

Estimate for Fiscal Year End 2022	Actual FY 20/21	Adopted Budget FY 21/22	Actual FY 21/22 (@75% of Budget Year)	Estimate YE FY 21/22	(Over)/Under	Proposed Budget FY 22/23	Variance Budget FY 22/23 v. Budget FY 21/22 (over)/under
Revenues							
District O&M Assessment	2,180,905.00	2,250,000.00	1,163,641.73	2,250,000.00	0.00	2,250,000.00	0.00
SAFCA CCAD	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	1,421,000.00	(21,000.00)
Interest	50,372.00	55,000.00	25,373.94	31,717.43	23,282.58	35,000.00	20,000.00
Leases	22,009.00	24,000.00	16,790.79	20,988.49	3,011.51	24,000.00	0.00
Metro Airpark Pumping	22,523.00	25,000.00	0.00	22,523.43	2,476.57	25,000.00	0.00
FMAP Grant	1,015,137.00	792,000.00	387,682.19	827,082.19	0.00	0.00	792,000.00
FEMA/OES Disaster Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annuitant Trust Reimbursement	0.00	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00
Security Patrol Reimbursement	44,700.00	45,000.00	46,650.00	58,312.50	(13,312.50)	60,000.00	(15,000.00)
Miscellaneous	1,467,218.00	0.00	7,259.50	7,259.50	(7,259.50)	0.00	0.00
Total Revenues	6,202,864.00	4,661,000.00	1,647,398.15	4,617,883.53	78,198.66	3,815,000.00	846,000.00

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PRELIMINARY RESULTS

Estimate for Fiscal Year End 2022	Actual FY 20/21	Adopted Budget FY 21/22	Actual FY 21/22 (@75% of Budget Year)	Estimate YE FY 21/22	(Over)/Under	Proposed Budget FY 22/23	Variance Budget FY 22/23 v. Budget FY 21/22 (over)/under
Administration							
Accounting/Audit	37,113.00	56,800.00	42,770.00	29,462.50	27,337.50	57,200.00	(400.00)
GASB Report		15,500.00	11,900.00	11,900.00		15,500.00	
Audit		15,200.00	15,200.00	15,200.00		15,200.00	
CPA - Consultant		25,000.00	14,620.00	1,050.00		25,000.00	
CalPERS (GASB)		1,100.00	1,050.00	1,312.50		1,500.00	
Administrative Consultants	44,118.00	114,500.00	56,516.41	79,070.51	35,429.49	38,800.00	75,700.00
Financial Plan/Study		49,500.00	23,500.00	41,000.00		8,500.00	
Total Compensation Survey		15,000.00	0.00	0.00		0.00	
SCI Consulting (Assessment)		20,000.00	20,216.41	25,270.51		20,300.00	
Overhead Rate Study		25,000.00	12,800.00	12,800.00		5,000.00	
Miscellaneous		5,000.00	0.00	0.00		5,000.00	
Admin - Misc./Other Expenses	1,711.00	2,800.00	352.46	440.58	2,359.43	2,800.00	0.00
Bank Fees		300.00	275.00	343.75		300.00	
Business Expense		2,500.00	77.46	96.83		2,500.00	
Admin. Services	12,269.00	22,000.00	10,598.67	15,327.34	6,672.66	20,750.00	
Alarm/Security Office		7,500.00	4,304.82	5,381.03		7,500.00	
Copy/Print Services		2,000.00	0.00	0.00		2,000.00	
DOT/Screening		1,500.00	1,237.64	1,547.05		1,750.00	
Postage/Shipping		1,000.00	487.61	609.51		1,000.00	
Records/Retention Management		6,000.00	736.80	3,000.00		2,000.00	
Supplies (First Aid/AED/etc...)						2,500.00	
Timekeeping		3,500.00	2,527.20	3,159.00		3,500.00	
Miscellaneous		500.00	1,304.60	1,630.75		500.00	
Computer Costs (Tech/Website/Software)	28,529.00	34,900.00	22,939.53	28,574.41	6,325.59	34,900.00	0.00
Software		15,000.00	10,221.07	12,776.34		15,000.00	
IT Support		17,500.00	10,718.46	13,398.08		17,500.00	
Website Support		2,400.00	2,000.00	2,400.00		2,400.00	
Govt Fees/Permits	5,013.00	12,500.00	13,538.95	16,923.69	(4,423.69)	27,700.00	(15,200.00)
City of Sacramento (Investment Pool)		4,000.00	2,844.00	3,555.00		6,000.00	
