



**Columbia Soil and Water Conservation
District BUDGET MESSAGE for 2026/2027 FY
Budget
May 7, 2026**

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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, 2026. 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 2026-2027 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. The budget is prepared on four (4) pages of budget detail sheets. The following is an overview of and recommendations for the 2026-2027 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
RCP	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 \$700,000.
- 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 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 Capacity grant offsets the cost of 1.5 field positions. It also covers \$28,978 of District operation expenses.

Line 7-11 These funds will provide contracted services, materials, and some project management funds to complete projects on the ground.

Line 12 NRCS Rent – The rent is received from the USDA – NRCS for shared office space in the Columbia SWCD office on Millard Road.

Line 13 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 17 Total resources estimated expected excluding taxes is \$1,926,533.00

Line 18 Estimated taxes to be received for 2026/2027 are \$691,946.00, an increase of \$9,940.71 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 the 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 1-8 Wages and Salaries have been listed according to position title and the Salary Table. This also includes the 2.5% COLA approved by the District Board for the 2026-2027 FY. District Manager is now Executive Director; Riparian Specialist has been changed to Community Engagement & Education Coordinator. This is a job that we had hoped to hire in 2025-2026, however, due to our strategic planning, that changed to us needing an additional Field Technician. We plan to hire this person by July 2026. We used to have 3 Resource Conservationists, we now have 1 RC, 1 Working Lands Specialist, and 1 Senior Habitat Restoration Project Manager.
- Line 9 Payroll Liabilities – reflects an estimate of the District’s share of payroll taxes.
- Line 10 Employee Benefits - Benefits package includes Medical, Dental, Vision, AD&D, short and long-term disability, \$50,000 life insurance policy, and an accident plan.
- Line 11 Retirement - The Columbia SWCD will match up to 3% of wages and salary. 100% participation is expected for FY 2026-2027
- Line 12 Salary Adjustments – This line item is to cover possible step increases if approved by the SWCD Board.
- Line 13/14 Workers Compensation – Necessary insurance coverage for all employers in the State of Oregon.
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 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 17 Professional Services – This line item covers our audit, legal fees, accountant, architect, and any other contractor the District may hire for District operations. This has increased due to the need for funding pre-grant for things like engineering, and other services.
- Line 18 Office – Expenses related to the function and maintenance of the District office. (Utilities, maintenance, janitor, internet, telco, etc.)
- Line 19 Fuel/Maintenance/Repair of District Vehicles – Expenses relating to the fuel, maintenance, and repair of the District’s vehicles.
- Line 20 Meetings, Workshops, Events – This covers expenses directly related to District lead outreach as well as partnerships with other organizations and neighboring Districts.
- Line 21 Insurance – Liability, building, and vehicle insurance.
- Line 22 District and non-capital outlay supplies
- Line 23 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 24 Marketing, Postage, and Printing – This was postage and delivery but has been changed to encompass postage, printing and media, advertising and marketing into one category.
- Line 25 Printing and Production – See line 24
- Line 26 Media, Advertising, Marketing – See line 24
- Line 27 Software – These funds reflect the yearly software costs for programs that are associated with the District.
- Line 28 Dues, Subscriptions and Licenses – As our District grows, the dues to some of our associations increase as our budget increases.
- Line 29 Watershed Monitoring – We do not have any current monitoring programs in place with other agencies.
- Line 30/31 Staff Training / Director Training and Related Expenses – We have combined this into one category for staff and board.
- 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 a bathroom in the outer building, fixing the floor in the outer building, and other improvements.

General Fund – Transfer Funds (Vehicle)

- Line 43 This fiscal year we purchased a new work truck for the District. In the 2026/2027 year we plan to purchase an SUV to use for conferences and other trainings to reduce the cost of employee mileage.

General Fund – Contingency

- Line 45 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 46 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 was the fiscal sponsor and employer of record for the Lower Columbia River Watershed Council. The council is now a 501c3 and will be taking over their funds in the 2026-2027 FY.

