

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT**  
**FINAL F/Y 2014-2015 BUDGET SUMMARY**  
*Adopted 10/28/14*

**REVENUE:**

**Contributed Support**

Federal Grants	220,000.00
State Grants	124,342.00
Foundation/Trust/Non-Profit Grants	77,000.00
Collaborative Sponsorships	655,460.00
Ag Tour Sponsorships	2,300.00
Landowner Contributions	50,000.00
<b>Total Contributed Support</b>	<u>1,129,102.00</u>

**Earned Revenues**

Property Tax Revenue	254,979.00
County Contracts/Fees	58,132.00
PNSSNS Sub W/S Group	13,200.00
Special District Agreements	8,150.00
Fiscal Management Fees	181,846.00
Interest Income	3,000.00
Training Tuition	2,600.00
<b>Total Earned Revenue</b>	<u>521,907.00</u>

<b>Total Income</b>	<u>\$ 1,651,009.00</u>
<b>Carryover-Chipper Program</b>	<u>\$ 75,000.00</u>
	<u>\$ 1,726,009.00</u>

**EXPENSES:**

Accounting & Bookkeeping	8,250.00
Contractual Services-Programs	1,035,806.00
Contributions	1,950.00
Dues & Subscriptions	4,584.00
Insurance-Liability	9,009.00
Insurance-Dental	3,000.00
Insurance-Health Retirees	17,857.92
Insurance-Health Active	21,110.64
Insurance-Workers Comp	2,516.41
Indirect & Administrative Fees	181,846.00
LAFCO Fees	721.46
Materials & Supplies	2,800.00
Marketing	15,000.00
Meetings	17,940.00
Office Expense	5,700.00
OPEB ARC	61,056.43
Outreach/Education	1,500.00
Personnel-Wages	250,332.84
Personnel-457 Match	10,457.24
Personnel-PERS	23,916.95
Payroll Tax Expense	19,227.52
Postage & Mail Delivery	615.00
Printing & Copy	30.00
SB 2257 Property Tax Admin	5,214.00
Repair & Maintenance	500.00
Telephone & Internet	4,300.00
Training Expenses	7,000.00
Travel & Mileage	7,000.00
Website	5,000.00
<b>Total Expenses</b>	<u>\$ 1,724,241.42</u>

<b>Net Income</b>	<u><u>1,767.58</u></u>
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**PLACER COUNTY RESOURCE CONSERVATION DISTRICT  
FINAL FY 2014-2015 Budget Narrative  
Adopted 10/28/14**

**Preface:**

The 2014-2015 Proposed Budget is based on known factors and assumptions detailed below. It is expected that new opportunities and unknown constraints will present themselves in the next fiscal year.

**Revenue:**

**Notes**

***Federal Grants/Agreements:***

NRCS/CTA:	<b>\$20,000</b>	Expires: 12-31-15
<i>USFS/Moody Ridge Fuel Reduction:</i>	<b>\$200,000</b>	Expires: 6-1-15
Project Implementation:	\$186,000	
Fiscal Administration:	\$14,000	

***State Grants/Agreements:***

<i>CF/CARCD Forestry Committee:</i>	\$45,000	Expires: 4-30-16
<i>2014-2015 Allocation</i>	<b>\$17,160</b>	
Project Implementation:	\$15,000	
Fiscal Administration:	\$2,160	

<i>CF/Forestland Steward Publication:</i>	\$176,640	Expires: 4-30-16
<i>2014-2015 Allocation</i>	<b>\$47,104</b>	
Project Implementation:	\$40,960	
Fiscal Administration:	\$6,144	

<i>SNC Gillis Hill SFB ( Environ. Docs):</i>	<b>\$17,528</b>	Expires: 12-31-14
Project Implementation:	\$15,241	
Fiscal Administration:	\$2,287	

<i>CF/Seed Orchard/Under Discussion</i>	\$185,000	Term: 5 years
<i>Yearly Allocation</i>	<b>\$42,550</b>	
Project Implementation:	\$37,000	
Fiscal Administration:	\$5,550	

*IRWM State Drought Funding/Under Discussion-numbers still in flux, thus not included in budget*

	<b>\$300,000</b>		
Project Implementation:	\$255,000	Defrays Personnel Costs @	\$30,000
Fiscal Administration:	\$45,000	Jan15-June16	

