

**RECLAMATION
DISTRICT
NO. 1000**

**FISCAL YEAR
2021/2022
BUDGET**



**ADOPTED JUNE 11, 2021
RESOLUTION NO. 2021-06-02
EFFECTIVE JULY 1, 2021**



Fiscal Year 2021/2022 Budget

Reclamation District No. 1000 –Budget (FY21/22)

TRUSTEES

THOMAS M. GILBERT – BOARD PRESIDENT

ELENA LEE REEDER – BOARD VICE PRESIDENT

NICK AVDIS – TRUSTEE

JAG BAINS – TRUSTEE

TOM BARANDAS – TRUSTEE

CHRIS BURNS – TRUSTEE

DEBRA JONES – TRUSTEE

OFFICERS

KEVIN L. KING – GENERAL MANAGER

JOLEEN GUTIERREZ – BOARD SECRETARY/TREASURER

DOWNEY BRAND, LLP - ATTORNEYS

Table of Contents

Introduction	1
General	1
Mission Statement.....	2
Responsibility Statement	2
Vision Statement	2
Organizational Chart	3
Budget Summary (FY 2021/2022).....	4
Executive Summary.....	4
Revenues	5
Operations & Maintenance Expenditures	7
Personnel Expenditures	9
Operations Expenditures	10
Administration Expenditures	12
Flood Maintenance Assistance Program.....	14
Consulting /Contracts Expenditures	16
Equipment Expenditures.....	17
Capital Expenditures	18

Introduction

General

Reclamation District No. 1000 (RD1000; 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 2025, 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:

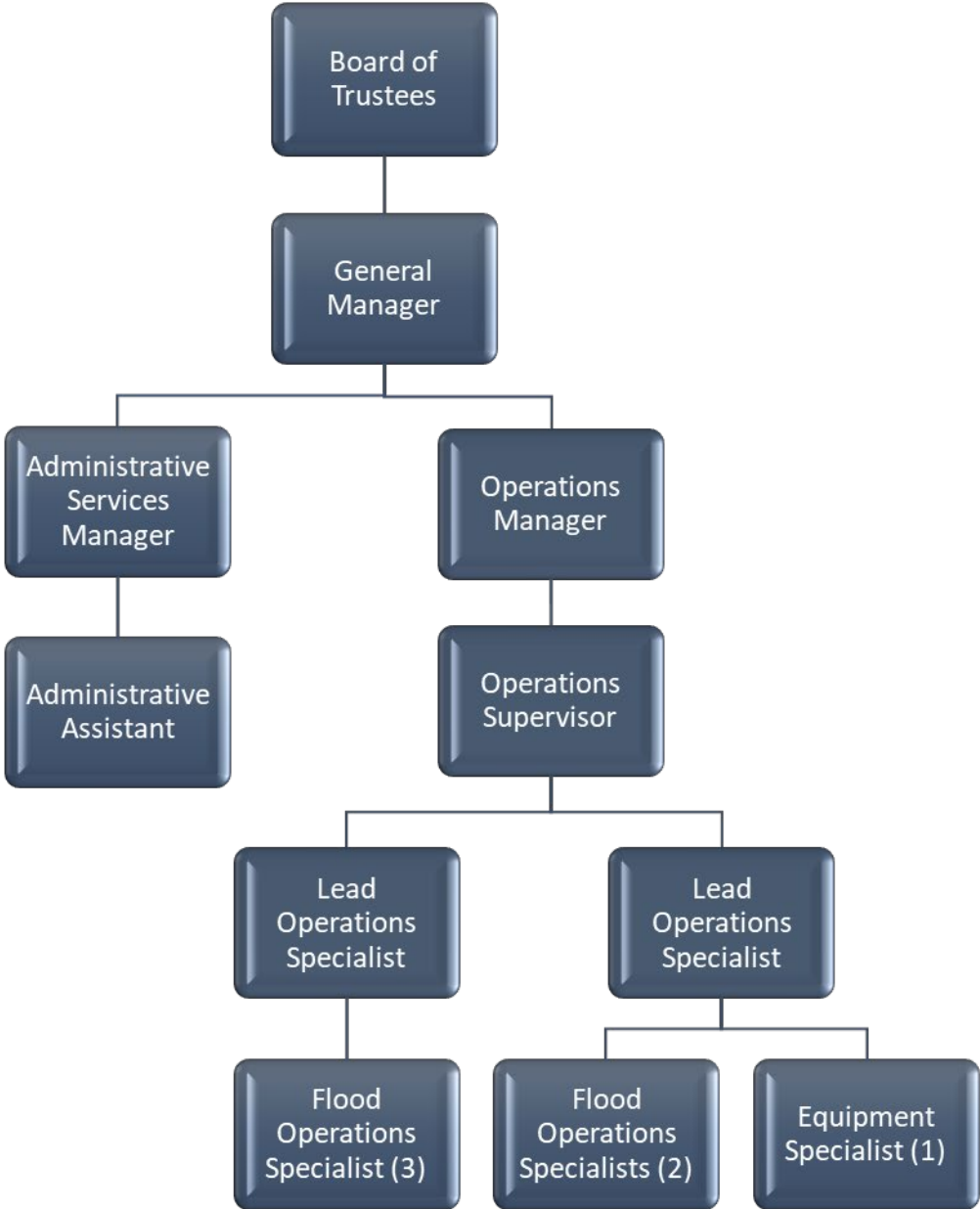
- The perimeter levee system to prevent exterior floodwaters from entering the Natomas Basin.
- The District's interior canal system to collect the stormwater runoff and agricultural drainage from within the Natomas Basin.
- The District's pump stations to safely discharge interior stormwater and agricultural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