**FORM
LB-20**

**RESOURCES
GENERAL FUND
(Fund)**

Columbia Soil and Water Conservation District

	Historical Data			RESOURCE DESCRIPTION	Budget for Fiscal Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	\$839,052.99	\$996,244.00	\$700,000.00	1 Available cash on hand* (cash basis) or	\$700,000.00			1
2	\$27,610.32	\$29,675.87	\$23,000.00	2 Previously levied taxes estimated to be received	\$23,000.00			2
3	\$36,587.27	\$43,847.00	\$18,500.00	3 Interest	\$18,500.00			3
4	\$0.00	\$0.00	\$0.00	4 Transferred IN, from other funds	\$0.00			4
5				5 OTHER RESOURCES				5
6	\$8,817.65	\$12,108.00	\$5,000.00	6 Miscellaneous Income	\$5,000.00			6
7	\$96,594.00	\$110,593.66	\$96,594.00	7 OWEB/ODA - Capacity Grant	\$101,162.00			7
8	\$152,391.09	\$105,685.72	\$1,065,000.00	8 OWEB - Project grants	\$309,869.00			8
9	\$29,481.00	\$14,999.00	\$45,000.00	9 OWEB - small grants	\$85,000.00			9
10	\$47,871.60	\$13,512.00	\$50,000.00	10 OSWB - weed grants	\$47,400.00			10
11	\$49,117.23	\$33,264.00	\$50,000.00	11 Other federal/state/local grants	\$603,678.00			11
12	\$30,251.00	\$27,924.00	\$27,924.00	12 Rent from NRCS	\$27,924.00			12
13	\$1,000.00	\$1,000.00	\$5,000.00	13 Landowner contribution	\$5,000.00			13
14	\$1,318,774.15	\$1,388,853.25	\$2,086,018.00	14 Total resources, except taxes to be levied	\$1,926,533.00			14
15	\$638,403.75	\$652,698.00	\$682,005.29	15 Taxes estimated to be received	\$691,946.00			15
16				16 Taxes collected in year levied				16
17	\$1,957,177.90	\$2,041,551.25	\$2,768,023.29	17 TOTAL RESOURCES	\$2,618,479.00	\$0.00	\$0.00	17

*Includes ending balance from prior year

**FORM
LB-30**

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding 2023-2024	First Preceding 2024-2025						
				PERSONNEL SERVICES				
1	\$ 166,783.68	\$ 245,509.36	\$ 423,678.57	1 District Operations	\$ 370,763.12			1
2	\$ 327,285.99	\$ 186,938.45	\$ 295,239.33	2 Field Operations	\$ 409,455.88			2
3	\$ 494,069.67	\$ 432,447.81	\$ 718,917.90	3 TOTAL PERSONNEL SERVICES	\$ 780,219.00			3
				MATERIALS AND SERVICES				
4	\$ 771,488.70	\$ 243,680.51	\$ 350,100.00	4 District operations (excluding building loan)	\$ 404,450.00			4
5	\$ 232,830.48	\$ 109,143.87	\$ 1,154,005.39	5 Field Operations	\$ 828,810.00			5
6	\$ 1,004,319.18	\$ 352,824.38	\$ 1,504,105.39	6 TOTAL MATERIALS AND SERVICES	\$ 1,433,260.00			6
				CAPITAL OUTLAY				
7	\$ 8,651.68	\$ 7,280.71	\$ 65,000.00	7 District Operations	\$ 160,000.00			7
8	\$ 137.37	\$ 2,754.35	\$ 5,000.00	8 Field Operations	\$ 20,000.00			8
9	\$ 8,789.05	\$ 10,035.06	\$ 180,000.00	9 TOTAL CAPITAL OUTLAY	\$ 180,000.00			9
				TRANSFERRED TO OTHER FUNDS				
10	\$0.00	\$50,000.00	\$50,000.00	10 Vehicle Fund	\$50,000.00			12
11	\$0.00	\$50,000.00	\$100,000.00	11 TOTAL TRANSFERS	\$50,000.00			13
12	\$200,000.00	\$200,000.00	\$200,000.00	12 OPERATING CONTINGENCY	\$200,000.00			14
13	\$250,000.00	\$996,244.00		13 Ending balance (prior years)				15
14			\$175,000.00	14 UNAPPROPRIATED ENDING FUND BALANCE	\$175,000.00			16
15	\$1,957,177.90	\$2,041,551.25	\$ 2,768,023.29	15 TOTAL REQUIREMENTS	\$2,618,479.00	\$ -	\$ -	17

