

NAPA COUNTY RESOURCE CONSERVATION DISTRICT

ANNUAL BUDGET, Fiscal Year 2025 - Adopted June 13, 2024

REVENUES			
DESCRIPTION	ACCOUNT	DRAFT BUDGET AMOUNT	FY2024 Amended Budget for Comparison
TAXES AND INTEREST			
1 Property Tax	41100	\$ 472,041	\$ 444,999
Interest	45100	\$ 10,000	\$ 10,000
Dividends / Rebates	45200	\$ 10,000	\$ 10,000
TOTAL TAXES AND INTEREST		\$ 492,041	\$ 464,999
INTERGOVERNMENTAL REVENUES			
2 State: Agriculture	43300	\$ 368,610	\$ 192,000
3 State: Coastal Conservancy	43410	\$ 376,400	\$ 704,960
State: Dept. of Fish and Wildlife	43415	\$ -	\$ 12,000
4 State: Dept. of Conservation	43420	\$ 2,781,000	\$ 2,500,000
5 State: Other	43790	\$ 866,787	\$ 916,029
6 Federal: Other	43890	\$ 2,014,550	\$ 424,381
7 County of Napa	43910	\$ 622,000	\$ 250,000
8 Napa County Flood Control District	43915	\$ 184,150	\$ 184,150
9 Other Governmental Agencies	43950	\$ 131,682	\$ 199,076
TOTAL INTERGOVERNMENTAL		\$ 7,345,179	\$ 5,382,596
OTHER REVENUES			
10 Charges for Services	46800	\$ 28,000	\$ 173,800
11 Other Grants	47150	\$ 465,000	\$ 617,000
Sales: Non Taxable	47110	\$ -	\$ 5,000
12 Donations/Contributions	47500	\$ 195,000	\$ 134,500
TOTAL OTHER REVENUES		\$ 688,000	\$ 930,300
TOTAL REVENUE		\$ 8,525,220	\$ 6,777,895

EXPENSES			
DESCRIPTION	ACCOUNT	DRAFT BUDGET AMOUNT	FY2024 Amended Budget for Comparison
SALARIES & EMPLOYEE BENEFITS			
1 Salaries and wages	51100	\$ 1,799,561	\$ 1,577,737
2 Extra help	51110	\$ 10,000	\$ 10,000
Cell Phone Allowance	51205	\$ 6,120	\$ 7,200
Medicare	51300	\$ 26,094	\$ 22,877
3 Employee Insurance: Medical	51400	\$ 175,588	\$ 155,051
Workers Compensation	51405	\$ 13,000	\$ 13,000

	Unemployment Comp: Insurance	51410	\$	4,000	\$	4,000
	Retirement	51600	\$	188,503	\$	172,532
	TOTAL SALARIES AND BENEFITS		\$	2,222,867	\$	1,962,398
	SERVICES					
4	Administration Services	52100	\$	20,400	\$	22,400
	Property Tax/Assessment Admin	52115	\$	4,000	\$	4,000
	Agricultural Services	52120	\$	15,000	\$	37,000
5	Accounting/Auditing Services	52125	\$	90,500	\$	213,500
6	IT Services	52130	\$	46,400	\$	52,600
	Legal Services	52140	\$	35,000	\$	35,000
7	Lobbyist Services	52160	\$	21,600		
8	Other Professional Services	52490	\$	2,226,752	\$	1,211,500
	Maintenance: Vehicles	52520	\$	15,000	\$	6,000
	Rents and Leases: Equipment	52600	\$	1,700	\$	1,700
9	Rents and Leases: Buildings/Land	52605	\$	72,348	\$	60,243
10	Insurance: Liability	52700	\$	45,000	\$	22,000
	Insurance: Premiums	52705	\$	1,000	\$	1,000
	Communications/Telephone	52800	\$	2,000	\$	4,500
	Advertising/Marketing	52810	\$	34,500	\$	37,000
	Printing & Binding	52820	\$	7,500	\$	2,500
	Publications & Legal Notices	52830	\$	1,500	\$	1,500
	Filing Fees	52835	\$	1,000	\$	1,000
	Permits/License Fees	52840	\$	3,500	\$	2,500
11	Training/Conference Expenses	52900	\$	36,000	\$	30,000
	Business Travel/Mileage	52905	\$	20,100	\$	15,000
	TOTAL SERVICES		\$	2,700,800	\$	1,760,943
	SUPPLIES & OTHER					
	Office Supplies	53100	\$	3,500	\$	2,500
	Office Supplies: Furniture/Fixtures	53105	\$	20,000	\$	25,000
	Freight/Postage	53110	\$	900	\$	900
	Books/Media/Subscriptions	53115	\$	2,500	\$	2,500
12	Memberships/Certifications	53120	\$	15,705	\$	15,705
	Utilities: Fire Suppression Systems	53215	\$	375	\$	375
	Fuel	53250	\$	7,200	\$	7,200
	Clothing and Personal Supplies	53300	\$	9,500	\$	9,500
	Safety Supplies	53320	\$	500	\$	500
13	Landscaping/Agriculture Supplies	53325	\$	59,000	\$	33,000
	Construction Supplies/Materials	53345	\$	17,700	\$	48,000
14	Minor Equipment/Small Tools	53400	\$	46,500	\$	20,000
	Computer: Equipment/Accessories	53410	\$	10,500	\$	10,500
	Computer: Software/Licensing Fees	53415	\$	23,000	\$	18,000

