

**RECLAMATION
DISTRICT
NO. 1000**

**FISCAL YEAR
2024 / 2025
BUDGET**

**ADOPTED JUNE 14, 2024
RESOLUTION NO. 2024-06-03
EFFECTIVE JULY 1, 2024**



Reclamation District No. 1000

1633 Garden Highway

Sacramento, CA 95833

(916) 922-1449

www.rd1000.org

Fiscal Year 2024/2025 Budget

Reclamation District No. 1000 – Budget (FY24/25)

TRUSTEES

ELENA LEE REEDER – BOARD PRESIDENT
THOMAS M. GILBERT – BOARD VICE PRESIDENT
NICK AVDIS – TRUSTEE
JAG BAINS – TRUSTEE
TOM BARANDAS – TRUSTEE
EDWIN PEREZ – TRUSTEE
THOMAS W. SMITH – TRUSTEE

OFFICERS

KEVIN L. KING – GENERAL MANAGER
JOLEEN GUTIERREZ – BOARD SECRETARY/TREASURER
REBECCA SMITH, ESQ. – GENERAL COUNSEL (DOWNEY BRAND, LLP)

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Introduction

General

Reclamation District No. 1000 (RD1000; District) was organized on April 8, 1911, by special act of the California Legislature, and is governed by the Reclamation District Act (California Water Code sections 50,000 et. seq.). The District's affairs are governed by a seven-member Board of Trustees. At the time of formation, the District embarked on the largest privately funded reclamation project in the United States. What was accomplished by the District in the twentieth century was truly remarkable. Today, the District's perimeter levee system consists of 42.6 miles of project levees encircling the District's 55,000 acres. The District also operates and maintains an interior drainage system consisting of 30 miles of main drainage canals, approximately 150 miles of drainage ditches and eight pumping stations. The drainage system collects agricultural tailwater, stormwater and drainage and delivers them to the pumping plants for disposal in the adjacent rivers and creeks.

RD 1000 perimeter levees are undergoing the largest rehabilitation since their original construction over a hundred years ago. The \$1.7 billion Natomas Levee Improvement Project (NLIP) which began in 2007 and will continue through 2026, will provide the Natomas Basin with two-hundred-year flood protection when complete.

As the District moves into its second century, its public safety mission remains its first commitment. The District's sole purpose and function is to monitor, operate, and maintain the levees and flood control infrastructure protecting the more than one hundred thousand people in the Natomas Basin, ensuring that the system is ready for the next one hundred years.

Mission Statement

Reclamation District No. 1000's mission is flood protection for the Natomas Basin providing for the public's health and safety by operating and maintaining the levees, and the District's canals and pump stations in a safe, efficient and responsible manner.

Responsibility Statement

On behalf of and in communication with the residents of the Natomas Basin, the District meets its flood protection Mission by operating and maintaining:

- The perimeter levee system to prevent exterior floodwaters from entering the Natomas Basin.
- The District's interior canal system to collect the stormwater runoff and agricultural drainage from within the Natomas Basin.
- The District's pump stations to safely discharge interior stormwater and agricultural drainage out of the Natomas Basin.

