

**KING CONSERVATION DISTRICT
SPECIAL BOARD OF SUPERVISORS MEETING
November 3rd, 2021
4:00 PM to 6:00 PM– via Teleconference Only
Zoom Link: <https://zoom.us/j/98083733855>
Call In Number: (253) 215-8782
Meeting ID: : 980 8373 3855**

Meeting Agenda

Call to Order

- | | |
|--|--------------------------|
| 1. Preliminary Matters <ul style="list-style-type: none">a) Introductionsb) Additions or Corrections to the Agendac) Adoption of the Board Agenda | 4:00 PM – 4:05 PM |
| 2. Public Comment | 4:05 PM – 4:10 PM |
| 3. Board Governance <ul style="list-style-type: none">a) Vision and Purpose Discussion – Third Sectorb) Board Academy – Third Sector | 4:10 PM – 5:40 PM |
| 4. New Business <ul style="list-style-type: none">a) Establishing the 2022 Board of Supervisors Election – Mark Dostalb) 2022 Budget Process – Kathryn Lewis | 5:40 PM – 6:00 PM |

Board Governance



References to the Purpose of King Conservation District In Preparation for Board of Supervisors Discussion on 11/3/21

From RCW 89.08.010 - Preamble

Whereas, there is a pressing need for the conservation of renewable resources in all areas of the state, whether urban, suburban, or rural, and that the benefits of resource practices, programs, and projects, as carried out by the state conservation commission and by the conservation districts, should be available to all such areas; therefore, it is hereby declared to be the policy of the legislature to provide for the conservation of the renewable resources of this state, and for the control and prevention of soil erosion, and for the prevention of flood water and sediment damages, and for furthering agricultural and nonagricultural phases of conservation, development, utilization, and disposal of water, and thereby to preserve natural resources, control floods, prevent impairment of dams and reservoirs, assist in maintaining the navigability of rivers and harbors, preserve wildlife, protect the tax base, protect public lands, and protect and promote the health, safety, and general welfare of the people of this state.

From the newly-adopted KCD Board of Supervisors Policies

King Conservation District (KCD or District) is a natural resources assistance agency authorized by Washington State and assisted by the Washington State Conservation Commission. KCD's mission is to promote the conservation and best use of renewable natural resources through the following objectives:

- Provide and support an environment that encourages teamwork, creativity, resourcefulness, and personal growth of personnel.
- Influence policy to sustain natural resources.
- Promote an awareness of natural resource issues through education and outreach so that stakeholders can make informed choices and decisions.
- Assist **land occupiers** in the planning and implementation of best management practices.
- Coordinate the resources required to develop/implement effective solutions.
- Continually evaluate workload to match to available resources.

A five-member Board of Supervisors is responsible for overseeing all KCD programs and activities.

Board of Supervisors Purpose

The Board's purpose is to assure that KCD achieves its mission through a Long-Range Renewable Resources Program and related Annual Work Plans as described in RCW 89.08.220 (7), doing so with a commitment to the values and benefits of diversity, equity, inclusion, and accessibility. The Board leads, represents and holds itself accountable to the stakeholders in the District by ensuring that all Board and organizational action is consistent with Chapter 89.08 RCW and the Board's policies.

From RCW 89.08.020 - Definitions

"Land occupier" or "occupier of land" includes any person, firm, political subdivision, government agency, municipality, public or private corporation, copartnership, association, or any other entity whatsoever which holds title to, or is in possession of, any lands lying within a district organized under the provisions of chapter 184, Laws of 1973 1st ex. sess., whether as owner, lessee, renter, tenant, or otherwise.

New Business

Draft King Conservation District 2022 Board Election Materials

The King Conservation District 2022 Board Election is being designed to reflect the 2021 Board Election. KCD is again partnering with King County Elections and Democracy Live in accordance with our ILA to reduce barriers and offer voters digital ballot access. KCD is again planning on sending direct postcard mailers to every voting household in the district to raise awareness and increase turnout. KCD is also attempting to mirror King County Elections dates, timelines, and best practices where possible.

Below you will find:

- Draft Budget
- Draft Timeline
- Draft Ballot Access Methods
- Draft Elections Resolution
- Draft Candidate Statement Instructions and Filings Documents

Draft Budget (estimates based on 2021 spending)

2021 election spending was ~\$360,000 not including all staff labor. Some budget items like KCE processing cost are based on a turnout of ~60,000 voters and so came in under budget in 2021 and will likely do so again in 2022. Staff time is estimated at \$50,000 but was not tracked for all staff in 2021 and is also an upper end estimate.

