



**Columbia Soil and Water Conservation
District BUDGET MESSAGE for 2022-2023 FY
Budget
March 31, 2022**

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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, 2022. 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 2022-2023 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 2022-2023 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
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 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 position. It also covers \$26,372 of district operation expenses.
- Line 8 NFWF – Rock Creek Restoration. This grant was not applied for this year. This line item will be removed next year.
- Line 9– 15 These funds will provide up to \$60,000 in indirect funds for the district offsetting some of the wages and salaries of the district operations staff, and up to \$80,000 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 NRCS – Regional Conservation Partnership Program. This reflects a single year, and final, revenue expected from the larger 3-million-dollar grant awarded to the SWCD for restoration work in North County.
- Line 19 DEQ – Funds are not expected from DEQ this year.
- Line 20 Total resources estimated expected excluding taxes is \$2,314,770.
- Line 21 Estimated taxes to be received for 2022-2023 is \$613,265 an increase of \$48,361 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 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 2022-2023
- 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. At this time, the District is not planning on hiring temporary employees and interns in the FY 2022-2023.
- 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 that 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.
- Line 19 Insurance – Liability, building, and vehicle insurance. There was an increase to this category in 2021-2022 and is expected to increase 2022-2023 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, two campaigns focusing on Noxious Weeds, 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, our informational calendar and annual report.
- Line 24 Media, Advertising, Marketing – These funds reflect the use of ads and other marketing inserts we expect to implement.
- 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. An increase in funds this year in expectation that we are expanding the area that is being monitored.
- 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. This year we are budgeting for additional utilities and creation of a plant storage area on our property.

General Fund – Debt Service

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

General Fund – Contingency

Line 43 Operating Contingency - \$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 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 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 2022-2023.