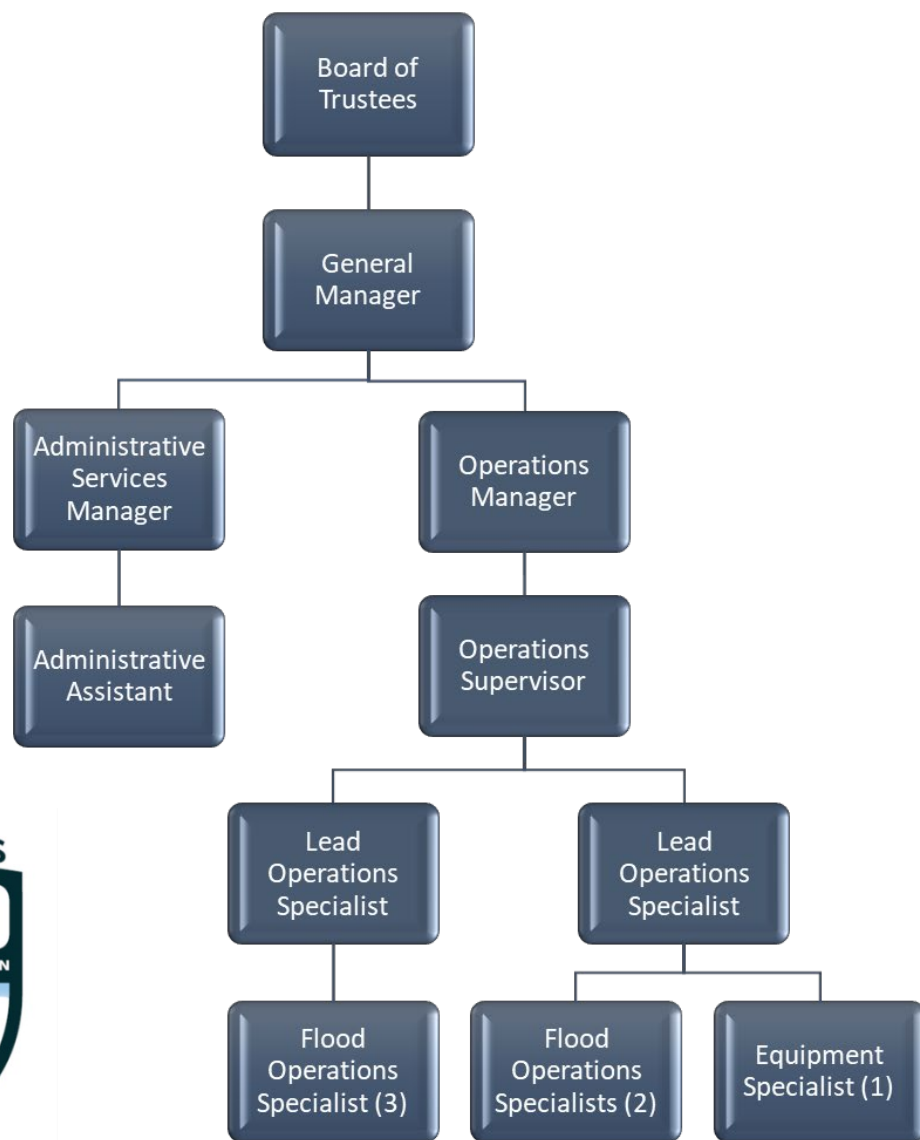
Vision Statement

In meeting its flood protection Mission, the District shall also:

- Carry out its responsibilities in a safe, professional, and accountable manner that adheres to the principles of good governance and transparency, being sensitive to community interests and the environment.
- Continuously identify and implement operational, maintenance, structural and non-structural improvements that reduce flood risks in the Natomas Basin.
- Cooperate with private entities and public agencies (including the Corps of Engineers and the State Central Valley Flood Protection Board) with whom the District shares responsibilities, common goals, and objectives for flood protection in the Natomas Basin.
- Educate the public about the risks of flooding in the Natomas Basin and the District's efforts to minimize those risks.

Organizational Chart

RECLAMATION DISTRICT NO. 1000 ORGANIZATIONAL CHART



Budget Summary (FY 2024/2025)

Executive Summary

The Fiscal Year 2024/2025 Budget for Reclamation District No. 1000 was prepared by General Manager, Kevin L. King. The budget was prepared in conformance to the District’s goals, objectives, and progress towards a Flood Safe Future for the Natomas Basin. The Fiscal Year 2024/2025 Budget is reflective of the District’s focus to address deferred maintenance, improve infrastructure resiliency and planning for implementation of capital infrastructure improvements.

The Fiscal Year 2024/2025 Budget is highlighted by expenditures aimed at positioning the District for sustained financial stability, long-term infrastructure reliability and identification of projects/policies required for further evolution of the organization. Specifically, the District began implementation of a new property related fee, approved by the District’s property owners in March 2023. The new funding source is essential to rebuilding the District’s interior infrastructure. The District intends to leverage the locally available funds by aggressively pursuing a wide array of funding opportunities.

	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
Total Revenues	\$6,204,824	\$6,148,140	\$13,448,519	117%
Total Operations and Maintenance	\$5,864,711	\$4,918,477	\$11,232,653	92%
Operations Subtotal	\$1,803,591	\$1,143,178	\$6,343,686	252%
Personnel Subtotal	\$2,138,520	\$1,784,669	\$2,297,742	7%
Admin Subtotal	\$899,600	\$1,119,146	\$1,241,825	38%
Equipment Subtotal	\$260,000	\$80,000	\$530,000	104%
FMAP Subtotal	\$421,000	\$421,000	\$442,900	5%
Consulting/Contracts Subtotal	\$342,000	\$370,485	\$376,500	10%
Total Capital Expenditures	\$1,175,000	\$126,226	\$4,680,000	298%
Total All Expenditures	\$7,039,711	\$5,044,703	\$15,912,653	126%
Net Expense to Revenue	-\$834,887	\$1,103,437	-\$2,464,134	195%