1. Funds	
a. ILA Base Budget for Elections	\$275,000
b. KCD Election Reserves	\$425,00
c. Subtotal	\$700,000
2. Costs	
a. 2021 Digital Campaign Cost	\$25,000
b. 2021 Postcard Mailer Cost	\$235,000
c. Staff Time	\$50,000
d. KCE Processing Cost	\$75,000
f. Democracy Live Contract	\$75,000
h. Subtotal	\$460,000

Draft Timeline

- October 1 Initial board candidate outreach begins
- October 21 Draft Materials for Board Review
- October 25 Board First review of election materials
- November 4 Finalize Board Election Resolution Language
- **November 8 Board Meeting – Pass Board Election Resolution**
- November 10 KCD Elections Page Updated with Board Resolution materials
- November 10 Official Notice of Board Resolution in Journal of Note
- November 30 Update Press Release List, Update Elected Officials List
- December 13-17 Candidate filing window
- December 17 Last day to file EF1 – CD Election Information with WSCC
- December 17 KCD sends candidate information to KCE
- December 20 Candidate withdrawal deadline

- December 20 Candidate Materials to Democracy Live
- December 21 KCD sends list of final candidates to KCE
- --- Candidate Forum (Internal)
- January 3 Press Release 1 – KCD Board Election This Month
- January 7 KCE uploads ballot build to Democracy Live (includes ballot packet and declaration signature sheet)
- January 12 Democracy Live has final proof ready for KCD and KCE review
- January 13 KCE tests and approves Democracy Live ballots, sends approval to KCD
- January 14 KCD approves Democracy Live site
- January 17 Press Release 2 – Voting Starts tomorrow
- **January 18 at 8am** **Voting period starts at 8 am**
- January 18-20 KCD Election Mailer Postcard arrives in Mailboxes
- January 20 Ballot Box at KCE opens (KCD is not using any other drop boxes)
- January 31 Press Release 3 – Last Week to Vote
- February 7 Social Media - Voting Ends tomorrow
- **February 8** **Election Day, voting closes at 8 pm**
- Initial election results posted by 9 pm
- February 10 Election results posted by 5 pm
- February 15 Election results posted by 5 pm
- February 17 Election results posted by 5 pm
- Deadline to receive ballots with on-time postmarks
- Signature challenge deadline at 4:30 pm
- February 22 Election results posted by 5 pm
- Last day to file EF2 – Election Report with WSCC
- February 24 KCE transmits final results and summary report to KCD
- Final results posted

Draft Ballot Access Methods

1. Electronic Ballot Access
 - a. Standard approach of using Democracy Live electronic ballot access portal.
2. Mail
 - a. Use Democracy Live electronic ballot access portal to access and print your ballot.
 - b. Follow mail-in instructions.
4. KCE Office Drop Box
 - c. King County Elections Office (919 SW Grady Way, Renton, WA 98057) drop box is open 24/7 from January 20th until 8pm on February 8th.
 - d. No other drop boxes are officially open for the KCD election.
5. KCD Office
 - a. KCE does not believe that the KCD office digital ballot access and printer would require any special considerations .
 - b. Voters entering the KCD office will be required to follow existing Covid protocols.
 - c. Option available for those who reach out as needed.
6. KCD Assists with ballot printing (for those who require assistance)

- a. KCD gets name, birthdate, and address of voter
 - b. Works with Democracy Live to print that voter's specific ballot
 - d. KCD mails or emails ballot to the voter
 - f. Voter is responsible for final ballot submission
 - g. Need to ensure timeline to avoid submission deadline issue
 - h. Option available for those who reach out as needed.
7. KCD will provide additional voting assistance as necessary to fulfill the accessibility provisions of Chapter 135-110 WAC.

Draft Additional Considerations

1. Drop Boxes – KCD will not be using drop boxes (other than the one at the KCE office) for this election. KCD has used drop boxes in the 2020 Board Election and found that the price and return percentage are not compatible with current limitations on the KCD election.
2. Language Translation – KCD has discussed officially supporting additional languages in its board elections. At this time, it does not seem feasible to add additional languages given current limitations on the KCD election.
3. KCD will continue to support legislative changes to the KCD Board Elections to improve standardization, accessibility, and participation and will direct voters to contact state legislators if they would like to comment on conservation district elections.

