



Thurston Conservation District

2018 Annual Budget

Key Terms and Definitions

Basis - Thurston Conservation Districts' basis for accounting is Accrual using GAAP – Generally Accepted Accounting Principles.

Salaries and Benefits - Composite Rate – all payroll costs of employing someone, on a per hour basis. The Composite Rate includes base pay, federal and state employer contributions, state industrial and employment security employer contributions, medical benefits and employer retirement plan contributions. *This is the way all salaries and benefits are displayed throughout the budget. Figures shown in the attached staffing plan are *not* straight salaries.

Overhead – negotiated by grant agreement, the allowable amount of overhead charged. For 2018 the grants that allow overhead charges are calculated at 25% of salaries and benefits, with one exception of the Center for Technical Development grant which allows 15%.

Supplies – Office supplies, project supplies, bottled water, computer supplies.

Professional Services – Contracted services by other agencies, other conservation districts, non-profits, corporations or individuals to perform grant and/or program deliverables.

Contracted Services – legal, IT or accounting services,; **AmeriCorps** (a Washington Service Corps program that enables the District to have two service people for a set annual fee), **Stipends** (some speakers receive stipends from the District; college student interns who are studying with the district for two full quarters receive a stipend), soil testing, bus transportation for students, substitute teachers

Travel - mileage, meals, per diems, lodging, fuel, airfare, parking fees, conference registration fees, site rentals

Facilities and Utilities – telephone, internet, electric and gas, security system monitoring, trash removal, office rent and common area utilities, equipment leases, janitorial

Other – District operating expenses and other charges not included above such as advertising, liability insurance, subscriptions, licenses

Capital Outlays – Generally equipment purchases over \$300 are capital assets, by policy, or less than \$300 items that are small, attractive and vulnerable to loss. These items are tracked in the inventory.

Budget Development Process, Goals and Strategies for 2018

The annual budget development process begins in August; just after the current year's budget mid-year revision. Lead program/department staff begins to develop preliminary draft budgets for the next calendar year. This is also the time of year when the Shellfish Work Program proposals from other agencies are developed and submitted by the District and Shellfish Work Program partners.

Simultaneous to this process is building the staffing plan. This is where we compute hours and wages necessary to perform the work of each program, and ensure each employee is allocated according to their full or part time status.

As program budgets are finalized, they are integrated into the master annual budget Excel workbook. All categories feed into a cumulative, overall budget for the district.

Goals – A goal for the 2017 Annual Budget was to make a more user friendly document for the public, non – financial readers and elected officials. We looked at annual budgets from surrounding municipalities of all types and integrated some aspects of those reports that make them easier to read and meaningful. We have been working on enhancing the Annual Budget as more of a policy driving document; just like the Strategic and Annual Plans are. We began this process again for the 2018 budget, although in November when we lost Rates and Charges, the process was halted and an interim budget strategy was developed.

In November 2017 the goal for the 2018 budget transitioned to the development of strategic revisions to the budget, including navigating an unexpected significant loss of funding. The loss of Rates and Charges has an incredible impact on District Operations, staffing and community services. Due to several proceeding events (reduction in Shellfish Protection District funding, lack of Capital Budget, approval of Capital Budget, NTA grant award notifications) the Annual Budget and Staffing Plan has rapidly evolved over initial weeks of 2018. Now, in late February, a known financial plan for 2018 has solidified that will carry the District through the 2018 calendar year.

District Operations

Program Manager: Sarah Moorehead

Team: ALL

In 2018, the goals for the remainder of the Assessment funds from 2017 and the small streams of miscellaneous revenue (shown below – Plant Sale, Soil Testing, etc.) are to effectively manage District Operations costs, leverage the grants we have currently and explore new funding opportunities to plan for the future. The loss of Rates and Charges is devastating to the District. We will not be able to hire an Executive Director this year or explore unfunded priorities in our Annual and Strategic Plans. In addition our ability to fund grant development and provide match for future grants has been greatly reduced. Our ability to serve landowners throughout the District, regardless of their request for assistance is now also limited to available grant funding and the terms therein (type of operation/resource concern, geographic area, type of technical assistance requested, etc.).

