1,450.31	\$ 63,000.00	7	District Operations	\$ 80,000.00	\$ 80,000.00		7
8	\$ 892.98	\$ 1,478.38	\$ 5,000.00	8	Field Operations	\$ 5,000.00	\$ 5,000.00		8
9	\$ 3,292.98	\$ 2,928.69	\$ 68,000.00	9	TOTAL CAPITAL OUTLAY	\$ 85,000.00	\$ 85,000.00	\$ -	9
					DEBT SERVICE				
10	\$ 101,286.08	\$ 51,648.38	\$ -	10	35285 Millard Rd Building loan	\$ -	\$ -	\$ -	10
11	\$ 101,286.08	\$ 51,648.38	\$ -	11	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	11
12	\$ -	\$ -	\$ 100,000.00	12	OPERATING CONTINGENCY	\$ 200,000.00	\$ 200,000.00		12
13				13	Ending balance (prior years)				13
14	\$ 97,538.00	\$ 203,588.52	\$ 175,000.00	14	UNAPPROPRIATED ENDING FUND BALANCE	\$ 175,000.00	\$ 175,000.00		14
15	\$ 1,090,571.43	\$ 1,861,604.06	\$ 2,928,035.00	15	TOTAL REQUIREMENTS	\$ 1,685,010.00	\$ 1,685,010.00	\$ -	15

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND

Historical Data				REQUIREMENTS DESCRIPTION	# of employees	Budget For Next Year 2023-2024				
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
Second Preceding	First Preceding	This Year								
2020-2021	2021-2022	2022-2023								
PERSONNEL SERVICES										
1	\$83,282.30	\$90,463.39	\$83,833.00	1	District Manager	1	\$86,095.00	\$86,095.00	1	
2	\$60,083.27	\$53,650.51	\$65,269.00	2	Financial Manager	0	\$0.00	\$0.00	2	
3	\$136,081.92	\$136,931.04	\$138,000.00	3	Resource Conservationist	3	\$207,592.00	\$207,592.00	3	
4	\$45,284.04	\$45,971.17	\$47,858.00	4	Operations Coordinator (was Outreach Coordinator)	1	\$57,500.00	\$57,500.00	4	
5	\$29,376.00	\$44,369.31	\$45,808.00	5	Riparian Specialist	0	\$0.00	\$0.00	5	
6	\$37,846.47	\$37,707.87	\$42,000.00	6	Payroll liabilities (district share of taxes)		\$42,000.00	\$42,000.00	6	
7	\$48,555.53	\$54,863.20	\$71,000.00	7	Employee benefits		\$71,000.00	\$71,000.00	7	
8	\$10,351.03	\$11,481.90	\$12,000.00	8	Retirement - employer contribution		\$12,000.00	\$12,000.00	8	
9	\$0.00	\$0.00	\$0.00	9	Temporary employees and interns		\$0.00	\$0.00	9	
10	\$0.00	\$3,998.79	\$15,240.00	10	Salary adjustments		\$28,100.00	\$28,100.00	10	
11	\$1,976.38	\$1,370.41	\$3,000.00	11	worker's comp insurance		\$3,000.00	\$3,000.00	11	
12	\$0.00	\$516.50	\$6,000.00	12	Overtime		\$750.00	\$750.00	12	
13	\$452,836.94	\$481,324.09	\$530,008.00	13	TOTAL PERSONNEL SERVICES		\$508,037.00	\$508,037.00	\$0.00	13
MATERIALS AND SERVICES										
14	\$26,957.28	\$34,052.87	\$50,000.00	14	Professional services		\$50,000.00	\$50,000.00	14	
15	\$36,581.30	\$36,445.38	\$38,000.00	15	Office - utilities, telco, maintenance, etc		\$45,000.00	\$45,000.00	15	
16	\$398.24	\$1,522.16	\$3,000.00	16	Fuel/maint/repair of district vehicle and equipment		\$4,000.00	\$4,000.00	16	
17	\$46.95	\$1,176.66	\$3,000.00	17	Meetings, workshops, events		\$10,000.00	\$10,000.00	17	
18	\$16,672.57	\$13,721.97	\$19,000.00	18	Insurance		\$24,000.00	\$24,000.00	18	
19	\$3,103.77	\$2,398.87	\$3,500.00	19	Office Supplies and non-capital equipment		\$4,000.00	\$4,000.00	19	
20	\$3,658.10	\$101.30	\$10,000.00	20	Program Costs		\$20,000.00	\$20,000.00	20	
21	\$6,577.67	\$6,477.06	\$8,000.00	21	Postage/delivery		\$8,000.00	\$8,000.00	21	
22	\$9,977.50	\$10,820.00	\$14,000.00	22	Printing/production		\$14,000.00	\$14,000.00	22	
23	\$0.00	\$0.00	\$3,500.00	23	Media, advertising, marketing		\$6,500.00	\$6,500.00	23	
24	\$0.00	\$0.00	\$6,600.00	24	Software		\$8,000.00	\$8,000.00	24	
25	\$8,479.28	\$10,621.96	\$10,000.00	25	Dues, Subscriptions, licenses		\$10,000.00	\$10,000.00	25	
26	\$0.00	\$19,650.35	\$35,000.00	26	Watershed Monitoring		\$18,000.00	\$18,000.00	26	
27	\$1,014.30	\$1,073.92	\$9,000.00	27	Staff training and related expenses		\$12,500.00	\$12,500.00	27	
28	\$107.10	\$100.00	\$3,000.00	28	Director training and related expenses		\$3,000.00	\$3,000.00	28	
29	\$8,519.16	\$8,878.18	\$11,000.00	29	Staff transportation and related expenses		\$12,000.00	\$12,000.00	29	
30	\$0.00	\$0.00	\$500.00	30	Volunteer/cooperator recognition		\$500.00	\$500.00	30	
31	\$312.74	\$282.76	\$350.00	31	Bank fees and interest paid		\$350.00	\$350.00	31	
32	\$313,211.47	\$974,790.94	\$1,827,577.00	32	Contracted Services		\$467,123.00	\$467,123.00	32	
33	\$435,617.43	\$1,122,114.38	\$2,055,027.00	33	TOTAL MATERIALS AND SERVICES		\$716,973.00	\$716,973.00	\$0.00	33
CAPITAL OUTLAY										
34	\$2,400.00	\$1,450.31	\$8,000.00	34	Office equipment		\$25,000.00	\$25,000.00	34	
35	\$892.98	\$1,478.38	\$5,000.00	35	Field equipment		\$5,000.00	\$5,000.00	35	
36	\$0.00	\$0.00	\$55,000.00	36	Property improvements		\$55,000.00	\$55,000.00	36	