Draft Elections Resolution

KING CONSERVATION DISTRICT KING COUNTY, WASHINGTON

RESOLUTION NO. 21-XXX

A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE KING CONSERVATION DISTRICT, KING COUNTY,
WASHINGTON, ESTABLISHING THE 2022 ELECTION OF
THE BOARD OF SUPERVISORS.

WHEREAS, the three year term of Kirstin Haugen who holds elected Position #2 on the Board of Supervisors of the King Conservation District will expire in May of 2022; and

WHEREAS, the Board of Supervisors of the King Conservation District desires to formally establish the date for the 2022 election for the expiring term of Position #2 of the Board of Supervisors, and to establish all other requirements and designations required by the Washington State Conservation Commission; now, therefore

BE IT RESOLVED by the Board of Supervisors of the King Conservation District, King County, Washington, as follows:

Section 1. The King Conservation District Board of Supervisors election will be held on Tuesday, February 8, 2022.

Section 2. Ballots will be available to eligible voters online beginning January 18, 2022 at 8:00 a.m. Voters may return ballots electronically through the online ballot marking system by 8:00 p.m. on February 8, 2022, or print and mail ballots with a postmark of February 8, 2022 to King County Elections, 919 SW Grady Way Suite 200, Renton WA 98057. Ballots postmarked February 8, 2022 will be counted and accepted through February 17, 2022. Ballots may also be returned to the drop box located at the King County Elections office at 919 SW Grady Way Suite 200, Renton WA 98057 beginning January 20th at 8 a.m. and ending February 8, 2022 at 8:00 p.m. No other drop boxes are being offered for the King Conservation District ballots. Alternatively, voters may use a computer located at the King Conservation District office located at 800 SW 39th St Suite #150, Renton, WA 98057 to access the online ballot access portal and submit or print their ballot on regular business days from 10:00 a.m. - 5:00 p.m. from January 18, 2022 through February 8, 2022. Voters coming to the King Conservation District office will be required to follow all notices and Covid safety protocols in place. Voters that require accommodation in order to vote may call 425-282-1900 or email elections@kingcd.org.

Section 3. The candidate filing deadline for Position #2 on the King Conservation District Board of Supervisors is December 13, 2021 at 8:00 a.m. through December 17, 2021, at 5:00 p.m. Candidate required information must be received by King Conservation District no later than December 17, 2021 at 5:00 p.m. Candidate information for the KCD Voter Guide must be submitted at the same time as filing information. Instructions and forms for these items will be available at <https://kingcd.org/elections>. More information on Conservation Districts can be found at the Washington State Conservation Commission website at <https://scc.wa.gov/elections-and-appointments/> or <https://kingcd.org/elections/>.

Section 4. The King Conservation District Board of Supervisors designates **Mark Dostal** as the Elections Officer for the 2022 Board of Supervisors Election.

Section 5. The King Conservation District Board of Supervisors directs the Elections Officer to prepare and file all forms as appropriate and deemed necessary with the Washington State Conservation Commission consistent with the terms of this Resolution and to take all actions necessary to accomplish its ends including any filings with any other entities as necessary.

Section 6. All District resolutions, policies and procedures are hereby modified, amended and superseded to be in accordance with this Resolution.

INSTRUCTIONS FOR DEVELOPING A CANDIDATE PROFILE

adapted from King County Elections Candidate Manual

<https://www.kingcounty.gov/~media/depts/elections/for-candidates/pdfs/candidate-manual.ashx?la=en>

KCD Voter Guide

The KCD Voter Guide containing candidate information will be available to voters through the KCD website <https://www.kingcd.org/election> after candidate filing through the end of the voting window. The KCD Voter Guide will also be available to voters when they access the ballot access portal.

When to file

Your voters' guide submission should be submitted along with your candidate application through our online intake at <https://www.kingcd.org/election>.

Your photo

You may submit one self-portrait of your head and shoulders. Use a light-colored background, but white is not recommended. Photos should be no more than five years old. Clothing or insignia that suggest a public office (i.e., judicial robes, law enforcement or military uniforms) are not allowed.

