

**FORM
LB-20**

**RESOURCES
GENERAL FUND
(Fund)**

Columbia Soil and Water Conservation District

	Historical Data			RESOURCE DESCRIPTION	Budget for Fiscal Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	\$431,048.04	\$528,902.60	\$450,000.00	1 Available cash on hand* (cash basis) or	\$500,000.00	\$500,000.00	\$500,000.00	1
2	\$23,693.05	\$23,693.05	\$23,000.00	2 Previously levied taxes estimated to be received	\$23,000.00	\$23,000.00	\$23,000.00	2
3	\$1,477.15	\$18,171.72	\$2,000.00	3 Interest	\$18,500.00	\$18,500.00	\$18,500.00	3
4	\$0.00	\$0.00	\$0.00	4 Transferred IN, from other funds	\$0.00	\$0.00	\$0.00	4
5				5 OTHER RESOURCES				5
6	\$5,649.60	\$2,498.01	\$5,000.00	6 Miscellaneous Income	\$5,000.00	\$5,000.00	\$5,000.00	6
7	\$97,985.62	\$87,907.00	\$87,907.00	7 OWEB/ODA - WTS grant	\$96,594.00	\$96,594.00	\$96,594.00	7
8	\$55,112.37	\$104,491.25	\$296,000.00	8 OWEB - Project grants	\$1,351,632.00	\$1,351,632.00	\$1,351,632.00	8
9	\$0.00	\$30,491.40	\$45,000.00	9 OWEB - small grants	\$75,000.00	\$75,000.00	\$75,000.00	9
10	\$0.00	\$29,099.35	\$50,000.00	10 OWEB/ODA - weed grants	\$50,000.00	\$50,000.00	\$50,000.00	10
11	\$2,565.59	\$8,395.97	\$0.00	11 NOAA - Rock Creek Restoration	\$0.00	\$0.00	\$0.00	11
12	\$0.00	\$16,123.82	\$50,000.00	12 Other federal/state/local grants	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	12
13	\$27,924.00	\$25,597.00	\$27,924.00	13 Rent from NRCS	\$27,924.00	\$27,924.00	\$27,924.00	13
14	\$143,900.00	\$850.00	\$5,000.00	14 Landowner contribution	\$5,000.00	\$5,000.00	\$5,000.00	14
15	\$964,911.39	\$660,612.09	\$0.00	15 NRCS - RCPP	\$0.00	\$0.00	\$0.00	15
16	\$0.00	\$0.00	\$0.00	16 ODA SIA	\$125,000.00	\$125,000.00	\$125,000.00	16
17	\$1,754,266.81	\$1,536,833.26	\$1,041,831.00	17 Total resources, except taxes to be levied	\$3,777,650.00	\$3,777,650.00	\$3,777,650.00	17
18	\$589,203.48	\$619,385.53	\$643,179.00	18 Taxes estimated to be received	\$662,302.00	\$662,302.00	\$662,302.00	18
19				19 Taxes collected in year levied				19
20	\$2,343,470.29	\$2,156,218.79	\$1,685,010.00	20 TOTAL RESOURCES	\$4,439,952.00	\$4,439,952.00	\$4,439,952.00	20

*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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2021-2022	First Preceding 2022-2023						
				PERSONNEL SERVICES				
1	\$ 245,820.05	\$ 185,593.15	\$ 207,233.12	1 District Operations	\$ 218,495.84	\$ 218,495.84	\$ 218,495.84	1
2	\$ 235,504.04	\$ 256,555.31	\$ 300,803.88	2 Field Operations	\$ 393,378.16	\$ 393,378.16	\$ 393,378.16	2
3	\$ 481,324.09	\$ 442,148.46	\$ 508,037.00	3 TOTAL PERSONNEL SERVICES	\$ 611,874.00	\$ 611,874.00	\$ 611,874.00	3
				MATERIALS AND SERVICES				
4	\$ 147,323.44	\$ 217,116.74	\$ 231,850.00	4 District operations (excluding building loan)	\$ 293,600.00	\$ 293,600.00	\$ 293,600.00	4
5	\$1,131,343.69	\$ 1,009,146.12	\$ 485,123.00	5 Field Operations	\$ 3,092,478.00	\$ 3,092,478.00	\$ 3,092,478.00	5
6	\$ 1,278,667.13	\$ 1,226,262.86	\$ 716,973.00	6 TOTAL MATERIALS AND SERVICES	\$ 3,336,078.00	\$ 3,336,078.00	\$ 3,336,078.00	6
				CAPITAL OUTLAY				
7	\$1,450.31	\$ 31,682.74	\$ 80,000.00	7 District Operations	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	7
8	\$1,478.38	\$ 6,124.73	\$ 5,000.00	8 Field Operations	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	8
9	\$2,928.69	\$ 37,807.47	\$ 85,000.00	9 TOTAL CAPITAL OUTLAY	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00	9
				DEBT SERVICE				
10	\$51,648.38	\$ -	\$ -	10 35285 Millard Rd Building loan	\$ -	\$ -	\$ -	10
11	\$ 51,648.38	\$ -	\$ -	11 TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	11
				TRANSFERRED TO OTHER FUNDS				
12	\$0.00	\$0.00	\$0.00	12 Vehicle Fund	\$50,000.00	\$50,000.00	\$50,000.00	12
13	\$0.00	\$0.00	\$0.00	13 TOTAL TRANSFERS	\$50,000.00	\$50,000.00	\$50,000.00	13
14	\$200,000.00	\$200,000.00	\$200,000.00	14 OPERATING CONTINGENCY	\$200,000.00	\$200,000.00	\$200,000.00	14
15	\$328,902.00	\$250,000.00		15 Ending balance (prior years)				15
16			\$175,000.00	16 UNAPPROPRIATED ENDING FUND BALANCE	\$175,000.00	\$175,000.00	\$175,000.00	16
17	\$2,343,470.29	\$2,156,218.79	\$ 1,685,010.00	17 TOTAL REQUIREMENTS	\$ 4,439,952.00	\$ 4,439,952.00	\$ 4,439,952.00	17

