



35285 Millard Road
 St. Helens, OR
 97051
 Ph: 503.433.3205

www.columbiaswcd.com

COLUMBIA SWCD BOARD OF DIRECTORS MEETING AGENDA – MAY 21, 2025

BUDGET HEARING – 4:30 PM

REGULAR BOARD MEETING CALL TO ORDER – 5:00 PM

APPROVAL OF MEETING MINUTES – From April 16, 2025

TREASURER REPORT- April 30, 2025

PUBLIC COMMENT – Topics from the Floor

AGENDA ITEMS

Reports:

- ◆ NRCS
- ◆ Watershed Councils
- ◆ Staff Reports

Old Business:

- ◆ District Manager Job Update
- ◆ Salary Chart Discuss
- ◆ Jason Oath of Office Sign
- ◆ Strategic Planning Update
- ◆ Policies Discuss/Approve
- ◆ OGEC Ethics and Public Meetings Law Training September 17th Headcount

New Business:

- ◆ Adopt the budget for 2025/2026 FY Approve
- ◆ July Board meeting - Cancel? Discuss/Approve
- ◆ OACD Dues Discuss/Approve
- ◆ Contracts Discuss/Approve

Reports:

- ◆ Board

Executive Session:

Pursuant to ORS 192.660(2)(a):

The Board will enter an executive session to consider the employment of a public officer, employee, staff member, or individual agent.

Return to Open Session:

- ◆ Action (if any) arising from Executive Session

ADJOURNMENT

| <u>UPCOMING</u> | |
|-----------------|---|
| 05/26 | Office Closed for Memorial Day |
| 06/18 | Board Meeting 5 PM |
| 06/19 | Office Closed for Juneteenth |
| 07/04 | Office Closed for Independence Day |
| 07/16 | Board Meeting 5 PM |
| 08/20 | Board Meeting 5 PM |
| 09/17 | OGEC Ethics & Public Meetings Law Training 9:30AM |



**Columbia Soil and Water Conservation
District BUDGET MESSAGE for 2025/2026 FY
Budget
May 1, 2025**

Submitted by Malyssa Legg
Financial Manager
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, 2025. 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 2025-2026 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 2025-2026 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 \$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 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. This grant has been canceled, and no funds will be received.

Line 17 Total resources estimated expected excluding taxes is \$2,068,018.00

Line 18 Estimated taxes to be received for 2025/2026 are \$662,302.00, an increase of \$19,703.29 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. Riparian Specialist has been changed to Community Engagement & Education Coordinator. This is a job that we hope to hire in 2025-2026
- 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 2025-2026
- 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 FY 2025-2026
- 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 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. This has increased due to Strategic planning happening requiring additional funds.
- 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 2024-2025 and is expected to increase 2025-2026 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 2025-2026
- 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 – used for any monitoring we do.

- 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 directors 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 – Transfer Funds (Vehicle)

- Line 40 The District will soon need a new vehicle. We will be starting a vehicle fund with the amount listed. In the 2025-2026 FY we will have \$100,000 for a new vehicle.

General Fund – Contingency

- Line 42 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 44 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.

**FORM
LB-20**

**RESOURCES
GENERAL FUND
(Fund)**

Columbia Soil and Water Conservation District

| | Historical Data | | | | RESOURCE DESCRIPTION | Budget for Fiscal Year 2025-2026 | | | |
|----|------------------------------------|-----------------------------------|--|----|--|----------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2024-2025 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2022-2023 | First Preceding Year 2023-2024 | | | | | | | |
| 1 | \$528,902.60 | \$839,052.99 | \$500,000.00 | 1 | Available cash on hand* (cash basis) or | \$700,000.00 | \$700,000.00 | | 1 |
| 2 | \$23,693.05 | \$27,610.32 | \$23,000.00 | 2 | Previously levied taxes estimated to be received | \$23,000.00 | \$23,000.00 | | 2 |
| 3 | \$18,171.72 | \$36,587.27 | \$18,500.00 | 3 | Interest | \$18,500.00 | \$18,500.00 | | 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 | \$2,498.01 | \$8,817.65 | \$5,000.00 | 6 | Miscellaneous Income | \$5,000.00 | \$5,000.00 | | 6 |
| 7 | \$87,907.00 | \$96,594.00 | \$96,594.00 | 7 | OWEB/ODA - Capcaity Grant | \$96,594.00 | \$96,594.00 | | 7 |
| 8 | \$104,491.25 | \$152,391.09 | \$1,351,632.00 | 8 | OWEB - Project grants | \$1,065,000.00 | \$1,065,000.00 | | 8 |
| 9 | \$30,491.40 | \$29,481.00 | \$75,000.00 | 9 | OWEB - small grants | \$45,000.00 | \$45,000.00 | | 9 |
| 10 | \$29,099.35 | \$47,871.60 | \$50,000.00 | 10 | OSWB - weed grants | \$50,000.00 | \$50,000.00 | | 10 |
| 11 | \$8,395.97 | \$0.00 | \$0.00 | 11 | NOAA - Rock Creek Restoration | \$0.00 | \$0.00 | | 11 |
| 12 | \$16,123.82 | \$49,117.23 | \$1,500,000.00 | 12 | Other federal/state/local grants | \$50,000.00 | \$50,000.00 | | 12 |
| 13 | \$25,597.00 | \$30,251.00 | \$27,924.00 | 13 | Rent from NRCS | \$27,924.00 | \$27,924.00 | | 13 |
| 14 | \$850.00 | \$1,000.00 | \$5,000.00 | 14 | Landowner contribution | \$5,000.00 | \$5,000.00 | | 14 |
| 15 | \$660,612.09 | \$0.00 | \$0.00 | 15 | NRCS - RCPP | \$0.00 | \$0.00 | | 15 |
| 16 | \$0.00 | \$0.00 | \$125,000.00 | 16 | ODA SIA | \$0.00 | \$0.00 | | 16 |
| 17 | \$1,536,833.26 | \$1,318,774.15 | \$3,777,650.00 | 17 | Total resources, except taxes to be levied | \$2,086,018.00 | \$2,086,018.00 | | 17 |
| 18 | \$619,385.53 | \$638,403.75 | \$662,302.00 | 18 | Taxes estimated to be received | \$682,005.29 | \$682,005.29 | | 18 |
| 19 | | | | 19 | Taxes collected in year levied | | | | 19 |
| 20 | \$2,156,218.79 | \$1,957,177.90 | \$4,439,952.00 | 20 | TOTAL RESOURCES | \$2,768,023.29 | \$2,768,023.29 | \$0.00 | 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 2025-2026 | | | |
|-------------------------------|------------------------------|--|------------------------|---------------------------------------|--------------------------------|---------------------------------|------------------------------|-----------|
| Actual | | Adopted Budget This Year 2024-2025 | | | Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| Second Preceding 2022-2023 | First Preceding 2023-2024 | | | | | | | |
| | | | | PERSONNEL SERVICES | | | | |
| 1 | \$ 185,593.15 | \$ 166,783.68 | \$ 218,495.84 | 1 District Operations | \$ 423,678.57 | \$ 423,678.57 | 1 | |
| 2 | \$ 256,555.31 | \$ 327,285.99 | \$ 393,378.16 | 2 Field Operations | \$ 295,239.33 | \$ 295,239.33 | 2 | |
| 3 | \$ 442,148.46 | \$ 494,069.67 | \$ 611,874.00 | 3 TOTAL PERSONNEL SERVICES | \$ 718,917.90 | \$ 718,917.90 | 3 | |
| | | | | MATERIALS AND SERVICES | | | | |
| 4 | \$ 217,116.74 | \$ 771,488.70 | \$ 293,600.00 | 4 District operations | \$ 350,100.00 | \$ 350,100.00 | 4 | |
| 5 | \$ 1,009,146.12 | \$ 232,830.48 | \$ 3,092,478.00 | 5 Field Operations | \$1,154,005.39 | \$1,154,005.39 | 5 | |
| 6 | \$ 1,226,262.86 | \$ 1,004,319.18 | \$ 3,336,078.00 | 6 TOTAL MATERIALS AND SERVICES | \$ 1,504,105.39 | \$ 1,504,105.39 | 6 | |
| | | | | CAPITAL OUTLAY | | | | |
| 7 | \$ 31,682.74 | \$8,651.68 | \$ 62,000.00 | 7 District Operations | \$ 65,000.00 | \$ 65,000.00 | 7 | |
| 8 | \$ 6,124.73 | \$137.37 | \$ 5,000.00 | 8 Field Operations | \$ 5,000.00 | \$ 5,000.00 | 8 | |
| 9 | \$ 37,807.47 | \$ 8,789.05 | \$ 67,000.00 | 9 TOTAL CAPITAL OUTLAY | \$ 70,000.00 | \$ 70,000.00 | 9 | |
| | | | | TRANSFERRED TO OTHER FUNDS | | | | |
| 10 | \$0.00 | \$0.00 | \$50,000.00 | 10 Vehicle Fund | \$50,000.00 | \$50,000.00 | 12 | |
| 11 | \$0.00 | \$0.00 | \$50,000.00 | 11 TOTAL TRANSFERS | \$100,000.00 | \$100,000.00 | 13 | |
| 12 | \$200,000.00 | \$200,000.00 | \$200,000.00 | 12 OPERATING CONTINGENCY | \$200,000.00 | \$200,000.00 | 14 | |
| 13 | \$250,000.00 | \$250,000.00 | | 13 Ending balance (prior years) | | | 15 | |
| 14 | | | \$175,000.00 | 14 UNAPPROPRIATED ENDING FUND BALANCE | \$175,000.00 | \$175,000.00 | 16 | |
| 15 | \$2,156,218.79 | \$1,957,177.90 | \$ 4,439,952.00 | 15 TOTAL REQUIREMENTS | \$ 2,768,023.29 | \$ 2,768,023.29 | \$ - | 17 |

