

San Mateo County Resource Conservation District FY 2011 Financial Budget

REVENUE

Grant-funded Projects

Improving Ag Water Quality	51,505
Cooperative Conservation Partnership Initiative	10,778
Critical Coastal Area	13,000
Fitzgerald Pollution Reduction	50,400
Green Jobs Corps	30,000
It Takes a Community to Care for a Watershed	12,900
Integrated Watershed Restoration Program	25,200
Livestock and Equestrian Water Quality	164,161
Midcoast Groundwater Study	21,047
Pescadero TMDL Outreach	1,694
Pillar Point Harbor Pollution Study	193,992
Ponds Program	100
Rural Roads Program	64,000
San Gregorio Watershed Plan	780
San Gregorio Watershed Enhancement	7,000
Unrestricted	0
<i>Contracts/Grants Subtotal</i>	<i>646,556</i>

Fines and Mitigation Funds

Pilarcitos funds _____ 6,742
Fines and Mitigation Subtotal 6,742

Individual Contributions	1,000
Interest Income	300
Misc. Income	400
Property Taxes	51,000
Service Fees	<u>24,462</u>
<i>Subtotal Other</i>	77,162
TOTAL REVENUE	730,460

EXPENSES

Personnel

Salaries	222,954
Benefits	18,839
<i>Subtotal Personnel</i>	241,793

Operating

Accounting	13,084
Bank Fees	900
Computer Services	2,000

Communications	4,500
Discretionary	1,500
Equipment	9,000
Insurance - Liability	1,900
Legal	2,000
Membership, Dues & Subscriptions	1,500
Mileage	500
Postage & Delivery	1,000
Printing & Copying	1,500
Professional Development	1,500
Public Relations & Outreach	250
Rent	17,700
Supplies	250
Travel/ Accommodations	600

Subtotal Operating Expenses **59,684**

Program Expenses

Improving Ag Water Quality	43,500
Blue Circle	800
Cooperative Conservation Partnership Initiative	8,000
Critical Coastal Area	10,000
Fitzgerald Pollution Reduction	20,000
Green Jobs Corps	4,000
It Takes a Community to Care for a Watershed	6,700
Integrated Watershed Restoration Program	200
Livestock and Equestrian Water Quality	129,687
Midcoast Groundwater Study	250
Pescadero TMDL Outreach	100
Pilarcitos IWMP	12,200
Pillar Point Harbor Pollution Study	137,734
Ponds Program	0
Rural Roads Program	39,200
San Gregorio Watershed Plan	0
San Gregorio Watershed Enhancement	0
Workshops	1,500

Subtotal Program Expenses **413,871**

TOTAL EXPENSES **715,348**

NET **15,113**

Footnotes to the Financial Budget:

REVENUE ASSUMPTIONS

Grant-funded Projects

Improving Ag Water Quality: This is the anticipated remaining amount in the grant that will be billed this year, anticipating \$35,000 will be paid for construction work that has been completed but not yet billed; \$9,500 for subcontracts for remaining workshop and outreach requirements; \$3,360 for staff time for project administration and management; and \$3,375 in direct project expenses that are billable on this grant.

$$\$51,505 = \$35,000 + \$9,500 + \$3,360 + \$3,375$$

Cooperative Conservation Partnership Initiative: This is the total amount left in the contract. It is assumed that all funds will be spent before the contract expires this year.

Critical Coastal Area: This is the total amount left in the contract. All funds may be spent this year.

Fitzgerald Pollution Reduction Project: The workplan and contract are not yet complete for this project. This estimate is based on dividing the total amount of the contract over the 46 month duration of the contract, anticipating no more than 8 months of the fiscal year to be billable under the contract, and assuming that the project will start slower and ramp up in intensity.

$$\$50,400 = (\$483,000/46) \times 8 \times .6$$

Green Jobs Corps: This is the total amount of the contract, which will begin and end this fiscal year.

It Takes A Community to Care for a Watershed: This is the total amount left in the contract. It is assumed that all funds will be spent before the contract expires this year.

Integrated Watershed Restoration Planning: This estimate assumes planning for two priority conservation projects this year, with assistance from RCD staff, a consultant provided by the Coastal Conservancy, and the AmeriCorps volunteers. It assumes that the RCD will earn the \$16,097 remaining in the grant agreement that expires in September and receive an estimated additional \$20,000 under a new agreement thereafter. It also assumes that the project will ramp up in intensity.

$$\$25,200 = (\$16,000 + \$20,000) \times .7$$

[Note that this is the estimate for Tasks 1 and 3 of the IWRP grant. Task 2 of this grant is allocated to the Rural Roads Program and counted separately below.]