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND

Historical Data				REQUIREMENTS DESCRIPTION	# of employees	Budget For Next Year 2024-2025				
Actual		Adopted Budget								
Second Preceding	First Preceding	This Year	Proposed By			Approved By	Adopted By			
2021-2022	2022-2023	2023-2024	Budget Officer			Budget Committee	Governing Body			
PERSONNEL SERVICES										
1	\$90,463.39	\$86,831.56	\$86,095.00	1	District Manager	1	\$96,982.00	\$96,982.00	\$96,982.00	1
2	\$53,650.51	\$0.00	\$0.00	2	Financial Manager	0	\$0.00	\$0.00	\$0.00	2
3	\$136,931.04	\$196,247.19	\$207,592.00	3	Resource Conservationist	4	\$306,110.00	\$306,110.00	\$306,110.00	3
4	\$45,971.17	\$54,900.19	\$57,500.00	4	Operations Coordinator (was Outreach Coordinator)	1	\$66,032.00	\$66,032.00	\$66,032.00	4
5	\$44,369.31	\$10,925.15	\$0.00	5	Riparian Specialist	0	\$0.00	\$0.00	\$0.00	5
6	\$37,707.87	\$32,014.37	\$42,000.00	6	Payroll liabilities (district share of taxes)		\$42,000.00	\$42,000.00	\$42,000.00	6
7	\$54,863.20	\$49,956.97	\$71,000.00	7	Employee benefits		\$71,000.00	\$71,000.00	\$71,000.00	7
8	\$11,481.90	\$10,128.57	\$12,000.00	8	Retirement - employer contribution		\$14,000.00	\$14,000.00	\$14,000.00	8
9	\$0.00	\$0.00	\$0.00	9	Temporary employees and interns		\$0.00	\$0.00	\$0.00	9
10	\$3,998.79	\$0.00	\$28,100.00	10	Salary adjustments		\$12,000.00	\$12,000.00	\$12,000.00	10
11	\$1,370.41	\$1,144.46	\$3,000.00	11	worker's comp insurance		\$3,000.00	\$3,000.00	\$3,000.00	11
12	\$516.50	\$0.00	\$750.00	12	Overtime		\$750.00	\$750.00	\$750.00	12
13	\$481,324.09	\$442,148.46	\$508,037.00	13	TOTAL PERSONNEL SERVICES		\$611,874.00	\$611,874.00	\$611,874.00	13
MATERIALS AND SERVICES										
14				14	Professional services		\$60,000.00	\$60,000.00	\$60,000.00	14
15	\$34,052.87	\$46,851.12	\$50,000.00	15	Office - utilities, telco, maintenance, etc		\$45,000.00	\$45,000.00	\$45,000.00	15
16	\$36,445.38	\$44,693.59	\$45,000.00	16	Fuel/maint/repair of district vehicle and equipment		\$9,000.00	\$9,000.00	\$9,000.00	16
17	\$1,522.16	\$5,625.97	\$4,000.00	17	Meetings, workshops, events		\$10,000.00	\$10,000.00	\$10,000.00	17
18	\$1,176.66	\$2,740.99	\$10,000.00	18	Insurance		\$24,000.00	\$24,000.00	\$24,000.00	18
19	\$13,721.97	\$17,893.86	\$24,000.00	19	Office Supplies and non-capital equipment		\$4,000.00	\$4,000.00	\$4,000.00	19
20	\$2,398.87	\$3,121.93	\$4,000.00	20	Program Costs		\$50,000.00	\$50,000.00	\$50,000.00	20
21	\$101.30	\$2,954.72	\$20,000.00	21	Postage/delivery		\$8,000.00	\$8,000.00	\$8,000.00	21
22	\$6,477.06	\$7,593.73	\$8,000.00	22	Printing/production		\$14,000.00	\$14,000.00	\$14,000.00	22
23	\$10,820.00	\$12,595.62	\$14,000.00	23	Media, advertising, marketing		\$6,500.00	\$6,500.00	\$6,500.00	23
24	\$0.00	\$2,119.12	\$6,500.00	24	Software		\$8,000.00	\$8,000.00	\$8,000.00	24
25	\$0.00	\$1,635.88	\$8,000.00	25	Dues, Subscriptions, licenses		\$10,000.00	\$10,000.00	\$10,000.00	25
26	\$10,621.96	\$10,269.90	\$10,000.00	26	Watershed Monitoring		\$15,000.00	\$15,000.00	\$15,000.00	26
27	\$19,650.35	\$40,602.74	\$18,000.00	27	Staff training and related expenses		\$12,500.00	\$12,500.00	\$12,500.00	27
28	\$1,073.92	\$7,796.75	\$12,500.00	28	Director training and related expenses		\$3,000.00	\$3,000.00	\$3,000.00	28
29	\$100.00	\$836.89	\$3,000.00	29	Staff transportation and related expenses		\$12,000.00	\$12,000.00	\$12,000.00	29
30	\$8,878.18	\$9,587.23	\$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		\$2,100.00	\$2,100.00	\$2,100.00	31
32	\$282.76	\$196.70	\$350.00	32	Contracted Services		\$3,042,478.00	\$3,042,478.00	\$3,042,478.00	32
33	\$1,131,343.69	\$1,009,146.12	\$467,123.00	33	TOTAL MATERIALS AND SERVICES		\$3,336,078.00	\$3,336,078.00	\$3,336,078.00	33
CAPITAL OUTLAY										
34				34	Office equipment		\$7,000.00	\$7,000.00	\$7,000.00	34
35	\$1,450.31	\$12,152.44	\$25,000.00	35	Field equipment		\$5,000.00	\$5,000.00	\$5,000.00	35
36	\$1,478.38	\$6,124.73	\$5,000.00	36	Property improvements		\$55,000.00	\$55,000.00	\$55,000.00	36
37	\$0.00	\$19,530.30	\$55,000.00	37						37
38				38						38