Sac County Treasury (Investment Pool)		20,000.00	10,543.54	13,179.43		20,000.00	
Police Alarm		200.00	0.00	0.00		200.00	
Miscellaneous		1,500.00	151.41	189.26		1,500.00	
Legal	60,629.00	65,000.00	35,616.50	53,068.75	11,931.25	77,500.00	(12,500.00)
Human Resources/Employment (Boutin Jones)		15,000.00	855.00	1,068.75		15,000.00	
General Counsel (Downey Brand)		45,000.00	34,761.50	52,000.00		60,000.00	
Other Legal Services		5,000.00	0.00	0.00		2,500.00	
Liab/Auto/Business Insurance	139,767.00	160,000.00	151,566.25	151,566.25	8,433.75	171,270.00	(11,270.00)
Stratton		160,000.00	151,566.25	151,566.25		171,270.00	
Memberships	33,298.00	39,700.00	34,876.50	34,876.50	4,823.50	39,700.00	0.00
ACWA		15,000.00	13,532.50	13,532.50		15,000.00	
CCVFA		16,300.00	13,245.00	13,245.00		16,300.00	
Chamber of Commerce		250.00	225.00	225.00		250.00	
Costco		200.00	120.00	120.00		200.00	
CSDA		7,500.00	7,434.00	7,434.00		7,500.00	
Sacramento LAFCO		450.00	320.00	320.00		450.00	

Estimate for Fiscal Year End 2022	Actual FY 20/21	Adopted Budget FY 21/22	Actual FY 21/22 (@75% of Budget Year)	Estimate YE FY 21/22	(Over)/Under	Proposed Budget FY 22/23	Variance Budget FY 22/23 v. Budget FY 21/22 (over)/under
Mitigation Land Expenses	4,847.00	5,300.00	4,995.00	4,995.00	305.00	6,000.00	(700.00)
Yolo County Treasurer		5,300.00	4,995.00	4,995.00		6,000.00	
Office Maintenance & Repair	19,109.00	31,500.00	15,483.18	23,668.90	7,831.10	33,350.00	(1,850.00)
Custodial Service		7,000.00	6,455.12	8,068.90		9,000.00	
HVAC Maintenance		6,000.00	497.00	1,500.00		6,000.00	
Landscaping		15,000.00	8,170.00	13,500.00		14,850.00	
Pest Control		1,500.00	361.06	600.00		1,500.00	
Misc		2,000.00	0.00	0.00		2,000.00	
Office Supplies	3,308.00	4,500.00	3,212.13	4,015.16	484.84	4,500.00	0.00
Payroll Services	3,117.00	4,500.00	1,742.58	2,178.23	2,321.78	4,500.00	0.00
Payroll Services		4,500.00	1,742.58	2,178.23		4,500.00	
Public Relations	8,997.00	49,000.00	45,668.23	60,797.99	(11,797.99)	74,000.00	(25,000.00)
Direct Outreach (Community Engagement)		18,000.00	1,029.84	5,000.00		18,000.00	
Consulting		25,000.00	42,232.50	52,790.63		50,000.00	
Subscriptions/Publications		6,000.00	2,405.89	3,007.36		6,000.00	
Small Office & Computer Equipment	6,950.00	10,000.00	526.74	658.43	9,341.58	10,000.00	0.00
Computer Equipment		2,500.00	526.74	658.43		2,500.00	
Miscellaneous Equipment		7,500.00	0.00	0.00		7,500.00	
Utilities (Phone/Water/Sewer/Internet)	14,637.00	16,400.00	10,323.44	12,904.30	3,495.70	16,900.00	(500.00)
Telephone		3,500.00	3,049.23	3,811.54		4,000.00	
Water		700.00	463.18	578.98		700.00	
Internet		2,750.00	2,313.41	2,891.76		2,750.00	
Sewer		750.00	568.50	710.63		750.00	
Phone System		1,500.00	627.39	784.24		1,500.00	
Copier/Printer		3,000.00	1,525.83	1,907.29		3,000.00	
Cellular Service		4,000.00	1,775.90	2,219.88		4,000.00	
Miscellaneous		200.00	0.00	0.00		200.00	
Election	102,090.00	10,000.00	0.00	30,000.00	(20,000.00)	100,500.00	(90,500.00)
Legal		10,000.00	0.00	5,000.00		15,000.00	
Publications/Notices		0.00	0.00	15,000.00		2,500.00	
Facility Rental		0.00	0.00	0.00		0.00	
Printing Services		0.00	0.00	10,000.00		75,000.00	
Temporary Staff		0.00	0.00	0.00		8,000.00	
Miscellaneous		0.00	0.00	0.00		0.00	
Assessment/Property Taxes	8,027.00	8,500.00	13,389.73	13,389.73	(4,889.73)	8,500.00	0.00