Only a few staff members have time allocated to District Operations in 2018. The Executive Director, Treasurer and Administrative Assistant were in large part funded by what was formerly unrestricted Assessment dollars. This year, the Interim Executive Director and Administrative Assistant will be partially funded by the remaining 2017 Assessment dollars to conduct essential District Operations functions. The essential functions of the Treasurer will be funded primarily from Conservation Commission grant funds this year, which formerly allowed additional funding for technical assistance and outreach. These District Operations positions support every function of the District and help to administer each grant we have in hand.

Managing the soil testing and equipment rental programs are also within the District Operations budget, so these services will suffer in 2018 due to the lack of funding. This includes the inability to purchase new equipment and repair existing equipment. Staff continues to look for additional funding sources to support and grow these programs in 2018.

Revenue

Carryover from 2017	100,000
Assessment / Rates and Charges Collections	0
(28% Restricted for Shellfish Protection Dist)	0
(South Sound Green)	0
Plant Sale	25,500
Russell Grant	3,000
Interest Income	700
Equipment Rental Program	3,460
Soil Testing Program	<u>5,000</u>
TOTAL	137,660

Expenses

Salaries and Benefits	83,558
(Overhead)	(109,656)
Supplies	12,930
Professional Services	1,500
Contracted Services	33,230
Travel	7,100
Utilities and Facilities	71,524
Other	<u>37,474</u>
TOTAL	137,660
NET	<u>0</u>

RCO – Recreation and Conservation Office - Lead Entity Program and East Fork McLane Culvert Project

Program Manager: LE - Amy Hatch Winecka, East Fork McLane – Kathleen Berger

Team : Amy Hatch Winecka, Ashley McBee, AmeriCorps Volunteer, Kathleen Berger

The Lead Entity Program – TCD is the fiscal agent for the WRIA 13 Lead Entity Work Group (WRIA = Water Resource Inventory Area) – a committee of federal, state, tribal, local and citizen agency representatives to allocate water resources, protect water quality and restore fish habitats in Thurston County. TCD receives federal and state dollars through the Lead Entity Program. We also receive PSAR (Puget Sound Acquisition and Restoration) monies through RCO for the same objectives. These are also state dollars.

*Lead Entity dollars are awarded on the state fiscal year cycle – July 1 – June 30. The dollars do not carry over. PSAR dollars are two - four year awards. The following summary includes these dollars for the calendar year 2018.

Staff

The Deputy Director/WRIA 13 Lead Entity Coordinator is the lead and primary staff on this grant. The TCD AmeriCorps service member organizes the Salmon Day Camp in tandem with the South Sound YMCA.

Goals for 2018

The Coordinator will facilitate a locally initiated suite of habitat projects that benefit salmon and the community. Working with the local groups, the Coordinator will continue to broaden representation on the Lead Entity Committee.

Timeline

The fund sources included in this agreement have different timelines for expenditure. Please note: Lead Entity capacity allocation from the Salmon Recovery Funding Board (\$60,000) must be spent by June 30, 2018. Another contract is expected and will begin July 1, 2018. In general, the PSAR funding can be used for up to two biennia.

East Fork McLane

The East Fork McLane project is a culvert removal and bridge install to increase fish passage and decrease flooding on the East Fork of McLane Creek.