39	\$2,928.69	\$37,807.47	\$85,000.00	39	TOTAL CAPITAL OUTLAY	\$67,000.00	\$67,000.00	\$67,000.00	39
40				40	DEBT SERVICE				40
41	\$51,648.38	\$0.00	\$0.00	41	35285 Millard Rd Building loan	\$0.00	\$0.00	\$0.00	41
42	\$51,648.38	\$0.00	\$0.00	42	TOTAL DEBT SERVICES	\$0.00	\$0.00	\$0.00	42
					TRANSFERRED TO OTHER FUNDS				
43	\$0.00	\$0.00	\$0.00	43	Vehicle Fund	\$50,000.00	\$50,000.00	\$50,000.00	43
44	\$0.00	\$0.00	\$0.00	44	TOTAL TRANSFERS	\$50,000.00	\$50,000.00	\$50,000.00	44
45	\$200,000.00	\$200,000.00	\$200,000.00	45	OPERATING CONTINGENCY	\$200,000.00	\$200,000.00	\$200,000.00	45
46	\$328,902.00	\$250,000.00		46	Ending balance (prior years)				46
47			\$175,000.00	47	UNAPPROPRIATED ENDING FUND BALANCE	\$175,000.00	\$175,000.00	\$175,000.00	47
48	\$2,343,470.29	\$2,156,218.79	\$1,685,010.00	48	TOTAL REQUIREMENTS	\$4,439,952.00	\$4,439,952.00	\$4,439,952.00	48

**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 2024-2025						
Actual		Adopted Budget Year 2023 - 2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
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	\$48,135.41	\$0.00	7	Council Support Grant - OWEB	\$82,520.36	\$82,520.36	\$82,520.36	7		
8	\$0.00	\$0.00	8	Outreach Plan Implementation	\$0.00	\$0.00	\$0.00	8		
9	\$0.00	\$0.00	9	Project Grants	\$0.00	\$0.00	\$0.00	9		
10	\$48,135.41	\$0.00	10	Total Resources, except taxes to be levied	\$82,520.36	\$82,520.36	\$82,520.36	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	\$48,135.41	\$0.00	13	TOTAL RESOURCES	\$82,520.36	\$82,520.36	\$82,520.36	13		
14			14	REQUIREMENTS **			14			
15			15	Org Unit or Prog & Activity	Detail			15		
16	\$40,212.50	\$0.00	16	Coordinator	Council Coordinator	\$70,920.36	\$70,920.36	\$70,920.36	16	
17	\$4,634.91	\$0.00	17	Operations	Supplies, phone, office equipment, mileage, hotel, food, postage, etc	\$5,000.00	\$5,000.00	\$5,000.00	17	
18	\$0.00	\$0.00	18	Training	Conference, meetings	\$1,100.00	\$1,100.00	\$1,100.00	18	
19	\$0.00	\$0.00	19	Board Expense	Conference, meetings	\$500.00	\$500.00	\$500.00	19	
20	\$3,288.00	\$0.00	20	Fiscal Services	Columbia SWCD fiscal sponsor	\$5,000.00	\$5,000.00	\$5,000.00	20	
21	\$0.00	\$0.00	21	Project funds	Contracted Services	\$0.00	\$0.00	\$0.00	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	\$48,135.41	\$0.00	31	TOTAL REQUIREMENTS		\$82,520.36	\$82,520.36	\$82,520.36	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.