Your photo should not be digitally altered. Digital photos should be at minimum 300 dpi resolution and no smaller than 4 x 5 inches (1200 x 1500 pixels).

If you do not submit a photo, the photo section will be left blank, or the phrase "No photo submitted" will appear in the KCD Voter Guide depending layout.

Once filed, you are not allowed to change your photo.

Formatting

Space for each candidate is limited, so formatting is very important. Format your statement and responses as an essay; text must be written in paragraphs. Tables, lists and bullets are not allowed, and will be changed to a block paragraph with a semicolon to separate each item.

Only use italics to emphasize specific words or statements. Bold, underline and all caps is not allowed. Words or statements submitted with prohibited formatting will be changed to italics.

<u>CORRECT</u>	<u>INCORRECT</u>
I approve of justice for all, fairness of the law and rehabilitation.	I approve of: <ul style="list-style-type: none">• JUSTICE for all• Fairness of the law• Rehabilitation

Keep your statement simple and write in the narrative. Per RCW 29A.32.230(3), your statement must only be about you. Do not include references to your opponent(s). You may seek help when writing your statement but remember it is ultimately your responsibility. All or any part of a candidate statement may be rejected at the Elections Director's discretion if it contains obscene, profane, libelous and/or defamatory language. Voters want to know why they should vote for you.

Here are a few tips from voters:

- Treat this as a resume and edit carefully.
- Give your vision for the future. Be positive.
- Write what you stand for or support.
- Describe your education, background and/or qualifications.
- Avoid technical terms that may not be generally understood.
- Do not criticize opponents.

Proofread carefully; your statement will be printed exactly as you submit it. You are not allowed to change your statement once it has been submitted.

You may seek help when writing your responses but remember it is ultimately your responsibility. All or any part of a candidate statement may be rejected at the Elections Manager's discretion if it contains obscene, profane, libelous and/or defamatory language.

General Statement Word limits

300 words is the word limit for statements.

In addition to the statement, each candidate may include a 10 word occupation line and a 15 word education line.

If no information is submitted for any of the sections, the statement "No information submitted" will appear in the KCD Voter Guide.

Suggested Prompts for General Statement

KCD provides the following four questions as potential prompts to answer in your candidate statement.

- 1) Tell us about your past experience with King Conservation District, or other Conservation Districts?
- 2) What is the greatest strength of the Conservation District model?
- 3) What role can Conservation Districts play in addressing regional priorities, while still remaining true to their basic operating mandate?
- 4) If elected, during your term of office what will be your priority focus areas for the District and what do you hope to accomplish?

Your Campaign Contact Information

Campaign contact information such as a phone number, email, and/or website is included in the KCD Voter Guide. Contact information does not count towards the word limits, and **at least one method**

of contact must be provided. Mailing addresses are not published in the KCD Voter Guide.

Our office will not accept late submissions. No exceptions.

Sample statement in the printed voters' pamphlet.

Liz Darcy

(555) 555-5555
info@darcyformayor.com
www.darcyformayor.com



Education: Bachelor's in Economics, State University; Master's In Business Administration, State University

Occupation: Manager, Main Street Bank

Statement: We deserve a leader that will listen to our ideas and concerns and be proactive, not reactive, in their decision making. We deserve a leader that cares more about serving citizens than getting re-elected. We deserve a leader at city hall that can work with local businesses, instead of against them; a leader that has the knowledge to set the city on a successful course—not just for the next five years, but for the next five decades. *I am that leader.*

Born and raised in this town, my roots here run deep. My family has lived here for four generations, and my husband and I are raising our three beautiful children here. As manager of the bank for the last fifteen years, I have expanded our small business loan program, creating opportunities for local businesses and organizations to make a difference in our community. This successful program has reduced the vacancy rate on Main Street to zero, creating a prosperous, revitalized Downtown.

I am an active community volunteer: as head of the PTA, I have worked with other parents to create the best learning environment for our kids; and I helped to establish our city's block watch program, which keeps our neighborhoods safe and crime rates low.

As your mayor I will work to make our city a better place for all residents to live. I will listen to your ideas and provide forums for discussion and debate. I will make decisions based not just on immediate need, but with an eye toward the future. I will make city government more transparent and fiscally responsible.