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND

Historical Data					REQUIREMENTS DESCRIPTION	# of employees	Budget For Next Year 2026-2027		
Actual		Adopted Budget					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding 2023-2024	First Preceding 2024-2025	This Year 2025-2026							
					PERSONNEL SERVICES				
1	\$94,232.91	\$114,008.70	\$96,982.00	1	Executive Director	1	\$102,389.00		1
2	\$0.00	\$17,945.09	\$85,850.30	2	Financial & HR Manager	1	\$94,147.00		2
3	\$237,609.84	\$152,461.58	\$235,000.00	3	Resource Conservationist	1	\$84,492.00		3
4	\$52,856.87	\$70,960.05	\$76,585.60	4	Operations & Communications Manager	1	\$80,846.00		4
5	\$0.00	\$0.00	\$70,000.00	5	Community Engagement & Education Coordinator	1	\$0.00		
6	\$0.00	\$0.00	\$0.00	6	Senior Habitat Restoration Project Manager	1	\$92,103.00		5
7	\$0.00	\$0.00	\$0.00	7	Working Lands Conservationist	1	\$83,042.00		
8	\$0.00	\$0.00	\$0.00	8	Field Technician	1	\$48,000.00		
9	\$33,507.07	\$32,257.20	\$45,000.00	9	Payroll liabilities (district share of taxes)		\$60,000.00		6
10	\$56,115.94	\$34,259.71	\$71,000.00	10	Employee benefits		\$95,000.00		7
11	\$11,279.74	\$9,689.61	\$17,000.00	11	Retirement - employer contribution		\$17,600.00		8
12	\$6,040.69	\$0.00	\$17,000.00	12	Salary Adjustments		\$17,600.00		
13	\$1,138.18	\$126.18	\$3,000.00	13	worker's comp insurance		\$3,500.00		11
14	\$1,288.43	\$739.69	\$1,500.00	14	Overtime		\$1,500.00		12
15	\$494,069.67	\$432,447.81	\$718,917.90	15	TOTAL PERSONNEL SERVICES		\$780,219.00		13
16				16	MATERIALS AND SERVICES				14
17	\$64,318.44	\$63,065.00	\$105,000.00	17	Professional services		\$150,000.00		15
18	\$48,260.22	\$45,913.10	\$50,000.00	18	Office - utilities, telco, maintenance, etc.		\$50,000.00		16
19	\$1,199.93	\$8,965.00	\$6,500.00	19	Fuel/maint/repair of district vehicles and equipment		\$6,500.00		17
20	\$3,230.04	\$2,430.56	\$15,000.00	20	Meetings, workshops, events		\$15,000.00		18
21	\$18,230.62	\$20,585.46	\$27,000.00	21	Insurance		\$27,000.00		19
22	\$2,571.20	\$6,543.89	\$6,000.00	22	District and non capital outlay supplies		\$25,000.00		20
23	\$4,256.79	\$1,977.70	\$50,000.00	23	Program Costs		\$60,000.00		21
24	\$214.53	\$1,495.23	\$5,000.00	24	Marketing, Postage, and Printing Costs		\$25,000.00		22
25	\$2,898.65	\$6,553.97	\$10,000.00	25	Printing/production		\$0.00		23
26	\$0.00	\$7,798.02	\$10,000.00	26	Media, advertising, marketing		\$0.00		24
27	\$1,080.76	\$10,586.20	\$8,000.00	27	Software		\$8,000.00		25
28	\$8,366.70	\$8,014.66	\$10,000.00	28	Dues, Subscriptions, licenses		\$10,000.00		26
29	\$12,182.12	\$41,230.40	\$20,000.00	29	Watershed Monitoring		\$0.00		27
30	\$3,183.00	\$9,928.18	\$20,000.00	30	Training and related expenses		\$35,000.00		28
31	\$820.76	\$0.00	\$10,000.00	31	Board Training and related expenses		\$0.00		29
32	\$9,257.78	\$7,389.37	\$12,500.00	32	Transportation and Related Expenses		\$12,500.00		30
33	\$0.00	\$453.89	\$1,000.00	33	Volunteer/cooperator/Employee recognition		\$1,000.00		31
34	\$1,244.25	\$749.88	\$2,100.00	34	Bank fees and interest paid		\$2,100.00		32
35	\$232,830.48	\$109,143.87	\$1,136,005.39	35	Contracted Services		\$828,810.00		33
36	\$1,004,319.18	\$352,824.38	\$1,504,105.39	36	TOTAL MATERIALS AND SERVICES		\$1,433,260.00		34
37				37	CAPITAL OUTLAY				35
38	\$8,651.68	\$7,280.71	\$10,000.00	38	Office equipment		\$10,000.00		36
39	\$137.37	\$2,754.35	\$5,000.00	39	Field equipment		\$20,000.00		37