**FORM
LB-20**

**RESOURCES
GENERAL FUND
(Fund)**

Columbia Soil and Water Conservation District

	Historical Data				RESOURCE DESCRIPTION	Budget for Fiscal Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	\$143,478.26	\$204,228.56	\$200,000.00	1	Available cash on hand* (cash basis) or	\$200,000.00	\$200,000.00	\$200,000.00	1
2	\$11,092.54	\$23,468.00	\$18,000.00	2	Previously levied taxes estimated to be received	\$18,000.00	\$18,000.00	\$18,000.00	2
3	\$2,725.00	\$1,361.25	\$1,600.00	3	Interest	\$2,000.00	\$2,000.00	\$2,000.00	3
4	\$0.00	\$0.00	\$0.00	4	Transferred IN, from other funds				4
5				5	OTHER RESOURCES				5
6	\$300.00	\$1,920.50	\$15,000.00	6	Miscellaneous Income	\$5,000.00	\$5,000.00	\$5,000.00	6
7	\$81,769.41	\$83,314.75	\$87,907.00	7	OWEB/ODA - WTS grant	\$87,907.00	\$87,907.00	\$87,907.00	7
8	\$210.79	\$0.00	\$0.00	8	NFWF - Rock Creek Restoration	\$0.00	\$0.00	\$0.00	8
9	\$204,830.35	\$122,907.71	\$245,000.00	9	OWEB - Project grants	\$180,000.00	\$180,000.00	\$180,000.00	9
10	\$0.00	\$12,357.74	\$85,000.00	10	OWEB - small grants	\$80,000.00	\$80,000.00	\$80,000.00	10
11	\$45,000.72	\$41,976.70	\$85,000.00	11	OWEB/ODA - weed grants	\$78,000.00	\$78,000.00	\$78,000.00	11
12	\$13,336.37	\$12,603.27	\$6,500.00	12	NOAA - Rock Creek Restoration	\$26,750.00	\$26,750.00	\$26,750.00	12
13	\$10,967.36	\$0.00	\$0.00	13	BLM - Invasive/native plant project	\$0.00	\$0.00	\$0.00	13
14	\$0.00	\$1,850.00	\$15,000.00	14	other federal/state/local grants	\$5,000.00	\$5,000.00	\$5,000.00	14
15	\$0.00	\$0.00	\$185,000.00	15	BPA - Carr Slough	\$0.00	\$0.00	\$0.00	15
16	\$25,597.00	\$27,924.00	\$27,924.00	16	Rent from NRCS	\$27,924.00	\$27,924.00	\$27,924.00	16
17	\$0.00	\$0.00	\$10,000.00	17	Landowner contribution	\$5,000.00	\$5,000.00	\$5,000.00	17
18	\$0.00	\$167,510.87	\$675,000.00	18	NRCS - RCPP	\$1,599,189.00	\$1,599,189.00	\$1,599,189.00	18
19	\$0.00	\$0.00	\$30,000.00	19	DEQ	\$0.00	\$0.00	\$0.00	19
20	\$539,307.80	\$701,423.35	\$1,686,931.00	20	Total resources, except taxes to be levied	\$2,314,770.00	\$2,314,770.00	\$2,314,770.00	20
21	\$516,160.46	\$541,244.00	\$564,904.00	21	Taxes estimated to be received	\$613,265.00	\$613,265.00	\$613,265.00	21
22				22	Taxes collected in year levied				22
23	\$1,055,468.26	\$1,242,667.35	\$2,251,835.00	23	TOTAL RESOURCES	\$2,928,035.00	\$2,928,035.00	\$2,928,035.00	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 2022-2023			
Actual		Adopted Budget This Year 2021-2022	Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 2019-2020	First Preceding 2020-21							
				PERSONNEL SERVICES				
1	\$ 202,125.01	\$ 240,976.16	\$ 257,842.00	1 District Operations	\$ 271,015.08	\$ 271,015.08	\$ 271,015.08	1
2	\$ 143,796.88	\$ 211,860.78	\$ 241,539.00	2 Field Operations	\$ 258,992.92	\$ 258,992.92	\$ 258,992.92	2
3	\$ 345,921.89	\$ 452,836.94	\$ 499,381.00	3 TOTAL PERSONNEL SERVICES	\$ 530,008.00	\$ 530,008.00	\$ 530,008.00	3
				MATERIALS AND SERVICES				
4	\$ 149,024.65	\$ 122,405.96	\$ 193,850.00	4 District operations (excluding building loan)	\$ 205,000.00	\$ 205,000.00	\$ 205,000.00	4
5	\$ 339,432.33	\$ 313,211.47	\$ 1,165,604.00	5 Field Operations	\$ 1,850,027.00	\$ 1,850,027.00	\$ 1,850,027.00	5
6	\$ 488,456.98	\$ 435,617.43	\$ 1,359,454.00	6 TOTAL MATERIALS AND SERVICES	\$ 2,055,027.00	\$ 2,055,027.00	\$ 2,055,027.00	6
				CAPITAL OUTLAY				
7	\$ 6,462.31	\$ 2,400.00	\$ 58,000.00	7 District Operations	\$ 63,000.00	\$ 63,000.00	\$ 63,000.00	7
8	\$ -	\$ 892.98	\$ 8,000.00	8 Field Operations	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	8
9	\$ 6,462.31	\$ 3,292.98	\$ 66,000.00	9 TOTAL CAPITAL OUTLAY	\$ 68,000.00	\$ 68,000.00	\$ 68,000.00	9
				DEBT SERVICE				
10	\$ 101,286.08	\$ 101,286.08	\$ 52,000.00	10 35285 Millard Rd Building loan	\$ -	\$ -	\$ -	10
11	\$ 101,286.08	\$ 101,286.08	\$ 52,000.00	11 TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	11
12	\$ -	\$ -	\$ 100,000.00	12 OPERATING CONTINGENCY	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	12
13				13 Ending balance (prior years)				13
14	\$ 113,341.00	\$ 97,538.00	\$ 175,000.00	14 UNAPPROPRIATED ENDING FUND BALANCE	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	14
15	\$ 1,055,468.26	\$ 1,242,667.35	\$ 2,251,835.00	15 TOTAL REQUIREMENTS	\$ 2,928,035.00	\$ 2,928,035.00	\$ 2,928,035.00	15