RECLAMATION DISTRICT NO. 1000 ORGANIZATIONAL CHART



Budget Summary (FY 2021/2022)

Executive Summary

The Fiscal Year 2021/2022 Budget for Reclamation District No. 1000 was prepared by General Manager, Kevin L. King. The budget, while unbalanced, in terms of expenditures in excess of projected revenue, was prepared in order to accomplish the goals and objectives of the District. The Fiscal Year 2021/2022 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 2021/2022 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 intends to analyze current and future revenues through Phase 2 of the Comprehensive Financial Plan, pre-engineering work for a portion of the District’s Capital Improvement Plan, and work to establish an administrative overhead rate to ensure the District is recovering indirect costs while performing reimbursable work.

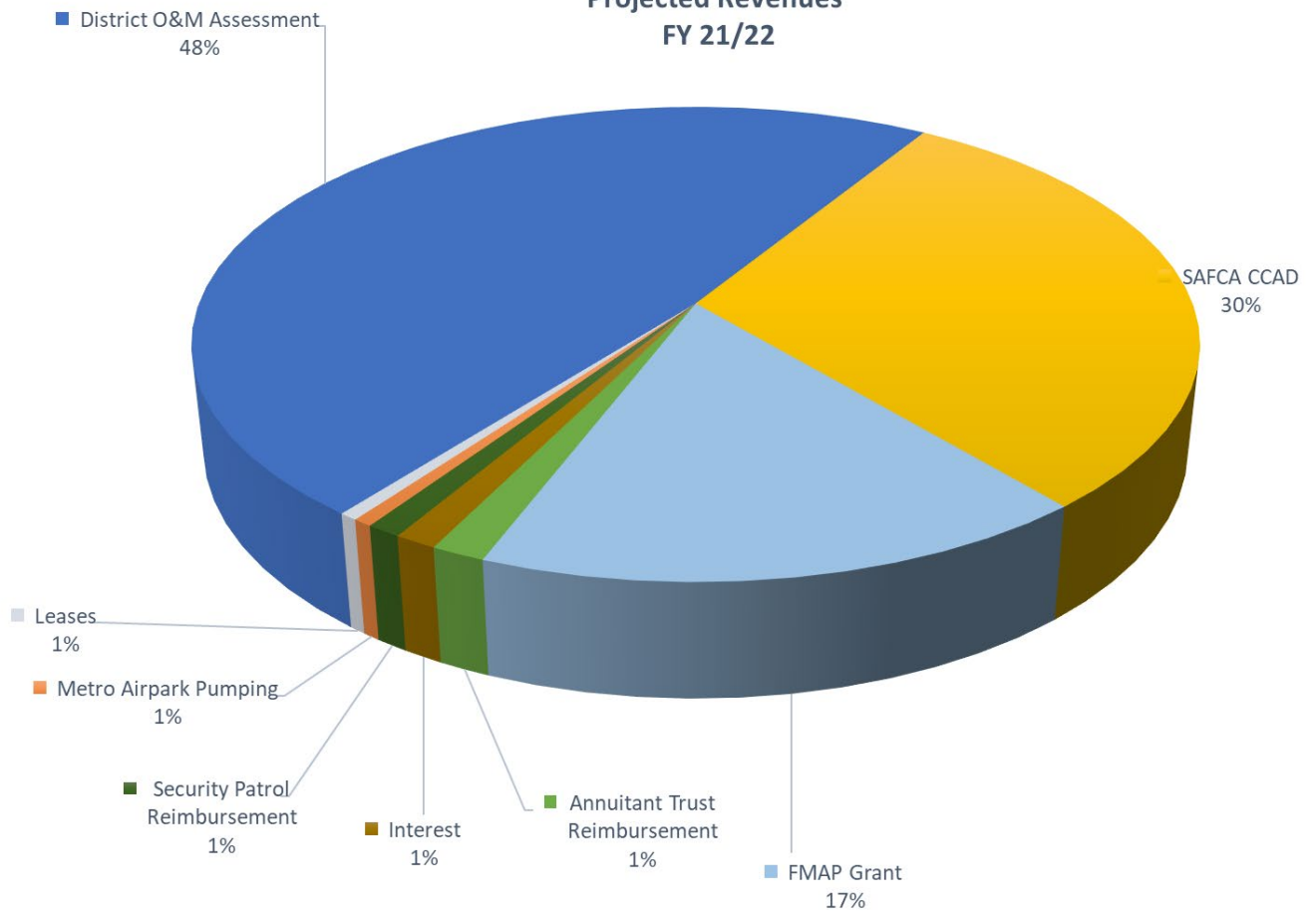
BUDGET SUMMARY FY 2021/2022	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
Total Revenues	5,916,337	5,808,763	4,661,000	1,255,337
Total All Expenditures	7,494,067	3,727,685	7,000,251	(493,816)
Net Expense to Revenue	(1,577,730)	2,081,078	(2,339,251)	761,521