40	\$0.00	\$0.00	\$55,000.00	40	Property improvements	\$150,000.00			38
41	\$8,789.05	\$10,035.06	\$70,000.00	41	TOTAL CAPITAL OUTLAY	\$180,000.00	\$0.00	\$0.00	39
42				42	TRANSFERRED TO OTHER FUNDS				
43	\$0.00	\$50,000.00	\$50,000.00	43	Vehicle Fund	\$50,000.00			43
44	\$0.00	\$50,000.00	\$100,000.00	44	TOTAL TRANSFERS	\$50,000.00			44
45	\$200,000.00	\$200,000.00	\$200,000.00	45	OPERATING CONTINGENCY	\$200,000.00			45
46	\$250,000.00	\$996,244.00		46	Ending balance (prior years)				46
47			\$175,000.00	47	UNAPPROPRIATED ENDING FUND BALANCE	\$175,000.00			47
48	\$1,957,177.90	\$2,041,551.25	\$2,768,023.29	48	TOTAL REQUIREMENTS	\$2,618,479.00			48

**FORM
LB-10**

**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 2026-2027					
Actual		Adopted Budget Year 2025-2026	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
1			1	RESOURCES				1		
2	\$0.00	\$0.00	2	Cash on hand * (cash basis), or	\$0.00			2		
3	\$0.00	\$0.00	3	Working Capital (accrual basis)	\$0.00			3		
4	\$0.00	\$0.00	4	Previously levied taxes estimated to be received	\$0.00			4		
5	\$0.00	\$0.00	5	Interest	\$0.00			5		
6	\$0.00	\$0.00	6	Transferred IN, from other funds	\$0.00			6		
7	\$0.00	\$0.00	7	Council Support Grant - OWEB	\$0.00			7		
8	\$0.00	\$0.00	8	Outreach Plan Implementation	\$0.00			8		
9	\$0.00	\$0.00	9	Project Grants	\$0.00			9		
10	\$0.00	\$0.00	10	Total Resources, except taxes to be levied	\$0.00			10		
11	\$0.00	\$0.00	11	Taxes estimated to be received	\$0.00			11		
12			12	Taxes collected in year levied				12		
13	\$0.00	\$0.00	\$82,520.36	13	TOTAL RESOURCES		\$0.00	\$0.00	\$0.00	13
14				14	REQUIREMENTS **					14
15				15	Org Unit or Prog & Activity	Detail				15
16	\$0.00	\$0.00	\$70,920.36	16	Coordinator	Council Coordinator	\$0.00			16
17	\$0.00	\$0.00	\$5,000.00	17	Operations	Supplies, phone, office equipment, mileage, hotel, food, postage, etc	\$0.00			17
18	\$0.00	\$0.00	\$1,100.00	18	Training	Conference, meetings	\$0.00			18
19	\$0.00	\$0.00	\$500.00	19	Board Expense	Conference, meetings	\$0.00			19
20	\$0.00	\$0.00	\$5,000.00	20	Fiscal Services	Columbia SWCD fiscal sponsor	\$0.00			20
21	\$0.00	\$0.00	\$0.00	21	Project funds	Contracted Services	\$0.00			21
22				22	Other	Other	\$0.00			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	\$0.00	\$0.00	\$82,520.36	31	TOTAL REQUIREMENTS		\$0.00	\$0.00	\$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.

Profit and Loss

Columbia Soil and Water Conservation District

July 1, 2025-May 1, 2026

	TOTAL
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Income	
CSWCD FUNDS	11,027.00
Grant Revenue	185,954.26
Interest Earned	29,953.38
Mileage Reimbursement	1,717.80
Other Funds	7,650.00
Rent Income	
NRCS Rent Payments	20,971.21
Total for Rent Income	\$20,971.21
TAX LEVY	
OTHER TAXES	56.46
UNSEGREGATED INTEREST	798.09
YEAR 2015	11.23
YEAR 2016	12.57
YEAR 2017	9.47
YEAR 2018	35.19
YEAR 2019	44.48
YEAR 2020	82.24
YEAR 2021	2,282.17
YEAR 2022	2,128.46
YEAR 2023	2,616.92
YEAR 2024	9,144.73
YEAR 2025	637,441.20
Total for TAX LEVY	\$654,663.21
Total for Income	\$911,936.86
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Gross Profit	\$911,936.86
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Expenses	
LCRWC	
Admin/Fiscal	250.00
Contracted Services	56,373.14
Dues/Subscriptions	1,020.00
Materials and Supplies	489.09
Training	590.00
Travel Expenses	623.95
Total for LCRWC	\$59,346.18