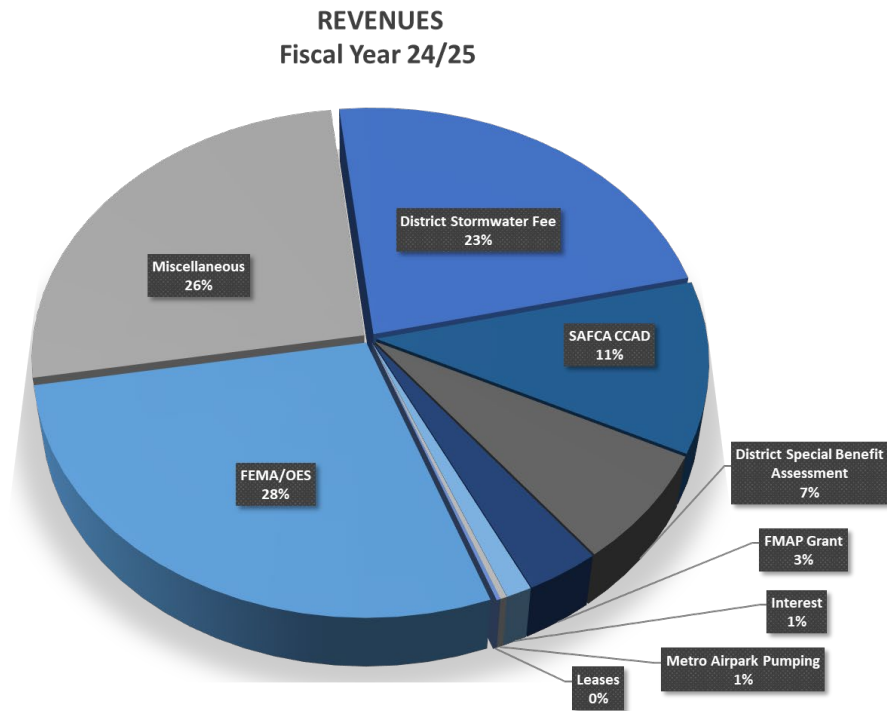
Revenues

The District’s revenues in FY 24/25 are derived from three primary and reoccurring sources:

1. District Stormwater Fee
2. District Special Benefit Assessment
3. Sacramento Area Flood Control Agency: Consolidated Capital Assessment District

The District anticipates receipt of one-time revenue during the budget year from the following sources:

1. Federal Emergency Management Agency (FEMA): Public Assistance Grant Program for Canal Embankment Erosion Repair (\$3.746 million).
2. Flood Maintenance Assistance Program (FMAP): District Operation & Maintenance Activities – Vegetation Management Project (\$443 thousand)
3. Miscellaneous:
 - a. Community Project Fund (Bera): FEMA - Building Resilient Infrastructure and Communities Pre-Disaster Mitigation Grants Program (\$3.0 million)
 - b. Department of Water Resources: Flood System Repair Program – District Patrol Road Rehabilitation (\$484 thousand)



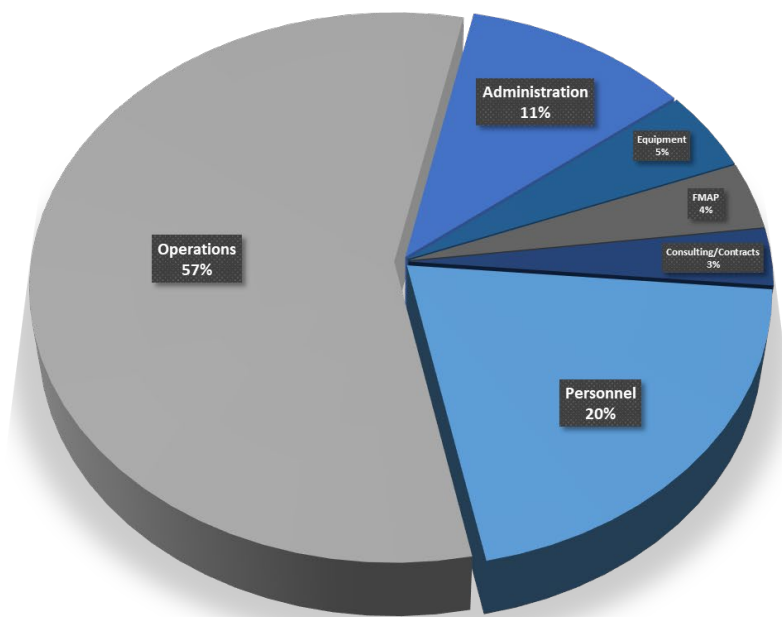
REVENUES	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
Revenues				
FEMA/OES	\$100,000	\$117,078	\$3,745,966	3646%
Miscellaneous	\$0	\$130,947	\$3,484,683	100%
District Stormwater Fee	\$3,039,569	\$2,846,481	\$3,100,360	2%
SAFCA CCAD	\$1,463,950	\$1,463,950	\$1,485,909	1%
District Special Benefit Assessment	\$986,305	\$923,601	\$969,781	-2%
FMAP Grant	\$421,000	\$421,000	\$442,900	5%
Interest	\$80,000	\$140,835	\$154,919	94%
Metro Airpark Pumping	\$30,000	\$45,395	\$40,000	33%
Leases	\$24,000	\$23,352	\$24,000	0%
Annuitant Trust Reimbursement	\$0	\$0	\$0	0%
Security Patrol Reimbursement	\$60,000	\$35,500	\$0	-100%
Total Revenues	\$6,204,824	\$6,148,140	\$13,448,519	117%