Conference/Travel/Professional Development	367.00	20,500.00	259.56	259.56	20,240.44	20,500.00	0.00
Conference (Exec Staff & Trustees)		8,500.00	0.00	0.00		8,500.00	
Travel (Exec Staff & Trustees)		12,000.00	259.56	259.56		12,000.00	
Admin Subtotal	533,896.00	668,400.00	464,375.86	562,177.82	106,222.19	749,370.00	(80,970.00)

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Personnel/Labor							
Wages	1,097,863.00	1,139,323.00	731,425.10	914,281.38	225,041.63	1,228,079.35	(88,756.35)
Trustee Compensation	37,800.00	35,000.00	18,000.00	22,500.00	12,500.00	35,000.00	0.00
Group Health Insurance	107,540.00	105,084.00	90,182.14	112,727.68	(7,643.68)	115,592.00	(10,508.00)
Annuitant Health Care	75,099.00	85,000.00	65,818.86	105,233.00	(20,233.00)	108,127.00	(23,127.00)
Dental/Vision/Life	21,175.00	23,000.00	14,884.70	18,605.88	4,394.13	25,300.00	(2,300.00)
Workers Compensation Insurance	26,980.00	31,000.00	20,754.02	25,942.53	5,057.48	25,000.00	6,000.00
OPEB - ARC	75,205.00	83,751.00	0.00	62,485.00	21,266.00	62,485.00	21,266.00
Continuing Education	1,739.00	5,000.00	785.00	981.25	4,018.75	5,000.00	0.00
Payroll Taxes	82,677.00	86,588.55	63,525.46	79,406.83	7,181.73	93,334.03	(6,745.48)
Pension	175,034.00	262,604.00	162,953.71	262,604.00	0.00	278,922.00	(16,318.00)
Employer Portion		100,264.00	61,087.71	100,264.00	0.00	100,853.00	(589.00)
Unfunded Liability		162,340.00	101,866.00	162,340.00	0.00	178,069.00	(15,729.00)
Personnel Subtotal	1,701,112.00	1,856,350.55	1,168,328.99	1,604,767.53	251,583.03	1,976,839.38	(120,488.83)

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Operations							
Consultants - Field Operations	10,730.00	20,000.00	11,500.00	11,500.00	8,500.00	15,000.00	5,000.00
NPDES Permitting Consultant		20,000.00	0.00	0.00	20,000.00	20,000.00	0.00
Equipment Parts/Supplies	45,950.00	60,000.00	19,225.01	24,031.26	35,968.74	50,000.00	10,000.00
Equipment Rental	100.00	5,000.00	7,960.00	8,000.00	(3,000.00)	5,000.00	0.00
Equipment Repairs/Service	8,373.00	15,000.00	30,218.25	35,000.00	(20,000.00)	25,000.00	(10,000.00)
Facility Repairs	111,231.00	527,000.00	224,210.46	465,624.51	61,375.49	595,000.00	(68,000.00)
Gates & Fences		5,000.00	0.00	0.00	5,000.00	5,000.00	0.00
Canal Erosion Program (RSP)		100,000.00	0.00	75,000.00	25,000.00	100,000.00	0.00
Access Road AB Program		50,000.00	2,616.68	40,000.00	10,000.00	50,000.00	0.00
Plant 1A Repairs		0.00	2,894.77	3,618.46	(3,618.46)	130,000.00	(130,000.00)
Plant 1B Repairs		170,000.00	5,110.52	85,000.00	85,000.00	100,000.00	70,000.00
Plant 2 Repairs		11,000.00	18,491.15	20,000.00	(9,000.00)	15,000.00	(4,000.00)
Plant 3 Repairs		78,000.00	28,844.00	30,000.00	48,000.00	35,000.00	43,000.00
Plant 4 Repairs		0.00	0.00	0.00	0.00	0.00	0.00
Plant 5 Repairs		0.00	0.00	0.00	0.00	0.00	0.00
Plant 6 Repairs		0.00	31,674.00	32,000.00	(32,000.00)	5,000.00	(5,000.00)
Plant 7 Repairs		0.00	0.00	0.00	0.00	0.00	0.00
Plant 8 Repairs		70,000.00	134,574.50	180,000.00	(110,000.00)	120,000.00	(50,000.00)
Corporation Yard		38,000.00	4.84	6.05	37,993.95	30,000.00	8,000.00
Miscellaneous		5,000.00	0.00	0.00	5,000.00	5,000.00	0.00
Field Equipment	3,752.00	20,000.00	1,291.76	1,614.70	18,385.30	40,000.00	(20,000.00)
Thumb Attachment for Excavator		15,000.00	0.00	0.00	15,000.00	15,000.00	0.00