***Foundation/Trust/Non Profit Grants:***

CA Land Stwrship Inst. Fish Friendly Farmin:	<b>\$2,000</b>	Defrays Personnel Costs @	\$2,000
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CARCD Reforestation / Under Discussion	<b>\$75,000</b>
Project Implementation:	TBD
Fiscal Administration:	\$75,000

***Collaborative Sponsorships/Contracts:***

Red Sesbania Control Program:	<b>\$25,000</b>	Expires: 6-30-15
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Foresthill Biomass Effort:	<b>\$47,460</b>	Expires 2-28-15	
SNC: Project Implementation:	\$10,000		
County: Project Implementation:	\$5,460	Defrays Personnel Costs @	\$5,460
Fiscal Administration:	\$2,000		
APCD: Project Implementation:	\$28,000		
Fiscal Administration:	\$2,000		

PG&E Grant: Chipper Program	<b>\$120,000</b>	Expires 12-15
Purchase 2 chippers	\$80,000	
Chipper Program Ops	\$40,000	

PG&E Grant: Gillis Hill **\$80,000** Expires 12-15  
 Project Implementation \$72,000  
 Fiscal Administration \$8,000

PG&E Grant: Alpine Meadows **\$120,000** Expires 12-15  
 Project Implementation \$102,000  
 Fiscal Administration \$18,000

PG&E Grant: Applegate Fuelbreak & Fire As: **\$219,000** Expires 12-15  
 Project Implementation \$186,150  
 Fiscal Administration \$32,850

PG&E Grant: Defensible Space Program **\$44,000** Expires 12-15  
 Project Implementation \$37,400  
 Fiscal Administration \$6,600

**Ag Tour Sponsorships:**  
 Ag Tour Sponsorships: **\$2,300**

**Landowner Contributions:**  
 Chipper Cost Share: **\$50,000** allocated to chipper program

**Earned Revenues:**  
 Property Tax Revenue: **\$254,979** 5% increase over '13-'14

**Fee for Services:**  
 Placer County CEO Contract: **\$30,000**  
 Project Implementation: \$27,000 Defrays Personnel Costs @ \$26,395 Ag Tour time = \$5935  
 Fiscal Administration: \$3,000 Contractor = 705

County Dept of Public Works: **\$6,432.00** allocated to chipper program  
 DPW Chipper Use

County OES Firewise Coord/Grant Writer  
 Yearly Allocation **\$21,700** Extension & New Contract to Expire 6-15  
 Project Implementation: \$18,445  
 Fiscal Administration: \$3,255

**PNSSNS W/S Group:**  
 PNSSNS W/S Group Water Quality Testing: **\$10,000**  
 Project Implementation: \$9,000  
 Fiscal Administration: \$1,000

PNSSNS W/S Group - Under Discussion  
 Admin/Policy: **\$3,200** Defrays Personnel Costs @ \$3,200

**Special District Agreements:**

PCWA Landowner Irrigation Efficiency **\$5,000** Defrays Personnel Costs @ \$5,000

ARD (Atwood Conservation Easement): **\$650**

Placer APCD Healthy Forest Handbook: **\$2,500**

**Fiscal Management Fees:** **\$181,846**  
 Consists of Project Administration as per Grant/Agreement detail reflected above.

**Interest Income:** **\$3,000**

**Training Tuition:**

FSTEP Training:

**\$2,600** based on last year's net proceeds

**Note:** Personnel Costs are defrayed by approx. \$72,055 through project implementation of the various grants and contracts above.

**Revenue Recap:** Revenue from Grants/Agreements/Contracts have corresponding Expenses reflected below. These expenses fall into two categories:

1) Expenses related to implementation are reflected in the appropriate expense categories as contractor services, wages and related expenses, maintenance and supplies, telephone, travel and mileage, etc.; 2) Expenses charged for fiscal administration of the Grants/Agreements/Contracts are reflected under the expense category titled "Indirect & Administrative Fees."

The Indirect & Management Fees charged to the Grants/Agreements/Contracts under Expenses are earned income to the District and reflected under Earned Revenues as Fiscal Management Fees.