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND

| Historical Data | | | | REQUIREMENTS DESCRIPTION | # of employees | Budget For Next Year 2025-2026 | | |
|-------------------------------|-----------------------|-----------------------|-----------------------|--------------------------|---|--------------------------------|---------------------------------|------------------------------|
| Actual | | Adopted Budget | | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body |
| Second Preceding | First Preceding | This Year | | | | | | |
| 2022-2023 | 2023-2024 | 2024-2025 | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 1 | \$86,831.56 | \$94,232.91 | \$96,982.00 | 1 | District Manager | \$96,982.00 | \$96,982.00 | 1 |
| 2 | \$0.00 | \$0.00 | \$0.00 | 2 | Financial Manager | \$85,850.30 | \$85,850.30 | 2 |
| 3 | \$196,247.19 | \$237,609.84 | \$306,110.00 | 3 | Resource Conservationist | \$235,000.00 | \$235,000.00 | 3 |
| 4 | \$54,900.19 | \$52,856.87 | \$66,032.00 | 4 | Operations Coordinator (was Outreach Coordinator) | \$76,585.60 | \$76,585.60 | 4 |
| 5 | \$10,925.15 | \$0.00 | \$0.00 | 5 | Community Engagement & Education Coordinator | \$70,000.00 | \$70,000.00 | 5 |
| 6 | \$32,014.37 | \$33,507.07 | \$42,000.00 | 6 | Payroll liabilities (district share of taxes) | \$45,000.00 | \$45,000.00 | 6 |
| 7 | \$49,956.97 | \$56,115.94 | \$71,000.00 | 7 | Employee benefits | \$71,000.00 | \$71,000.00 | 7 |
| 8 | \$10,128.57 | \$11,279.74 | \$14,000.00 | 8 | Retirement - employer contribution | \$17,000.00 | \$17,000.00 | 8 |
| 9 | \$0.00 | \$0.00 | \$0.00 | 9 | Temporary employees and interns | \$0.00 | \$0.00 | 9 |
| 10 | \$0.00 | \$6,040.69 | \$12,000.00 | 10 | Salary adjustments | \$17,000.00 | \$17,000.00 | 10 |
| 11 | \$1,144.46 | \$1,138.18 | \$3,000.00 | 11 | worker's comp insurance | \$3,000.00 | \$3,000.00 | 11 |
| 12 | \$0.00 | \$1,288.43 | \$750.00 | 12 | Overtime | \$1,500.00 | \$1,500.00 | 12 |
| 13 | \$442,148.46 | \$494,069.67 | \$611,874.00 | 13 | TOTAL PERSONNEL SERVICES | \$718,917.90 | \$718,917.90 | 13 |
| MATERIALS AND SERVICES | | | | | | | | |
| 14 | | | | 14 | Professional services | \$105,000.00 | \$105,000.00 | 15 |
| 15 | \$46,851.12 | \$64,318.44 | \$60,000.00 | 15 | Office - utilities, telco, maintenance, etc | \$50,000.00 | \$50,000.00 | 16 |
| 16 | \$44,693.59 | \$48,260.22 | \$45,000.00 | 16 | Fuel/maint/repair of district vehicle and equipment | \$6,500.00 | \$6,500.00 | 17 |
| 17 | \$5,625.97 | \$1,199.93 | \$9,000.00 | 17 | Meetings, workshops, events | \$15,000.00 | \$15,000.00 | 18 |
| 18 | \$2,740.99 | \$3,230.04 | \$10,000.00 | 18 | Insurance | \$27,000.00 | \$27,000.00 | 19 |
| 19 | \$17,893.86 | \$18,230.62 | \$24,000.00 | 19 | Office Supplies and non-capital equipment | \$6,000.00 | \$6,000.00 | 20 |
| 20 | \$3,121.93 | \$2,571.20 | \$4,000.00 | 20 | Program Costs | \$50,000.00 | \$50,000.00 | 21 |
| 21 | \$2,954.72 | \$4,256.79 | \$50,000.00 | 21 | Postage/delivery | \$5,000.00 | \$5,000.00 | 22 |
| 22 | \$7,593.73 | \$214.53 | \$8,000.00 | 22 | Printing/production | \$10,000.00 | \$10,000.00 | 23 |
| 23 | \$12,595.62 | \$2,898.65 | \$14,000.00 | 23 | Media, advertising, marketing | \$10,000.00 | \$10,000.00 | 24 |
| 24 | \$2,119.12 | \$0.00 | \$6,500.00 | 24 | Software | \$8,000.00 | \$8,000.00 | 25 |
| 25 | \$1,635.88 | \$1,080.76 | \$8,000.00 | 25 | Dues, Subscriptions, licenses | \$10,000.00 | \$10,000.00 | 26 |
| 26 | \$10,269.90 | \$8,366.70 | \$10,000.00 | 26 | Watershed Monitoring | \$20,000.00 | \$20,000.00 | 27 |
| 27 | \$40,602.74 | \$12,182.12 | \$15,000.00 | 27 | Staff training and related expenses | \$20,000.00 | \$20,000.00 | 28 |
| 28 | \$7,796.75 | \$3,183.00 | \$12,500.00 | 28 | Director training and related expenses | \$10,000.00 | \$10,000.00 | 29 |
| 29 | \$836.89 | \$820.76 | \$3,000.00 | 29 | Staff transportation and related expenses | \$12,500.00 | \$12,500.00 | 30 |
| 30 | \$9,587.23 | \$9,257.78 | \$12,000.00 | 30 | Volunteer/cooperator recognition | \$1,000.00 | \$1,000.00 | 31 |
| 31 | \$0.00 | \$0.00 | \$500.00 | 31 | Bank fees and interest paid | \$2,100.00 | \$2,100.00 | 32 |
| 32 | \$196.70 | \$1,244.25 | \$2,100.00 | 32 | Contracted Services | \$1,136,005.39 | \$1,136,005.39 | 33 |
| 33 | \$1,009,146.12 | \$232,830.48 | \$3,042,478.00 | 33 | | | | |
| 34 | \$1,226,262.86 | \$1,004,319.18 | \$3,336,078.00 | 34 | TOTAL MATERIALS AND SERVICES | \$1,504,105.39 | \$1,504,105.39 | 34 |
| CAPITAL OUTLAY | | | | | | | | |
| 35 | | | | 35 | Office equipment | \$10,000.00 | \$10,000.00 | 36 |
| 36 | \$12,152.44 | \$8,651.68 | \$7,000.00 | 36 | Field equipment | \$5,000.00 | \$5,000.00 | 37 |
| 37 | \$6,124.73 | \$137.37 | \$5,000.00 | 37 | | | | |