I want to make our city the best it can be; together we can make a difference! *I humbly ask for your vote.*

Form PF-A**CANDIDATE INFORMATION FOR THE OFFICE OF ELECTED SUPERVISOR**Washington State
Conservation
Commission

WAC 135-110-320

This information is required to determine your eligibility to fill the public office of conservation district supervisor. Your information will be verified by the conservation district, and reviewed by the Washington State Conservation Commission. Please write legibly to avoid problems in determining whether or not you are eligible for this office.

Your name WAC 135-110-320(3)b			Day phone WAC 135-110-320(3)b		Cell phone WAC 135-110-320(3)b	
			Email address			
Residential address WAC 135-110-320(3)b			Mailing address, if different WAC 135-110-320(3)b			
		WA			WA	
What is the name of the conservation district where you wish to serve? WAC 135-110-320(3)a						
The conservation district is: King Conservation District						
Are you a registered voter? WAC 135-110-320(3)c Do you live inside the conservation district? WAC 135-110-320(3)d						
<input type="checkbox"/> I am a registered voter in the county where the conservation district is located.						
<input type="checkbox"/> I reside inside the boundary of the conservation district.						
Which type of candidacy do you choose? WAC 135-110-350; WAC 135-110-360 Check only one box below						
<input type="checkbox"/> I am running as a declared candidate and wish my name to be shown on the official ballot.						
<input type="checkbox"/> I am an undeclared write-in candidate. I did not submit the candidate required information to the conservation district by the filing deadline. I am now submitting this candidate required information within four weeks (twenty-eight days) following the first date of election.						
Are you a landowner or operator of a farm? WAC 135-110-320(3)e Check only one box below						
<input type="checkbox"/> I am a landowner or operator of a farm, as defined in the election procedures and WAC 135-110-110.						
<input type="checkbox"/> I am not a landowner or operator of a farm, as defined in the election procedures and WAC 135-110-110.						
By my signature below, I swear under penalty of perjury under the laws of the State of Washington that the foregoing information is true and correct. WAC 135-110-320(3)f						
Signature _____			Date _____			



Candidate Information

Name	
Email Address	Phone Number
Website	
Education 15 word maximum. "No Information submitted" if left blank.	
Occupation 10 word maximum. "No Information submitted" if left blank.	
Candidate Statement 300 word maximum. "No information submitted" if left blank.	
Photo	<div>Click here to attach photo</div> <div>"No photo submitted" if not attached</div>

Please supply a JPG or PDF between 1MB and 3MB.
After attaching your photo file, it will be visible in the navigation pane to the left. If you are unable to attach the file, please submit it separately to elections@kingcd.org with this PDF form.

King Conservation District Board of Supervisors Meeting
Agenda Action Briefing/Report
Meeting Date: October 25, 2021

SUBJECT:

- Briefing on 2022 Budget Process

FISCAL IMPACT

- None at this time

POLICY CONSIDERATION

- This is a routine component of eventual Board of Supervisors budget adoption, and implements the King Conservation District's 2020-2024 Rate Plan Interlocal Agreement with King County Government

STAKEHOLDER INTERESTS

- Stakeholders will be impacted by the level of service received by eventual District funding of approved budget levels

BACKGROUND

- District staff and management are currently developing the FY22 budget. Leadership is addressing challenges in timing and staffing by proposing a process that will include:
 - Increased communication between management, HR, mid-level management, and finance team
 - General alignment with 2021 Board-approved budget
 - Process for budget amendment at end of 1st & 2nd quarters in 2022
 - Implementation of improved budget tracking and reporting system

EFFECTIVE DATE:

- This is for Board briefing only

OPTIONS

- Board members are briefed on 2022 budget adoption process and have the opportunity to discuss recent District financial history, ask questions, and give guidance

RECOMMENDATION

- Staff recommends that the Board express concurrence with the proposed budget process