Operations & Maintenance Expenditures

The District anticipates approximately \$5.368 million more in Operations and Maintenance expenditures in FY 24/25 compared to the FY 23/24 Budget.

OPERATIONS & MAINTENANCE EXPENDITURES	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
O&M Expenditures				
Operations	\$1,803,591	\$1,143,178	\$6,343,686	252%
Personnel	\$2,138,520	\$1,784,669	\$2,297,742	7%
Administration	\$899,600	\$1,119,146	\$1,241,825	38%
Equipment	\$260,000	\$80,000	\$530,000	104%
FMAP	\$421,000	\$421,000	\$442,900	5%
Consulting/Contracts	\$342,000	\$370,485	\$376,500	10%
Total O&M	\$5,864,711	\$4,918,477	\$11,232,653	92%

OPERATIONS & MAINTENANCE EXPENDITURES
Fiscal Year 24/25



Personnel Expenditures

Overall, the Fiscal Year 24/25 Personnel Expenditures are 7% greater than the previous budget year, resulting in an increase of approximately \$159,000. The Personnel Budget includes the following expenditure variations:

- Wages: 3.4% Cost of Living Compensation Adjustment and Merit Pay adjustments
- Pension: 24% increase due to performance changes in CalPERS rate of return and required contributions for the District's unfunded liability based on actuarial valuation (June 2023)

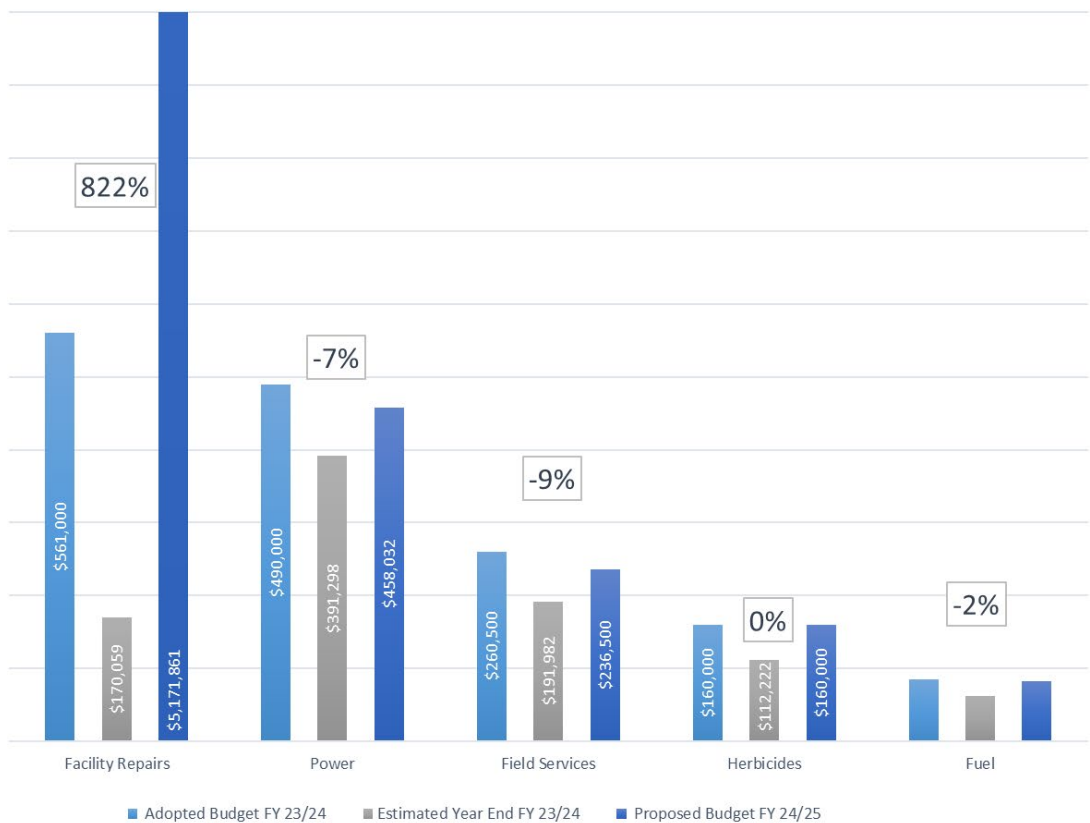
Personnel Expenditures	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
Wages	\$1,264,664	\$1,027,621	\$1,358,830	7%
Pension	\$340,941	\$300,776	\$422,969	24%
Group Health Insurance	\$161,096	\$144,816	\$159,298	-1%
Payroll Taxes	\$93,356	\$74,839	\$101,912	9%
OPEB - ARC	\$75,205	\$81,513	\$84,724	13%
Annuitant Health Care	\$97,631	\$76,875	\$70,930	-27%
Workers Compensation Insurance	\$35,000	\$31,619	\$40,000	14%
Trustee Compensation	\$30,000	\$17,719	\$25,000	-17%
Dental/Vision/Life	\$28,628	\$21,890	\$24,079	-16%
Continuing Education	\$12,000	\$7,001	\$10,000	-17%
Personnel Subtotal	\$2,138,520	\$1,784,669	\$2,297,742	7%

