

**RECLAMATION  
DISTRICT  
NO. 1000**

**FISCAL YEAR  
2023/2024  
BUDGET**

**ADOPTED JUNE 16, 2023  
RESOLUTION NO. 2023-06-05  
EFFECTIVE JULY 1, 2023**

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# Fiscal Year 2023/2024 Budget

Reclamation District No. 1000 –Budget (FY23/24)

## 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**

**DOWNEY BRAND, LLP - ATTORNEYS**

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# Introduction

## General

Reclamation District No. 1000 (RD 1000; District) was organized on April 8, 1911, under the California Flood Control Act of 1911. 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 130,000 people in the Natomas Basin, ensuring that the system is ready for the next one hundred years.

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## 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:

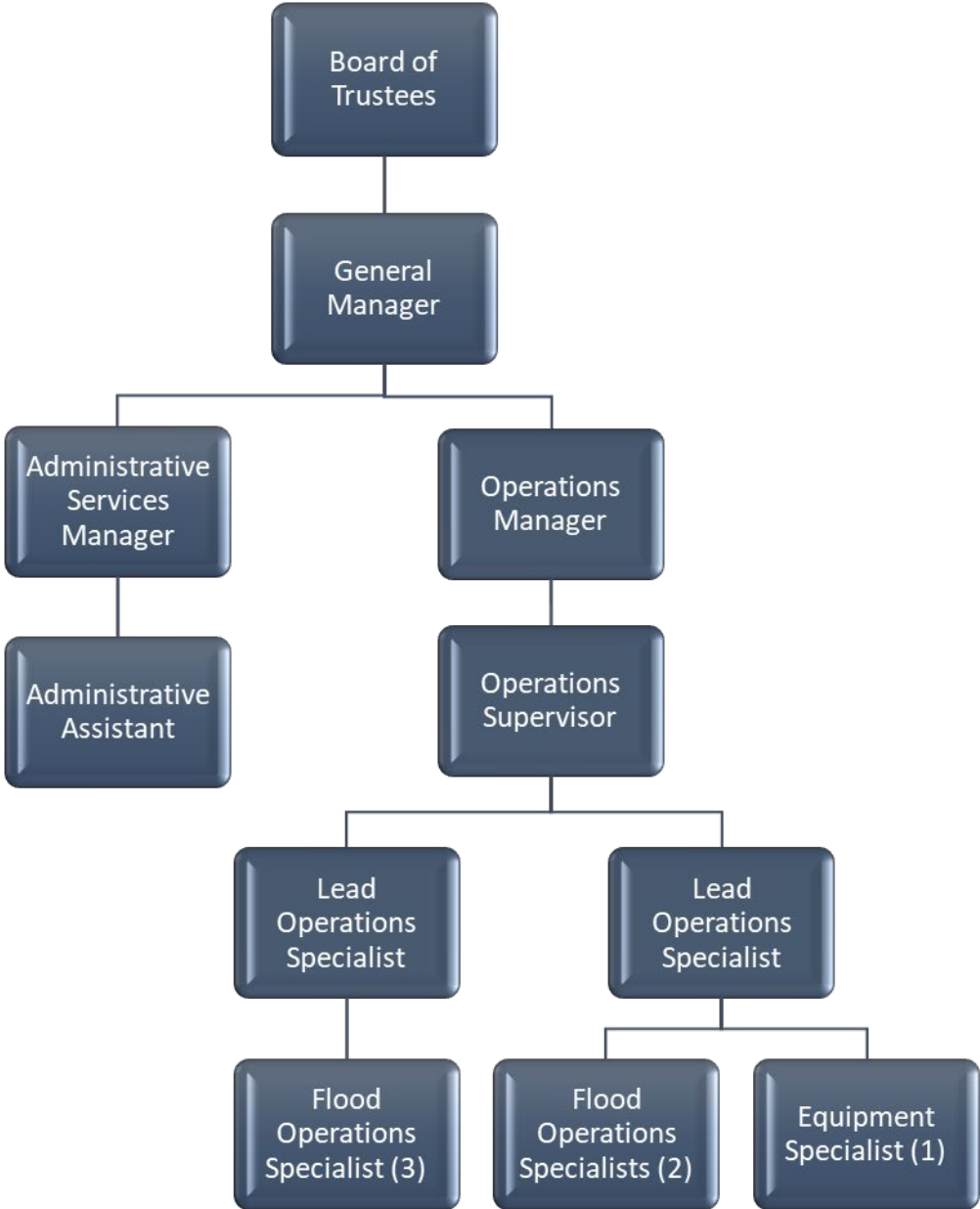
- The perimeter levee system to prevent exterior floodwaters from entering the Natomas Basin.
- The District's interior canal system to collect the stormwater runoff and agricultural drainage from within the Natomas Basin.
- The District's pump stations to safely discharge interior stormwater and agricultural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

# RECLAMATION DISTRICT NO. 1000 ORGANIZATIONAL CHART



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# Budget Summary (FY 2023/2024)

## Executive Summary

The Fiscal Year 2023/2024 Budget for Reclamation District No. 1000 was prepared by General Manager, Kevin L. King. The balanced budget was prepared to accomplish the goals and objectives of the District. The Fiscal Year 2023/2024 Budget is reflective of the District’s focus to catch up on deferred maintenance and planning for implementation of capital infrastructure improvements.