Revenue	
Lead Entity	60,000
PSAR	87,960
East Fork McLane	<u>2,742</u>
Total	150,702

Expenses	
Salaries and Benefits	103,786
Supplies	498
Professional Services	41,437
Contracted Services	1,500
Travel	<u>3,481</u>
Total	150,702
Net	<u>0</u>

Shellfish Protection District – TCD and outside agency programs

Program Manager: Sarah Moorehead

Team : Sarah Moorehead, Stephanie Bishop, Ashley McBee, Nora White, Robin Buckingham, Mara Healy, Nicole Warren, South Sound GREEN AmeriCorps Volunteer, TCD AmeriCorps Volunteer

Shellfish programs are developed by District staff annually. The SPD stakeholders group, County Commissioners and Thurston Conservation District Board of Supervisors reviews and approves the programs in the fall. The Shellfish Protection District includes the Nisqually and Henderson Watersheds. For 2018, due to the lack of Rates and Charges revenue, the SPD program will be funded with residual funds from the 28% collections from prior years, and unspent funds from the 2017 program. Each year the programs provide education and outreach and direct landowner assistance.

Nearshore: Marine Studies, Water Quality and Restoration

Students and the Shore aims to bring participating South Sound GREEN students to the Puget Sound nearshore to connect their freshwater monitoring sites to the Puget Sound basin and to engage students in service learning projects within the Henderson and Nisqually Reach areas. Through this program South Sound GREEN will partner with Pacific Shellfish Institute, Zittel's Marina, Washington State Parks, South Sound Estuary Association, Puget Sound Restoration Fund, Taylor Shellfish and many others to host at least 10 nearshore field trips with approximately 300 students total. These trips will occur in late spring (May/June 2018) or early fall (September/October 2018) when daylight low tides are available. South Sound GREEN will coordinate at least 3 restoration field trips for students (approximately 75 students) in 2018. Students will engage in service learning through tree planting, invasive species removal and maintenance and monitoring of restoration sites that will improve conditions in the watershed.

Clear Choices for Clean Water

Goals for the year 2018 include educating residents of the Shellfish Protection District on Puget Sound water quality issues, impacts of water quality on shellfish production; reduce barriers for residents to change their behaviors to positively impact water quality; and partner with shellfish growers, local government, schools, and other water quality organizations to increase awareness of Puget Sound issues and available science. In 2018, outreach will expand to make services and offerings more available to renters and urban/suburban households.

Shellfish Protection District Cost Share

The goal of this funding is to implement best management practices on agricultural lands to help to restore and protect water quality within the Henderson and Nisqually Shellfish Protection Districts. This project will provide financial assistance to agricultural landowners/manager for implementation of two such projects. Staff support for this work comes from the Shellfish Technical Assistance & Conservation Planning project.

Shellfish Protection District Technical Assistance & Conservation Planning

This goal of this project is to address water quality issues on agricultural lands within the Henderson and Nisqually Shellfish Protection Districts. Activities include developing conservation plans, providing technical assistance in implementing best management practices, and providing restoration consultations, planting plans to landowners and supporting the Voluntary Stewardship Program.

Engaging Landowners in the Henderson and Nisqually Shellfish Protection Districts

The goals of this program include increasing awareness of programs and services available to landowners to manage land, to provide in-depth education through workshops and protect the landscape by increasing participating in existing farmland matching program and successional planning. This proposal was significantly reduced in the 2018 work plan due to the loss of Rates and Charges. R&C would have potentially fully funded this program from the 28% collection reserve. The number of workshops provided will be reduced, along with the other methods of landowner outreach in 2018.

Shore Friendly Thurston - This program is in large part a continuation of the Shoreline Technical Assistance program from last year. The team will hold three community shoreline workshops with landowners and residents to address shoreline issues. We will provide direct technical assistance to at least nine residents and provide four consultations with geologists and/or geomorphologists and engineers to address shoreline concerns.

Outside Programs – Other agencies that have approved proposals are Thurston County Environmental Health – (Septic Riser Rebate and Grant Program), Pacific Shellfish Institute and the Puget Sound Restoration Fund.