Operations Expenditures

Operation Expenditures for Fiscal Year 24/25 are 252% greater than the previous budget year, resulting in an increase of approximately \$4,540,000. The Operations Budget includes the following expenditure variations:

- Facility Repairs: 822% increase due to repairs in the following categories.
 - Canal Erosion Program (\$4,296,861): The District anticipates FEMA Grant Revenue in the amount of \$3,745,966 million for this program, the budgeted amount reflects the District required cost share.
 - Access Road AB Program (\$634,000): The District anticipates DWR Grant Revenue in the amount of \$448,000 for this program, the budgeted amount reflects the District required cost share.

TOP 5 Operations Expenditures for FY 24/25



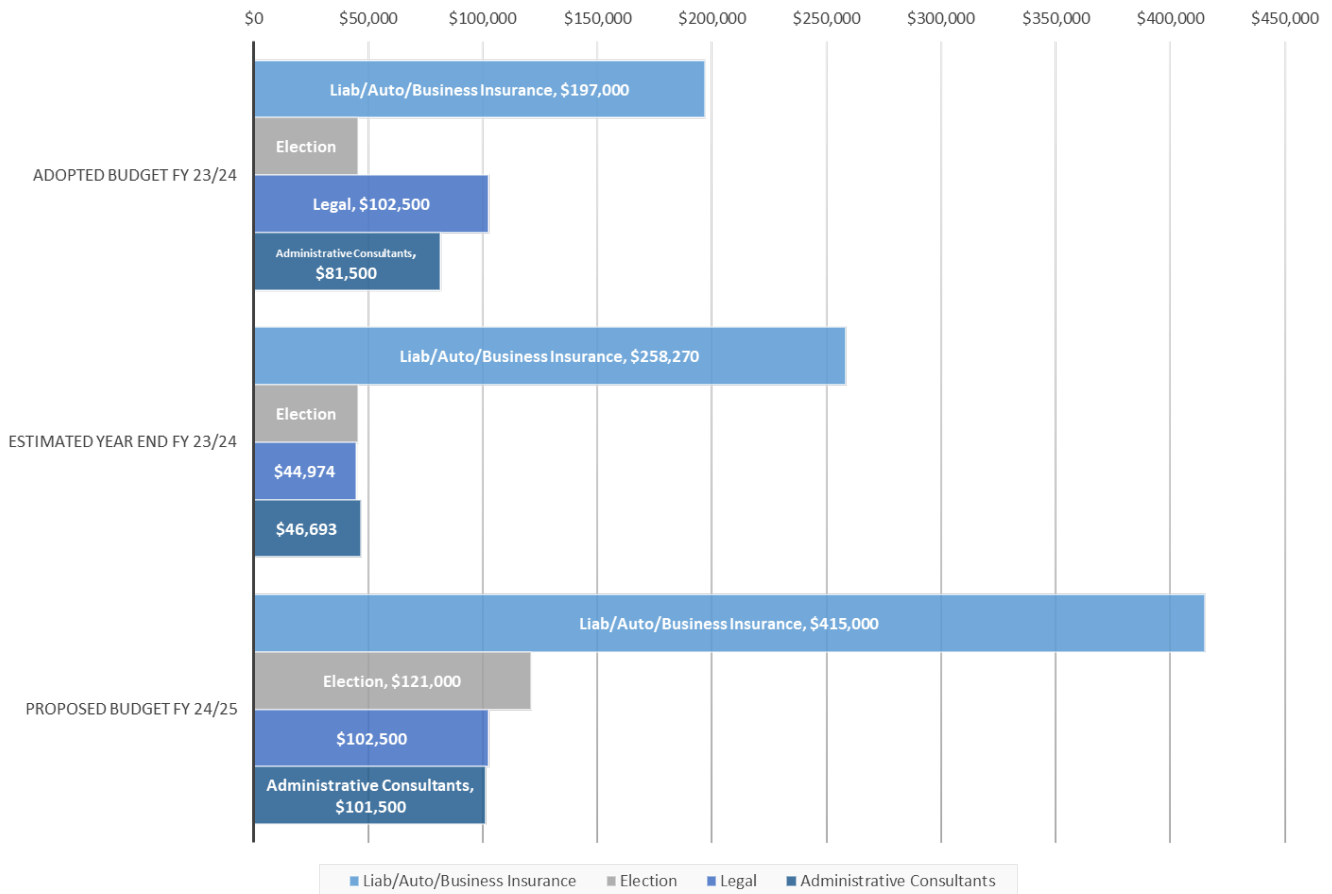
Operations Expenditures	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
Facility Repairs	\$561,000	\$170,059	\$5,171,861	822%
Gates & Fences	\$5,000	\$0	\$5,000	0%
Canal Erosion Program (RSP)	\$200,000	\$125,000	\$4,296,861	2048%
Access Road AB Program	\$65,000	\$0	\$634,000	875%
Plant 1A Repairs	\$45,000	\$19,974	\$5,000	-89%
Plant 1B Repairs	\$30,000	\$0	\$15,000	-50%
Plant 2 Repairs	\$120,000	\$3,115	\$75,000	-38%
Plant 3 Repairs	\$8,500	\$6,308	\$8,500	0%
Plant 4 Repairs	\$2,500	\$0	\$0	-100%
Plant 5 Repairs	\$2,000	\$0	\$0	-100%
Plant 6 Repairs	\$1,500	\$0	\$80,000	5233%
San Juan / Riverside	\$4,000	\$2,938	\$1,500	-63%