The Fiscal Year 2023/2024 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 will begin 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.

| BUDGET SUMMARY<br>FY 2023/2024 | Adopted Budget<br>FY 22/23 | Estimate YE<br>FY 22/23 | Budget<br>FY 23/24 | Variance<br>Budget FY 23/24<br>v.<br>Budget FY 22/23<br>(over)/under |
|--------------------------------|----------------------------|-------------------------|--------------------|--|
| Total Revenues                 | 4,254,400                  | 4,631,047               | 6,204,823          | (1,950,423)  |
| Total All Expenditures         | 8,335,604                  | 5,491,788               | 7,039,711          | 1,295,893  |
| Net Expense to Revenue         | (4,081,204)                | (860,741)               | (834,888)          | (3,246,317)  |

# Revenues

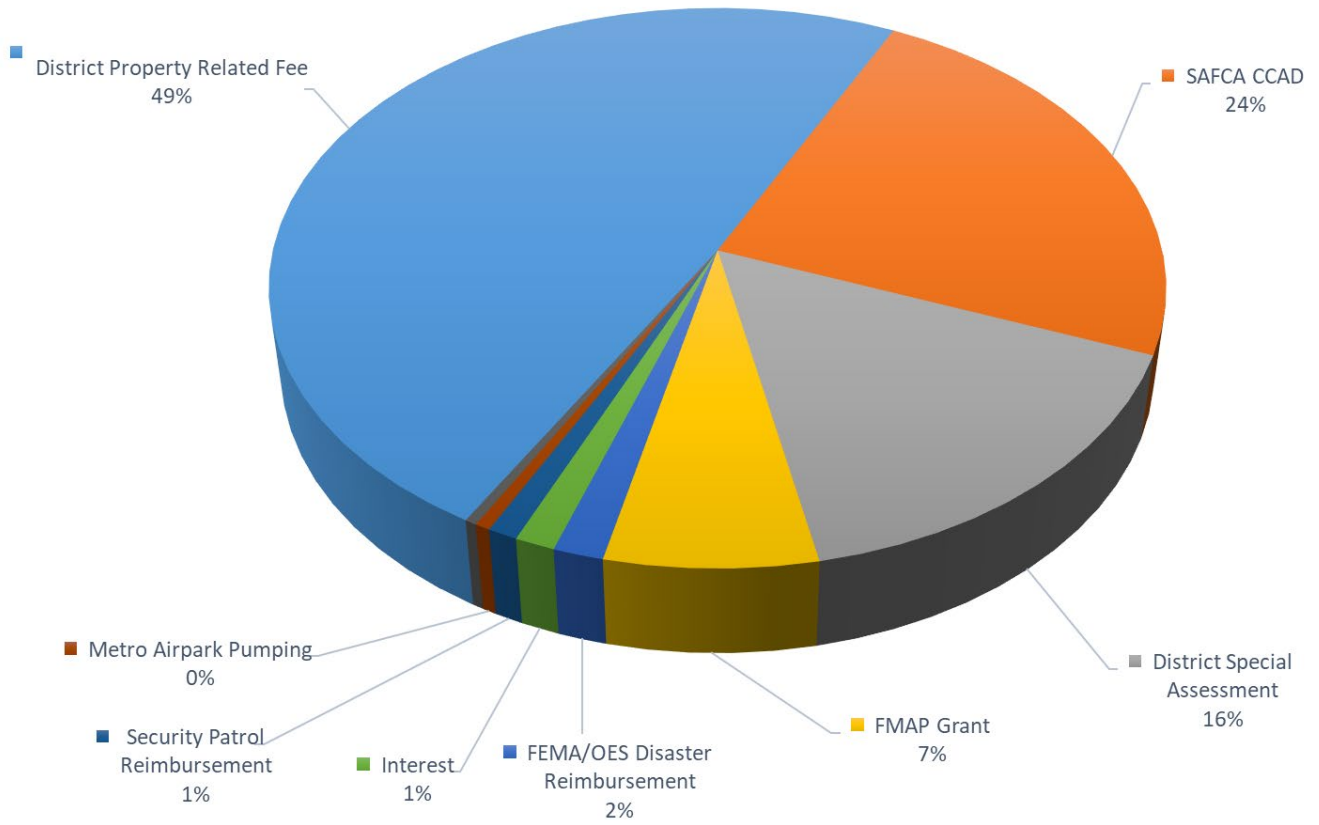
The District's revenue sources in FY 23/24 reflect the addition of the District's new property related fee. With the new fee in place, the existing special assessment can be reduced from \$0.0075 to \$0.003 (60% reduction). The District will continue to pursue grant opportunities throughout the year, which may result in additional revenue.

