



Nevada County
Resource Conservation District
Board of Directors

RESOLUTION 2022-04
of the
NEVADA COUNTY RESOURCE CONSERVATION DISTRICT
**APPROVING THE DISTRICT'S FISCAL YEAR
2022-23 ANNUAL OPERATING BUDGET**

WHEREAS, California Government Code Section 61110 (a) states that on or before July 1 of each year or, for districts using two one-year budgets or a biennial budget, every other year, the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts; and

WHEREAS, California Government Code Section 61110 (f) states On or before September 1 of each year..., the board of directors shall adopt a final budget that conforms to generally accepted accounting and budgeting procedures for special districts.

WHEREAS, The district manager shall forward a copy of the final budget to the auditor of each county in which the district is located.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Directors of the District does hereby approve and adopt 2022/23 Fiscal Year Final Budget as presented.
2. The District Manager or his/her designee is hereby authorized to expend the funds contained within the 2022/23 Operating Budget in accordance with financial policies adopted by the Board.
3. The District General Manager or his/her designee is directed to prepare the Final Budget for public viewing and distribution to the County Auditor-Controller's Office by September 1, 2022.

The foregoing resolution was duly passed by the Nevada County Resource Conservation District Board of Directors by the following roll call vote:

Ayes: 4 JAMES DREW, LINDA MILLER, NEED HAMILTON, JOANN FITES KAUFMAN
 Noes: 0
 Abstained: 0
 Absent: 1 (DAVID BARNHART)

Signed and approved by me after its passage this 23rdth day of August 2022.

Jim Drew, Board Vice President Nevada County Resource Conservation District

**Nevada County Resource Conservation District
2022-23 Operating Budget**

OPERATING INCOME		2022/2023
CODE	ACCOUNT	Final
4000	Tax Revenue	\$308,000
4301	Interest	\$5,000
4311	Workshop/Seminar Income	\$0
4620	Other Income (AIRC, Farm Day, Donations)	\$0
4800	Merchandise Cost of Goods Sold (COGS)	\$0
4302	Annex Office Rental	\$1,440
	TOTAL OPERATING INCOME	\$314,440
OPERATING EXPENSE		2022/2023
CODE	ACCOUNT	Staff Rec
5100	Fixed Asset Expenditures	\$2,495
5101	Employee Wages & Salaries (FT)	\$106,173
5101.5	Employee Wages & Salaries (PT)	\$53,942
5103	Employer Payroll Tax Matching (8.25%)	\$13,209
5104	Employee Group Insurance (28.5%)	\$22,259
5105	Workmans Comp Insurance (1.5%)	\$2,402
5106	Employer CalPERS Matching (12%)	\$12,741
5107	Employee Retirement Administration Fees	\$6,000
5222	Employee Recruitment/Training/Travel	\$3,000
5190	Advertising	\$1,000
5203	Communications	\$800
5205	Facilities (rent & utilities)	
5206.2	Office Rent	\$10,200
5206.5	Utilities	\$2,400
5207	Insurance & Bonds	\$4,100
5210	Miscellaneous Other Costs	\$0
5212	Memberships / Subscriptions	\$1,000
5213	Min-Till Drill Maintenance/Expense	\$0
	Office Expenses	
5214	Office Supplies	\$3,000
5403	Office Equipment/Maintenance	\$10,000
5215	Professional & Outside Services	
5215.2	Audit Services	\$9,150
5215.4	Bookkeeping Services	\$4,000
5215.7	Other Consulting Services	\$0
5224	Travel/General / Mileage Reimburse	\$1,000
5315	Taxes & Assessments	\$7,500
5216	Special Events, Programs, Projects	
5335	Special Event Advertising (Sponsorship)	\$2,100
5202	Educational Materials	\$1,750
5216.1	Farm Day	\$2,200
5216.3	Farm Bureau - Ag Tour Sponsorship	\$2,500
5216.5	Advisory Visit Program	\$850
5216.6	Program/Project Equip & Supplies	\$3,000
5216.8	Special Events (Miscellaneous)	\$0
5216.9	Conservation Dinner	\$0
5216.10	Fair	\$500
5216.11	Speak-Off (600), Range Camp (1000), SEREC kid events (300)	\$1,900
5216.12	Scholarships	\$4,000
5213.20	Micro-Grants (water cons, soil cons, forest)	\$18,869
5320	Wildlife Project Fund (Bird Collection)	\$400
5330	Seminars/Workshops/Meetings	\$0
	TOTAL OPERATING EXPENSE	\$314,440

**Nevada County Resource Conservation District
2022-23 Operating and Non-Operating Budget Recap**

		2022/2023	
		Final	
BUDGET RECAP			
	Estimated Operating Revenue	\$314,440	
	Estimated Operating Expenses	\$314,440	
	Estimated Operating Surplus/Deficit	(\$0)	
	Est. Unrestricted Funds After Operations	\$71,586	
	Estimated Other Revenue	\$0	
	Estimated Other Expense (non-opp)	\$32,118	CalPERS Unfunded Accrued Liability Payment
	Estimated Other Surplus/Deficit	(\$32,118)	
	Est. Unrestricted Fund Balance 6/30/23	\$39,468	