Profit and Loss

Columbia Soil and Water Conservation District

July 1, 2025-May 1, 2026

	TOTAL
MATERIALS AND SERVICES	\$5,282.22
Bank Service Charges	566.55
Building Operations	
Copy Machine Lease	6,118.28
Elevator	
Elevator Monitoring	2,169.86
Elevator Permit	197.12
Total for Elevator	\$2,366.98
Janitorial Services	4,425.00
Lawn Maintenance	4,040.00
Supplies (TP, Cleaning, etc.)	1,383.15
Water Delivery	475.15
Total for Building Operations	\$18,808.56
Charitable Contributions	63.98
Contracted Services	
Engineering	36,538.38
Monitoring	7,432.02
Project Development	4,320.00
Project Implementation	41,952.60
Weed Spraying/Removal	27,122.00
Total for Contracted Services	\$117,365.00
CSWCD Expense	19,550.00
Dues & Subscriptions	\$90.33
Membership Dues	6,667.61
Newspaper Subscriptions	74.45
Web Subscriptions	18,588.49
Total for Dues & Subscriptions	\$25,420.88
Education & Outreach	
Entry Fees	50.60
Materials & Equipment	1,571.42
Rental Fees	-300.00
Supplies	465.61
Total for Education & Outreach	\$1,787.63
Employee Gifts	354.74
Insurance	\$1,000.00
General Liability Ins	3,727.98
Property & Crime Ins	2,074.75
Vehicle Ins	189.75
Total for Insurance	\$6,992.48
Licenses & Fees	575.00
Marketing	2,707.65

Profit and Loss

Columbia Soil and Water Conservation District

July 1, 2025-May 1, 2026

	TOTAL
Materials & Supplies	\$6,846.33
Expense Reimbursements	410.52
Field Equipment	638.28
IT/Computer	
Hardware	239.99
Software	503.02
Total for IT/Computer	\$743.01
Office Supplies	577.81
Project Supplies	10,047.77
Weed Supplies	54.97
Total for Materials & Supplies	\$19,318.69
Meeting Expense	
Registration/Facility Fees	550.00
Total for Meeting Expense	\$550.00
Meetings, Workshops, Events	
Food/Supplies	2,707.28
Total for Meetings, Workshops, Events	\$2,707.28
Postage & Mailing	
Postage & Shipping Charges	256.01
Total for Postage & Mailing	\$256.01
Printing & Reproduction	1,082.54
Professional Fees	
Accountant/Bookkeeper	550.00
Consulting	17,600.00
Legal Fees	2,527.50
Newspaper Publishing	110.00
Payroll Service Fees	300.41
Web/IT Services	31,711.81
Total for Professional Fees	\$52,799.72
Repairs & Maintenance	
Building Maintenance	16,517.94
Total for Repairs & Maintenance	\$16,517.94
Telecommunications	
Business Phones	2,131.51
Cell Phones	4,775.85
Internet Costs	2,645.63
Total for Telecommunications	\$9,552.99
Training & Conferences	
Conference Registration Fees	9,231.26
Training Registration Fees	4,117.67
Total for Training & Conferences	\$13,348.93

Profit and Loss

Columbia Soil and Water Conservation District

July 1, 2025-May 1, 2026

	TOTAL
Travel Expense	
Lodging	10,423.52
Mileage Reimbursement	1,291.01
Parking/Public Transportation	12.00
Travel Meals	1,022.48
Total for Travel Expense	\$12,749.01
Utilities	
Electric	2,885.99
Garbage & Recycle	516.60
Gas	385.58
Water/Sewer	1,013.62
Total for Utilities	\$4,801.79
Vehicle	
Gas	534.81
Vehicle Maintenance	3,904.22
Vehicle Supplies	69.89
Total for Vehicle	\$4,508.92
Total for MATERIALS AND SERVICES	\$337,668.51
Payroll Expenses	
Taxes	24,803.61
Total for Payroll Expenses	\$24,803.61
PERSONNEL SERVICES	\$1,017.70
Compensation	
District Manager	94,001.85
Financial Manager	69,220.60
Operations Coordinator	67,584.48
Overtime Pay	0.00
Resource Conservationist	209,950.66
Salary Adjustments	646.40
Total for Compensation	\$441,403.99
Employer Payroll Taxes	14,511.26
Health Insurance Benefits	57,888.31
Retirement Benefits	4,410.57
Supplemental Insurance	1,569.49
Workers' Compensation	556.94
Total for PERSONNEL SERVICES	\$521,358.26
Total for Expenses	\$943,176.56
Net Operating Income	-\$31,239.70