| REVENUES                      | Adopted Budget<br>FY 22/23 | Estimate YE<br>FY 22/23 | Budget<br>FY 23/24 | Variance<br>Budget FY 23/24<br>v.<br>Budget FY 22/23<br>(over)/under |
|-------------------------------|----------------------------|-------------------------|--------------------|--|
| Revenues                      |                            |                         |                    |  |
| O&M Assessment                | 2,250,000                  | 2,465,762               | 986,305            | 1,263,695  |
| Property Related Fee (2023)   | 0                          | 0                       | 3,039,569          | (3,039,569)  |
| SAFCA CCAD                    | 1,421,000                  | 1,442,315               | 1,463,950          | (42,950)   |
| Interest                      | 35,000                     | 69,978                  | 80,000             | (45,000)   |
| Leases                        | 24,000                     | 21,663                  | 24,000             | 0  |
| Metro Airpark Pumping         | 25,000                     | 47,295                  | 30,000             | (5,000)  |
| FMAP Grant                    | 439,400                    | 439,400                 | 421,000            | 18,400   |
| FEMA/OES Reimbursement        | 0                          | 0                       | 100,000            | (100,000)  |
| Annuitant Trust Reimbursement | 0                          | 0                       | 0                  | 0  |
| Security Patrol Reimbursement | 60,000                     | 36,575                  | 60,000             | 0  |
| Miscellaneous                 | 0                          | 108,060                 | 0                  | 0  |
| <b>Total Revenues</b>         | <b>4,254,400</b>           | <b>4,631,047</b>        | <b>6,204,823</b>   | <b>(1,950,423)</b>   |



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**Projected Revenues  
FY 23/24**



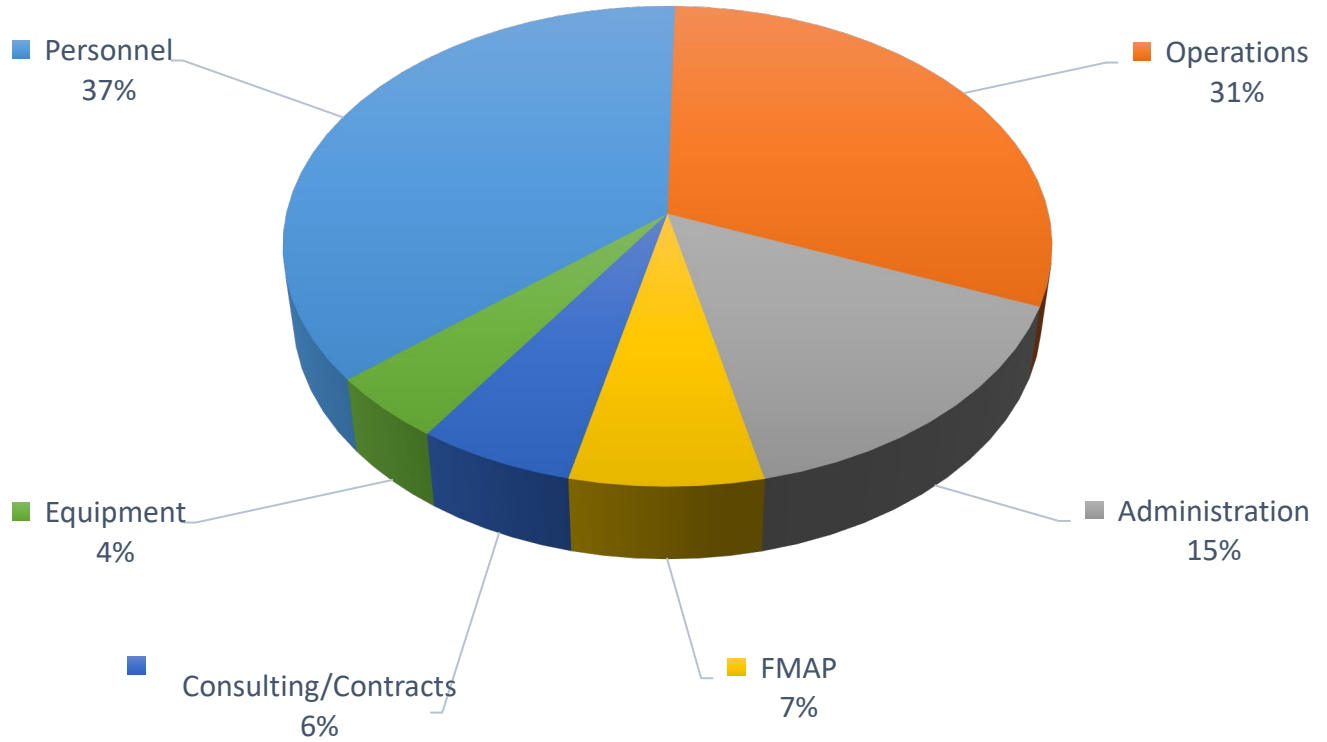
# Operations & Maintenance Expenditures

The District anticipates approximately \$524K more in Operations and Maintenance expenditures in FY 23/24 compared to the FY 22/23 Budget. Primarily due to an equipment purchase needed in FY 23/24.

