

WRIA 8 2023 Budget - Management Committee Recommendation

| | | <i>Management Committee recommendation</i> | |
|--|----------------------|--|--|
| REVENUES | | | |
| | 2022 Approved | 2023 Proposed - Option 1 (8.8% cost share increase to fully cover anticipated costs) | 2023 Proposed - Option 2 (4.99% CPI-W cost share increase) |
| Base Revenue | | | |
| WRIA 8 ILA Partners Cost Share | 645,518 | 702,272 | 677,729 |
| State Lead Entity grant ¹ | 60,000 | 60,000 | 60,000 |
| Salmon SEEson Sponsorship | 5,490 | 8,000 | 8,000 |
| Base Revenues subtotal | 711,008 | 770,272 | 745,729 |
| Additional Revenue | | | |
| Puget Sound Acquisition and Restoration project development grant ² | 102,170 | 65,758 | 65,758 |
| Additional Revenue subtotal | 102,170 | 65,758 | 65,758 |
| TOTAL REVENUE | 813,178 | 836,030 | 811,487 |
| EXPENDITURES | | | |
| Base Expenditures | | | |
| Staffing: Salary and Benefits³ | 2022 Approved | 2023 Proposed - Option 1 | 2023 Proposed - Option 2 |
| Salmon Recovery Manager | 170,056 | 178,015 | 178,015 |
| Projects and Funding Coordinator | 152,944 | 146,619 | 146,619 |
| Administrative Coordinator | 35,211 | 37,995 | 37,995 |
| Technical Coordinator | 136,188 | 149,674 | 149,674 |
| Overhead ⁴ | 143,536 | 175,673 | 175,673 |
| Total Salaries, Benefits, and Overhead subtotal | 637,936 | 687,977 | 687,977 |
| Supplies and Services⁵ | | | |
| Meeting & event support | 2,797 | 2,898 | 2,898 |
| Consultant/professional/technical services | 20,000 | 50,000 | 50,000 |
| Training & misc. supplies | 5,000 | 5,000 | 5,000 |
| Mileage & vehicle use | 2,797 | 2,898 | 2,898 |
| Visual communications/GIS services | 12,000 | 15,000 | 15,000 |
| Website update | | 5,000 | 5,000 |
| Printing | 1,500 | 1,500 | 1,500 |
| Total Supplies & Services subtotal | 44,095 | 82,296 | 82,296 |
| Base Expenditures subtotal | 682,031 | 770,272 | 770,272 |
| Additional Expenditures⁶ | | | |
| Advance WRIA 8 recovery priorities (e.g., address survival bottlenecks, project development, science/research gaps, DEI Strategic Plan implementation, outreach and education initiatives) | 150,000 | TBD - based on SRC approval | TBD - based on SRC approval |
| Total Additional Expenditures subtotal | 150,000 | - | - |
| TOTAL EXPENDITURES | 832,031 | 770,272 | 770,272 |
| BEGINNING CARRY FORWARD FUND BALANCE⁷ | 318,464 | 246,646 | 246,646 |
| BUDGET RESERVE (10% of Base Revenues for unanticipated staffing/operating costs) | 71,101 | 77,027 | 74,573 |
| ENDING CARRY FORWARD FUND BALANCE⁸ | 228,510 | 235,376 | 213,288 |

¹ Lead Entity funding remains at 60,000 and is awarded through the state Recreation and Conservation Office. This funding is dependent upon state legislative appropriation.

² Funding supports project development activities. Amount includes state legislative appropriation in 2021-2023 biennium.

³ Salaries and benefits calculation, please refer below.

⁴ Overhead is calculated based on estimate of King County administrative cost distribution. Overhead cost includes Department of Natural Resources Director's Office, Water and Land Resources Division Director's Office, Water and Land Resources Division section services, computer services and support, Human Resources, Financial management, Office Support Services, and King Street Center building rent and maintenance charges. *Please refer to 2023-2024 Budget Assumptions below.*

⁵ Supplies and services calculation based upon discretion of WRIA 8.

⁶ Additional expenditures for 2023 will be dependent on availability of fund balance and based on priorities approved by the Salmon Recovery Council (SRC).

⁷ Carry forward balance is from staff salary savings and ILA funding offset by grants and sponsorships carried forward from previous years. As of June 2022, total unobligated carry forward balance is \$246,646.

⁸ Carry forward fund balance is available for use at the discretion of the Salmon Recovery Council to advance priority actions identified in the WRIA 8 Plan and/or to fill revenue gaps. Salmon Recovery Council approved reserving 10% of base revenue in carry forward funds for unanticipated operating/staffing costs.

2023-24 Budget Assumptions

* The 2023-24 budget is a "draft" budget and based upon very preliminary cost estimates that are subject to change materially during the budget cycle.

* Inflationary costs based on initial labor cost increases were communicated to date. These numbers are not final and are subject to change.

* Central rates are still being finalized and therefore subject to change.

* Space costs are based on 2021-22 budget, but expected to change once more information related to the space consolidation effort is available.

* KCIT costs are no longer billed based on budget assumptions for most categories; but rather based on actual usage.