Plant 8 Repairs	\$45,000	\$1,383	\$30,000	-33%
Corporation Yard	\$25,000	\$7,197	\$15,000	-40%
Miscellaneous	\$7,500	\$4,144	\$6,000	-20%
Power	\$490,000	\$391,298	\$458,032	-7%
Field Services	\$260,500	\$191,982	\$236,500	-9%
Veg Management	\$200,000	\$148,446	\$175,000	-13%
Tree Service	\$15,000	\$4,000	\$5,000	-67%
Pump Plant Testing	\$4,000	\$6,475	\$7,000	75%
Sonitrol Security	\$14,500	\$18,416	\$25,000	72%
Tire Recycle	\$6,500	\$0	\$4,000	-38%
Backflow	\$500	\$500	\$500	0%
Water Service	\$1,500	\$1,212	\$1,500	0%
Fleet Tracking	\$7,500	\$4,747	\$7,500	0%
Misc. / Janitorial	\$11,000	\$8,186	\$11,000	0%
Herbicides	\$160,000	\$112,222	\$160,000	0%
Fuel	\$85,000	\$61,919	\$82,917	-2%
Refuse Collection	\$50,000	\$32,155	\$50,000	0%
Equipment Parts/Supplies	\$35,000	\$34,500	\$35,000	0%
Equipment Repairs/Service	\$40,000	\$27,379	\$30,000	-25%
Shop Equipment (Not Vehicles)	\$30,000	\$31,482	\$27,500	-8%
Supplies and Materials	\$23,000	\$18,308	\$23,000	0%
Utilities - Field	\$16,891	\$22,694	\$21,876	30%
Consultants - Field Operations	\$16,200	\$14,186	\$16,500	2%
Govt Fees/Permits - Field	\$11,500	\$9,625	\$11,500	0%
Field Equipment	\$17,000	\$20,920	\$9,500	-44%
Small Power Equipment	\$15,000	\$7,500	\$7,500	-50%
Misc.	\$2,000	\$3,420	\$2,000	0%
Equipment Rental	\$4,000	\$0	\$5,000	25%
Misc/Other - Field	\$3,500	\$4,450	\$4,500	29%
Operations Subtotal	\$1,803,591	\$1,143,178	\$6,343,686	252%