Small Power Equipment (Chanisaws, pole saws, trimmers, etc)		0.00	0.00	0.00	0.00	10,000.00	(10,000.00)
Box Scraper		0.00	0.00	0.00	0.00	10,000.00	(10,000.00)
Misc		5,000.00	1,291.76	1,614.70	3,385.30	5,000.00	0.00
Field Services	38,891.00	91,000.00	132,837.08	166,546.35	(75,546.35)	267,000.00	(176,000.00)
Veg Management (Grazing, Farm Flying, Aquatic)		20,000.00	110,690.00	138,362.50	(118,362.50)	190,000.00	(170,000.00)
Tree Service		25,000.00	9,090.00	11,362.50	13,637.50	25,000.00	0.00
Pump Plant Meggar Testing		5,000.00	0.00	0.00	5,000.00	7,500.00	(2,500.00)
Sonitrol Security		32,000.00	7,087.24	8,859.05	23,140.95	17,500.00	14,500.00
Hazardous Waste Recycle		3,000.00	112.00	140.00	2,860.00	6,500.00	(3,500.00)
Tire Recycle		2,000.00	0.00	0.00	2,000.00	2,000.00	0.00
Backflow		500.00	0.00	500.00	0.00	500.00	0.00
Water Service		1,000.00	589.79	737.24	262.76	1,000.00	0.00
Fleet Tracking		0.00	0.00	0.00	0.00	9,500.00	(9,500.00)
Misc / Janitorial		2,500.00	5,268.05	6,585.06	(4,085.06)	7,500.00	(5,000.00)
Fuel	41,026.00	40,000.00	42,949.36	60,129.10	(20,129.10)	80,000.00	(40,000.00)
Herbicides	111,908.00	240,000.00	117,301.54	146,626.93	93,373.08	225,000.00	15,000.00
Power	364,361.00	500,000.00	305,621.58	382,026.98	117,973.03	450,000.00	50,000.00
Refuse Collection	13,272.00	45,000.00	11,656.99	22,000.00	23,000.00	30,000.00	15,000.00
Shop Equipment (Not Vehicles)	0.00	5,000.00	762.43	7,200.00	(2,200.00)	12,500.00	(7,500.00)
Supplies and Materials	33,919.00	22,000.00	15,810.96	19,763.70	2,236.30	18,500.00	3,500.00
Boot Allowance		3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
Uniform Service		4,000.00	0.00	4,000.00	0.00	4,000.00	0.00
Misc		15,000.00	2,197.40	2,746.75	12,253.25	11,500.00	3,500.00
Utilities - Field	9,757.00	13,000.00	7,918.94	9,898.68	3,101.33	11,000.00	2,000.00
Sacramento County		3,500.00	454.80	568.50	2,931.50	3,500.00	0.00
City of Sacramento		2,000.00	2,672.14	3,340.18	(1,340.18)	2,000.00	0.00
Cell Phone Reimbursement		5,500.00	3,550.00	4,437.50	1,062.50	5,500.00	0.00
Copier Printer		2,000.00	1,242.00	1,552.50	447.50	2,000.00	0.00
Misc/Other - Field	398.00	500.00	549.19	686.49	(186.49)	500.00	0.00
Govt Fees/Permits - Field	8,975.00	10,000.00	5,117.25	7,400.00	2,600.00	9,500.00	500.00
FEMA Permits	0.00	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00
Operations Subtotal	802,643.00	1,615,000.00	934,930.80	1,368,048.69	246,951.31	1,834,000.00	(219,000.00)

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Equipment							
Equipment	0.00	430,000.00	88,795.00	503,795.00	(73,795.00)	0.00	430,000
(1) 3/4 Ton 4x4 Pickup (Replacement)	0	50,000	47,297	47,297.00	0.00	0.00	50,000
(1) Service Truck (Replacement)	0	80,000	0	115,000.00	0.00	0.00	80,000
(1) Caterpillar Long Reach Excavator (Replacement)	0	300,000	0	300,000.00	0.00	0.00	0
Corporation Yard Security System	0	0	41,498	41,498.00	0.00	0.00	0
Equipment Subtotal	0.00	430,000.00	88,795.00	503,795.00	(73,795.00)	0.00	430,000.00
FMAP Grant							
LOI/SWIF	9,492.25	20,000.00	26,077.25	26,077.25	(6,077.25)	20,000.00	0.00
Equipment	415,727.02	601,000.00	652,473.10	652,473.10	(51,473.10)	0.00	601,000.00
(1) Lowboy Trailer		140,000.00	140,025.27	140,025.27	0.00	0.00	0.00
(1) Caterpillar Backhoe (4x4)		127,500.00	128,441.27	128,441.27	0.00	0.00	0.00