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND

Historical Data					REQUIREMENTS DESCRIPTION	# of employees	Budget For Next Year 2022-2023			
Actual		Adopted Budget					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding 2019-2020	First Preceding 2020-2021	This Year 2021-2022								
PERSONNEL SERVICES										
1	\$70,794.96	\$83,282.30	\$80,172.00	1	District Manager	1	\$83,833.00	\$83,833.00	\$83,833.00	1
2	\$52,001.19	\$60,083.27	\$61,812.00	2	Financial Manager	1	\$65,269.00	\$65,269.00	\$65,269.00	2
3	\$82,324.92	\$136,081.92	\$129,000.00	3	Resource Conservationist	2	\$138,000.00	\$138,000.00	\$138,000.00	3
4	\$33,582.20	\$45,284.04	\$45,569.00	4	Outreach Coordinator	1	\$47,858.00	\$47,858.00	\$47,858.00	4
5	\$29,012.79	\$29,376.00	\$43,478.00	5	Riparian Specialist	1	\$45,808.00	\$45,808.00	\$45,808.00	5
6	\$25,935.19	\$37,846.47	\$38,000.00	6	Payroll liabilities (district share of taxes)		\$42,000.00	\$42,000.00	\$42,000.00	6
7	\$40,679.69	\$48,555.53	\$71,000.00	7	Employee benefits		\$71,000.00	\$71,000.00	\$71,000.00	7
8	\$8,511.34	\$10,351.03	\$12,500.00	8	Retirement - employer contribution		\$12,000.00	\$12,000.00	\$12,000.00	8
9	\$799.00	\$0.00	\$0.00	9	Temporary employees and interns		\$0.00	\$0.00	\$0.00	9
10	\$0.00	\$0.00	\$10,850.00	10	Salary adjustments		\$15,240.00	\$15,240.00	\$15,240.00	10
11	\$1,118.23	\$1,976.38	\$3,000.00	11	worker's comp insurance		\$3,000.00	\$3,000.00	\$3,000.00	11
12	\$1,162.38	\$0.00	\$4,000.00	12	Overtime		\$6,000.00	\$6,000.00	\$6,000.00	12
13	\$345,921.89	\$452,836.94	\$499,381.00	13	TOTAL PERSONNEL SERVICES		\$530,008.00	\$530,008.00	\$530,008.00	13
MATERIALS AND SERVICES										
14				14	Professional services		\$50,000.00	\$50,000.00	\$50,000.00	14
15	\$47,074.35	\$26,957.28	\$35,000.00	15	Office - utilities, telco, maintenance, etc		\$38,000.00	\$38,000.00	\$38,000.00	15
16	\$36,963.39	\$36,581.30	\$38,500.00	16	Fuel/maint/repair of district vehicle and equipment		\$3,000.00	\$3,000.00	\$3,000.00	16
17	\$865.72	\$398.24	\$1,500.00	17	Meetings, workshops, events		\$3,000.00	\$3,000.00	\$3,000.00	17
18	\$1,160.39	\$46.95	\$3,000.00	18	Insurance		\$19,000.00	\$19,000.00	\$19,000.00	18
19	\$7,028.48	\$16,672.57	\$16,500.00	19	Office Supplies and non-capital equipment		\$3,500.00	\$3,500.00	\$3,500.00	19
20	\$2,635.68	\$3,103.77	\$3,000.00	20	Program Supplies		\$10,000.00	\$10,000.00	\$10,000.00	20
21	\$2,589.94	\$3,658.10	\$10,000.00	21	Postage/delivery		\$8,000.00	\$8,000.00	\$8,000.00	21
22	\$4,538.89	\$6,577.67	\$8,000.00	22	Printing/production		\$14,000.00	\$14,000.00	\$14,000.00	22
23	\$22,315.50	\$9,977.50	\$15,000.00	23	Media, advertising, marketing		\$3,500.00	\$3,500.00	\$3,500.00	23
24	\$0.00	\$0.00	\$5,500.00	24	Software		\$6,600.00	\$6,600.00	\$6,600.00	24
25			\$0.00	25	Dues, Subscriptions, licenses		\$10,000.00	\$10,000.00	\$10,000.00	25
26	\$9,904.95	\$8,479.28	\$12,000.00	26	Watershed Monitoring		\$35,000.00	\$35,000.00	\$35,000.00	26
27	\$0.00	\$0.00	\$20,000.00	27	Staff training and related expenses		\$9,000.00	\$9,000.00	\$9,000.00	27
28	\$2,424.24	\$1,014.30	\$8,000.00	28	Director training and related expenses		\$3,000.00	\$3,000.00	\$3,000.00	28
29	\$1,978.99	\$107.10	\$5,000.00	29	Staff transportation and related expenses		\$11,000.00	\$11,000.00	\$11,000.00	29
30	\$9,175.43	\$8,519.16	\$12,000.00	30	Volunteer/cooperator recognition		\$500.00	\$500.00	\$500.00	30
31	\$0.00	\$0.00	\$500.00	31	Bank fees and interest paid		\$350.00	\$350.00	\$350.00	31
32	\$368.70	\$312.74	\$350.00	32	Contracted Services		\$1,827,577.00	\$1,827,577.00	\$1,827,577.00	32
33	\$339,432.33	\$313,211.47	\$1,165,604.00	33						
34	\$488,456.98	\$435,617.43	\$1,359,454.00	34	TOTAL MATERIALS AND SERVICES		\$2,055,027.00	\$2,055,027.00	\$2,055,027.00	34
CAPITAL OUTLAY										
35				35	Office equipment		\$8,000.00	\$8,000.00	\$8,000.00	35
36	\$6,462.31	\$2,400.00	\$8,000.00	36	Field equipment		\$5,000.00	\$5,000.00	\$5,000.00	36
37	\$0.00	\$892.98	\$8,000.00	37						