| | | | | | | | | | |
|----|-----------------------|-----------------------|-----------------------|----|---|-----------------------|-----------------------|---------------|----|
| 38 | \$19,530.30 | \$0.00 | \$55,000.00 | 38 | Property improvements | \$55,000.00 | \$55,000.00 | | 38 |
| 39 | \$37,807.47 | \$8,789.05 | \$67,000.00 | 39 | TOTAL CAPITAL OUTLAY | \$70,000.00 | \$70,000.00 | \$0.00 | 39 |
| | | | | | TRANSFERRED TO OTHER FUNDS | | | | |
| 40 | \$0.00 | \$0.00 | \$50,000.00 | 40 | Vehicle Fund | \$50,000.00 | \$50,000.00 | | 43 |
| 41 | \$0.00 | \$0.00 | \$50,000.00 | 41 | TOTAL TRANSFERS | \$100,000.00 | \$100,000.00 | | 44 |
| 42 | \$200,000.00 | \$200,000.00 | \$200,000.00 | 42 | OPERATING CONTINGENCY | \$200,000.00 | \$200,000.00 | | 45 |
| 43 | \$250,000.00 | \$250,000.00 | | 43 | Ending balance (prior years) | | | | 46 |
| 44 | | | \$175,000.00 | 44 | UNAPPROPRIATED ENDING FUND BALANCE | \$175,000.00 | \$175,000.00 | | 47 |
| 45 | \$2,156,218.79 | \$1,957,177.90 | \$4,439,952.00 | 45 | TOTAL REQUIREMENTS | \$2,768,023.29 | \$2,768,023.29 | | 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 2025-2026 | | | | | | |
|------------------------------------|-----------------------------------|----------------------------------|---|--|---|--|--------------------|--------------------|---------------|-----------|
| Actual | | Adopted Budget Year 2024-2025 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | | | |
| Second Preceding Year 2022-2023 | First Preceding Year 2023-2024 | | | | | | | | | |
| 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 | \$82,502.36 | \$82,502.36 | 7 | Council Support Grant - OWEB | \$82,520.36 | \$82,520.36 | 7 | | | |
| 8 | \$0.00 | \$0.00 | 8 | Outreach Plan Implementation | \$0.00 | \$0.00 | 8 | | | |
| 9 | \$0.00 | \$0.00 | 9 | Project Grants | \$0.00 | \$0.00 | 9 | | | |
| 10 | \$82,502.36 | \$82,502.36 | 10 | Total Resources, except taxes to be levied | \$82,520.36 | \$82,520.36 | 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 | \$82,502.36 | \$82,502.36 | \$82,520.36 | 13 | TOTAL RESOURCES | | \$82,520.36 | \$82,520.36 | \$0.00 | 13 |
| 14 | | | | 14 | REQUIREMENTS ** | | | | | 14 |
| 15 | | | | 15 | Org Unit or Prog & Activity | Detail | | | | 15 |
| 16 | \$70,920.36 | \$70,920.36 | \$70,920.36 | 16 | Coordinator | Council Coordinator | \$6,295.36 | \$6,295.36 | | 16 |
| 17 | \$5,000.00 | \$5,000.00 | \$5,000.00 | 17 | Operations | Supplies, phone, office equipment, mileage, hotel, food, postage, etc | \$5,000.00 | \$5,000.00 | | 17 |
| 18 | \$1,100.00 | \$1,100.00 | \$1,100.00 | 18 | Training | Conference, meetings | \$1,100.00 | \$1,100.00 | | 18 |
| 19 | \$500.00 | \$500.00 | \$500.00 | 19 | Board Expense | Conference, meetings | \$0.00 | \$0.00 | | 19 |
| 20 | \$5,000.00 | \$5,000.00 | \$5,000.00 | 20 | Fiscal Services | Columbia SWCD fiscal sponsor | \$0.00 | \$0.00 | | 20 |
| 21 | \$0.00 | \$0.00 | \$0.00 | 21 | Project funds | Contracted Services | \$60,650.00 | \$60,650.00 | | 21 |
| 22 | | | | 22 | Other | Other | \$9,475.00 | \$9,475.00 | | 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 | \$82,520.36 | \$82,520.36 | \$82,520.36 | 31 | TOTAL REQUIREMENTS | | \$82,520.36 | \$82,520.36 | \$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.



**Columbia
Soil & Water
Conservation District**

35285 Millard Road
St. Helens, OR 97051
Ph: 503.433.3205

www.columbiaswcd.com

**Minutes of the
Columbia SWCD Board of Directors
Meeting April 16, 2025**

Directors Present:

Debra Brimacombe, Vice Chair
Michael Calhoun, Chair
Bill Eagle, Treasurer
Paul Gibbons, Secretary
Jason Busch, Director (via Zoom)

**Natural Resources Conservation Service
(NRCS):**

Hannah Isaacs, District Conservationist
Rebekah Gaxiola, Natural Resource Specialist

CSWCD Staff:

Amber Kester, Interim District Manager
Jennifer Chavez, Operations & Outreach
Coordinator
Crystalyn Bush, Resource Conservationist
Malyssa Legg, Financial Manager (via Zoom)

Associate Directors:

David Taylor (via Zoom)
Alison Charbonneau
Rachell Meyers, SBWC (via Zoom)

Public:

Claudia Eagle
Rachael Barry

CALL TO ORDER OF REGULAR BOARD MEETING: 5:01 PM

Prior Month's Minutes: Paul moved, and Bill seconded a motion to approve the Minutes from the Board meeting on 3-19-25 as presented. **Approved Motion passed by unanimous vote.**

Vote Record: Approve February 19, 2025, meeting minutes as presented.

| Director | Yes/Aye | No/Nay | Abstain | Motion | Seconded |
|------------------|-------------------------------------|--------|---------|-------------------------------------|-------------------------------------|
| Paul Gibbons | <input checked="" type="checkbox"/> | | | <input checked="" type="checkbox"/> | |
| Dave Freytag | <input checked="" type="checkbox"/> | | | | |
| Debra Brimacombe | <input checked="" type="checkbox"/> | | | | |
| Bill Eagle | <input checked="" type="checkbox"/> | | | | <input checked="" type="checkbox"/> |
| Michael Calhoun | <input checked="" type="checkbox"/> | | | | |
| Jason Busch | <input checked="" type="checkbox"/> | | | | |

Financial Report: Bill read the Treasurer's report aloud.

Bill moved, and Deb seconded a motion to approve the Treasurer's Report from 3-31-25. **Approved Motion passed by unanimous vote.**

Vote Record: Accept the Financial Report from February.

| Director | Yes/Aye | No/Nay | Abstain | Motion | Seconded |
|------------------|-------------------------------------|--------|---------|-------------------------------------|-------------------------------------|
| Paul Gibbons | <input checked="" type="checkbox"/> | | | | |
| Dave Freytag | <input checked="" type="checkbox"/> | | | | |
| Debra Brimacombe | <input checked="" type="checkbox"/> | | | | <input checked="" type="checkbox"/> |
| Bill Eagle | <input checked="" type="checkbox"/> | | | <input checked="" type="checkbox"/> | |
| Michael Calhoun | <input checked="" type="checkbox"/> | | | | |
| Jason Busch | <input checked="" type="checkbox"/> | | | | |

OLD BUSINESS

- **New Resource Conservationist:** The board welcomed Rebekah Gaxiola to the Columbia SWCD team. Amber informed the Board that Rebekah will officially begin her role on May 1st, following a transition period from her current position with NRCS.
- **District Manager Job Announcement:** Deb reported that she has received four resumes to date. None have been mailed to or received at the office.