| OPERATIONS & MAINTENANCE EXPENDITURES | Adopted Budget FY 22/23 | Estimate YE FY 22/23 | Budget FY 23/24  | Variance Budget FY 23/24 v. Budget FY 22/23 (over)/under |
|---------------------------------------|-------------------------|----------------------|------------------|--|
| <b>O&amp;M Expenditures</b>           |                         |                      |                  |  |
| Personnel                             | 1,966,434               | 2,085,317            | 2,138,520        | (172,086)  |
| Operations                            | 1,834,000               | 1,425,802            | 1,803,591        | 30,409   |
| Administration                        | 749,370                 | 1,132,456            | 899,600          | (150,230)  |
| FMAP                                  | 439,400                 | 439,400              | 421,000          | 18,400   |
| Consulting/Contracts                  | 351,400                 | 249,132              | 342,000          | 9,400  |
| Equipment                             | 0                       | 9,681                | 260,000          | (260,000)  |
| <b>Total O&amp;M</b>                  | <b>5,340,604</b>        | <b>5,341,788</b>     | <b>5,864,711</b> | <b>(524,107)</b>   |

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## Projected Operations & Maintenance Expenditures FY 23/24



## Personnel Expenditures

| Personnel Expenditures         | Adopted Budget FY 22/23 | Estimate YE FY 22/23 | Budget FY 23/24  | Variance Budget FY 23/24 v. Budget FY 22/23 (over)/under |
|--------------------------------|-------------------------|----------------------|------------------|--|
| <b>Personnel/Labor</b>         |                         |                      |                  |  |
| Wages                          | 1,218,409               | 1,306,439            | 1,264,664        | (46,255)   |
| Trustee Compensation           | 35,000                  | 25,031               | 30,000           | 5,000  |
| Group Health Insurance         | 115,592                 | 146,451              | 161,096          | (45,504)   |
| Annuitant Health Care          | 108,127                 | 88,755               | 97,631           | 10,497   |
| Dental/Vision/Life             | 25,300                  | 26,025               | 28,628           | (3,328)  |
| Workers Compensation Insurance | 25,000                  | 31,619               | 35,000           | (10,000)   |
| OPEB - ARC                     | 62,485                  | 75,205               | 75,205           | (12,720)   |
| Continuing Education           | 5,000                   | 6,283                | 12,000           | (7,000)  |
| Payroll Taxes                  | 92,599                  | 96,440               | 93,356           | (757)  |
| Pension                        | 278,922                 | 283,069              | 340,941          | (62,019)   |
| <b>Personnel Subtotal</b>      | <b>1,966,434</b>        | <b>2,085,317</b>     | <b>2,138,520</b> | <b>(172,086)</b>   |

Major Personnel expenditure variations include:

- Wages (+ \$46K) – Includes a 5.5% Cost of Living Adjustment.
- Group Health Insurance (+ \$45K) – 10% increase over actual in FY 22/23.
- Pension (+ \$62K) – Additional Contribution of \$41K to Unfunded Liability and \$21K increase to employer required contribution based on actuarial valuation (June 2022)

