

**BEFORE THE BOARD OF DIRECTORS OF THE SLOUGHHOUSE RESOURCE  
CONSERVATION DISTRICT**

**RESOLUTION No. 2022.08.10.02**

**RESOLUTION ADOPTING PROPOSED FY 2022-23 FINAL BUDGET**

WHEREAS, hearings have been terminated during which time all additions and deletions to the proposed budget for 2021-22 were made, and

NOW, THEREFORE, BE IT RESOLVED in accordance with Public Resource Code Division 9, the proposed final budget for Fiscal Year 2022-2023 be and is hereby adopted in accordance with the followings:

1. Salaries and employee benefits	\$0
2. Services and Supplies	\$365,615
3. Other Charges	\$0
4. Fixed Assets	\$0
a. Land	
b. Structures and Improvements	
c. Equipment	
d. Infrastructure	
e. Intangibles	
5. Expenditures transfers	\$0
6. Contingencies	\$0
7. Provisions for reserve increases	\$0
TOTAL Budget Requirements	\$365,615

BE IT FURTHER RESOLVED that means of financing the expenditures program will be by monies derived from Revenue to Accrue, Fund Balance Available, and Property Taxes.

BE IT FURTHER RESOLVED that the final budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues, and methods of financing, attached hereto and by reference made a part hereof.

Attachments:

Financing Requirements Summary Schedule  
Long-Term Loan Schedule  
Fixed Asset Schedule  
Expenditure Detail Schedule  
Revenue Detail Schedule  
Appropriations Limit Schedule

RESOLUTION  
2022.08.10.02  
SLOUGHHOUSE RCD

Votes were as follows:

AYES: Garms, Washburn, Schneider, Silva, Liebig

NOES:

ABSENT:

ABSTAIN

I, the undersigned, hereby certify that I am the duly appointed and acting Secretary of the Sloughhouse Resources Conservation District, and that at a regular meeting of the Board of Directors of the District held on August 10, 2022, the foregoing Resolution 2022.08.10.02 was duly and regularly adopted by the Board of Directors, and that Resolution 2022.08.10.02 has not been rescinded or amended since the date of its adaptation and that it is now in full force and effect.



Secretary, Sloughhouse RCD

8-10-22

Date

**FISCAL YEAR 2022-23 FINAL BUDGET**

**FINANCING REQUIREMENTS SCHEDULE FOR FUND 394A SLOUGHHOUSE RESOURCE**

APPROPRIATIONS BY OBJECT OF EXPENDITURE

OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS

OBJECT 20 - SERVICES AND SUPPLIES

365,615

OBJECT 30 - OTHER FINANCING USES

LOAN AND LEASE REPAYMENTS

INTEREST AND PRINCIPLE

TAXES/LICENSES/ASSESSMENTS

JUDGEMENTS/DAMAGES

TOTAL OBJECT 30 - OTHER FINANCING USES

OBJECT 40 - FIXED ASSETS

OBJECT 41 - LAND

OBJECT 42 - STRUCTURES AND IMPROVEMENTS

OBJECT 43 - EQUIPMENT

OBJECT 44 - COMPUTER SOFTWARE

OBJECT 45 - INFRASTRUCTURE

OBJECT 46 - INTANGIBLES

TOTAL OBJECT 40 - FIXED ASSETS

OBJECT 50 - FUND TRANSFERS OUT

OBJECT 59 - FUND TRANSFER IN

OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT

OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIE

OBJECT 80-OTHER COMMODITIES

PROVISIONS FOR RESERVE INCREASES

GENERAL RESERVES

OTHER RESERVES

TOTAL BUDGETARY REQUIREMENT

TOTAL DIFFERENCE

MEANS OF FINANCING THE BUDGET REQUIREMENTS

350,165

ESTIMATED REVENUE

RESERVES TO BE DECREAS

GENERAL RESERVE DECREASE

15,450

ENCUMBRANCE DECREASE

OTHER RESERVE DECREASE

TOTAL RESERVES TO BE DECREASED

FUND BALANCE AVAILABLE DECREASE

ESTIMATED LONG TEM LOAN PROCEEDS

TOTAL AVAILABLE FINANCING

FUND EQUITY SCHEDULE

<u>RESERVES</u>	<u>BALANCE AS OF 07/01/22</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>ADJUSTED FUND BALANCE</u>
<u>GENERAL</u>	38,630			
<u>ENCUMBRANCE</u>	0			
<u>OTHER</u>	0			
<u>FUND BALANCE AVAILABLE</u>	526,682			
<u>TOTALS</u>	565,312		<u>15,450</u>	<u>549,862</u>