Rachell joined via Zoom

- **Review Current Salary Chart:** Michael revisited the salary chart topic from the previous meeting, noting that follow-up questions had been submitted by three different people. Paul recommended that the Board review the questions and answers together, as he had only received the responses shortly before the meeting and had not yet had time to evaluate them thoroughly.

Among his 10 submitted questions, Paul sought clarification on whether the chart presented at the last meeting was a new proposal or an already approved version, as it had been labeled "Approved 3.20.24." Malysa clarified that the label was an oversight, likely left during the creation of the new draft. The group paused briefly to accurately label the copies of salary charts that were emailed to the board ahead of this meeting.

Paul also requested that future salary charts include a legend for abbreviations and maintain consistent formatting to ensure clarity, especially since these documents are public. He asked for an explanation of how pay increases are funded and the effect on the budget. Malysa explained that the Oregon Department of Agriculture (ODA) capacity grant [SOW] now supports 1.5 full-time Resource Conservationists, and the District is projected to begin the next fiscal year with more cash on hand. Amber added that the updated Scope of Work (SOW) included a \$35,000 increase, and Malysa mentioned a recent email from OWEB about upcoming funding opportunities, adding her recommendation that the board submit a testimony.

Additional discussion included Paul's request for a draft of the Personnel Services section of the budget showing how proposed changes would affect future budgets. As he had only received the draft that day, he requested more time for review. He emphasized the need for timely information to allow the Board to make informed decisions and suggested delaying a vote on the salary chart.

Paul also asked for up-to-date salary comparisons with other SWCDs. Malysa said the last full comparison was done in 2013, and while informal sharing still occurs, a large-scale assessment has not been done since. She offered to request an updated survey from the Oregon Association of Conservation Districts (OACD). Amber noted she connected with Andy, the Yamhill SWCD Manager, at last week's conference, who is willing to assist with policy and salary questions. Malysa shared Andy's history, and he inspired her to implement a flat rate increase in the current proposal.

Lastly, Paul raised concerns about the District's step system versus percentage-based increases, suggesting that a flat \$2,000 step may not fairly recognize high performers. He encouraged further discussion, possibly with outside input. Malysa noted the District has always used a step system, but is open to changes. She confirmed that staff typically move up one step per year. Paul asked if an employee has ever moved up two steps, to which Amber confirmed that she has received a 1.5-step increase, and that Crystalyn has received a 2-step increase in the past.

Amber proposed that both staff and Board members collaborate to create a revised salary chart. She noted that a key issue is determining an appropriate salary for Malysa, who is still receiving the District Manager wage. Amber recommended forming a committee to move forward with the process. Alison asked if the budget committee needed to be involved, but Malysa clarified that salary decisions are made by the Board and then reflected in the numbers presented to the budget committee. Paul

agreed that Malysa's salary should be addressed first, followed by appropriate COLA and merit adjustments for all staff. He added that more time is needed to refine the salary chart.

Amber suggested that a budget amendment may be necessary, which Malysa confirmed would require convening the budget committee. Rachell asked if the budget committee meeting could be delayed until after the next Board meeting. Malysa said it could, but noted that the final budget hearing must still take place by the posted date [May 21].

Jason asked whether the Board was expected to decide Malysa's salary during this meeting. The Board agreed to postpone that decision and instead move forward with forming a salary committee, citing the need for more time to review the materials sent earlier that day. Alison emphasized the value of consulting with other local SWCDs during this process.

Paul moved, and Deb seconded a motion to create a committee to look into the salary chart.
Approved Motion passed.

Vote Record: To create a committee to look into the salary chart.

| Director | Yes/Aye | No/Nay | Abstain | Motion | Seconded |
|------------------|-------------------------------------|--------|---------|-------------------------------------|-------------------------------------|
| Paul Gibbons | <input checked="" type="checkbox"/> | | | <input checked="" type="checkbox"/> | |
| Jason Busch | <input checked="" type="checkbox"/> | | | | |
| Dave Freytag | <input checked="" type="checkbox"/> | | | | |
| Debra Brimacombe | <input checked="" type="checkbox"/> | | | | <input checked="" type="checkbox"/> |
| Bill Eagle | <input checked="" type="checkbox"/> | | | | |
| Michael Calhoun | <input checked="" type="checkbox"/> | | | | |
| Jason Busch | <input checked="" type="checkbox"/> | | | | |

Alison asked who would be leading the committee and whether any deadlines would be set to ensure the topic continues to move forward. Paul volunteered to take the lead and said he would follow up with Amber. Jason also volunteered to join the committee. Malysa asked if the scheduled budget committee meeting dates would remain the same; they will.

- **Ethics Training by our Lawyer:** Michael reminded the board that the training will take place at the CSWCD office on Friday, April 18th, at 3:00 pm. Amber added that the meeting will be recorded.

NEW BUSINESS

2025/26 Work plan: A draft of the 2025–2026 Workplan was distributed to the Board. Amber noted that due to a short timeline, the format is similar to previous versions but expressed interest in enhancing its appearance and providing more information in the future. Crystalyn shared that she, Amber, and Jenn collaborated to make this year's plan more specific, aiming to align line items with measurable goals. The team also hopes the work plan can be referenced during staff meetings and potentially used as a tool for staff evaluations. Bill observed that some line items appeared vague and suggested more clarity. Deb added that she believes that ODA requires the annual work plan to identify who is responsible for each item. **Paul moved, and Deb seconded a motion** to approve the proposed Columbia SWCD 2025-2026 Work plan. **Approved Motion passed.**

Vote Record: To approve the 2025-2026 Work Plan.

| Director | Yes/Aye | No/Nay | Abstain | Motion | Seconded |
|------------------|-------------------------------------|--------|---------|-------------------------------------|-------------------------------------|
| Paul Gibbons | <input checked="" type="checkbox"/> | | | <input checked="" type="checkbox"/> | |
| Jason Busch | <input checked="" type="checkbox"/> | | | | |
| Dave Freytag | <input checked="" type="checkbox"/> | | | | |
| Debra Brimacombe | <input checked="" type="checkbox"/> | | | | <input checked="" type="checkbox"/> |
| Bill Eagle | <input checked="" type="checkbox"/> | | | | |
| Michael Calhoun | <input checked="" type="checkbox"/> | | | | |
| Jason Busch | <input checked="" type="checkbox"/> | | | | |

- **Policies:** The Board was provided with draft cell phone and leaf blower policies for review. Bill expressed that a cell phone policy may not be necessary, noting that phones are generally not an issue, aside from a recent Annual Meeting incident. Paul agreed, adding that phones are useful tools during meetings. Michael shared his strong dislike for cell phones, while Amber noted that most staff keep their phones on silent nearby due to family needs. Crystalyn clarified that the proposed policy allows phones on silent.

Amber also questioned the tone the District wants to set by adopting numerous policies, asking how necessary they truly are. Alison added that policies are primarily for legal protection and advised that a cell phone policy could create confusion, especially since many people attend meetings virtually using their phones.

Discussion then shifted to the leaf blower policy, with Michael concerned that policies may be undone in the future, and he does not want the effort to feel wasted. Amber expressed the value in consistent policy committee meetings and keeping documents organized and up to date. She suggested that including members of the public with more expertise on specific topics would be beneficial. The board agreed to table the policies for now.