# Operations Expenditures

| Operations Expenditures        | Adopted Budget FY 22/23 | Estimate YE FY 22/23 | Budget FY 23/24 | Variance Budget FY 23/24 v. Budget FY 22/23 (over)/under |
|--------------------------------|-------------------------|----------------------|-----------------|--|
| <b>Operations</b>              |                         |                      |                 |  |
| Consultants - Field Operations | 15,000                  | 12,861               | 16,200          | (1,200)  |
| Equipment Parts/Supplies       | 50,000                  | 27,603               | 35,000          | 15,000   |
| Equipment Rental               | 5,000                   | 4,250                | 4,000           | 1,000  |
| Equipment Repairs/Service      | 25,000                  | 38,036               | 40,000          | (15,000)   |
| Facility Repairs               | 595,000                 | 326,438              | 561,000         | 34,000   |
| Gates & Fences                 | 5,000                   | 0                    | 5,000           | 0  |
| Canal Erosion Program (RSP)    | 100,000                 | 78,917               | 200,000         | (100,000)  |
| Access Road AB Program         | 50,000                  | 62,954               | 65,000          | (15,000)   |
| Plant 1A Repairs               | 130,000                 | 34,917               | 45,000          | 85,000   |
| Plant 1B Repairs               | 100,000                 | 60,590               | 30,000          | 70,000   |
| Plant 2 Repairs                | 15,000                  | 2,671                | 120,000         | (105,000)  |
| Plant 3 Repairs                | 35,000                  | 14,699               | 8,500           | 26,500   |
| Plant 4 Repairs                | 0                       | 0                    | 2,500           | (2,500)  |
| Plant 5 Repairs                | 0                       | 0                    | 2,000           | (2,000)  |
| Plant 6 Repairs                | 5,000                   | 413                  | 1,500           | 3,500  |
| San Juan / Riverside           | 0                       | 2,640                | 4,000           | (4,000)  |
| Plant 8 Repairs                | 120,000                 | 55,000               | 45,000          | 75,000   |
| Corporation Yard               | 30,000                  | 5,698                | 25,000          | 5,000  |
| Miscellaneous                  | 5,000                   | 7,940                | 7,500           | (2,500)  |
| Field Equipment                | 40,000                  | 25,000               | 17,000          | 23,000   |
| Thumb Attachment for Excavator | 15,000                  | 0                    | 0               | 15,000   |
| Small Power Equipment          | 10,000                  | 8,999                | 15,000          | (5,000)  |
| Box Scraper                    | 10,000                  | 10,000               | 0               | 10,000   |
| Misc.                          | 5,000                   | 6,001                | 2,000           | 3,000  |
| Field Services                 | 267,000                 | 173,430              | 260,500         | 6,500  |
| Veg Management                 | 190,000                 | 135,000              | 200,000         | (10,000)   |
| Tree Service                   | 25,000                  | 0                    | 15,000          | 10,000   |
| Pump Plant Meggar Testing      | 7,500                   | 3,672                | 4,000           | 3,500  |
| Sonitrol Security              | 17,500                  | 13,466               | 14,500          | 3,000  |
| Hazardous Waste Recycle        | 6,500                   | 0                    | 0               | 6,500  |
| Tire Recycle                   | 2,000                   | 5,083                | 6,500           | (4,500)  |
| Backflow                       | 500                     | 500                  | 500             | 0  |
| Water Service                  | 1,000                   | 1,325                | 1,500           | (500)  |
| Fleet Tracking                 | 9,500                   | 5,283                | 7,500           | 2,000  |
| Misc. / Janitorial             | 7,500                   | 9,101                | 11,000          | (3,500)  |
| Fuel                           | 80,000                  | 79,723               | 85,000          | (5,000)  |
| Herbicides                     | 225,000                 | 149,983              | 160,000         | 65,000   |
| Power                          | 450,000                 | 496,221              | 490,000         | (40,000)   |
| Refuse Collection              | 30,000                  | 29,614               | 50,000          | (20,000)   |
| Shop Equipment (Not Vehicles)  | 12,500                  | 12,500               | 30,000          | (17,500)   |
| Supplies and Materials         | 18,500                  | 22,196               | 23,000          | (4,500)  |
| Boot Allowance                 | 3,000                   | 1,500                | 2,000           | 1,000  |
| Uniform Service                | 4,000                   | 595                  | 6,000           | (2,000)  |
| Misc.                          | 11,500                  | 20,101               | 15,000          | (3,500)  |

| Operations Expenditures    | Adopted Budget FY 22/23 | Estimate YE FY 22/23 | Budget FY 23/24  | Variance Budget FY 23/24 v. Budget FY 22/23 (over)/under |
|----------------------------|-------------------------|----------------------|------------------|--|
| Utilities - Field          | 11,000                  | 15,256               | 16,891           | (5,891)  |
| Sacramento County          | 3,500                   | 569                  | 1,500            | 2,000  |
| City of Sacramento         | 2,000                   | 2,740                | 2,891            | (891)  |
| Cell Phone Reimbursement   | 5,500                   | 5,938                | 5,500            | 0  |
| Copier Printer             | 2,000                   | 1,708                | 2,000            | 0  |
| Misc. / Other - Field      | 500                     | 4,303                | 5,000            | (5,000)  |
| Govt Fees/Permits - Field  | 9,500                   | 3,068                | 3,500            | (3,000)  |
| FEMA Permits               | 0                       | 9,625                | 11,500           | (2,000)  |
| <b>Operations Subtotal</b> | <b>1,834,000</b>        | <b>1,425,802</b>     | <b>1,803,591</b> | <b>30,409</b>  |

Major Operations expenditure variations include:

- Nothing of note. FY 23/24 Operations Budget is \$30K less than FY 22/23.

