

# The Natomas Basin Conservancy

## 2020 DRAFT budget

Budget line item information

### I. TNBC Revenue

Line item	Discussion	Anticipated YE 2019	DRAFT 2020
Mitigation fees	Estimate zero acres for City of Sacramento mitigation in 2020.	\$15,501	\$198,546
Mitigation fees	Estimate zero acres for Sutter County mitigation in 2020.	-	-
Mitigation fees	Estimate 50 acres for Metro Air Park mitigation in 2020.	\$3,305,791	\$1,654,550
Mitigation fee - other	Additional one-time projects surface from time-to-time and this is a budgeted project placeholder. One such project could exceed this amount or no such funds could be received.	-	\$50,000
Investment income - Restricted	Investment and interest income expected from Endowment and Supplemental funds, based on 3% projected real rate of return.  <i>Endowment Fund \$710,000</i> <i>Supplemental Fund \$112,000</i>	\$2,900,000	\$822,000
Investment income - Unrestricted Funds	Interest is accrued on account balances. The total investment income varies depending on the date available funds are used for various expenditures as well as interest rate changes. Allocation to each of the Conservancy's unrestricted funds is based on the fund balance at the time interest is accrued. Based on 1% projected real rate of return.  <i>Administration Fund \$30,000</i> <i>Restoration &amp; Enhancement Fund \$63,000</i> <i>Land Acquisition Fund \$146,000</i>	\$320,000	\$239,000
Rent	Gross rent from farmable acres under contract. This is an estimate of base rent acres including 10% of rice acres to be fallowed in 2020. This also includes hunting revenue.	\$908,494	\$815,154
Miscellaneous income	SAFCA contract payments and various reimbursements.	\$200,000	\$203,578
<b>Total revenue</b>		<b>\$7,649,786</b>	<b>\$3,982,828</b>

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## II. TNBC Expenditures

Line item	Discussion	Anticipated YE 2019	DRAFT 2020
<b>Program Expenditures</b>			
Biological monitoring	Pertains exclusively to biological monitoring as required by the 2003 NBHCP.	\$315,826	\$315,826
Habitat Land Management	This is based on the land management contract approved by the Board, including a 10 percent contingency.	\$319,000	\$330,000
SSMP Preparation and Revision	Estimated amount for SSMP revision finalization.	\$25,000	\$20,000
Contract work, public education and publications	This item includes general contract work, public education and publications, including \$20,000 for Clean Water Act compliance, \$20,000 for participation in Basin-wide security services, \$15,000 for pre-marsh conversion planning and permitting and \$19,500 for the GGS translocation project.	\$162,000	\$288,000
Property taxes	This is an estimate of property taxes for TNBC real property based on actual tax bills. This excludes RD 1000 assessments.	\$200,472	\$204,481
Water - NCMWC and RD 1000	The NCMWC's admin and standby charges are projected to be approximately \$92/acre for rice (the Conservancy's largest crop). Conservancy farm tenants pay the water usage charges. The NCMWC rates for managed marsh include admin, standby and water usage charges totaling \$163/acre. RD 1000 assessments are also included at approximately \$60,000.	\$398,500	\$410,000
Facilities Improvement & Maintenance	General facilities improvement and maintenance items include: well and pump repairs, fences, signs, road repair and maintenance, weed control, and general site repairs.	\$452,000	\$421,123
Electricity	Includes electricity costs for lights and irrigation pumps on various Conservancy properties.	\$32,000	\$35,000
Restoration & enhancement	No restoration and enhancement projects budgeted for 2020.	-	-
Land acquisition	No land acquisitions are budgeted for 2020.	-	-
<b>Administration</b>			
<b>Administrative</b>			
Staff	This includes five staff members: Executive Director, Chief Financial Officer, Contracts and Compliance Manager, Accounting and Records Specialist and Field Services Assistant. (Included for potential salary adjustments is 3%.)	\$440,400	\$454,600
Benefits, taxes and charges	Includes statutory wage payments, employment taxes (Social Security, Medicare, California Unemployment Insurance and Employment Training Tax) and benefits. Includes group health insurance plan that is ACA-compliant at the Silver level (employer-sponsored high deductible health insurance plan with a health savings account including spouse and dependant coverage of 50%; annual out-of-pocket maximum with participating providers is \$5,550 per individual). This also includes a health reimbursement account for one employee for reimbursement of Medicare & Medicare Supplement Insurance. The retirement plan, Simplified Employee Pension-Individual Retirement Account, involves no on-going liability to the Conservancy after employee separation and can be discontinued in any year by action of the Board. Eligibility for participation in the plan at 13% of gross salary begins after completion of six months employment.	\$160,700	\$148,800

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#### II. TNBC Expenditures (cont.)

Line item	Discussion	Anticipated YE 2019	DRAFT 2020
Board expense	Includes a \$100/meeting fee (covers meeting and Board service expenses). Anticipates 10 Board members for entire year plus committee meetings. Includes small amount for miscellaneous Board-associated expenses.	\$6,533	\$7,500
<b>Office expense</b>			
Rent	Includes basic office space at 2150 River Plaza Drive, Suite 460 (\$5,758 per month plus expense recoveries for 2,806 square feet).	\$72,100	\$73,900
Telecommunications and Media	For basic telecommunications service, including telephone, internet connection, email, updates to website for ADA compliance and webhosting.	\$30,000	\$40,000
Copying & printing	For oversize photocopying, surveys, aerial photos, associated printing, electronic media, archives and copies.	\$22,000	\$22,000
Office supplies	Essential and common office supplies, including publications, subscriptions and membership dues.	\$18,000	\$18,000
Postage	General postage.	\$2,000	\$2,000
Equipment	For basic office equipment, furniture.	\$25,000	\$25,000
Vehicle expense	For vehicle allowance and mileage expenses.	\$25,200	\$25,200
<b>Miscellaneous expense</b>			
Insurance	Basic business insurance which includes; Directors & Officers (D&O), general liability, crime, non-owned/hired auto, cyber, pollution, umbrella and flood insurance on one residential property.	\$52,000	\$53,560
Accounting	For general accounting work and fiscal year-end audit.	\$40,000	\$47,500
Legal	General legal work.	\$90,000	\$90,000
Fees	For general corporation fees and investment management fees.	\$139,000	\$143,170
Contingency	5% contingency on all above administration items.	\$0	\$66,435
<b>Total expenditures</b>		<b>\$3,027,731</b>	<b>\$3,242,095</b>
<b>Total revenue over expenditures</b>		<b>\$4,622,055</b>	<b>\$740,733</b>

#### III. SAFCA Projects

SAFCA Projects	Investment and interest income based on 2% projected real rate of return	\$20,000	\$20,000
SAFCA Projects	SAFCA projects contract revenue	\$315,286	\$213,007
SAFCA Projects	SAFCA properties farm rent	\$9,000	\$14,838
<b>Total SAFCA projects revenue</b>		<b>\$344,286</b>	<b>\$247,845</b>
SAFCA Projects	SAFCA projects contract expenditures	\$218,000	\$229,069
<b>Total SAFCA projects expenditures</b>		<b>\$218,000</b>	<b>\$229,069</b>
<b>Total SAFCA revenue over expenditures</b>		<b>\$126,286</b>	<b>\$18,776</b>