Revenues

The District received approximately \$1.4M more in revenues in Fiscal Year 2020/2021 than in historical budgets. The additional revenue received was from Development Impact Fees. The one-time money is not anticipated in Fiscal Year 2021/2022.

REVENUES	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
Revenues				
District O&M Assessment	2,250,000.00	2,250,000.00	2,250,000.00	0.00
SAFCA CCAD	1,400,000.00	1,400,000.00	1,400,000.00	0.00
Interest	95,000.00	40,521.08	55,000.00	40,000.00
Leases	30,000.00	20,633.18	24,000.00	6,000.00
Metro Airpark Pumping	25,000.00	22,523.43	25,000.00	0.00
FMAP Grant	601,337.00	636,400.00	792,000.00	(190,663.00)
FEMA/OES Disaster Reimbursement	0.00	0.00	0.00	0.00
Annuitant Trust Reimbursement	70,000.00	0.00	70,000.00	0.00
Security Patrol Reimbursement	45,000.00	36,437.50	45,000.00	0.00
Miscellaneous	1,400,000.00	1,402,247.53	0.00	1,400,000.00
Total Revenues	5,916,337.00	5,808,762.71	4,661,000.00	1,255,337.00

**Projected Revenues
FY 21/22**

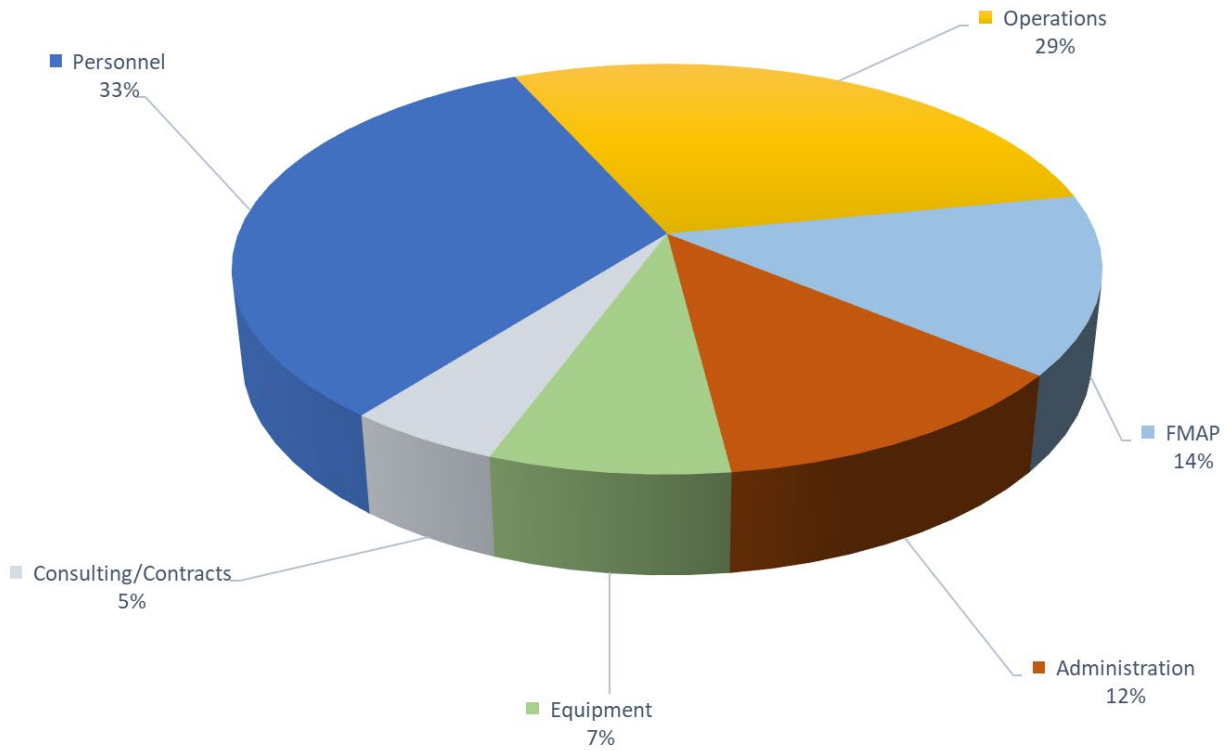


Operations & Maintenance Expenditures

The District anticipates approximately \$946K more in Operations and Maintenance expenditures in FY 21/22 compared to the FY 20/21 Budget.

OPERATIONS & MAINTENANCE EXPENDITURES	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
O&M Expenditures				
Personnel	1,763,630	1,433,249	1,856,351	(92,721)
Operations	1,144,600	726,361	1,616,000	(471,400)
Administration	714,500	521,100	668,400	46,100
FMAP	601,337	609,368	792,000	(190,663)
Consulting/Contracts	470,000	297,025	277,500	192,500
Equipment	0	0	430,000	(430,000)
Total O&M	4,694,067	3,587,103	5,640,251	(946,184)

**Projected Operations & Maintenance Expenditures
FY 21/22**