MOTION

- No motion or action necessary

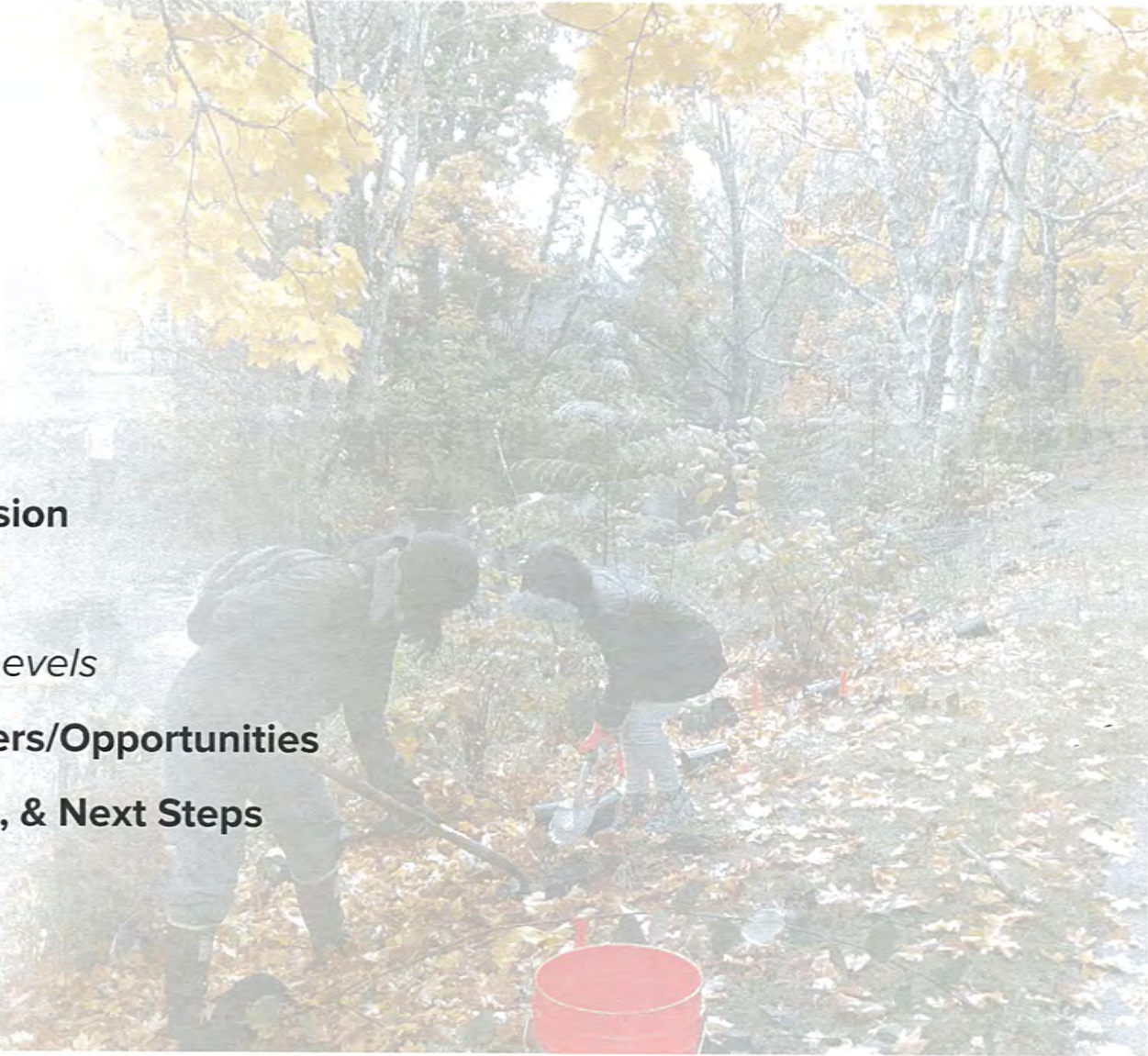
2022 Budget Process Briefing



Local Food
Healthy Forests
Clean Water
Better Ground

Agenda

- **Proposed Process**
- **Brief History – Discussion**
 - *Reserve Levels*
 - *Program Funding Levels*
- **Constraints/Cost Drivers/Opportunities**
- **Questions, Discussion, & Next Steps**



Proposed Process

- **Budget Discussions Ongoing**

- *Board of Supervisors*
- *Management Team*
- *Key Project Staff*
- *Key Contractors*
- *Program Funding Levels*



Proposed Process	October	November	December	January	2022
Leadership Discussions					
Allocate Funding Levels					
Organize Improved System					
Board Budget Workshop		11/8/22			
Board Budget Approval			12/13/22		
Implement Tracking System					
Q1 Board Budget Check In					4/11/22
Q2 Board Budget Check In					8/8/22

Brief History/Discussion

- **Information/Data Gaps**
- **2020-2024 Interlocal Agreement with King County**
- **Program Funding Levels**
 - **Restricted/Obligated Funds**
- **Reserve Levels**