	Business Related Meals/Supplies	53650	\$	29,200	\$	10,000
	Taxes and Assessments	54500	\$	260	\$	260
	Depreciation Expense	54600	\$	500	\$	500
15	Contributions (Public Agencies)	54800	\$	2,150,000	\$	1,877,803
16	Community Grants (Non-Profits)	54805	\$	781,700	\$	421,500
17	Buildings and Improvements	55300	\$	50,000	\$	20,000
18	Equipment	55400	\$	60,000	\$	15,000
	TOTAL SUPPLIES & OTHER		\$	3,288,540	\$	2,538,743
	TOTAL EXPENSES		\$	8,212,207	\$	6,262,085

Add to / (Use of) Fund Balance:	\$	313,013	\$	515,810
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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.

Some major trends affecting revenue growth include: (a) anticipated federal and state grant awards to support the Napa River Watershed Fish Passage Restoration Program, including a major NOAA award; (b) an increased role supporting the Groundwater Sustainability Agency through an amended JPA with Napa County; (c) continued growth in the Forest Health Program including a new US Forest Service funded urban and community forestry project and multiple CALFIRE and USDA-NRCS awards; and (d) growth in the Regenerative Agriculture Program driven by grants funding conservation planning and irrigation efficiency.

Some major trends impacting expenses include: (a) hiring of four new staff, including two Accounting & Admin Specialists and new staff supporting the Regenerative Agriculture and Forest Health Programs; (b) an increase in project-associated consulting services, especially for fish passage remediation engineering and construction services, vegetation management services, and environmental compliance support; (c) more pass-through funding to public agencies and non-profit organizations for forestry and agriculture programming in other counties; and (d) continued investment in organizational development priorities and the purchase of a new hybrid vehicle.

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 a 5% increase in property tax revenue over the FY2024 amount.
- 2** Includes six different grant agreements. Funding is primarily from two CDFA grants to provide technical assistance for CDFA's Conservation Agriculture Planning (CAPGP) and Water Efficiency Technical Assistance (WETA) programs, and CDFA funding through the Ag Commissioner for Weed Management Area related work.
- 3** Grant awarded to support forestry treatments in the Angwin area, as well as youth and adult education. This is the final year of the grant.
- 4** Block grant for the Regional Forest and Fire Capacity Program supporting Napa, Lake, Solano, Sonoma, Yolo, and Colusa County.
- 5** Includes eleven different grant agreements. Agreements of \$100,000+ include a CALFIRE grant to support community wildfire protection planning in the City of Napa, a contract with CARCD for Wildlife Conservation Board funding to do carbon farm planning and monarch and fish habitat improvements, a standard agreement with CALFIRE to assist with the implementation of vegetation management and education projects in Napa County, and an anticipated award from the Wildlife Conservation Board supporting fish barrier remediation. Other major agreements includes two Climate Seed Grants, one led by UC Davis focused on climate resiliency in urban stream corridors and one led by UCANR focused on soil hub capacity and soil health assessment, and a CALFIRE grant supporting the North Bay Forest Improvement Program.