Personnel Expenditures

Personnel Expenditures	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
Personnel/Labor				
Wages	1,175,595.00	849,498.94	1,139,323.00	36,272.00
General Manager	197,724.00		206,041.00	
Project Manager/Engineer	25,281.00		25,281.00	
Operations Manager	95,000.00		139,656.00	
Admin Services Manager	101,785.00		104,625.00	
Operations Supervisor	121,875.00		100,971.00	
Lead Operations Specialist	94,508.00		157,559.00	
Flood Operations Specialist I/II	409,071.00		271,662.00	
Equipment Maintenance Specialist	74,665.00		77,781.00	
Administrative Assistant	55,686.00		55,747.00	
Trustee Compensation	40,000.00	27,281.25	35,000.00	5,000.00
Group Health Insurance	110,000.00	107,511.18	105,084.00	4,916.00
Annuitant Health Care	85,000.00	67,953.01	85,000.00	0.00
Dental/Vision/Life	25,887.00	20,093.44	23,000.00	2,887.00
Workers Compensation Insurance	30,000.00	28,438.95	31,000.00	(1,000.00)
OPEB - ARC	0.00	78,728.00	83,751.00	(83,751.00)
Continuing Education	5,000.00	776.25	5,000.00	0.00
Payroll Taxes	91,000.00	62,723.31	86,588.55	4,411.45
Pension	201,148.00	190,244.28	262,604.00	(61,456.00)
Employer Portion	86,148.00	75,244.28	100,264.00	(14,116.00)
Unfunded Liability	115,000.00	115,000.00	162,340.00	(47,340.00)
Personnel Subtotal	1,763,630.00	1,433,248.60	1,856,350.55	(92,720.55)

Major Personnel expenditure variations include:

- Wages (-\$36K) – Includes a 2.8% Cost of Living Adjustment, but a reduction in total wages is due to the retirement of the Superintendent in FY20/21.
- Pension (\$61K) – The increase includes an increase in pension expense for the District moving to a 10-year amortization schedule for the unfunded liability in addition to CalPERS underperforming in FY20/21.