Revenue

Nearshore: Marine Studies, WQ & Restoration	44,179
Cost Share	10,000
Clear Choices for Clean Water	42,045
Technical Assistance	74,817
Engaging Landowners	10,000
Shore Friendly Thurston	18,286
Outside agency programs	<u>48,148</u>
Total	247,475

Expenses

Salaries and Benefits	87,214
Overhead	21,804
Supplies	10,241
Professional Services	86,390
Contracted Services	24,992
Travel	1,836
Other	<u>15,000</u>
Total	247,475
Net	<u>0</u>

South Sound Green

Program Manager: Stephanie Bishop

Team : Stephanie Bishop, AmeriCorp Service person

South Sound GREEN (Global Rivers Environmental Education Network) is a watershed education program, involving over 1200 students (grades 4-college) annually. The program offers watershed education opportunities to over 35 teachers and their students in the North Thurston, Olympia, Tumwater, Rainier and Griffin School Districts, St. Martin's College, The Evergreen State College, private schools and home-schooled students.

South Sound GREEN's primary goals are to 1) facilitate student-initiated water quality explorations in our community; 2) provide high quality teacher development trainings to equip participating teachers with relevant and effective skills in water quality and science education; 3) engage students in service-learning projects to improve their watershed and the greater community (i.e. invasive species removal or trash pick-up at city and county parks) 4) host the 25th Annual Student GREEN Congress, an event where student delegates present results of stream investigations and make recommendations to improve their watershed; and 5) offer nearshore-marine education where students visit Puget Sound beaches and marinas to discover marine ecosystems, habitats and food web and learn how actions in neighborhoods can impact Puget Sound health.

Annual performance objectives include to engage between 900-1200 area students and 40+ teachers in watershed education and to deliver at least four teacher development trainings (one of these being a three-day Summer Teacher Institute focused on climate change adaptations in western Washington). South Sound GREEN partners with a wide variety of community agencies and partners on nearly all aspects of the program, and specifically with the Nisqually River Education Project and Chehalis Basin Education Consortium on teacher development trainings and the Student GREEN Congress.

Revenue

TCD Assessment / Rates and Charges allocation	0
Community Pledges (City of Olympia, City of Tumwater, City of Lacey and Thurston County)	49,200
NOAA Grant	12,085
Squaxin Tribe Grant	1,500
Dawkins Grant	25,000
WA Conservation Commission allocation from Implementation Grant	<u>5,645</u>
Total	93,430

Expenses

Salaries and Benefits	59,647
Overhead	5,490
Supplies	5,130
Professional Services	300
Contracted Services	12,944
Travel	4,000
Other	<u>5,919</u>
Total	93,430
Net	<u>0</u>

WSCC – Washington State Conservation Commission

Program Manager: Sarah Moorehead

Team: Stephanie Bishop, Amy Franks, Sarah Moorehead, Nora White, Robin Buckingham, Kathleen Berger, Nicole Warren, Mara Healy

Grant funding from the Conservation Commission enables our technical staff to work directly with landowners and farmers to implement conservation plans and practices. In addition to field work, this funding will cover outreach, continuing education and training in several areas. In 2018, Commission funding will also supplement the District Operation budget for the finance department and supervision of the election.

WSCC funding is on the state fiscal year schedule, July 1 – June 30. The following budget is for the 2018 calendar year, using projected grant revenue and expenses for the second half of 2018.

CREP

The Conservation Reserve Enhancement Program assists agricultural landowners in the implementation of conservation practices on land that borders salmon-bearing streams. Conservation practices for CREP include a native vegetation riparian buffer, livestock exclusion fencing and watering facilities if applicable. Practices are reimbursed 100%, and landowners are paid a yearly rental rate for the amount of land enrolled into the program. Activities include working with interested landowners to navigate the program, develop plans and implement projects

Chehalis Basin Strategy

The Chehalis Basin Strategy is a basin-wide program that has focused on addressing flooding concerns through large and small scale projects. The district's role in 2016 involved targeted outreach to assess the concerns and needs of landowners in the floodplain throughout the Chehalis Basin. Through 2017 and now 2018, the district continued to communicate with landowners and also participate in the Aquatic Species Restoration Plan that is a part of all proposed alternatives in the Strategy. The Aquatic Species Restoration Plan will select 5 stretches of waterways to restore Chinook and Coho habitat as well as address stream bank erosion. The Strategy is a large effort in which the district plays the key part of landowner interactions.