(1) Terramac RT14R Crawler Carrier Dump		333,500.00	384,006.56	384,006.56	0.00	0.00	0.00
Operations & Maintenance	186,501.94	162,850.00	162,136.81	162,136.81	713.19	409,400.00	(246,550.00)
Vegetation Management (Tree Removal - High Priority Areas)		162,850.00	162,136.81	162,136.81	0.00	0.00	0.00
Encroachment Enforcement (Waterside Encroachments)		0.00	0.00	0.00	0.00	409,400.00	0.00
Administrative	0.00	8,150.00	0.00	0.00	8,150.00	10,000.00	(1,850.00)
Administrative (5% of O&M Activities)		8,150.00	0.00	0.00	0.00	0.00	0.00
FMAP Subtotal	611,721.21	792,000.00	840,687.16	840,687.16	(48,687.16)	439,400.00	352,600.00
Consulting/Contracts							
Technical Consultants	183,741.00	182,500.00	67,752.53	84,690.66	97,809.34	176,400.00	6,100.00
Land, Right of Way and Title Expert Consultants		5,000.00	0.00	0.00	5,000.00	0.00	0.00
Geotechnical Consultants		5,000.00	0.00	0.00	5,000.00	0.00	0.00
Specialized Flood Control Engineering		20,000.00	8,316.50	10,395.63	9,604.38	15,000.00	0.00
General District Engineering		60,000.00	30,105.75	37,632.19	22,367.81	80,000.00	0.00
Managerial Support		0.00	0.00	0.00	0.00	0.00	0.00
Hydraulic Modeling - Update		87,000.00	28,703.02	35,878.78	51,121.23	78,400.00	0.00
Hydraulic Modeling - Maintenance		1,500.00	627.26	784.08	715.93	3,000.00	0.00
Development Impact Fee Support		4,000.00	0.00	0.00	4,000.00	0.00	0.00
Security Patrol	90,900.00	80,000.00	63,600.00	79,500.00	500.00	175,000.00	(95,000.00)
Temporary Admin	14,250.00	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00
Consulting/Contracts Subtotal	288,891.00	277,500.00	131,352.53	164,190.66	113,309.34	351,400.00	(73,900.00)
Total Operations and Maintenance	3,938,263.21	5,639,250.55	3,628,470.34	5,043,666.85	644,270.86	5,351,009.38	288,241.17

Estimate for Fiscal Year End 2022	Actual FY 20/21	Adopted Budget FY 21/22	Actual FY 21/22 (@75% of Budget Year)	Estimate YE FY 21/22	(Over)/Under	Proposed Budget FY 22/23	Variance Budget FY 22/23 v. Budget FY 21/22 (over)/under
Capital Expenditures							
**Capital Facilities	34,287.00	1,200,000.00	15,257.06	55,000.00	1,145,000.00	2,920,000.00	(1,720,000.00)
Condition Assessment & Inspection Electrical		0.00	0.00	0.00	0.00	0.00	0.00
Plant 1B Spare Transformer		200,000.00	0.00	0.00	200,000.00	225,000.00	
2021/2022 Capital Projects (Project Design)		1,000,000.00	15,257.06	55,000.00	945,000.00	945,000.00	
2022/2023 CIP Projects		0.00	0.00	0.00	0.00	1,750,000.00	
Capital - Office Upgrades Furniture	6,299.00	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00
Board Room		30,000.00	0.00	0.00	30,000.00	0.00	
Capital - RE Acquisition	0.00	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00
Natomas Cross Canal		20,000.00	0.00	0.00	20,000.00	0.00	
NEMDC Parcels		30,000.00	0.00	0.00	30,000.00	0.00	
Capital - Office Facility Repair	17,132.00	30,000.00	4,395.00	4,395.00	25,605.00	75,000.00	(45,000.00)
AV Equipment		30,000.00	4,395.00	4,395.00	25,605.00	75,000.00	
Total Capital Expenditures	57,718.00	1,310,000.00	19,652.06	59,395.00	1,250,605.00	2,995,000.00	(1,685,000.00)
Total All Expenditures	3,995,981.21	6,949,250.55	3,648,122.40	5,103,061.85	1,894,875.86	8,346,009.38	1,396,758.83
Net Expense to Revenue	2,206,882.79	(2,288,250.55)	(2,000,724.25)	(485,178.32)	(1,816,677.20)	(4,531,009.38)	2,242,758.83