39	\$3,292.98	\$2,928.69	\$68,000.00	39	TOTAL CAPITAL OUTLAY	\$85,000.00	\$85,000.00	\$0.00	39
40				40	DEBT SERVICE				40
41	\$101,286.08	\$51,648.38	\$0.00	41	35285 Millard Rd Building loan	\$0.00	\$0.00	\$0.00	41
42	\$101,286.08	\$51,648.38	\$0.00	42	TOTAL DEBT SERVICES	\$0.00	\$0.00	\$0.00	42
43	\$0.00	\$0.00	\$100,000.00	43	OPERATING CONTINGENCY	\$200,000.00	\$200,000.00		43
44	\$0.00			44	Ending balance (prior years)				44
45	\$97,538.00	\$203,588.52	\$175,000.00	45	UNAPPROPRIATED ENDING FUND BALANCE	\$175,000.00	\$175,000.00		45
46	\$1,090,571.43	\$1,861,604.06	\$2,928,035.00	46	TOTAL REQUIREMENTS	\$1,685,010.00	\$1,685,010.00	\$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 2023-2024							
Actual		Adopted Budget Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2020-2021	First Preceding Year 2021-2022										
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	\$35,023.05	\$72,681.47	7	Council Support Grant - OWEB	\$65,869.00	\$65,869.00	7				
8	\$0.00	\$0.00	8	Outreach Plan Implementation	\$93,933.00	\$93,933.00	8				
9	\$8,597.42	\$72,606.01	9	Project Grants	\$0.00	\$0.00	9				
10	\$43,620.47	\$145,287.48	10	Total Resources, except taxes to be levied	\$159,802.00	\$159,802.00	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	\$43,620.47	\$145,287.48	\$485,732.50	13	TOTAL RESOURCES			\$159,802.00	\$159,802.00	\$0.00	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Detail					15
16	\$32,223.05	\$72,348.05	\$72,633.50	16	Coordinator	Council Coordinator	\$55,282.50	\$55,282.50			16
17	\$0.00	\$4,171.48	\$7,500.00	17	Operations	Supplies, phone, office equipment, mileage, hotel, food, postage, etc	\$4,186.50	\$4,186.50			17
18	\$0.00	\$678.55	\$600.00	18	Training	Conference, meetings	\$1,100.00	\$1,100.00			18
19	\$0.00	\$0.00	\$1,000.00	19	Board Expense	Conference, meetings	\$300.00	\$300.00			19
20	\$2,800.00	\$5,965.00	\$5,000.00	20	Fiscal Services	Columbia SWCD fiscal sponsor	\$5,000.00	\$5,000.00			20
21	\$8,597.42	\$62,124.40	\$398,999.00	21	Project funds	Contracted Services	\$93,933.00	\$93,933.00			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	\$43,620.47	\$145,287.48	\$485,732.50	31		TOTAL REQUIREMENTS	\$159,802.00	\$159,802.00	\$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.