- **Commissioning a Strategic Planning Committee:** Paul shared a proposal from Amy Stork to assist with facilitating the District's Strategic Planning process, noting that he does not expect Board approval at this time but would like to use it as a starting point for the newly formed committee. A brief discussion followed regarding the proposal and goals for the Strategic Planning meeting. Paul mentioned Vernonia Springs as the likely venue, pending scheduled tours. Amber added that the committee will likely seek 1-2 additional quotes for comparison.
Paul moved, and Bill seconded a motion to commission a Strategic Planning Committee. Approved Motion passed by unanimous vote.

Vote Record: To commission a Strategic Planning Committee

| Director | Yes/Aye | No/Nay | Abstain | Motion | Seconded |
|------------------|-------------------------------------|--------|---------|-------------------------------------|-------------------------------------|
| Paul Gibbons | <input checked="" type="checkbox"/> | | | <input checked="" type="checkbox"/> | |
| Jason Busch | <input checked="" type="checkbox"/> | | | | |
| Dave Freytag | <input checked="" type="checkbox"/> | | | | |
| Debra Brimacombe | <input checked="" type="checkbox"/> | | | | |
| Bill Eagle | <input checked="" type="checkbox"/> | | | | <input checked="" type="checkbox"/> |
| Michael Calhoun | <input checked="" type="checkbox"/> | | | | |
| Jason Busch | <input checked="" type="checkbox"/> | | | | |

The committee will include Paul, Deb, Amber, Jennifer, and Alison.

BOARD REPORTS

There were no reports.

Amber noted that a Zoom comment from Jason had been missed earlier. Jason asked what amount would be allocated in the budget for the Fiscal Manager position and whether the District would continue paying the District Manager's wage until the issue is resolved. Bill said of course. Deb recommended maintaining the current arrangement until new forms are created.

MEETING ADJOURNED AT 6:59 PM

Respectfully Submitted by: *Jennifer Chavez*
Jennifer Chavez, Operations & Outreach Coordinator

Columbia Soil and Water Conservation District Treasurer's Report

| SUMMARY OF ALL ACCOUNTS | | April 30, 2025 | |
|--|------------|-----------------------|--------------|
| Local Government Investment Pool | | \$1,049,695.16 | |
| US Bank Account | | \$64,423.25 | |
| TOTAL CASH AVAILABLE | | \$1,114,118.41 | |
| Local Government Investment Pool | | | |
| Balance forward | | \$1,042,314.68 | |
| <i>bank reconciliation detail attached</i> | Credit | Debit | |
| total deposit | \$7,380.48 | | \$7,380.48 |
| total cleared transactions | | \$0.00 | \$0.00 |
| Ending balance as of April 30, 2025 | | \$1,049,695.16 | |
| US Bank Account | | | |
| Balance forward | | \$119,425.13 | |
| <i>bank reconciliation detail attached</i> | Credit | Debit | |
| total deposit | \$2,327.00 | | \$2,327.00 |
| total cleared Checks (details follow) | | -\$11,362.85 | -\$11,362.85 |
| total cleared EFT (details follow) | | -\$7,029.85 | -\$7,029.85 |
| total cleared Payroll | | -\$38,936.18 | -\$38,936.18 |
| Ending balance as of April 30, 2025 | | \$64,423.25 | |

COLUMBIA SWCD
EFT Detail
April 2025

| Date | Name | Memo | Paid Amount |
|---|------|--------------------------------|-------------|
| 04/02/2025 Recur360 Technologies | | | |
| | | MONTHLY QUICKBOOKS HOSTING | -156.00 |
| 04/04/2025 Comcast | | | |
| | | INTERNET SERVICES | -194.89 |
| 04/05/2025 Aflac | | | |
| | | EMPLOYER PAID | -82.08 |
| | | EMPLOYEE PAID | -34.68 |
| | | EMPLOYEE PAID | -37.32 |
| | | EMPLOYEE PAID | -34.52 |
| 04/08/2025 NW Natural Gas | | | |
| | | GAS BILL | -85.71 |
| 04/08/2025 US Able Life | | | |
| | | LIFE, AD&D, LTD, STD INSURANCE | -309.07 |
| 04/14/2025 US Bank | | | |
| | | ONLINE ACCOUNT ACCESS | -87.48 |
| 04/17/2025 US Bank Visa | | | |
| | | PAYMENT | -2,620.06 |
| 04/21/2025 Sierra Springs | | | |
| | | WATER DELIVERY | -39.47 |
| 04/22/2025 CIT | | | |
| | | COPY MACHINE LEASE | -461.98 |

| Date | Name | Memo | Paid Amount |
|------------|-------------|--------------------------------|------------------|
| 04/28/2025 | Moda Health | | |
| | | HEALTH/VISION/DENTAL INSURANCE | <u>-2,886.59</u> |
| | | TOTAL | -7,029.85 |

COLUMBIA SWCD Cleared Checks

April 2025

| Num | Date | Name | Memo | Paid Amount |
|--------------|-------------------|----------------------------|------------------------------------|-------------------|
| 3078 | 03/19/2025 | Pershing LLC | | |
| | | Tax Levy | EMPLOYEE PAID | -1,140.26 |
| | | | SWCD MATCH | -732.02 |
| | | | | <u> </u> |
| 3084 | 04/16/2025 | Pershing LLC | | |
| | | Tax Levy | EMPLOYEE PAID | -1,152.26 |
| | | | SWCD MATCH | -747.31 |
| | | | | <u> </u> |
| 3083 | 04/16/2025 | Jennifer Heidrich | | |
| | | Tax Levy | CLEANING SERVICES 03/09 - 03/30/25 | -516.00 |
| | | | | <u> </u> |
| 3082 | 04/16/2025 | RA Barry Consulting | | |
| | | OWEB | LCRWC PROJECT 2 | -1,575.00 |
| | | OWEB | LCRWC PROJECT APRIL 2025 | -5,500.00 |
| | | | | <u> </u> |
| TOTAL | | | | -11,362.85 |

COLUMBIA SWCD
Balance Sheet
As of May 20, 2025

| | May 20, 25 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| US Bank (4349) | 18,867.64 |
| Local Gov Investment Pool 6/13 | 1,049,695.16 |
| Petty Cash | 63.83 |
| Total Checking/Savings | 1,068,626.63 |
| Accounts Receivable | |
| Accounts Receivable | 8,438.60 |
| Total Accounts Receivable | 8,438.60 |
| Other Current Assets | |
| Simple Plan Overpayment | 2,152.92 |
| Property Taxes Receivable | 27,610.32 |
| Grant Receivable | -12,490.50 |
| Total Other Current Assets | 17,272.74 |
| Total Current Assets | 1,094,337.97 |
| Fixed Assets | |
| Property, Plant & Equipment | |
| Land | 150,000.00 |
| Building Improvements | 1,281,477.47 |
| Equipment | 15,757.25 |
| Vehicles | 27,500.00 |
| Total Property, Plant & Equipment | 1,474,734.72 |
| Accumulated Depreciation | -287,942.99 |
| Total Fixed Assets | 1,186,791.73 |
| Other Assets | |
| Prepaid Insurance | 14,631.00 |
| Total Other Assets | 14,631.00 |
| TOTAL ASSETS | 2,295,760.70 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| WEX Card | -415.21 |
| Total Credit Cards | -415.21 |
| Other Current Liabilities | |
| Prepaid Grants | 91,908.26 |
| Deferred Tax Revenue | 24,627.82 |
| Accrued Vacation Pay | 26,230.05 |
| Payroll Liabilities | |
| Simple Plan Payable | 979.73 |
| Aflac Payable | 94.30 |
| Total Payroll Liabilities | 1,074.03 |
| Total Other Current Liabilities | 143,840.16 |
| Total Current Liabilities | 143,424.95 |
| Total Liabilities | 143,424.95 |