Operations Expenditures

Operations Expenditures	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
Operations				
Consultants - Field Operations	20,000.00	9,837.18	20,000.00	0.00
NPDES Permitting Consultant	20,000.00	9,837.18	20,000.00	0.00
Equipment Parts/Supplies	60,000.00	37,500.00	60,000.00	0.00
Equipment Rental	5,000.00	0.00	5,000.00	0.00
Equipment Repairs/Service	16,000.00	1,427.15	15,000.00	1,000.00
Facility Repairs	211,000.00	142,435.76	527,000.00	(316,000.00)
Gates & Fences	5,000.00	84.58	5,000.00	0.00
Canal Erosion Program (RSP)	100,000.00	95,000.00	100,000.00	0.00
Access Road AB Program	50,000.00	0.00	50,000.00	0.00
Plant 1A Repairs	0.00	0.00	0.00	0.00
Plant 1B Repairs	0.00	5,697.60	170,000.00	(170,000.00)
Plant 2 Repairs	0.00	0.00	11,000.00	(11,000.00)
Plant 3 Repairs	10,000.00	12,785.75	78,000.00	(68,000.00)
Plant 4 Repairs	0.00	0.00	0.00	0.00
Plant 5 Repairs	0.00	5,385.75	0.00	0.00
Plant 6 Repairs	0.00	0.00	0.00	0.00
Plant 7 Repairs	0.00	0.00	0.00	0.00
Plant 8 Repairs	10,000.00	23,482.08	70,000.00	(60,000.00)
Corporation Yard	0.00	0.00	38,000.00	(38,000.00)
Miscellaneous	36,000.00	0.00	5,000.00	31,000.00
Field Equipment	14,000.00	5,100.00	20,000.00	(6,000.00)
Box Tarp for 10 Wheel Dump Truck 022	0.00	2,500.00	0.00	0.00
Air Compressor for Service Truck	0.00	2,600.00	0.00	0.00
Thumb Attachment for Excavator	5,000.00	0.00	15,000.00	(10,000.00)
Diesel Emission Fluid Storage Tank	6,000.00	0.00	0.00	6,000.00
Miscellaneous	3,000.00	0.00	5,000.00	(2,000.00)
Field Services	63,100.00	24,137.10	91,000.00	(27,900.00)
Vegetation Management	20,000.00	10,000.00	20,000.00	0.00
Tree Service	25,000.00	0.00	25,000.00	0.00
Pump Plant Meggar Testing	5,000.00	5,000.00	5,000.00	0.00
Sonitrol Security	6,000.00	4,937.96	32,000.00	(26,000.00)
Hazardous Waste Recycle	0.00	0.00	3,000.00	(3,000.00)
Tire Recycle	3,500.00	1,500.00	2,000.00	1,500.00
Backflow	500.00	500.00	500.00	0.00
Water Service	600.00	762.21	1,000.00	(400.00)
Miscellaneous	2,500.00	1,436.93	2,500.00	0.00
Fuel	50,000.00	28,946.25	40,000.00	10,000.00
Herbicides	120,000.00	131,876.48	240,000.00	(120,000.00)
Power	500,000.00	300,000.00	500,000.00	0.00
Refuse Collection	30,000.00	10,427.59	45,000.00	(15,000.00)

Operations Expenditures	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
Shop Equipment (Not Vehicles)	5,000.00	5,000.00	5,000.00	0.00
Supplies and Materials	25,000.00	16,084.18	25,000.00	0.00
Boot Allowance	3,000.00	1,500.00	3,000.00	0.00
Uniform Service	4,000.00	2,881.44	4,000.00	0.00
Miscellaneous	18,000.00	11,702.74	15,000.00	3,000.00
Utilities - Field	11,500.00	8,265.86	11,000.00	500.00
Sacramento County	3,500.00	568.50	3,500.00	0.00
City of Sacramento	2,000.00	1,615.30	2,000.00	0.00
Cell Phone Reimbursement	6,000.00	5,200.00	5,500.00	500.00
Copier Printer	0.00	882.06	2,000.00	(2,000.00)
Misc./Other - Field	500.00	425.00	500.00	0.00
Govt Fees/Permits - Field	12,000.00	4,898.75	10,000.00	2,000.00
FEMA Permits	1,500.00	0.00	1,500.00	0.00
Operations Subtotal	1,144,600.00	726,361.28	1,616,000.00	(471,400.00)

Major Operations expenditure variations include:

- Facility Repairs (\$316K) – The increase is due to identified facility repairs that were previously deferred. The majority of the facility repair expense in FY 21/22 is for trash rack chains and guides at the District’s Pumping Plants.
- Herbicides (\$120K) – The District has identified the need to increase the herbicide applications within the District to combat an exploding aquatic vegetation problem within the District’s conveyance system. Leading to the increase in the FY 21/22 Budget.