Constraints/Cost Drivers

- **Timing & Schedules**
- **Restrictive ILA Spending Plan**
- **Restoring Leveraged Funding**
- **Inflationary Effects upon Salary Cost**

Opportunities/Initiatives

- **Increased:**
 - *Collaboration*
 - *Transparency*
 - *Accountability*
- **Improved Budget Tracking/Reporting System**
- **Rebuilding Staff Capacity Thoughtfully**



Questions/Discussion



Local Food
Healthy Forests
Clean Water
Better Ground

Strategic Reserves

“A contingency fund and a cumulative reserve fund are not the same and are often used to fund completely separate activities”ⁱ

“A contingency fund is a sub-fund of the general fund and it supports general fund activities”ⁱⁱ

“One of the primary reasons for establishing a policy for fund balance is to provide sufficient cash flow to meet operating needs”ⁱⁱⁱ

“Typically when local government is discussing the need for reserves, it’s in the context of future outlays for capital or liability accruals such as employee buyouts. Other areas of consideration are emergencies, economic downturns, and the inevitable unforeseen event that would trigger a fiscal hardship. It is essential to clearly define the intended use for each reserve and/or fund balance that your entity establishes.”^{iv}

Key components of fund balance and reserve policies:

- Scope and purpose
- Appropriate fund balance level
- Use and replenishment of funds

Some common reserves are:

- Contingency Reserves
- Rainy Day Funds
- Emergency Reserves
- Current and Future Capital Needs Reserve
- Liability Reserves for compensated absences, pension, post-employment benefits, unemployment

Considerations for proper fund balance level:

- Revenue Cycles
 - Is there a Rate, or other property tax dependent revenue stream?
 - Grant billing amounts & cycle
 - Are grants billed monthly, bi-monthly, quarterly? Quantify amounts typically covered by UOFB – what is ‘average rolling balance?’ (Mostly a cash-flow issue)
 - How vulnerable are we to economic downturns?
- Expense Cycles
 - Is the organization’s expense cycle heavily seasonal due to project implementation? (Mostly a cash flow issue)
 - Are there seasonal employees (such as AmeriCorps, or WCC work crews)
 - Is there any debt service? If so, what is the cycle for payments?
- Other Considerations

- What other individuals or organizations will be evaluating our fund balance levels?
 - Political bodies (i.e., County Council) & public at large may interpret large fund balances negatively
- Establish plan for meeting fund balance levels

GFOA Risk Analysis Template: <https://www.gfoa.org/best-practices/risk-assessment>

WA Auditor's Financial Intelligence Tool: <https://portal.sao.wa.gov/FIT/>

Probability Management: <https://www.probabilitymanagement.org>

Examples:

- MRSC Fund Balance guidance
 - Fund Balance and Reserve Policies
 - <https://mrsc.org/Home/Explore-Topics/Finance/Finance-Policies/Fund-Balance-and-Reserve-Policies.aspx>
 -
 - There is guidance in RCW for cities but not binding upon CDs
 - MRSC guidance for cities:
 - <https://mrsc.org/Home/Research-Tools/Ask-MRSC-Archives/Finance.aspx#What-is-the-difference-between-a-contingency-fund>
 -
- WA Economic Development Strategic Reserve Account
 - Created by Ch 43.330.250 RCW
 - To prevent closure of a business or facility, to prevent relocation of a business or facility in the state to a location outside the state, or to recruit a business or facility to the state.
 - Populated by 1/3 of all unclaimed lottery prize money
 - <https://apps.leg.wa.gov/Rcw/default.aspx?cite=43.330.250>
-

ⁱ <https://mrsc.org/Home/Research-Tools/Ask-MRSC-Archives/Finance.aspx#What-is-the-difference-between-a-contingency-fund>

ⁱⁱ <https://mrsc.org/Home/Research-Tools/Ask-MRSC-Archives/Finance.aspx#What-is-the-difference-between-a-contingency-fund>

ⁱⁱⁱ <https://mrsc.org/Home/Explore-Topics/Finance/Finance-Policies/Fund-Balance-and-Reserve-Policies.aspx>

^{iv} <https://mrsc.org/Home/Explore-Topics/Finance/Finance-Policies/Fund-Balance-and-Reserve-Policies.aspx>