5:32 PM

05/20/25

Accrual Basis

COLUMBIA SWCD

Balance Sheet

As of May 20, 2025

| | <u>May 20, 25</u> |
|---------------------------------------|----------------------------|
| Equity | |
| Net Investment in Capital Asset | 3,407.15 |
| Fund Balance | 1,861,593.73 |
| Net Income | 287,334.87 |
| | <hr/> |
| Total Equity | 2,152,335.75 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | <u>2,295,760.70</u> |

COLUMBIA SWCD
Profit & Loss
 July 2024 through June 2025

| | Jul '24 - Jun 25 |
|---------------------------------|------------------|
| Ordinary Income/Expense | |
| Income | |
| Grant Revenue | 163,888.17 |
| TAX LEVY | |
| YEAR 2024 | 626,602.24 |
| YEAR 2023 | 8,047.82 |
| YEAR 2022 | 1,839.57 |
| YEAR 2021 | 1,372.52 |
| YEAR 2020 | 1,600.92 |
| YEAR 2019 | 79.44 |
| YEAR 2018 | 17.06 |
| YEAR 2017 | 16.99 |
| YEAR 2016 | 10.28 |
| YEAR 2015 | 10.69 |
| YEAR 2014 | 29.64 |
| OTHER TAXES | -581.61 |
| YEAR 2013 | 0.54 |
| UNSEGREGATED INTEREST | 895.31 |
| Total TAX LEVY | 639,941.41 |
| Rent Income | |
| NRCS Rent Payments | 25,597.00 |
| Total Rent Income | 25,597.00 |
| Mileage Reimbursement | 1,353.40 |
| CSWCD FUNDS | 24,844.81 |
| Interest Earned | 36,267.62 |
| Total Income | 891,892.41 |
| Gross Profit | 891,892.41 |
| Expense | |
| LCRWC | |
| Dues/Subscriptions | 276.00 |
| Contracted Services | 8,650.00 |
| Training | 289.98 |
| Total LCRWC | 9,215.98 |
| PERSONNEL SERVICES | |
| Compensation | |
| Operations Coordinator | 60,548.80 |
| District Manager | 87,534.06 |
| Financial Manager | 10,444.22 |
| Resource Conservationist | 134,511.11 |
| Outreach Coordinator | 1,574.45 |
| Overtime Pay | 205.12 |
| Total Compensation | 294,817.76 |
| Accrued Vacation Pay | 35.40 |
| Employer Payroll Taxes | 24,854.66 |
| Workers' Compensation | 112.11 |
| Health Insurance Benefits | 23,507.18 |
| Supplemental Insurance | 4,034.62 |
| Retirement Benefits | 8,526.97 |
| PERSONNEL SERVICES - Other | 746.06 |
| Total PERSONNEL SERVICES | 356,634.76 |

COLUMBIA SWCD
Profit & Loss
 July 2024 through June 2025

| | Jul '24 - Jun 25 |
|-------------------------------|------------------|
| MATERIALS AND SERVICES | |
| Vehicle | |
| Vehicle Maintenance | 7,861.25 |
| Gas | 352.27 |
| Total Vehicle | 8,213.52 |
| Volunteers | |
| Volunteer Recognition | 39.99 |
| Total Volunteers | 39.99 |
| Contracted Services | |
| Weed Surveying | 1,071.00 |
| Monitoring | 57,430.40 |
| Weed Spraying/Removal | 13,924.50 |
| Project Implementation | 1,669.50 |
| Total Contracted Services | 74,095.40 |
| Education & Outreach | |
| Rental Fees | -600.00 |
| Supplies | 202.33 |
| Total Education & Outreach | -397.67 |
| Building Operations | |
| Copy Machine Lease | 5,465.32 |
| Supplies (TP, Cleaning, etc.) | 351.99 |
| Water Delivery | 474.19 |
| Janitorial Services | 5,076.00 |
| Lawn Maintenance | 4,000.00 |
| Elevator | |
| Elevator Maintenance | 1,982.75 |
| Total Elevator | 1,982.75 |
| Total Building Operations | 17,350.25 |
| Bank Service Charges | 701.90 |
| Dues & Subscriptions | |
| Web Subscriptions | 7,671.38 |
| Newspaper Subscriptions | 122.00 |
| Membership Dues | 7,485.41 |
| Total Dues & Subscriptions | 15,278.79 |
| Insurance | |
| Property & Crime Ins | 5,971.50 |
| Vehicle Ins | 663.50 |
| General Liability Ins | 9,952.50 |
| Total Insurance | 16,587.50 |
| Licenses & Fees | 84.00 |
| Marketing | 866.68 |
| Materials & Supplies | |
| Project Supplies | 17,481.45 |
| Office Supplies | 5,752.52 |
| Expense Reimbursements | 2,346.50 |
| IT/Computer | |
| Hardware | 2,324.76 |
| Software | 1,247.66 |
| Total IT/Computer | 3,572.42 |
| Field Equipment | 1,224.75 |
| Total Materials & Supplies | 30,377.64 |

COLUMBIA SWCD
Profit & Loss
 July 2024 through June 2025

| | Jul '24 - Jun 25 |
|--|------------------|
| Meetings, Workshops, Events | |
| Food/Supplies | 1,709.43 |
| Meetings, Workshops, Events - Other | 230.00 |
| Total Meetings, Workshops, Events | 1,939.43 |
| Postage & Mailing | |
| Postage & Shipping Charges | 704.20 |
| Total Postage & Mailing | 704.20 |
| Printing & Reproduction | 1,925.00 |
| Professional Fees | |
| Accountant/Bookkeeper | 725.00 |
| Audit | 16,747.00 |
| Consulting | 5,830.00 |
| Legal Fees | 6,790.09 |
| Newspaper Publishing | 475.73 |
| Payroll Service Fees | 1,796.00 |
| Recruitment | 355.00 |
| Web/IT Services | 22,211.40 |
| Total Professional Fees | 54,930.22 |
| Repairs & Maintenance | |
| Building Maintenance | 4,074.96 |
| Total Repairs & Maintenance | 4,074.96 |
| Telecommunications | |
| Internet Costs | 1,854.90 |
| Business Phones | 4,090.54 |
| Cell Phones | 2,447.18 |
| Total Telecommunications | 8,392.62 |
| Training & Conferences | |
| Training Registration Fees | 3,528.91 |
| Conference Registration Fees | 4,150.76 |
| Total Training & Conferences | 7,679.67 |
| Travel Expense | |
| Mileage Reimbursement | 1,491.15 |
| Parking/Public Transportation | 15.00 |
| Lodging | 3,945.93 |
| Travel Meals | 85.00 |
| Total Travel Expense | 5,537.08 |
| Utilities | |
| Garbage & Recycle | 571.54 |
| Electric | 3,239.59 |
| Gas | 524.57 |
| Water/Sewer | 988.92 |
| Total Utilities | 5,324.62 |
| Total MATERIALS AND SERVICES | 253,705.80 |
| Total Expense | 619,556.54 |
| Net Ordinary Income | 272,335.87 |
| Other Income/Expense | |
| Other Income | |
| Misc Income | 14,999.00 |
| Total Other Income | 14,999.00 |

COLUMBIA SWCD
Profit & Loss
July 2024 through June 2025

| | <u>Jul '24 - Jun 25</u> |
|----------------------------|--------------------------|
| Other Expense | |
| Other Expense | 0.00 |
| Total Other Expense | 0.00 |
| Net Other Income | 14,999.00 |
| Net Income | <u>287,334.87</u> |

