

NAPA COUNTY RESOURCE CONSERVATION DISTRICT

FY 2023-2024 ANNUAL BUDGET - Adopted June 8, 2023

REVENUES			FY22-23 Amended Budget for Comparative Purposes
DESCRIPTION	ACCOUNT	DRAFT BUDGET AMOUNT	
TAXES AND INTEREST			
1 Property Tax	41100	\$ 444,999	\$ 402,000
Interest	45100	\$ 10,000	\$ 6,000
Dividends / Rebates	45200	\$ 10,000	\$ 6,000
TOTAL TAXES AND INTEREST		\$ 464,999	\$ 414,000
INTERGOVERNMENTAL REVENUES			
2 State: Agriculture	43300	\$ 251,000	\$ 34,300
3 State: Coastal Conservancy	43410	\$ 152,000	\$ 716,850
4 State: Dept. of Fish and Wildlife	43415	\$ 12,000	\$ 85,000
5 State: Dept. of Conservation	43420	\$ 1,500,000	\$ 1,672,667
6 State: Other	43790	\$ 884,215	\$ 438,800
7 Federal: Other	43890	\$ 314,381	\$ 466,625
8 County of Napa	43910	\$ 199,500	\$ 252,500
9 Napa County Flood Control District	43915	\$ 184,150	\$ 184,150
10 Other Governmental Agencies	43950	\$ 189,076	\$ 142,006
TOTAL INTERGOVERNMENTAL		\$ 3,686,322	\$ 3,992,898
OTHER REVENUES			
11 Charges for Services	46800	\$ 148,800	\$ 189,100
12 Other Grants	47150	\$ 617,000	\$ 385,500
13 Sales: Non Taxable	47110	\$ 5,000	\$ 5,000
14 Donations/Contributions	47500	\$ 85,000	\$ 163,840
TOTAL OTHER REVENUES		\$ 855,800	\$ 743,440
TOTAL REVENUE		\$ 5,007,121	\$ 5,150,338

EXPENSES			AMOUNT
DESCRIPTION	ACCOUNT		
SALARIES & EMPLOYEE BENEFITS			
15 Salaries and wages	51100	\$ 1,577,737	\$ 1,350,193
16 Extra help	51110	\$ 10,000	\$ -
Cell Phone Allowance	51205	\$ 7,200	\$ 5,040
Medicare	51300	\$ 22,877	\$ 16,692
17 Employee Insurance: Medical	51400	\$ 155,051	\$ 116,268
Workers Compensation	51405	\$ 13,000	\$ 11,308
Unemployment Comp: Insurance	51410	\$ 4,000	\$ 4,308

	Retirement	51600	\$	172,532	\$	156,552
	TOTAL SALARIES AND BENEFITS		\$	1,962,398	\$	1,660,361
	SERVICES					
	Administration Services	52100	\$	400	\$	400
	Property Tax/Assessment Admin	52115	\$	4,000	\$	4,000
18	Agricultural Services	52120	\$	37,000	\$	20,000
19	Accounting/Auditing Services	52125	\$	93,500	\$	73,000
20	IT Services	52130	\$	52,600	\$	42,800
	Legal Services	52140	\$	25,000	\$	20,000
	Lobbyist Services	52160	\$	-	\$	2,000
21	Other Professional Services	52490	\$	585,500	\$	1,134,460
	Maintenance: Vehicles	52520	\$	6,000	\$	8,000
	Rents and Leases: Equipment	52600	\$	1,700	\$	1,300
22	Rents and Leases: Buildings/Land	52605	\$	60,243	\$	58,900
	Insurance: Liability	52700	\$	22,000	\$	21,500
	Insurance: Premiums	52705	\$	1,000	\$	1,000
	Communications/Telephone	52800	\$	4,500	\$	4,100
23	Advertising/Marketing	52810	\$	37,000	\$	10,600
	Printing & Binding	52820	\$	2,500	\$	4,100
	Publications & Legal Notices	52830	\$	1,500	\$	3,700
	Filing Fees	52835	\$	1,000	\$	4,000
	Permits/License Fees	52840	\$	2,500	\$	4,800
24	Training/Conference Expenses	52900	\$	30,000	\$	31,000
25	Business Travel/Mileage	52905	\$	15,000	\$	13,600
	TOTAL SERVICES		\$	982,943	\$	1,463,260
	SUPPLIES & OTHER					
	Office Supplies	53100	\$	2,500	\$	2,500
26	Office Supplies: Furniture/Fixtures	53105	\$	25,000	\$	58,000
	Freight/Postage	53110	\$	900	\$	900
	Books/Media/Subscriptions	53115	\$	2,500	\$	1,400
27	Memberships/Certifications	53120	\$	15,705	\$	14,175
	Utilities: Fire Suppression Systems	53215	\$	375	\$	375
	Fuel	53250	\$	7,200	\$	3,400
28	Clothing and Personal Supplies	53300	\$	9,500	\$	7,900
	Safety Supplies	53320	\$	500	\$	500
29	Landscaping/Agriculture Supplies	53325	\$	33,000	\$	20,000
	Construction Supplies/Materials	53345	\$	10,000	\$	11,560
31	Minor Equipment/Small Tools	53400	\$	20,000	\$	18,560
32	Computer: Equipment/Accessories	53410	\$	10,500	\$	10,500
33	Computer: Software/Licensing Fees	53415	\$	18,000	\$	12,450