# Administration Expenditures

| Administration Expenditures                   | Adopted Budget FY 22/23 | Estimate YE FY 22/23 | Budget FY 23/24 | Variance Budget FY 23/24 v. Budget FY 22/23 (over)/under |
|---|-------------------------|----------------------|-----------------|--|
| <b>Administration</b>                         |                         |                      |                 |  |
| <b>Accounting/Audit</b>                       | <b>57,200</b>           | <b>49,847</b>        | <b>57,000</b>   | <b>200</b>   |
| GASB Report                                   | 15,500                  | 15,500               | 15,500          | 0  |
| Audit   | 15,200                  | 19,750               | 20,000          | (4,800)  |
| CPA - Consultant                              | 25,000                  | 13,547               | 20,000          | 5,000  |
| CalPERS (GASB)                                | 1,500                   | 1,050                | 1,500           | 0  |
| <b>Administrative Consultants</b>             | <b>38,800</b>           | <b>46,693</b>        | <b>81,500</b>   | <b>(42,700)</b>  |
| Financial Plan/Study                          | 8,500                   | 21,500               | 0               | 8,500  |
| Total Compensation Survey                     | 0                       | 0                    | 25,000          | (25,000)   |
| Assessment & Fee Consulting                   | 20,300                  | 20,193               | 46,500          | (26,200)   |
| Overhead Rate Study                           | 5,000                   | 5,000                | 5,000           | 0  |
| Miscellaneous                                 | 5,000                   | 0                    | 5,000           | 0  |
| <b>Admin - Misc./Other Expenses</b>           | <b>2,800</b>            | <b>764</b>           | <b>2,800</b>    | <b>0</b>   |
| Bank Fees                                     | 300                     | 150                  | 300             | 0  |
| Business Expense                              | 2,500                   | 614                  | 2,500           | 0  |
| <b>Admin. Services</b>                        | <b>20,750</b>           | <b>14,357</b>        | <b>24,500</b>   | <b>(3,750)</b>   |
| Alarm/Security Office                         | 7,500                   | 5,538                | 10,000          | (2,500)  |
| Copy/Print Services                           | 2,000                   | 0                    | 1,000           | 1,000  |
| DOT/Screening                                 | 1,750                   | 724                  | 1,500           | 250  |
| Postage/Shipping                              | 1,000                   | 750                  | 1,000           | 0  |
| Records/Retention Management                  | 2,000                   | 2,083                | 2,000           | 0  |
| Supplies (First Aid/AED/etc...)               | 2,500                   | 3,321                | 3,500           | (1,000)  |
| Timekeeping                                   | 3,500                   | 1,570                | 5,000           | (1,500)  |
| Miscellaneous                                 | 500                     | 370                  | 500             | 0  |
| <b>Computer Costs (Tech/Website/Software)</b> | <b>34,900</b>           | <b>31,347</b>        | <b>42,600</b>   | <b>(7,700)</b>   |
| Software                                      | 15,000                  | 10,544               | 15,000          | 0  |
| IT Support                                    | 17,500                  | 18,303               | 24,000          | (6,500)  |
| Website Support                               | 2,400                   | 2,500                | 3,600           | (1,200)  |
| <b>Govt Fees/Permits</b>                      | <b>27,700</b>           | <b>17,146</b>        | <b>21,950</b>   | <b>5,750</b>   |
| City of Sacramento (Investment Pool)          | 6,000                   | 5,746                | 6,000           | 0  |
| Sac County Treasury (Investment Pool)         | 20,000                  | 10,864               | 15,000          | 5,000  |
| Police Alarm                                  | 200                     | 0                    | 200             | 0  |
| Miscellaneous                                 | 1,500                   | 536                  | 750             | 750  |
| <b>Legal</b>                                  | <b>77,500</b>           | <b>86,294</b>        | <b>102,500</b>  | <b>(25,000)</b>  |
| Human Resources/Employment (Boutin Jones)     | 15,000                  | 3,147                | 15,000          | 0  |
| General Counsel (Downey Brand)                | 60,000                  | 83,147               | 85,000          | (25,000)   |
| Other Legal Services                          | 2,500                   | 0                    | 2,500           | 0  |
| <b>Liab/Auto/Business Insurance</b>           | <b>171,270</b>          | <b>200,293</b>       | <b>197,000</b>  | <b>(25,730)</b>  |
| Insurance                                     | 171,270                 | 200,293              | 197,000         | (25,730)   |
| <b>Memberships</b>                            | <b>39,700</b>           | <b>35,728</b>        | <b>37,600</b>   | <b>2,100</b>   |
| ACWA  | 15,000                  | 13,428               | 14,000          | 1,000  |
| CCVFCA  | 16,300                  | 13,642               | 14,500          | 1,800  |
| Chamber of Commerce                           | 250                     | 225                  | 250             | 0  |
| Costco  | 200                     | 180                  | 200             | 0  |
| CSDA  | 7,500                   | 7,901                | 8,200           | (700)  |
| Sacramento LAFCO                              | 450                     | 353                  | 450             | 0  |