COLUMBIA SWCD
US Bank Visa Charges
04/02/25 - 05/01/25

| | Date | Num | Name | Memo | Credit |
|--------------------|------------|-----|---|------------------------|------------------|
| US Bank Visa | 04/02/2025 | ML | Amazon.com | SUPPLIES | 33.98 |
| | 04/02/2025 | ML | Google | MONTHLY FEE | 28.80 |
| | 04/04/2025 | ML | NW Plumbing | HOSE BIB REPLACEMENT | 238.00 |
| | 04/04/2025 | ML | BEST BUY | REMARKABLES AK & JC | 1,558.00 |
| | 04/04/2025 | ML | REMARKABLE | REMARKABLE ML | 794.58 |
| | 04/04/2025 | ML | SquareSpace | LCRWC WEBSITE | 276.00 |
| | 04/04/2025 | ML | Amazon.com | SUPPLIES | 14.40 |
| | 04/07/2025 | ML | More Power Technology Group | MONTHLY FEE IT | 2,116.14 |
| | 04/07/2025 | ML | More Power Technology Group | MONTHLY FEE OFFICE 365 | 252.00 |
| | 04/07/2025 | ML | Les Schwab Tires | TIRE REPLACEMENT | 1,356.15 |
| | 04/07/2025 | ML | Hudson Garbage Service | GARBAGE/RECYCLE | 57.40 |
| | 04/07/2025 | ML | Amazon.com | SUPPLIES | 55.28 |
| | 04/07/2025 | ML | City of St. Helens | SEWER | 28.86 |
| | 04/07/2025 | ML | Amazon.com | MONITORS | 199.98 |
| | 04/08/2025 | ML | Columbia River PUD | ELECTRIC BILL | 404.92 |
| | 04/09/2025 | ML | BEACHCOMBER PUB | CONNECT DINNER | 85.00 |
| | 04/11/2025 | ML | State of Oregon Employment Dept | PAYROLL TAXES | 47.31 |
| | 04/14/2025 | ML | BEST WESTERN | CONNECT HOTEL | 568.62 |
| | 04/14/2025 | ML | BEST WESTERN | CONNECT HOTEL | 585.33 |
| | 04/15/2025 | ML | CenturyLink | ELEVATOR PHONE LINE | 62.41 |
| | 04/16/2025 | ML | Ramos' Yard Maintenance | YARD MAINTENANCE | 400.00 |
| | 04/16/2025 | ML | Amazon.com | SUPPLIES | 34.94 |
| | 04/17/2025 | ML | Amazon.com | SUPPLIES | 42.99 |
| | 04/17/2025 | ML | Fire Extinguisher Service Center | ANNUAL INSPECTION | 160.50 |
| | 04/17/2025 | ML | Lower Columbia Estuary Partnership | LCRWC LCEP CONFERENCE | 26.19 |
| | 04/17/2025 | ML | Secretary of State Audits Division | AUDIT FILING | 50.00 |
| | 04/17/2025 | ML | Network of Watershed Councils | LCRWC CONFERENCE COST | 263.79 |
| | 04/17/2025 | ML | Amazon.com | SUPPLIES | 57.75 |
| | 04/18/2025 | ML | Fred Meyer | FOOD FOR BOARD MEETING | 53.88 |
| | 04/21/2025 | ML | Fred Meyer | SUPPLIES | 37.51 |
| | 04/21/2025 | ML | McNulty Water People's Utility District | WATER BILL | 75.00 |
| | 04/21/2025 | ML | VERIZON WIRELESS | CELL PHONE BILL | 249.33 |
| | 04/21/2025 | ML | Amazon.com | OWL | 2,115.76 |
| | 04/21/2025 | ML | Amazon.com | SUPPLIES | 271.29 |
| | 04/25/2025 | ML | ADOBE CREATIVE CLOUD | MONTHLY FEE | 52.99 |
| | 04/28/2025 | ML | Comcast | PHONE SYSTEM | 319.84 |
| | 04/28/2025 | ML | QuickBooks | JC TRAINING | 39.95 |
| | 05/01/2025 | ML | RED Lion Hotel | AK SDAO HR TRAINING | 143.07 |
| | 05/01/2025 | ML | SDAO | HR TRAINING ML | 85.00 |
| Total US Bank Visa | | | | | 13,242.94 |
| TOTAL | | | | | 13,242.94 |



**Oregon Association of
Conservation Districts**

May 5, 2025

District Managers and Board Members

RE: OACD Dues for Fiscal Year July 1, 2025 - June 30, 2026

Colleagues,

Following conversations with District managers and directors since I sent the new dues structure in January, we have made a change to the calculation of dues for this year. Since we based the calculation of dues to cover this year's OACD expenses on the FY23 audits, and for most Districts the FY24 revenues would be higher, bringing in more money than we needed, we could maintain the use of the FY23 audits for this year's dues.

You will use last year's audit (for the **fiscal year ending June 30, 2023**) when determining your District's dues level using the chart in the Dues Guidance. **Dues are payable July 1 through Sept 15.**

If you have any questions, please contact me.

Sincerely,

Oregon Association of Conservation Districts

Andrea Kreiner, Executive Director

Andrea.Kreiner@oacd.org

(971) 988-9929

www.oacd.org



OACD DUES GUIDANCE

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

OACD dues are based on financial information from your last audited fiscal year ending June 30, 2023.

To calculate the dues amount, use your gross revenues from the audit. If you serve as the fiscal agent for another entity, such as a watershed council, you can deduct their revenue from your total revenue.

If your audit is delayed, you can estimate your total revenue and then either pay the difference or get a refunded difference after your audit is complete.

| FY 23-24 Gross Revenue | OACD Dues |
|-------------------------|-----------|
| >\$6,000,000 | \$15,000 |
| \$4,000,000 - 5,999,999 | \$12,000 |
| \$3,000,000 - 3,999,999 | \$9,000 |
| \$2,100,000-2,999,999 | \$6,000 |
| \$1,100,000- 2,099,999 | \$3,000 |
| \$700,000 - 1,099,999 | \$2,000 |
| \$400,000-699,999 | \$1,000 |
| \$200,000-399,999 | \$500 |
| \$100,000-199,999 | \$250 |
| <\$100,000 | \$100 |

Dues are payable beginning **July 1** through September 15.

Checks are payable to OACD and should be mailed to:

OACD
P.O. Box 10527,
Portland, OR 97296.

THANK YOU!



Proposal for Strategic Planning Facilitation For the Columbia Soil and Water Conservation District

April 8, 2025

Paul Gibbons, Secretary
Columbia Soil and Water Conservation District
pmgibbons@gmail.com

Dear Paul,

Thank you for talking with me about strategic planning facilitation for the Columbia Soil and Water Conservation District. I enjoyed learning a little bit about the District from our call and your website, and I look forward to learning more. This is an exciting and challenging time as conservation districts are called upon to play critical roles in some of the most pressing issues of our era. I really enjoy working with conservation districts, as you bridge many interests. This proposal is a starting point to share my ideas of process and cost. I have facilitated strategic planning for many conservation districts in Oregon and California, and I would be delighted to work with you if you find my proposal suitable!

My understanding of your needs

Columbia Soil and Water Conservation District (the SWCD) has a strong conservation track record including small grants, education, water quality monitoring, invasive species Early Detection and Rapid Response (EDRR), habitat restoration, and more. The SWCD team has been busy delivering programs but has not worked from a strategic plan in a while. This year, the SWCD is embarking on a planning process that it hopes will include:

- Hearing from stakeholders about their needs, developing relationships with stakeholders from throughout the service area, and encouraging a positive reputation for the SWCD.
- Making sure the board and staff are aligned around organizational priorities and how to achieve them.
- Building relationships between directors and staff.

Given the uncertainty of these times, it will be particularly important to be certain of your vision, goals, and values. The strategies you land on at the time of the planning process will be your best guess for how to position yourselves for resilience. It's possible that these strategies - and certainly the actions that support them - will need to evolve within the next few years.

What's in a Strategic Plan?

I use the terminology and structure shown in this diagram. The basic process will take you through to the strategy level. Implementation planning would include the year-by-year actions you anticipate.



Proposed approach

This is a starting point based on our conversation - I look forward to refining the scope with you.