	Business Related Meals/Supplies	53650	\$	10,000	\$	7,750
	Taxes and Assessments	54500	\$	260	\$	260
	Depreciation Expense	54600	\$	500	\$	500
34	Contributions (Public Agencies)	54800	\$	1,277,803	\$	948,250
35	Community Grants (Non-Profits)	54805	\$	171,500	\$	411,267
36	Buildings and Improvements	55300	\$	150,000	\$	-
37	Equipment	55400	\$	15,000	\$	-
	TOTAL SUPPLIES & OTHER		\$	1,780,743	\$	1,530,247
	TOTAL EXPENSES		\$	4,726,085	\$	4,653,867
	Add to / (Use of) Fund Balance:		\$	281,036	\$	496,471

BUDGET ASSUMPTIONS AND NOTES

Revenues listed include both executed contracts, grants approved for funding without an executed contract, and outstanding grant applications which have a high likelihood of being funded. It is unlikely that all outstanding grant applications will be funded, and additional grant applications will be submitted during the fiscal year, so the budget will likely be amended. Projecting a fund balance surplus in FY 2023-2024 which is primarily deferred revenue resulting from an advance of Napa Valley Vintners funding for FY 2024-2025. The Executive Director recommends that the Board of Directors apply any surplus toward the budget stabilization reserve within the general fund because our annual operating budget has grown over the years, and the current reserve is inadequate.

REVENUES

- 1** Assumes property tax revenue similar to the fiscal year 2022 level.
- 2** Primarily two CDFA grants to provide technical assistance for CDFA's Conservation Agriculture Planning (CAPGP), Climate Smart Agriculture (HSP/SWEEP), and Water Efficiency Technical Assistance (WETA) programs. Also, CDFA funding through the Ag Commissioner for Weed Management Area related work and funding via California Sustainable Winegrowing Association to support Climate-smart Vineyard resource development.
- 3** Grant supporting forestry treatments in the Angwin area, as well as youth and adult education. A subagreement with CalTrout for Sulphur Creek fish passage restoration project design. Continuation of contracts through Flood District to support OVOK project monitoring.
- 4** A subagreement with CalTrout for Sulphur Creek fish passage restoration project design.
- 5** Block grant for the Regional Forest and Fire Capacity Program supporting Napa, Lake, Solano, Yolo, and Colusa County.
- 6** A contract with CARCD for Wildlife Conservation Board funding to do carbon farm planning and monarch and fish habitat improvements. A Whale Tail grant to support Stream Watch and environmental education. A standard agreement with CALFIRE to assist with the implementation of vegetation management and education projects in Napa County. Two contracts with After the Fire for CALFIRE funding for the North Bay Forest Improvement Program. A contract with City of Napa for a CALFIRE urban forestry grant. A contract with CALFIRE to support development of Napa City Community Wildfire Protection Plan. A contract with UC to support study health of urban stream corridors in context of climate change and houseless populations (application submitted).
- 7** USDA-NRCS funding provided through a NACD Technical Assistance grant supporting our forestry and agriculture programs, and a contribution agreement. Two Western SARE grants (through Marin RCD and UC) to study support soil health education, and study sheep-vineyard integration. An agreement with CARCD to provide technical assistance to USDA Farm Services Agency's Emergency Forest Restoration Program. An agreement with After the Fire to provide technical assistance to a Regional Conservation Partnership Program. An agreement with USDA-NRCS to provide conservation technical assistance to grazing lands. A EPA 319h agreement through the Flood Control District to support OVOK sediment monitoring.
- 8** Contract with County PBES to support groundwater monitoring and outreach, watershed education, surface water monitoring, ECP inspection and performance review, winterization review, and wildfire preparedness and forest health. Contract with County GSA to support coordinating of GSP Implementation.
- 9** Contract to assist with the maintenance Regional Rainfall and Stream Monitoring System, to carry out stream gauging work, to provide other hydrologic monitoring and modeling services, and to support the Napa Countywide Stormwater Pollution Prevention Program.