| Administration Expenditures            | Adopted Budget FY 22/23 | Estimate YE FY 22/23 | Budget FY 23/24 | Variance Budget FY 23/24 v. Budget FY 22/23 (over)/under |
|--|-------------------------|----------------------|-----------------|--|
| Mitigation Land Expenses               | 6,000                   | 4,995                | 5,500           | 500  |
| Yolo County Treasurer                  | 6,000                   | 4,995                | 5,500           | 500  |
| Office Maintenance & Repair            | 33,350                  | 22,976               | 33,700          | (350)  |
| Custodial Service                      | 9,000                   | 7,318                | 9,000           | 0  |
| HVAC Maintenance                       | 6,000                   | 1,500                | 2,500           | 3,500  |
| Landscaping                            | 14,850                  | 12,000               | 13,200          | 1,650  |
| Pest Control                           | 1,500                   | 531                  | 1,500           | 0  |
| Misc.                                  | 2,000                   | 1,628                | 7,500           | (5,500)  |
| Office Supplies                        | 4,500                   | 4,069                | 25,000          | (20,500)   |
| Payroll Services                       | 4,500                   | 2,529                | 4,500           | 0  |
| Public Relations                       | 74,000                  | 442,500              | 90,000          | (16,000)   |
| Direct Outreach (Community Engagement) | 18,000                  | 10,000               | 30,000          | (12,000)   |
| Consulting                             | 50,000                  | 425,000              | 45,000          | 5,000  |
| Subscriptions/Publications             | 6,000                   | 7,500                | 15,000          | (9,000)  |
| Small Office & Computer Equipment      | 10,000                  | 5,150                | 20,750          | (10,750)   |
| Computer Equipment                     | 2,500                   | 2,150                | 6,000           | (3,500)  |
| Miscellaneous Equipment                | 7,500                   | 3,000                | 14,750          | (7,250)  |
| Utilities (Phone/Water/Sewer/Internet) | 16,900                  | 14,046               | 35,700          | (18,800)   |
| Telephone                              | 4,000                   | 4,301                | 4,500           | (500)  |
| Water                                  | 700                     | 441                  | 750             | (50)   |
| Internet                               | 2,750                   | 3,957                | 22,500          | (19,750)   |
| Sewer                                  | 750                     | 569                  | 1,250           | (500)  |
| Phone System                           | 1,500                   | 580                  | 750             | 750  |
| Copier/Printer                         | 3,000                   | 1,764                | 2,500           | 500  |
| Cellular Service                       | 4,000                   | 2,435                | 3,250           | 750  |
| Miscellaneous                          | 200                     | 0                    | 200             | 0  |
| Election                               | 100,500                 | 141,447              | 45,500          | 55,000   |
| Legal                                  | 15,000                  | 15,818               | 5,000           | 10,000   |
| Publications/Notices                   | 2,500                   | 2,269                | 3,000           | (500)  |
| Facility Rental                        | 0                       | 0                    | 0               | 0  |
| Printing Services                      | 75,000                  | 102,522              | 37,500          | 37,500   |
| Temporary Staff                        | 8,000                   | 6,000                | 0               | 8,000  |
| Miscellaneous                          | 0                       | 14,838               | 0               | 0  |
| Assessment/Property Taxes              | 8,500                   | 9,039                | 11,500          | (3,000)  |
| Conference/Travel/Prof. Development    | 20,500                  | 3,235                | 60,000          | (39,500)   |
| Conference (Exec Staff & Trustees)     | 8,500                   | 0                    |                 | 0  |
| Travel (Exec Staff & Trustees)         | 12,000                  | 3,235                |                 | 0  |
| <b>Administration Subtotal</b>         | <b>749,370</b>          | <b>995,310</b>       | <b>899,600</b>  | <b>(150,230)</b>   |

Major Administration expenditure variations include:

- Administrative Consultant (+\$17K) – Includes +\$25K for Total Compensation Survey, and +\$26K for new fee administration.
- Liability Insurance (+\$25K) – Insurance Premium Increase



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- Office Supplies (+\$36K) – New letterhead, business cards and supplies for in person meetings (post covid).
  - Public Relations (+\$16K) – Direct Outreach (New Logo Expense)
  - Utilities (+\$19K) – Internet Service (+\$20K) Upgrade to fiber optic internet service.
  - Election (-\$55K) – Reduction during odd years for Trustee Election Expense.

# Flood Maintenance Assistance Program

| FMAP Expenditures    | Adopted Budget FY 22/23 | Estimate YE FY 22/23 | Budget FY 23/24 | Variance Budget FY 23/24 v. Budget FY 22/23 (over)/under |
|----------------------|-------------------------|----------------------|-----------------|--|
| FMAP Grant           |                         |                      |                 |  |
| FMAP Expense         | 439,400                 | 439,400              | 421,000         | 18,400   |
| <b>FMAP Subtotal</b> | <b>439,400</b>          | <b>439,400</b>       | <b>421,000</b>  | <b>18,400</b>  |

Flood Maintenance Assistance Program Grant expenditure variations include:

- (\$421K) – offset by revenue from the grant.