APPROPRIATIONS LIMIT

APPROPRIATIONS SUBJECT TO LIMIT

OVER/UNDER LIMIT

## LONG-TERM LOAN SCHEDULE

FISCAL YEAR 2022-23

DISTRICT NAME

Sloughouse RCD

<u>DESCRIPTION</u> (1)	<u>PROCEED</u> (2)	<u>PAYMENTS</u> (3)	<u>TRANSFERS</u> (4)
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N/A

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TOTALS

### LONG TERM LOAN SCHEDULE INSTRUCTIONS

- A. Describe any existing or proposed plan to borrow or purchase on a contract other than a capital lease.
  
- B. CAUTION: Bonds financed by taxes are not included in this budget. Only the proceeds of bank or other long-term loans to be paid out of the districts general fund are entered on this schedule.  
  
Contact the Department of Finance, Auditor-Controller, before making any loan or contract commitments.
  
- C. Enter the principal repayment amount of any new loan proceeds anticipated during the budget year. Identify any related assets to be acquired by each loan. Enter the loan proceeds available for financing of the related assets into Revenue Account No. 98987000. Enter the related appropriation for the assets to be acquired in the 4100's, 4200's and 4300's expense accounts.
  
- D. Enter the principal and interest portion of general fund payments on existing loans that will be paid in 2022-23. Be sure to include the same principal and interest payment in the expenditure detail report.
  
- E. Districts that have issued or plan to issue Certificates of Participation (COP's) as means of financing capital improvements must record in COMPASS all activity occurring through the trustee.
  - a) In the first year that COP's are issued, all COP proceeds must be recorded as cash with fiscal agent and long-term loan proceeds. Thus, the entire amount issued must be budgeted in Revenue Account No. 98987000. The related appropriation for capital improvement expenditures occurring in Fiscal Year 2022-23 should be recorded in the object 4200's. If the COP's proceeds are not all expended in the first year, a fund balance reserve should be established for future year expenditures.
  
  - b) Expenditures should be recorded in COMPASS on a regular basis per the trustee's monthly statements.

- c) Interest and principal payments to be made in Fiscal Year 2022-23 must be included in expenditure accounts 30321000 and 30322000.
- d) If your district plans to issue COP's as a means of financing capital improvements, contact the Department of Finance, Auditor-Controller, before making any contract commitment.

GASB 51, "Accounting And Reporting For Intangible Assets", requires that outlays associated with intangible assets subject to the provisions of GASB 51 should be reported as expenditures when incurred. Intangibles are items such as easements, water rights, timber rights, patents, trademarks, and computer software.

Use the "Fixed Asset and Intangibles Schedule" to summarize fixed assets and intangibles. Detailed itemization need not be shown if you can provide the same respective data on a separate acquisition statement available for review upon request.

Please note that in COMPASS the chart of accounts for recording fixed assets is somewhat limited for special districts that are not using the County's Fixed Asset Management module. Listed below are fixed asset and intangible accounts available for your use:

- All activity for land should be reflected in 41410100
- All activity for buildings should be reflected in 42420100
- All activity for leasehold improvement should be reflected in 42420110
- All activity for structures should be reflected in 42420200
- All activity for equipment should be reflected in 43430300
- All activity for infrastructure should be reflected in 45450300
- Activity for intangibles should be reflected as follows:

46461300	INTANGIBLE ASSETS PROJECT - SPEC DIST
46462300	Water Facility Rights-SD
44440300	COMP SOFTWR-SD
46460300	Other Intangible Asset-Spec Dist

If you are using Compass fixed assets module for equipment, please use 43430110 instead of 43430300. All other fixed assets are the same as listed above.

Items determined to be fixed assets will generally correspond with the definitions per the State Controller's Office—namely, that it be property of a relatively permanent nature and of significant value.

