

Food and Agricultural Code 242

Apportionment of the expenses shall be made and determined by the director, subject to the approval of the Director of Finance. The proportionate or computed share so charged shall not, however, exceed 5 percent of the collections which are made by the department for the bureau, division, board, or other agency and the share shall further be limited to only those costs for which direct benefits are derived by the programs against which the costs are being charged.

FAC 242 Historical Data

Nursery Advisory Board
242 overages

	2011-12	2012-13	2013-14	2014-15	2015-16	EOY actual 2016-17	Actual 2017-18	Final 2018-19	12/10/2021 2019-20	not final 2020-21	final 2021-22	Not closed 2022-23	Not closed 2023-24	CFY 2024-25	Prop to board 2025-26	Change 2011-25
Program Income	2,612,625.00	2,688,023.00	2,906,668.00	2,750,353.00	2,828,081.00	2,873,864.00	2,847,811.00	2,935,049.00	2,840,264.00	2,565,550.00	3,009,572.00	3,208,996.00	3,441,271.00	3,081,000.00	3,161,000.00	
Reimbursed Expenses	306,011.00	293,454.00	299,351.00	314,165.00	300,710.00	314,845.00	318,089.00	345,825.00	516,037.00	479,973.00	479,067.00	506,180.00	309,571.00	509,694.00	365,511.00	
Total Program Income	2,918,636.00	2,981,477.00	3,206,019.00	3,064,518.00	3,128,791.00	3,188,709.00	3,165,900.00	3,280,874.00	3,356,301.00	3,045,523.00	3,488,639.00	3,715,176.00	3,750,842.00	3,590,694.00	3,526,511.00	21%
UGT										450,000.00	450,000.00	450,000.00	456,000.00			

Indirect Expenses *	466,361.05	470,114.00	499,403.00	550,121.00	524,777.00	532,514.00	535,061.00	551,205.00	521,395.00	457,861.00	487,278.00	590,615.00	618,656.00	689,108.00	634,105.00	36%
% charged	15.98%	15.77%	15.58%	17.95%	16.77%	16.70%	16.90%	16.80%	15.53%	15.03%	13.97%	15.90%	16.49%	19.19%	12.90%	
5% allowed under 242	130,631.25	134,401.15	145,333.40	137,517.65	141,404.05	143,693.20	142,390.55	146,752.45	142,013.20	128,277.50	150,478.60	160,449.80	172,063.55	154,050.00	176,325.55	
Difference	335,729.80	335,712.85	354,069.60	412,603.35	383,372.95	388,820.80	392,670.45	404,452.55	379,381.80	329,583.50	336,799.40	430,165.20	446,592.45	535,058.00	457,779.45	5,922,792.15
																TOTAL

Income includes recovery from other programs and reimbursement 224c-Admin Does not include Unused Gas Tax (UGT)

* Indirect plus Pro Rata

**Prepared David Cox, NAB Chairperson

Nursery Services Program Budget Summary

updated November 24, 2024

	PPY 2022/23 Not Closed	PY 2023/24 Not Closed	CFY 2024/25	FY 2025/26 Proposal to Board
Permanent Salary	1,149,841	1,109,690	1,255,725	1,254,982
Temporary Salary	253,151	225,493	89,738	321,826
Staff Benefits (includes Unemployment Ins)	721,059	685,907	879,148	614,668
TOTAL PERSONNEL SERVICES	2,124,052	2,021,090	2,224,611	2,191,477
General Expenses	5,486	22,084	5,000	10,000
Printing	2,949	360	3,000	1,500
Communications	14,082	20,331	16,500	12,000
Postage	6,866	7,717	7,000	8,000
Insurance-Vehicles	6,000	10,836	6,000	18,000
Travel In-State	21,514	9,458	22,000	11,000
Travel Out-of-State	179	1,088	-	0
Training	0	1,180	3,000	1,200
Facilities	79,598	88,913	110,000	100,000
Utilities	23,028	21,491	35,000	25,000
Cons & Prof External Services (includes web payment service)	28,631	10,899	1,000	1,000
Atty General Charges	146	-	2,500	2,500
Indirect Division Costs	142,535	149,970	160,506	146,304
Indirect Executive/Administration Costs	208,245	212,662	252,135	222,118
Indirect IT Costs	90,654	98,015	97,453	86,669
Indirect Recovery	-	-	-	-
Departmental Services-Other	17,683	19,350	12,000	12,000
Pro Rata	149,181	158,009	\$ 179,014.00	179,014
SB 84 (From FY18/19 to FY24/25)	65,363	65,363	\$ 50,079.00	0
IT Purchases	5,668	2,964	19,200	19,200
Equipment	1,202	811.59	-	0
Field Expenses/Agri & Lab Supplies	16,312	11,920	25,000	25,000
Vehicle Operations	39,559	23,192	36,000	36,000
Other Misc. Charges	126	12	-	350
Subtotal Oper Exp/Equip	925,007	936,625	1,042,387	916,855
(Nursery \$600,000, Nematode \$80,000 projection is variable)	688,515	680,000	686,000	686,000
Nematode Lab Costs (projection \$100,000)	78,033	84,036	100,000	100,000
Enhanced County contract (CACASA)	450,000	456,000	-	-
TOTAL OPER EXP/EQUIP	2,141,555	2,156,661	1,828,387	1,702,855
Recovery from other programs \a\	(429,100)	(228,641)	(459,100)	(330,000)
Reimbursement 224c - Admin	(77,080)	(80,930)	(50,594)	(35,511)
Reimbursement UGT	(450,000)	(456,000)	-	-
TOTAL COST RECOVERIES	(956,180)	(765,571)	(509,694)	(365,511)
TOTAL BUDGET w Personnel & Benefits	3,309,427	3,412,180	3,543,304	3,528,821