## Consulting /Contracts Expenditures

| Consulting / Contracts Expenditures   | Adopted Budget FY 22/23 | Estimate YE FY 22/23 | Budget FY 23/24 | Variance Budget FY 23/24 v. Budget FY 22/23 (over)/under |
|---------------------------------------|-------------------------|----------------------|-----------------|--|
| <b>Consulting/Contracts</b>           |                         |                      |                 |  |
| Technical Consultants                 | 176,400                 | 130,351              | 107,000         | 69,400   |
| Land, Right of Way and Title Expert   | 0                       | 0                    | 0               | 0  |
| Geotechnical Consultants              | 0                       | 0                    | 0               | 0  |
| Specialized Flood Control Engineering | 15,000                  | 7,378                | 10,000          | 5,000  |
| General District Engineering          | 80,000                  | 36,627               | 65,000          | 15,000   |
| Managerial Support                    | 0                       | 0                    | 0               | 0  |
| Hydraulic Modeling - Update           | 78,400                  | 79,859               | 20,000          | 58,400   |
| Hydraulic Modeling - Maintenance      | 3,000                   | 6,487                | 10,000          | (7,000)  |
| Development Impact Fee Support        | 0                       | 0                    | 2,000           | (2,000)  |
| Security Patrol                       | 175,000                 | 107,474              | 215,000         | (40,000)   |
| Temporary Admin                       | 0                       | 11,307               | 20,000          | (20,000)   |
| <b>Consulting/Contracts Subtotal</b>  | <b>351,400</b>          | <b>249,132</b>       | <b>342,000</b>  | <b>9,400</b>   |

Major Consulting/Contracts expenditure variations include:

- Technical Consultants (-\$69K)
- Security Patrol (+\$40K)
- Temporary Admin (+\$20K)

## Equipment Expenditures

| Equipment Expenditures                | Adopted Budget FY 22/23 | Estimate YE FY 22/23 | Budget FY 23/24 | Variance Budget FY 23/24 v. Budget FY 22/23 (over)/under |
|---------------------------------------|-------------------------|----------------------|-----------------|--|
| <b>Equipment</b>                      |                         |                      |                 |  |
| Equipment                             | 0                       | 9,681                | 260,000         | (260,000)  |
| SCADA Equipment                       | 0                       | 9,681                | 65,000          | (65,000)   |
| John Deere 5115M (w/mower attachment) | 0                       | 0                    | 195,000         | (195,000)  |
| <b>Equipment Subtotal</b>             | <b>0</b>                | <b>9,681</b>         | <b>260,000</b>  | <b>(260,000)</b>   |

Major Equipment expenditure variations include:

- SCADA Equipment (+\$65K) – Increase in SCADA Equipment Expense
- John Deere Mower (+\$195K) – Increase in Equipment Expense to purchase one (1) John Deere 5115M with Mower Attachment.

# Capital Expenditures

The District anticipates approximately \$1.8M less in Capital expenditures in FY 23/24 compared to the FY 22/23 Budget.

| Capital Expenditures              | Adopted Budget<br>FY 22/23 | Estimate YE<br>FY 22/23 | Budget<br>FY 23/24 | Variance<br>Budget FY 23/24<br>v.<br>Budget FY 22/23<br>(over)/under |
|-----------------------------------|----------------------------|-------------------------|--------------------|--|
| <b>Capital Expenditures</b>       |                            |                         |                    |  |
| Capital Facilities                | 2,920,000                  | 90,000                  | 975,000            | 1,945,000  |
| Plant 1B Spare Transformer        | 225,000                    | 0                       | 225,000            | 0  |
| Capital Project Design            | 945,000                    | 90,000                  | 750,000            | 195,000  |
| 2023/2024 CIP Projects            | 1,750,000                  | 0                       | 0                  | 1,750,000  |
| Capital - Office Upgrades         | 0                          | 0                       | 125,000            | (125,000)  |
| Building Improvements             | 0                          | 0                       | 125,000            | (125,000)  |
| Capital - RE Acquisition          | 0                          | 0                       | 0                  | 0  |
| Capital - Office Facility Repair  | 75,000                     | 60,000                  | 75,000             | 0  |
| AV Equipment                      | 75,000                     | 60,000                  | 5,000              | 70,000   |
| <b>Total Capital Expenditures</b> | <b>2,995,000</b>           | <b>150,000</b>          | <b>1,175,000</b>   | <b>1,820,000</b>   |

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## Projected Capital Expenditures FY 23/24