- 6** Includes eight different grants and contracts. About 84% of the federal funding is anticipated to come from a NOAA grant supporting fish passage barrier remediation. Other major sources of funding include an agreement with CARCD to provide technical assistance to USDA Farm Services Agency's Emergency Forest Restoration Program, an agreement with the US Forest Service for an urban and community forestry project, agreements with Lake RCD and Solano RCD for USDA-NRCS funding provided through a NACD Technical Assistance grant supporting our forestry and agriculture programs, and an agreement with Conservation Works to provide technical assistance to a USDA-NRCS Regional Conservation Partnership Program.
- 7** Joint Powers Agreement with Napa County to support long-term natural resource management and protection, including groundwater sustainability, public outreach, educational efforts, environmental monitoring, natural resource inventory and assessment, erosion control, forest health, and data management. Another agreement to support community engagement related to the Regional Climate Action & Adaptation Plan.
- 8** 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.
- 9** Continued work with City of Napa Water Division to support their water conservation activities, an agreement with the City of Napa Parks & Recreation Department for urban forestry planning and other conservation goals, and another agreement with the City of Napa to support climate action and education. Continued work with City of St. Helena to provide environmental monitoring for the York Creek dam removal project.
- 10** 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.
- 11** 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 grant requests to Gasser Foundation and Napa Valley Community Foundation.
- 12** Revenue from donations to Napa RCD, event contributions, and GiveGuide participation. Includes support from Rasmussen-Woytak Family and Friends of the Napa River, Watershed Symposium sponsorships, and a major donor campaign.

EXPENSES

- 1** Assumes addition of two new 1.0 FTE for a total of 17 FTE equivalents. Assumes a 3.8% cost of living adjustment to salary schedule based on the SF Bay Area CPI 12-month figure, and step advancements when appropriate.
- 2** Extra-help staff includes interns.
- 3** Maintaining current Kaiser medical plan and replacing Guardian dental/life/LTD plans with Principal through Arrow Benefits as our benefits broker.
- 4** Includes working with The Personnel Perspective for on-call HR services and the classification and compensation study and staffing plan.
- 5** Includes payment to County Auditor-Controller's Office, independent auditors, and consulting accountants to support onboarding of new Accounting & Admin Specialists and special projects (e.g., indirect cost rate proposal).
- 6** IT services are projected to remain high due to telework-office hybrid work model, a need for expanded cybersecurity protections, and adding four additional staff members.
- 7** State and federal lobbyist services in partnership with Tehama RCD.

- 8** In its strategic plan, Napa RCD has identified organizational development goals, and this budget reflects \$115,000 invested in these goals, including: developing a multi-year revenue and staffing strategy, communications and marketing plan, donor engagement and recognition process, and an organizational DEI vision and set of values; program evaluation and performance metric development; web and graphic design support; and ongoing office interior design support. The balance will be used for project specific services, with the largest costs attributed to fish passage remediation engineering and construction services, vegetation management services, and environmental compliance support for a range of projects.
- 9** General RCD rent includes our office space, storage unit, and the ongoing lease with the Cabral family which concludes in a year. Additionally, space will be leased for the Watershed Symposium and other educational events.
- 10** Insurance costs through Special District Risk Management Agency have increased over time both because of staffing increases and inflation impacts.
- 11** Training funds will come from RCD general funds and grants and will support safety (e.g., first aid/CPR) training for all staff, participation in the CARCD Conference, and \$2,000 of additional training for each employee.
- 12** 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).
- 13** Plants, seeds, and irrigation and related supplies for habitat enhancement projects funded by grants and contracts.
- 14** Purchase of small tools and equipment with a value less than \$5,000, primarily for field project work.
- 15** Subcontracting with Colusa RCD, Lake RCD, Solano RCD, Sonoma RCD and Yolo RCD (public agencies) for the Regional Forest and Fire Capacity Program block grant in their respective counties. Subcontracting with Sonoma RCD, Dixon RCD, Lake RCD, and Solano RCD for irrigation services related to CDFA WETA grant.
- 16** 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). 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.
- 17** Budgeting for the development of an updated office remodel plan.
- 18** Purchase of a new hybrid vehicle given increased demand on vehicles and the need for a more fuel-efficient alternative to pick-up trucks. Because the Jefferson Office Suite does not currently have charging stations, we will explore plug-in hybrid options. We will also explore lease options.