- a. "Relatively permanent" for equipment is defined as having a useful life of one year or longer.
- b. "Significant Value" is defined as a minimum value of **\$5,000**.
- c. The cost test may be applied, if you choose, to aggregates of units of similar type (such as blocks of folding chairs, shelving, ladders, copiers, etc.) rather than to the unit itself.

**FIXED ASSETS AND INTAGIBLES TO BE ACQUIRED**

FISCAL YEAR 2022-23

DISTRICT NAME: Sloughhouse RCD

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<u>INTAGIBLES</u>	<u>STRUCTURES</u>				
	<u>LAND</u>	<u>BUILDING or LEASEHOLD</u>	<u>&amp; IMPROVE-MENT</u>	<u>EQUIPMENT</u>	<u>INFRA-STRUCTURE</u>
44440300	41410100	42420100	42420200	43430300	45450300
		42420110			46460300 46461300 46462300

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Description N/A

**EXPENDITURE DETAIL SCHEDULE - FY 2022-23 FINAL BUDGET  
SPECIAL DISTRICT (411) - SLOUGHHOUSE RESOURCE CONSERVATION DISTRICT**

Fund Center	Commitment Item	Description	FY 19-20 History	FY 20-21 History	FY 21-22 Budget	FY 21-22 As Of 06/30/22	Computed Est For FY 21-22	Final
<b>FUND 394A</b>	<b>SLOUGHHOUSE RESOURCE</b>							
9399394	20202900	BUSINESS/CONFERENCE EXPENSE	2,276	4,374	4,000	471	471	4,000
9399394	20203600	EDUCATION & TRAINING SUPPLIES	375	0	2,000	983	982	2,000
9399394	20205100	INSURANCE - LIABILITY	0	0	2,500	2,254	2,254	2,500
9399394	20206100	MEMBERSHIP DUES	854	845	946	946	946	1,000
9399394	20207600	OFFICE SUPPLIES	1,423	3,841	3,000	20,554	20,554	5,000
9399394	20227504	MISCELLANEOUS	0	0	2,000	185,518	185,518	3,000
9399394	20250500	ACCOUNTING SERVICES	0	0	3,000	5,950	5,950	3,000
9399394	20250700	ASSESSMENT / COLLECTIONS SERVICES	1,303	1,425	1,250	1,493	1,493	1,500
9399394	20253100	LEGAL SERVICES	0	66,899	40,000	89,478	89,478	30,000
9399394	20254100	PERSONNEL SERVICES	0	65,263	103,000	83,768	83,768	142,000
9399394	20254102	BENEFIT ADMINISTRATION SERVICES	0	5,491	0	0	0	0
9399394	20259100	OTHER PROFESSIONAL SERVICES	0	0	10,000	21,801	21,801	10,000
9399394	20281204	OTHER	0	0	191,530	(91,999)	(91,999)	150,615
9399394	20281304	SALES TAX ADJUSTMENT-BOARD OF EQ	(5)	0	0	0	0	0
9399394	20289800	OTHER OPERATING EXPENSE - SUPPLIE	172	0	0	0	0	0
9399394	20289900	OTHER OPERATING EXPENSE - SERVICE	154,780	10,726	18,000	11,124	11,124	10,000
9399394	20292200	GS MAIL/POSTAGE CHARGES	4	1,263	500	16,882	16,882	1,000
		Object 20	161,182	160,127	381,726	349,223	349,222	365,615
	FUNDCENTER 9399394		161,182	160,127	381,726	349,223	349,222	365,615
	FUND TOTAL 394A		161,182	160,127	381,726	349,223	349,222	365,615
	DISTRICT TOTAL		161,182	160,127	381,726	349,223	349,222	365,615

**REVENUE DETAIL SCHEDULE - FY 2022-23 FINAL BUDGET  
SPECIAL DISTRICT (411) - SLOUGHHOUSE RESOURCE CONSERVATION DISTRICT**

