



**Columbia Soil and Water Conservation  
District BUDGET MESSAGE for 2024/2025 FY  
Budget  
April 9, 2024**

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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, 2024. 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 2024-2025 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 2024-2025 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 \$500,000.
- 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 \$28,978 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 Funds provided by ODA for the SIA grant program.

Line 17 Total resources estimated expected excluding taxes is \$3,777,650.00.

Line 18 Estimated taxes to be received for 2024-2025 are \$662,302, an increase of \$19,123 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 - 5      Wages and Salaries have been listed according to position title and the Salary Table. Outreach 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 2024-2025.
- Line 9          Temporary Employees and Interns – Historically, the District on occasion has a 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 2024-2025.
- 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 2023-2024 and is expected to increase 2024-2025 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 other mailers. 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 2024-2025.
- 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.
- 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.

**General Fund – Debt Service**

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

**General Fund – Transfer Funds (Vehicle)**

- Line 43 The District will soon need a new vehicle. We will be starting a vehicle fund with the amount listed.

**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 47 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.