38	\$0.00	\$0.00	\$50,000.00	38	Property improvements	\$55,000.00	\$55,000.00	\$55,000.00	38
39	\$6,462.31	\$3,292.98	\$66,000.00	39	TOTAL CAPITAL OUTLAY	\$68,000.00	\$68,000.00	\$68,000.00	39
40				40	DEBT SERVICE				40
41	\$101,286.08	\$101,286.08	\$52,000.00	41	35285 Millard Rd Building loan	\$0.00	\$0.00	\$0.00	41
42	\$101,286.08	\$101,286.08	\$52,000.00	42	TOTAL DEBT SERVICES	\$0.00	\$0.00	\$0.00	42
43	\$0.00	\$0.00	\$100,000.00	43	OPERATING CONTINGENCY	\$100,000.00	\$100,000.00	\$100,000.00	43
44				44	Ending balance (prior years)				44
45	\$113,341.00	\$97,538.00	\$175,000.00	45	UNAPPROPRIATED ENDING FUND BALANCE	\$175,000.00	\$175,000.00	\$175,000.00	45
46	\$1,055,468.26	\$1,242,667.35	\$2,251,835.00	46	TOTAL REQUIREMENTS	\$2,928,035.00	\$2,928,035.00	\$2,928,035.00	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 2022-2023						
Actual		Adopted Budget Year 2021-2022	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2019-2020	First Preceding Year 2020-2021										
1			1	RESOURCES			1				
2	\$0.00	\$0.00	2	Cash on hand * (cash basis), or	\$0.00	\$0.00	\$0.00	2			
3	\$0.00	\$0.00	3	Working Capital (accrual basis)	\$0.00	\$0.00	\$0.00	3			
4	\$0.00	\$0.00	4	Previously levied taxes estimated to be received	\$0.00	\$0.00	\$0.00	4			
5	\$0.00	\$0.00	5	Interest	\$0.00	\$0.00	\$0.00	5			
6	\$0.00	\$0.00	6	Transferred IN, from other funds	\$0.00	\$0.00	\$0.00	6			
7	\$46,099.93	\$35,023.05	7	Council Support Grant - OWEB	\$65,732.50	\$65,732.50	\$65,732.50	7			
8	\$0.00	\$0.00	8	Outreach Plan Implementation	\$0.00	\$0.00	\$0.00	8			
9	\$7,530.00	\$8,597.42	9	Project Grants	\$420,000.00	\$420,000.00	\$420,000.00	9			
10	\$53,629.93	\$43,620.47	10	Total Resources, except taxes to be levied	\$485,732.50	\$485,732.50	\$485,732.50	10			
11	\$0.00	\$0.00	11	Taxes estimated to be received	\$0.00	\$0.00	\$0.00	11			
12			12	Taxes collected in year levied				12			
13	\$53,629.93	\$43,620.47	\$266,250.00	13	TOTAL RESOURCES			\$485,732.50	\$485,732.50	\$485,732.50	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Detail					15
16	\$42,492.30	\$32,223.05	\$53,550.00	16	Coordinator	Council Coordinator	\$72,633.50	\$72,633.50	\$72,633.50	16	
17	\$0.00	\$0.00	\$3,000.00	17	Operations	Supplies, phone, office equipment, mileage, hotel, food, postage, etc	\$7,500.00	\$7,500.00	\$7,500.00	17	
18	\$0.00	\$0.00	\$250.00	18	Training	Conference, meetings	\$600.00	\$600.00	\$600.00	18	
19	\$0.00	\$0.00	\$250.00	19	Board Expense	Conference, meetings	\$1,000.00	\$1,000.00	\$1,000.00	19	
20	\$3,150.00	\$2,800.00	\$4,200.00	20	Fiscal Services	Columbia SWCD fiscal sponsor	\$5,000.00	\$5,000.00	\$5,000.00	20	
21	\$7,987.63	\$8,597.42	\$205,000.00	21	Project funds	Contracted Services	\$398,999.00	\$398,999.00	\$398,999.00	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	\$53,629.93	\$43,620.47	\$266,250.00	31	TOTAL REQUIREMENTS			\$485,732.50	\$485,732.50	\$485,732.50	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.