Fund Center	Commitment Item	Description	FY 19-20 History	FY 20-21 History	FY 21-22 Budget	FY 21-22 As Of 06/30/22	Computed Est For FY 21-22	Final
<b>FUND 394A</b>	<b>SLOUGHHOUSE RESOURCE</b>							
9399394	91910100	PROP TAX CUR SEC	(102,205)	(114,847)	(100,000)	(123,563)	(123,563)	115,000
9399394	91910200	PROP TAX CUR UNSEC	(3,802)	(4,209)	(4,000)	(4,273)	(4,273)	4,000
9399394	91910300	PROP TAX CUR SUP	(2,762)	(3,012)	(2,000)	(4,533)	(4,533)	2,000
9399394	91910400	PROPERTY TAX SECURED DELINQUENT	(705)	(914)	(700)	(865)	(865)	1,000
9399394	91910500	PROPERTY TAX SUPPLEMENTAL DELINQ	(152)	(141)	(100)	(155)	(155)	150
9399394	91910600	PROPERTY TAX UNITARY	(168)	(172)	(100)	(207)	(207)	200
9399394	91912000	PROPERTY TAX REDEMPTION	(5)	(8)	0	(10)	(10)	0
9399394	91913000	PROP TAX PR UNSEC	(50)	(84)	(100)	(88)	(88)	100
9399394	91914000	PROP TAX PENALTIES	(17)	(31)	(100)	(53)	(53)	100
9399394	91919600	RDA RESIDUAL DISTRIBUTION	(2)	(1)	0	(2)	(2)	0
		<b>Object 91</b>	<b>(109,868)</b>	<b>(123,419)</b>	<b>(107,100)</b>	<b>(133,751)</b>	<b>(133,749)</b>	<del>122,550</del> 122,550
9399394	94941000	INTEREST INCOME	(11,531)	(3,827)	(4,000)	(3,489)	(3,489)	1,500
9399394	94941011	MISC INCOME	0	0	0	(35,325)	(35,325)	75,000
		<b>Object 94</b>	<b>(11,531)</b>	<b>(3,827)</b>	<b>(4,000)</b>	<b>(38,814)</b>	<b>(38,814)</b>	<b>76,500</b>
9399394	95952200	HOME PROP TAX REL	(973)	(1,026)	(500)	(1,045)	(1,045)	500
9399394	95953300	REDEV PASSTHRU	(1)	(1)	0	(1)	(1)	0
		<b>Object 95</b>	<b>(974)</b>	<b>(1,027)</b>	<b>(500)</b>	<b>(1,046)</b>	<b>(1,046)</b>	<b>500</b>
9399394	96960300	SPECIAL ASSESSMENT	0	0	0	(149,413)	(149,413)	150,615
		<b>Object 96</b>			<b>0</b>	<b>(149,413)</b>	<b>(149,413)</b>	<b>150,615</b>
9399394	97979000	MISCELLANEOUS OTHER REVENUES	0	(1,600)	(154,874)	0	0	0
		<b>Object 97</b>		<b>(1,600)</b>	<b>(154,874)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>FUNDCENTER 9399394</b>		<b>(122,373)</b>	<b>(129,873)</b>	<b>(266,474)</b>	<b>(323,024)</b>	<b>(323,022)</b>	<b>350,165</b>
	<b>FUND TOTAL 394A</b>		<b>(122,373)</b>	<b>(129,873)</b>	<b>(266,474)</b>	<b>(323,024)</b>	<b>(323,022)</b>	<b>350,165</b>
	<b>DISTRICT TOTAL</b>		<b>(122,373)</b>	<b>(129,873)</b>	<b>(266,474)</b>	<b>(323,024)</b>	<b>(323,022)</b>	<b>350,165</b>



**APPROPRIATIONS LIMIT SCHEDULE**

FISCAL YEAR 22-23

DISTRICT Sloughhouse RCD

WHEREAS, the voters of the State of California on November 6, 1979 added Article XIII B to the State Constitution placing various limitations on the appropriations of state and local governments; and

WHEREAS, Article XIII B provide that the appropriations limit for Fiscal Year 2022/23 is calculated by adjusting the base year appropriations limit of Fiscal Year 2021/22 for changes in the cost of living and population, said calculations attached hereto and by this reference incorporated herein; and

WHEREAS, the District has complied with the provisions of Article XIII B and Section 79 et seq. of the Government Code in determining the appropriation limit for the Fiscal Year 1978/79;

NOW, THEREFORE, the Board does resolve as follows:

Section 1. The appropriations limit in Fiscal Year 2022/23 shall be \$ 201,196.29 for the District.

$$187,595.61 \times 1.0725 = 201,196.29$$