Administration Expenditures

Administration Expenditures for Fiscal Year 24/25 are 38% greater than the previous budget year, resulting in an increase of approximately \$340,000. The Administration Budget includes the following expenditure variations:

- Liability Insurance: 111% increase due to Insurance Premium Increase
- District Trustee Election: 166% increase due to Trustee Election Costs in 2024.
- Administrative Consultants: 25 % increase due to Total Compensation Study

ADMINISTRATION EXPENDITURES



Administration Expenditures	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
Administration				
Liability Insurance	\$197,000	\$258,270	\$415,000	111%
Election	\$45,500	\$45,500	\$121,000	166%
Legal	\$5,000	\$4,500	\$25,000	400%
Publications/Notices	\$3,000	\$2,000	\$3,000	0%
Printing Services	\$37,500	\$37,500	\$80,000	113%
Temporary Staff	\$0	\$0	\$8,000	100%
Miscellaneous	\$0	\$1,500	\$5,000	100%
Legal	\$102,500	\$44,974	\$102,500	0%
Human Resources/Employment	\$15,000	\$743	\$15,000	0%
General Counsel (Downey Brand)	\$85,000	\$44,232	\$85,000	0%
Other Legal Services	\$2,500	\$0	\$2,500	0%
Administrative Consultants	\$81,500	\$46,693	\$101,500	25%
Financial Plan/Study	\$0	\$21,500	\$0	0%
Total Compensation Survey	\$25,000	\$0	\$45,000	80%
Assessment & Fee Consulting	\$46,500	\$20,193	\$46,500	0%
Overhead Rate Study	\$5,000	\$5,000	\$5,000	0%
Miscellaneous	\$5,000	\$0	\$5,000	0%
Public Relations	\$90,000	\$442,500	\$90,000	0%
Direct Outreach	\$30,000	\$10,000	\$30,000	0%
Consulting	\$45,000	\$425,000	\$45,000	0%
Subscriptions/Publications	\$15,000	\$7,500	\$15,000	0%
Accounting/Audit	\$57,000	\$57,236	\$63,000	11%
GASB Report	\$15,500	\$15,500	\$15,500	0%
Audit	\$20,000	\$19,750	\$20,000	0%
CPA - Consultant	\$20,000	\$20,936	\$26,000	30%
CalPERS (GASB)	\$1,500	\$1,050	\$1,500	0%
Conference & Travel	\$60,000	\$21,906	\$50,000	-17%
Conference (Exec Staff & Trustees)	\$30,000	\$12,895	\$25,000	-17%
Travel (Exec Staff & Trustees)	\$30,000	\$9,011	\$25,000	-17%
Memberships	\$37,600	\$40,419	\$43,215	15%
ACWA	\$14,000	\$15,518	\$16,293	16%
CCVFCA	\$14,500	\$14,051	\$14,754	2%
Chamber of Commerce	\$200	\$180	\$200	0%
Costco	\$250	\$225	\$250	0%
CSDA	\$8,200	\$8,519	\$8,944	9%
NAFSMA	\$0	\$1,500	\$1,575	100%
SHRM	\$0	\$0	\$750	100%
Sacramento LAFCO	\$450	\$427	\$448	0%
Information Technology	\$42,600	\$34,127	\$42,600	0%
Software	\$15,000	\$6,543	\$15,000	0%
IT Support	\$24,000	\$24,751	\$24,000	0%
Website Support	\$3,600	\$2,833	\$3,600	0%
Govt Fees/Permits	\$21,950	\$31,740	\$36,950	68%
City of Sacramento (Investment Pool)	\$6,000	\$5,872	\$6,000	0%
Sac County Treasury (Investment Pool)	\$15,000	\$25,659	\$30,000	100%
Police Alarm	\$200	\$0	\$200	0%
Miscellaneous	\$750	\$209	\$750	0%