Livestock and Equestrian Water Quality: The workplan and contract are not yet complete for this project. This estimate is based on dividing the total amount of the contract over the 27 month duration of the contract, anticipating no more than 8 months of the fiscal year to be billable under the contract, and assuming that the project will start slower and ramp up in intensity.

$$\$164,161 = (\$923,405/27) \times 8 \times .6$$

Midcoast Groundwater Study: This is the total amount left in the contract, multiplied by a 60% probability that we will be able to bill the total amount this year (based on external variables beyond our control).

$$\$21,047 = \$35,078 \times .6$$

Pescadero TMDL Outreach: \$3,387 remains in the agreement to facilitate two remaining workshops. It is anticipated that only one of the workshops will be required this fiscal year.

$$\$1,694 = \$3,387/2$$

Pillar Point Harbor Pollution Study: The amended contract is not yet complete for this project. This estimate is based on dividing the total amount of the requested new amount over the 30 month requested duration of the contract, anticipating being able to bill for work retroactively to the beginning of the fiscal year, and assuming that the project will ramp up in intensity. It then includes \$35,682 for revenue earned in the last fiscal year that will be paid in this fiscal year.

$$\$193,992 = (\$659,623/30) \times 12 \times 0.6 + \$35,682$$

Ponds Program: This is the total amount left in the contract. All funds may be spent this year.

Rural Roads: This estimate assumes completion of a \$20,000 road assessment project under a contract that will complete by February, the remaining funds under Task 2 of the IWRP contract that expires in September, an estimate of \$25,000 additional funds in a new agreement thereafter, and the \$4,000 AWQA mini-grant that has been awarded to this program and expires this year.

$$\$64,000 \text{ (approx.)} = \$20,000 + \$15,135 + \$25,000 + \$4,000$$

San Gregorio Watershed Plan: This is the anticipated remaining amount in the grant that will be billed this year.

San Gregorio Watershed Enhancement: This is the anticipated amount under two agreements that will be billed this year: We assume that an interagency agreement with USFWS for \$39,994 will not begin before March and that we will not bill more than \$5,000 to the agreement this fiscal year. We assume that we will not bill more than \$2,000 to a pending subcontract with American Rivers for \$8,200- \$10,000 (total amount still under negotiation).

$$\$7,000 = \$5,000 + \$2,000$$

Fines and Mitigation Funds

This is the amount we estimate that we could bill to the Caltrans mitigation fund for implementation of the Pilarcitos Integrated Watershed Management Plan if the interagency funding agreement for that work is not renewed or a similar funding source is not found. This estimate is based on the amount billed to this project last year for the Executive Director, subtracting ¼ for anticipated maternity leave during this fiscal year.

Individual Contributions

We will pilot a direct mail campaign at the end of this calendar year, with a goal of receiving \$400 in gifts to the RCD as a result. We anticipated \$600 in gifts from directors towards the purchase of a computer.

$$\$1,000 = \$400 + \$600$$

Interest Income

We anticipate earning \$300 interest from all accounts this year.

Miscellaneous Income

This estimate is based on the expectation of earning \$200 from the silent auction at each of two Blue Circle events to help offset expenses to coordinate and host the program.

$$\$400 = \$200 \times 2$$

Property Taxes

The RCD expects to receive \$51,000 in property taxes this year.

Service Fees

We will bill California State Parks an administrative fee of \$5,674 for contract management for the Pescadero Marsh survey. We will bill for water quality monitoring services with private entities, estimated to be \$5,288. We will bill at least \$12,000 to partners in the Pilarcitos Restoration Workgroup who have agreed to reimburse us for funding the Pilarcitos stream gage. We anticipate collecting approximately \$1,500 in fees for workshops we host.

$$\$24,462 = \$5,674 + \$3,288 + \$2,000 + \$12,000 + \$1,500$$

EXPENSES

Personnel

Salaries: This estimate assumes employment of a full-time Executive Director at 40 hours per week for 8 months (due to anticipated maternity leave), a full-time Fiscal Manager at 32 hours per week, a part-time Conservation Project Manager at 20 hours per week, a part-time Conservation Associate at up to 30 hours per week beginning in August, a part-time Conservation Assistant at 5 hours per month, two full-time AmeriCorps interns beginning in October at a cost of \$7,500 each, and the estimated remaining hours for two staff members that are leaving the RCD. The subtotal of these estimated salaries is \$206,516. Payroll taxes on that amount is approximately \$16,438.

Holidays, vacation and sick time are included in the salary amount. Workers compensation and payroll taxes are estimated to be approximately 15% of the Fiscal Manager's salary.

Benefits: Benefits include Workers Compensation for all employees; pro-rated contributions to medical benefits for the Conservation Project Manager, who is a shared employee with

RCD of Santa Cruz County; medical benefits for the two full-time staff members; retirement contributions for the two full-time staff members at \$150 per month per person; and dental, vision, and life insurance for the Executive Director at \$78.69 per month.

Operating Expenses

Accounting Services: The RCD owes \$6,000 for the currently underway biennial audit for FYs '08 and '09. \$2,084 is past due for the biennial audit for FYs '06 and '07. If funds are available, this estimate includes \$5,000 for a single year audit for FY '10.

$$\$13,084 = \$6,000 + \$5,000 + \$2,084$$

Bank Fees: This is the estimated potential cost for using the RCD line of credit to address cash flow shortages while waiting for reimbursement from grants and contracts.

Computer Services: This item is for technical support as needed. This estimated is based on the amount spent for this item in the previous fiscal year as well as the set up of new computers for additional staff this year, a new off-site data storage service, and technical assistance for seven computers rather than four previously.