1. LAUNCH THE PROJECT

First, you'll appoint an ad-hoc strategic planning committee. The purpose of the committee is to guide the process (not to have more content responsibility than others). This committee often includes 3-4 people, a mix of board and staff. The committee can expect to meet an average of once a month via videoconference over the time it will take to finish the planning process. The total time commitment is approximately 10 hours. To launch the project, I will:

- a. Review background documents that you upload to a folder or provide via links.
- b. Present the process to board and staff and get input on how to refine the strategic questions and who you want to hear from in the research phase. This can be done at your regularly scheduled meetings in most cases.
- c. Meet with the strategic planning committee to refine the process and timeline.

2. PRE-PLANNING RESEARCH AND SUMMARY:

Gathering input from board, staff, and important partners helps home in on the most important strategic conversations for a decision retreat in Step 3. I will:

- a. Interview all board and staff 1:1 via video call or telephone.
- b. Engage external stakeholders: Options include interviews, focus groups, stakeholder forums, or some combination. The proposed budget includes a total of 15 hours for external feedback. The strategic planning committee can work with me to proceed.
- c. Summarize themes from the conversations in a pre-planning report. This comprehensive document discusses issues at the level of organization (vision, mission), programs, advancement (partnerships, funding, visibility) and operations (board, staff, systems). The findings in the report provide the basis for developing an agenda for your retreat.

3. DECISION-MAKING RETREAT:

Facilitated conversation in a retreat setting will help the SWCD board and staff explore key issues and agree on overall direction, as well as getting to know each other better. I will:

- a. Facilitate a meeting of the strategic planning committee to review the pre-planning report and a draft retreat agenda; then finalize the report and agenda.
- b. Facilitate either a 15 day or 1-day in-person retreat. We discussed a Friday afternoon and full day Saturday, though this could be adjusted as needed.
 - The retreat will include a variety of formats including small group, full group, visioning, round-robins, and other methods to engage all attendees.
 - Although the retreat conversation will be at a high level, with later steps resulting in more detail, we will discuss mission, vision, and guiding principles, as well as goals and strategies for District programs.
 - The retreat is also an excellent opportunity for community-building for the board and staff.

4. DRAFT STRATEGIC DIRECTION DOCUMENT:

I will provide a draft plan document outlining the overall strategic direction (vision, mission, goals, and strategies) based on the retreat and the pre-planning research. I will:

- a. Facilitate the strategic planning committee to review the first draft and help refine it.
- b. Provide the full board and staff one or more opportunities for comment.
- c. Work with the committee to determine how to seek any additional partner feedback.

5. FINAL DRAFT OF PLAN:

- a. I will pull everything together into a final draft that the strategic planning committee determines is ready to present to the Board for consideration.
- b. I'll support the strategic planning committee to present the draft to the Board at a regular board meeting.

6. (OPTIONAL) IMPLEMENTATION PLANNING:

- a. A second retreat of the staff leadership team or all staff may be helpful for discussing the details of how the plan will be implemented, with year-by-year actions. You may not need this level of support, but I have included it in the budget for reference.

YOUR ROLE

Throughout the process, you'll have some tasks to take care of on your end:

- Form strategic planning committee, schedule meetings of the committee with date options I provide, and ensure the committee takes on the tasks described above
- Provide background documents
- Schedule the retreat(s) in a timely fashion using dates I provide; handle all retreat logistics
- Introduce me to SWCD team or partners with whom I will need to meet.
- Provide timely feedback on all documents as requested.

About me



I have worked as a consultant, executive, and volunteer leader in the nonprofit and public sectors for nearly three decades. As staff, I've worked as the communications / marketing lead at Oregon Food Bank and the City of Portland Office of Sustainable Development, and as executive director of a special district focused on economic revitalization of rural Twisp, WA.

As a consultant I have deep experience working with conservation districts. Over the past decade I have worked with SWCDs throughout Oregon as well as dozens of Resource Conservation Districts (RCDs) in California. Recently this has included Upper Willamette (in process), Marion, Clackamas, Benton, and Curry SWCDs in Oregon as well as the Yolo, Solano, Napa, Placer, Mendocino, Contra Costa, Santa Cruz, Yuba and Glenn County RCDs in California. I have also worked with the California Association of Resource Conservation Districts (CARCD) on numerous projects.

My consulting work began in 2001 and includes a focus on strategic planning, staffing analysis, teambuilding, and leadership coaching. Some aspects of my approach:

- **Appreciative lens:** My approach is asset-based, appreciative, and client-centered. I believe in nurturing the parts of your organization that connect you to your aspirations.
- **Engagement focus:** Engaging both board and staff in upfront input and full-group retreat conversations helps everyone have buy-in to the plan. The external input you have gathered provides a mirror for how you are seen by outside stakeholders as well.
- **Clear decisions:** My facilitation style is fun and inclusive, while maintaining the focus needed to bring closure to conversations so that you emerge with a clear set of next steps.

- **Inclusive approach:** I incorporate input from all stakeholders and aim to build consensus on major elements of strategic direction. Group discussions include formats and techniques designed to elevate and equalize the voices of people from throughout the organization. Between meetings, we may use electronic tools to help understand and resolve remaining differences.
- **Flexibility:** This proposal is my beginning best guess. If it seems like a good fit for us to work together, we will refine the scope of work. If new needs or considerations emerge, we can refocus the process to address them.

REFERENCES

- **Clackamas SWCD:** *Completed strategic plan in 2023. The scope of the planning process was quite extensive, including multiple full group retreats as well as implementation planning. This district includes both rural areas and suburban/urban areas.* Christopher Lapp, District Manager. 503-210-6001 (Main Office Direct), 503-998-7189 (Cell), clapp@conservationdistrict.org
 - **Marion SWCD:** *Completed strategic plan in 2024, similar to the scope of work described in the current proposal.* Brenda Sanchez, District Manager. 503-391-9927 (Office), 503-871-7311 (Cell), brenda.sanchez@marionswcd.net
 - **Solano RCD:** *Completed strategic plan in 2024. This plan also included implementation planning. This district includes both rural areas and large and diverse urban areas.* Chris Rose, Executive Director. 707-678-1655 x 106 (Office), 530-902-3414 (Cell), chris.rose@solanorcd.org
-

Potential project schedule

This is an example and will need to be firmed up once we contract and set a start date.

| Task | Pre | June | July | Aug | Sept | Oct | Nov |
|---|-----|------|------|-----|------|-----|-----|
| Contract development | | | | | | | |
| 1. Project launch | | | | | | | |
| 2. Pre-planning research and summary | | | | | | | |
| 3. Retreat | | | | | | | |
| 4. Draft strategic direction and review | | | | | | | |
| 5. Final draft to board | | | | | | | |
| 6. Implementation planning (optional, timing TBD) | | | | | | | |

Budget

This is a starting point; I am open to conversation if the budget does not fit your needs.

| Tasks | Hours | Fee | Options/Notes |
|--|-------|---------------|--------------------------|
| 1. Project launch and initial document review | 5 | 1,000 | |
| 2.a Interview board and staff | 10 | 2,000 | |
| 2.b External input, methods TBD | 15 | 3,000 | |
| 2.c Synthesis of input and pre-planning report | 8 | 1,600 | |
| 3. Pre-retreat meeting and 15 day retreat facilitation | 18 | 3,200 | 1 day retreat \$2,400 |
| 4. a. Draft strategic plan and review with planning cte | 4 | 800 | |
| b. Additional meetings / revisions | 10 | 2,000 | Not to exceed |
| 5. Finalize plan and present for board approval | | No charge | |
| TOTAL FEE - STRATEGIC PLAN | | 14,000 | |
| 6. (optional) Prepare, facilitate, summarize implementation planning retreat with staff to add activity-level detail to the plan | 15 | 3,000 | |

The fee above includes all costs to complete the scope of work with these exceptions:

Facility, refreshments, and meeting materials. The SWCD will be responsible for securing and paying for any venue costs, food, and copies of materials associated with in-person meetings under this contract.