Implementation

The goal of this funding in 2018 is to support the essential financial and district operations functions of the Treasurer.

Livestock

The Livestock grant provides funding for technical assistance and conservation planning for landowners with livestock.

Revenue

Implementation	90,202
CREP	49,536
Chehalis Basin Flood Strategy	90,882
Livestock TA	<u>17,087</u>
Total	247,707

Expenses

Salaries and Benefits	181,907
Overhead	45,477
Supplies	6,800
Travel	3,523
Other	<u>10,000</u>
Total	247,707

Net0

Thurston County – Deschutes Watershed Workgroup, NTA / NEP PIC grant and VSP (Voluntary Stewardship Program)

Program Manager: Sarah Moorehead

Team: Stephanie Bishop, Nora White, Amy Hatch – Winecka, Ashley McBee, Sarah Moorehead, Nicole Warre, Resource Specialist

Deschutes Watershed Workgroup – Facilitate a stakeholder group to implement the Deschutes Watershed stakeholders throughout the Deschutes watershed to build on existing efforts to form an active watershed group that will focus on identifying and implementing strategies to improve on water quality.

NTA / NEP PIC Grant – Provide landowners with education, technical assistance, conservation planning and cost share to improve water quality and shellfish habitat in the Henderson and Nisqually Shellfish Protection Districts.

VSP (Voluntary Stewardship Program) – Develop Individual Stewardship Plans and provide programmatic outreach to help agricultural producers maintain agricultural viability and critical habitat.

Revenue

Deschutes Watershed Workgroup	18,525
NTA / NEP PIC Grant	41,169
VSP	<u>51,888</u>
Total	111,582

Expenses

Salaries and Benefits	92,736
Overhead	18,553
Travel	<u>293</u>
Total	111,582

Net

0

Department of Health – NTA (Near Term Action)

Program Manager: Amy Hatch Winecka

Team: Stephanie Bishop, Nora White, Amy Hatch – Winecka, Sarah Moorehead, Nicole Warren, Amy Franks, Kathleen Berger, Mara Healy, Resource Specialist

Provide landowners with education, technical assistance, conservation planning and habitat restoration to improve water quality and shellfish habitat in Puget Sound draining watersheds.

Revenue	146,519
Expenses	
Salaries	73,331
Overhead	18,333
Supplies	3,000
Contracted Services	50,905
Travel	<u>950</u>
Total	146,519
Net	<u>0</u>

Miscellaneous Small Grants – Soil Health, WSU and Center for Technical Development

Program Manager: Sarah Moorehead

Team: Robin Buckingham, Nicole Warren, Amy Hatch-Winecka, James Weatherford

Center for Technical Development (formerly Tech Group)

The purpose of the Dairy Nutrient Management Planner Certification Program is to both certify individuals as having the necessary skills and abilities to plan to the requirements set forth in the Dairy Nutrient Management Act (RCW 90.64), as well as recognize those planners that have demonstrated an advanced level of knowledge, skills and planning as demonstrated in meeting the certification requirements set forth. In addition, this Program provides a pathway for new and advancing planners to achieve the knowledge and mentor support to qualify for certification.

Soil Health Grant

This grant is in collaboration with Grant Conservation District to administer advanced soil tests and monitor progress over three years. This is the first year of the grant.

WSU – Washington State University Extension

This grant is led Washington State University Extension to analyze data and develop prioritization techniques to reduce non-point source pollution in the Deschutes watershed.

Revenue

Center for Technical Development	3,671
Soil Health Grant	8,202
WSU Extension	<u>18,482</u>
Total	30,355

Expenses

Salaries	29,576
Travel	71
Other	<u>708</u>
Total	30,355
Net	<u>0</u>