- 10** Continued work with City of Napa Water Division to support their water conservation activities, and an agreement with the City of Napa Parks & Recreation Dept. Continued work with City of St. Helena to provide environmental monitoring for the York Creek dam removal project. A Measure A grant supporting unpaved road improvements in the Putah Creek watershed. Will submit a grant to the Napa Wildlife Conservation Commission for K-12 pollinator education.
- 11** Includes support for Carneros and Huichica streamgages, technical assistance to Land Trust of Napa County, services to the Farm Bureau related to vineyard WDR compliance, and fee-for-service programs for farm planning and mobile irrigation lab services.
- 12** Grants from Napa Valley Vintners and JLD Ag Fund for Napa RCD Forestry and Habitat Enhancement projects. A grant from an anonymous foundation for general support. Will submit a grant to Gasser Foundation for fish passage barrier removal work.
- 13** Anticipating limited grape and/or cider apple sales.
- 14** Revenue from donations for Napa RCD and Million Trees, event contributions, and GiveGuide participation. Includes support from Rasmussen-Woytak Family, and Friends of the Napa River.

EXPENSES

- 15** Assumes addition of two new 1.0 FTE and two new 0.5 FTE staff members for a total of 16 FTE equivalents. Assumes a 4.2% cost of living adjustment to salary schedule based on the SF Bay Area CPI 12-month figure, and step advancements when appropriate.
- 16** Extra-help staff includes interns.
- 17** Maintaining current Kaiser medical and Guardian dental plans through Arrow Benefits as our benefits broker.
- 18** Outside vineyard management services to manage 1.75 acres of remaining grapes, as well as apple orchard and general cover cropping and mowing. Services related to compost and cover crop seed applications related to CARCD WCB Habitat grant.
- 19** Includes payment to County auditors office, independent auditor, and consulting accounting firm to assist with process improvements as well as regular accounting needs.
- 20** IT services are projected to remain high due to telework-office hybrid work model, a need for expanded cybersecurity protections, and adding another staff member.
- 21** \$50,000 has been budgeted for general RCD support (e.g., web/graphic designer, interior design consultant, accounting systems support). The balance will be used for project specific services, with the largest costs attributed to: services in Napa County related to Sulphur Creek fish passage barrier services; a communications consultant for an anonymous foundation grant; and archeologists and other professionals to support forestry and other habitat restoration and vegetation management projects.
- 22** Advertising and marketing costs associated with RCD fund development and grant or contract supported events and programs
- 23** Office building lease amount and Cabral HCV lease amount remains the same.
- 24** Training funds will come from RCD general funds and grants and will support first aid/CPR training for all staff, participation in the CARCD Conference, and \$1,000 of additional training for each employee.
- 25** Primarily fieldwork related travel. Anticipating increased use of RCD and personal vehicles and reduced use of NRCS vehicles because more NRCS staff are present in the Napa office.
- 26** Includes purchases of office storage solutions and additional furniture to support a transition to hot-desking.
- 27** Includes membership dues for CARCD, NACD, CSDA, American Fisheries Society, CA Prof Society of Soil Scientists, Napa County Farm Bureau, Napa Chamber of Commerce, Intl Oak Society, as well as professional licensing for staff (e.g., CPESC, CCA).
- 28** RCD logo apparel, and work apparel for staff (e.g., waders, boots).
- 29** Pollinator plants, planting supplies, compost paid for by a WCB grant.

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| 30 | All associated with grants and contracts. |
| 31 | \$1,500 has been budgeted for general RCD minor equipment, and the rest is project specific minor equipment covered by grants and contracts. |
| 32 | Purchase of computer, accessories, or other technology related equipment, including for new staff person. |
| 33 | We need more software licenses than in previous years due to larger staff number (e.g., ArcGIS, Adobe Creative Suite, Microsoft Office, PDF Editor, etc.). |
| 34 | Subcontracting with Solano RCD, Yolo RCD, and Colusa RCD (public agencies) for the Regional Forest and Fire Capacity Program block grant in their respective counties. Subcontracting with Lake RCD for one NACD grants in Lake County. Subcontracting with Sonoma RCD for services related to vineyard WDR compliance in Sonoma County. Subcontracting with NCRPOSD for SCC Wildfire Resiliency Grant. |
| 35 | Subcontracting with CLERC (non-profit) for the Regional Forest and Fire Capacity Program block grant. Subcontracting to Land Trust for habitat restoration project (funded by NVV grant). Subcontracting with Sonoma Ecology Center for services related to vineyard WDR compliance in Sonoma County. Includes small awards (<\$3,000) to local non-profit partners who assist with outreach and event coordination. Includes \$2,000 for scholarships, \$2,000 for teacher stipends, and \$1,000 for a Speak Off competition award and travel. |
| 36 | Planning to undertake a remodel of office suites 100B and 700B. |
| 37 | Purchase of UTV and trailer under CALFIRE Standard Agreement. |