Profit and Loss

Columbia Soil and Water Conservation District

July 1, 2025-May 1, 2026

	TOTAL
Other Expenses	
Voided Checks	0.00
Total for Other Expenses	\$0.00
Net Other Income	\$0.00
Net Income	-\$31,239.70

Balance Sheet

Columbia Soil and Water Conservation District

As of May 1, 2026

	TOTAL
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Assets	
Current Assets	
Bank Accounts	
Local Gov Investment Pool 6/13	840,448.15
Petty Cash	63.83
US Bank (4349)	64,330.62
Total for Bank Accounts	\$904,842.60
Accounts Receivable	
Accounts Receivable	13,016.34
Total for Accounts Receivable	\$13,016.34
Other Current Assets	
Due From Other Funds	0.00
Grant Funds Received in Advance	0.00
Grant Receivable	0.00
LTD Tax Refund Due	0.00
Payroll Refunds	-0.06
Prepaid Expenses	0.00
Prepaid Payroll Liabilities	0.00
Prepaid Payroll & Payroll Taxes	0.00
Property Taxes Receivable	29,675.87
Simple Plan Overpayment	2,152.92
Undeposited Funds	0.00
Total for Other Current Assets	\$31,828.73
Total for Current Assets	\$949,687.67
Fixed Assets	
Accumulated Depreciation	-287,942.99
Property, Plant & Equipment	
Building Improvements	1,280,568.99
Equipment	15,757.25
Land	150,000.00
Vehicles	102,208.36
Total for Property, Plant & Equipment	\$1,548,534.60
Total for Fixed Assets	\$1,260,591.61
Other Assets	
Earnest Money	0.00
Prepaid Insurance	29,821.56
Total for Other Assets	\$29,821.56
Total for Assets	\$2,240,100.84
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Balance Sheet

Columbia Soil and Water Conservation District

As of May 1, 2026

	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	0.00
Total for Accounts Payable	\$0.00
Credit Cards	
US Bank Visa	14.00
WEX Card	-229.58
Total for Credit Cards	-\$215.58
Other Current Liabilities	
Accrued Vacation Pay	27,582.44
Contracts Payable	0.00
Deferred Tax Revenue	38,211.69
Direct Deposit Liabilities	-4,267.07
Direct Deposit Payable	0.00
Payroll Liabilities	-\$1,372.28
Accrued Wages & PR Taxes	0.00
Aflac Can Pre Tax EE	-34.68
Aflac Hospital Pre-Tax	-37.32
Aflac Life - Post Tax	146.36
Aflac Payable	496.04
Federal Taxes (941/943/944)	0.00
Federal Withholding	0.00
FICA Social Security	0.00
Medicare	0.00
MODA Dependent	0.00
OR Employment Taxes	-0.01
OR Income Tax	-281.38
OR Paid Family and Medical Leave	0.00
OR Paid Family Leave	0.00
OR Statewide Transit Taxes	0.00
Providence Dep.	0.00
Simple Plan Payable	-3,880.52
State Unemployment	0.00
Statewide Transit Tax	0.00
State Withholding	-11.22
WBF Assessment	0.00
Total for Payroll Liabilities	-\$4,975.01
Prepaid Grants	49,250.00
Prepaid Rent	2,327.00
Total for Other Current Liabilities	\$108,129.05
Total for Current Liabilities	\$107,913.47

Balance Sheet

Columbia Soil and Water Conservation District

As of May 1, 2026

	TOTAL
Long-term Liabilities	
Building Loan Payable	0.00
Total for Long-term Liabilities	\$0.00
Total for Liabilities	\$107,913.47
Equity	
Journal Entries	0.00
Net Investment in Capital Asset	10,221.45
Opening Bal Equity	0.00
Fund Balance	2,153,205.62
Net Income	-31,239.70
Total for Equity	\$2,132,187.37
Total for Liabilities and Equity	\$2,240,100.84