Discretionary: This item is intended to cover unforeseen situations or take advantage of arising small-scale opportunities.

Equipment: This is for a new NRCS-compatible work station, furniture for new staff and necessary upgrades, paint, rental of a carpet washing machine, three phones and a phone system.

Insurance/ Liability: This is the amount that is charged to the RCD for liability insurance.

Legal: The RCD contracts with County Council for legal services. This is an estimate of the amount of services that may be required.

Membership, Dues and Subscriptions: Memberships include California Association of Resource Conservation Districts, Local Areas Formation Commission, California Special Districts Association, National Association of Conservation Districts, Bay Area Open Space Council, Special District Risk Management Authority, and San Mateo County Food Systems Alliance.

Mileage: This is for mileage expenses that are not billable to specific projects or use of the NRCS vehicle through a partnership agreement.

Postage and Delivery: This is for postage and delivery that is not supplied by the NRCS, and anticipates a direct mailing fundraising request this year.

Printing and Copying: This is for flyers, business cards, brochures, and the direct mail campaign.

Professional Development: This is for registration and materials for workshops, training, and conferences for staff and board members, such as the annual CARCD conference, technical workshops throughout the year, County trainings available to special district staff, and specialized training as needed, e.g. specific software.

Public Relations: This is for costs, including advertising fees, associated with promoting workshops, outreach, and general communications.

Rent: This item is for monthly rent for office space, \$5,400 owed in deferred rent, and monthly costs for off-site storage.

Supplies: Although most office supplies are provided by the NRCS, there is occasionally a need for RCD-provided supplies.

Travel/Accommodations: This is to cover travel costs associated with professional development, such as AmeriCorps mentor training, CARCD conference attendance, and technical workshops that are not reasonable attended within a day.

Program Expenses (i.e. other than Personnel)

Improving Ag Water Quality: To facilitate implementation of accepted conservation practices to reduce agricultural nonpoint source pollution and financial assistance to private land owners and agricultural producers participating in Farm Bill contracts. The cost estimate assumes \$35,000 for construction and \$1,300 to subcontractors for education and outreach assistance.

Blue Circle: To provide a forum twice this year for sharing ideas, information and resources for the goal of natural resource management, education, and stewardship. The cost estimates assume \$200 in expenses per event, twice this year.

Cooperative Conservation Partnership Initiative: To improve irrigation efficiency on specialty crops in San Mateo County on five farms. The cost estimate is for a subcontract with the Farm Bureau to implement the project.

Critical Coastal Area: To improve water quality contributing to the Fitzgerald Marine Reserve and Pillar Point Harbor. The scope of work is yet to be determined.

Fitzgerald Pollution Reduction: The workplan and contract have not yet been determined. This amount is an estimate of the amount of construction that might be completed this year.

Green Jobs Corps: To provide watershed literacy and job training in natural resources to low income high school students in Pescadero. \$4,000 of the total budget is estimated for program expenses such as transportation and materials.

It Takes A Community to Care for a Watershed: To recruit, train, and support citizen volunteers to collect water quality data and learn how pollution enters the Sanctuary from their communities. This is the amount that is estimated for laboratory fees.

Integrated Watershed Restoration Program: To facilitate and coordinate projects to improve fish and wildlife habitat and water quality, bring together various funding and permitting agencies to better coordinate how projects are funded and permitted, and create a forum for collaborative problem solving to complete resource conservation projects. This estimate is for conference calls and local mileage.

Livestock and Equestrian Water Quality: To provide assistance for operators of livestock and equestrian facilities to protect water quality. 79% of the total contract is allocated to program expenses. This estimate is 79% of the total amount estimated to be brought in as revenue this year.

Midcoast Groundwater Study : To take steps towards development of a groundwater management plan for the Midcoast region. This amount is the estimate of what will be needed for conference calls, mileage, and materials.

Pescadero TMDL Outreach: To provide education and outreach to stakeholders interested in studies in the Pescadero watershed that pertain to the development of Total Maximum Daily Loads. This is the amount estimated that will be needed for workshop expenses.

Pilarcitos Creek Integrated Watershed Management Plan: To convene Pilarcitos Restoration Workgroup and implement watershed plan. We anticipate that \$12,000 will be paid to continue stream gaging through September and \$200 will be needed for conference calls.

Pillar Point Harbor Pollution Study: To assess and identify sources of fecal pollution in Pillar Point Harbor and recommend plan for remediation. 71% of the total contract is allocated to program expenses. This estimate is 71% of the total amount estimated to be brought in as revenue this year.

Rural Roads Program: To improve rural road conditions, resulting in winterized roads requiring less maintenance and reduced sediment delivery into riparian habitats. This estimate assumes that \$4,000 will be spent on a GIS work station, \$200 for conference calls, and \$35,000 for road assessments completed by subcontractors.

Workshops: To provide on-the-ground workshops to land managers to protect, restore, and conserve natural resources. We estimate that this amount will be needed for workshop expenses including presenter fee, facility rental, and associated materials.