**Expenses:**

**Accounting:** **\$8,250**  
RW Johnson, CPA: \$7,250  
Werner Consulting (Quickboo) \$1,000

**Contractual Services:** **\$1,035,806**  
Xerces Society: \$2,000  
Legal: \$5,000  
OPEB Evaluation: \$2,000  
IT Services: \$4,000  
RCD Intern: \$1,755  
Grant Implementation: \$926,051  
Subcontractors f/ RCD TA etc \$20,000  
Chipper Program 75,000  
\$1,035,806 *\*Note on Chipper Program: Carryover Income from prior years to cover "Chipper Program" expenses of \$75,000 noted above.*

**Contributions:** **\$1,950**  
Nature Bowl: \$750  
Forestry Challenge: \$500  
Youth in Ag/Farm Bureau: \$250  
Scotch Broom Challenge \$200  
LID Conference: \$250  
\$1,950

**Dues/Subscriptions:** **\$4,584**  
CARCD: \$2,500  
CARCD Regional: \$50  
CSDA: \$719  
NACD: \$775  
Farm Bureau: \$90  
Mark's Certifications: \$300  
Auburn Journal \$150  
\$4,584

**Insurance/Liability:** **\$9,009** at current level  
RCD: \$4,009  
Chipper: \$5,000 charged to chipper account  
\$9,009

**Insurance/Dental:** **\$3,000**  
\$1,500 per 2 PFT Employees

**Insurance/Health-Retirees:** **17,858** Based on 2015 Rates

**Insurance/Health-Active:** 21,111 Based on 2015 Rates

**Insurance/Workers Comp:** 2,516  
Permanent Full Time: \$1,670  
Part-Time: \$635  
Chip Coord: \$212 charged to chipper  
2,516

**Indirect & Admin Fees:** 181,846

**LAFCO Fees:** 721

**Materials & Supplies:** 2,800  
Ag Tour: 2,300  
Hedgerow: 500  
2,800

**Marketing** 15,000  
Consultant 7,000  
Materials Development 5,000  
Printing 3,000  
15,000

**Meetings:** 17,940  
RCD-Annual Conference: 7,000  
Speak-off: 500  
CF/CARCD: 10,440  
17,940

**Office Expense:** 5,700  
Supplies: 5,000  
Equip: 700  
5,700

**OPEB Expense:** 61,056  
Annual Required Contribution: 76,527  
13-'14 Premiums Paid -15,471  
ARC 61,056

**Outreach/Education** 1,500  
Workshops (4) 1,000  
Fair Booth Registration 200  
Mandarin Festival 300  
1,500

**Personnel-Wages:** 250,333  
Permanent Full Time: 157,539  
Cons Planner - 1 qtr 27,793.84  
RCD Res. Mgr: 45,000  
Chip Coord: 20,000 charged to chipper program  
250,333

**Personnel-457 Match:** 10,457  
Current Staff 9,452  
Cons Planner - 1 qtr 1,005.24  
10,457

**Personnel-PERS:** 23,917  
Current Staff 20,824  
Cons Planner - 1 qtr 3,092.95  
23,917

**Payroll Tax Expense:** 19,228

Current Staff	\$15,494	
Cons Planner - 1 qtr	2,203.29	
Chipper:	<u>\$1,530</u>	charged to chipper program
	\$19,228	

<b>Postage:</b>	<b>\$615</b>	
RCD general:	\$500	
CF Training:	<u>\$115</u>	
	\$615	

<b>Printing:</b>	<b>\$30</b>	
CF Training:	<u>\$30</u>	
	\$30	

**SB2257:** **\$5,214**

**Repair & Maintenance:** **\$500**

<b>Telephone &amp; Internet:</b>	<b>\$4,300</b>	
RCD:	\$3,000	
Chipper:	<u>\$1,300</u>	charged to chipper
	\$4,300	

**Training:** **\$7,000** estimate

**Travel & Mileage:** **\$7,000** estimate

**Website:** **\$5,000.00**  
 Hosting, redesign, & monthly maintenance

**Conclusions:**

As projected '14-'15 revenues exceed expenses by \$1,767.58

As of June 30, 2014, \$198,956.99 is on deposit at the Placer County Treasury and \$401.36 is on deposit at Umpqua Bank.

The total cash balance as of June 30, 2014 is \$199,358.35.

Included in this amount is \$163,835 are Chipper Cost Share funds of which \$75K is allocated to cover Chipper Program operations for the '14-'15 fiscal year.