Administration Expenditures	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
Office Maintenance & Repair	\$33,700	\$22,106	\$35,961	7%
Custodial Service	\$9,000	\$5,625	\$9,000	0%
HVAC Maintenance	\$2,500	\$1,500	\$2,500	0%
Landscaping	\$13,200	\$14,055	\$15,461	17%
Pest Control	\$1,500	\$425	\$1,500	0%
Misc.	\$7,500	\$501	\$7,500	0%
Utilities	\$35,700	\$21,575	\$32,850	-8%
Telephone	\$4,500	\$601	\$2,400	-47%
Water	\$750	\$739	\$750	0%
Internet	\$22,500	\$13,468	\$22,500	0%
Sewer	\$1,250	\$569	\$1,250	0%
Phone System	\$750	\$1,359	\$0	-100%
Copier/Printer	\$2,500	\$2,218	\$2,500	0%
Cellular Service	\$3,250	\$2,615	\$3,250	0%
Miscellaneous	\$200	\$7	\$200	0%
Admin. Services	\$24,500	\$11,840	\$25,250	3%
Alarm/Security Office	\$10,000	\$4,605	\$10,000	0%
Copy/Print Services	\$1,000	\$0	\$1,000	0%
DOT/Screening	\$1,500	\$900	\$1,500	0%
Postage/Shipping	\$1,000	\$821	\$1,000	0%
Records/Retention Management	\$2,000	\$75	\$2,000	0%
Supplies (First Aid/AED/etc...)	\$3,500	\$1,483	\$3,500	0%
Timekeeping	\$5,000	\$3,321	\$5,000	0%
Miscellaneous	\$500	\$636	\$1,250	150%
Office Supplies	\$25,000	\$9,383	\$25,000	0%
Small Office & Computer Equipment	\$20,750	\$5,150	\$20,750	0%
Computer Equipment	\$6,000	\$2,150	\$6,000	0%
Miscellaneous Equipment	\$14,750	\$3,000	\$14,750	0%
Assessment/Property Taxes	\$11,500	\$14,309	\$20,000	74%
Admin - Misc./Other Expenses	\$2,800	\$4,254	\$6,250	123%
Bank Fees	\$300	\$1,221	\$1,250	317%
Business Expense	\$2,500	\$3,033	\$5,000	100%
Mitigation Land Expenses	\$5,500	\$4,995	\$5,500	0%
Yolo County Treasurer	\$5,500	\$4,995	\$5,500	0%
Payroll Services	\$4,500	\$2,169	\$4,500	0%
Administration Subtotal	\$899,600	\$1,119,146	\$1,241,825	38%

Flood Maintenance Assistance Program

FMAP Expenditures	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
FMAP Grant				
FMAP Expense	\$421,000	\$421,000	\$442,900	5%
FMAP Subtotal	\$421,000	\$421,000	\$442,900	5%

Consulting /Contracts Expenditures

Consulting / Contracts Expenditures	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
Consulting/Contracts				
Security Patrol	\$215,000	\$266,800	\$270,000	26%
Technical Consultants	\$107,000	\$96,515	\$99,000	-7%
Land, Right of Way and Title Expert	\$0	\$0	\$10,000	100%
Specialized Flood Control Engineering	\$10,000	\$2,323	\$5,000	-50%
General District Engineering	\$65,000	\$23,870	\$40,000	-38%
Managerial Support	\$0	\$0	\$10,000	100%
Hydraulic Modeling - Update	\$20,000	\$70,322	\$10,000	-50%
Hydraulic Modeling - Maintenance	\$10,000	\$0	\$10,000	0%
Development Impact Fee Support	\$2,000	\$0	\$14,000	600%
Temporary Admin	\$20,000	\$7,170	\$7,500	-63%
Consulting/Contracts Subtotal	\$342,000	\$370,485	\$376,500	10%

Equipment Expenditures

Equipment Expenditures	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
Equipment				
Equipment	\$260,000	\$80,000	\$530,000	104%
SCADA	\$65,000	\$0	\$25,000	-62%
John Deere 5115M	\$195,000	\$0	\$195,000	0%
Fleet Vehicles (Electric)	\$0	\$80,000	\$160,000	100%
Fleet Charging Stations	\$0	\$0	\$150,000	100%
Equipment Subtotal	\$260,000	\$80,000	\$530,000	104%

Capital Expenditures

The District anticipates approximately \$3.5 million more in Capital Expenditures in FY 24/25 compared to the FY 23/24 Budget.

Capital Expenditures	Adopted Budget FY 23/24	Estimated Year End FY 23/24	ADOPTED Budget FY 24/25	Percent Change
Capital Expenditures				
Capital Facilities	\$975,000	\$114,188	\$4,650,000	377%
Plant 1B Spare Transformer	\$225,000	\$0	\$225,000	0%
Capital Project Design	\$750,000	\$62,488	\$300,000	-60%
2024/2025 CIP Projects	\$0	\$51,700	\$4,125,000	100%
Capital - Office Upgrades	\$125,000	\$12,038	\$30,000	-76%
Building Improvements	\$125,000	\$12,038	\$30,000	-76%
Capital - Office Facility Repair	\$75,000	\$0	\$0	-100%
Total Capital Expenditures	\$1,175,000	\$126,226	\$4,680,000	298%