Administration Expenditures

Administration Expenditures	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
Administration				
Accounting/Audit	44,050.00	36,159.38	56,800.00	(12,750.00)
GASB Report	3,000.00	1,300.00	15,500.00	
Audit	16,000.00	15,800.00	15,200.00	
CPA - Consultant	24,000.00	18,009.38	25,000.00	
CalPERS (GASB)	1,050.00	1,050.00	1,100.00	
Administrative Consultants	128,000.00	44,140.03	114,500.00	13,500.00
Financial Plan/Study	58,000.00	24,777.50	49,500.00	
Total Compensation Survey	15,000.00	0.00	15,000.00	
Assessment Consulting	20,000.00	19,362.53	20,000.00	
Overhead Rate Study	25,000.00	0.00	25,000.00	
Miscellaneous	10,000.00	0.00	5,000.00	
Admin - Misc./Other Expenses	8,250.00	1,337.64	2,800.00	5,450.00
Bank Fees	250.00	312.50	300.00	
Business Expense	8,000.00	1,025.14	2,500.00	
Admin. Services	17,000.00	10,411.48	22,000.00	
Alarm/Security Office	4,000.00	6,279.86	7,500.00	
Copy/Print Services	2,000.00	0.00	2,000.00	
DOT/Screening	2,500.00	937.25	1,500.00	
Postage/Shipping	1,000.00	186.88	1,000.00	
Records/Retention Management	2,000.00	474.18	6,000.00	
Timekeeping	4,000.00	2,533.31	3,500.00	
Miscellaneous	1,500.00	0.00	500.00	
Computer Costs (Tech/Website/Software)	24,000.00	26,037.23	34,900.00	(10,900.00)
Software	9,000.00	10,651.00	15,000.00	
IT Support	12,000.00	13,136.23	17,500.00	
Website Support	3,000.00	2,250.00	2,400.00	
Govt Fees/Permits	12,500.00	4,501.23	12,500.00	0.00
City of Sacramento (Investment Pool)	6,000.00	3,513.75	4,000.00	
Sac County Treasury (Investment Pool)	5,000.00	0.00	20,000.00	
Police Alarm	50.00	0.00	200.00	
Miscellaneous	1,450.00	987.48	1,500.00	
Legal	97,000.00	53,343.03	65,000.00	32,000.00
Human Resources/Employment (Boutin Jones)	7,000.00	23,144.38	15,000.00	
General Counsel (Downey Brand)	85,000.00	30,198.65	45,000.00	
Other Legal Services	5,000.00	0.00	5,000.00	
Liab/Auto/Business Insurance	150,000.00	148,000.00	160,000.00	(10,000.00)
Stratton	150,000.00		160,000.00	
Memberships	40,800.00	33,079.50	39,700.00	1,100.00
ACWA	15,000.00	12,342.50	15,000.00	
CCVFCA	16,300.00	12,859.00	16,300.00	
Chamber of Commerce	300.00	225.00	250.00	
Costco	200.00	120.00	200.00	

Administration Expenditures	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
CSDA	8,350.00	7,165.00	7,500.00	
Sacramento LAFCO	650.00	368.00	450.00	
Mitigation Land Expenses	6,200.00	4,847.00	5,300.00	900.00
Yolo County Treasurer	6,200.00	4,847.00	5,300.00	
Office Maintenance & Repair	27,000.00	17,193.75	31,500.00	(4,500.00)
Custodial Service	10,000.00	3,093.75	7,000.00	
HVAC Maintenance	3,000.00	0.00	6,000.00	
Landscaping	13,000.00	13,500.00	15,000.00	
Pest Control	1,000.00	600.00	1,500.00	
Miscellaneous	0.00	0.00	2,000.00	
Office Supplies	5,500.00	2,385.59	4,500.00	1,000.00
Payroll Services	6,000.00	2,092.35	4,500.00	1,500.00
Payroll Services	6,000.00	2,092.35	4,500.00	
Public Relations	45,000.00	8,331.94	49,000.00	(4,000.00)
Direct Outreach (Community Engagement)	18,000.00	3,081.58	18,000.00	
Consulting	25,000.00	0.00	25,000.00	
Subscriptions/Publications	2,000.00	5,250.36	6,000.00	
Small Office & Computer Equipment	12,000.00	5,819.36	10,000.00	2,000.00
Computer Equipment	2,000.00	0.00	2,500.00	
Miscellaneous Equipment	10,000.00	5,819.36	7,500.00	
Utilities (Phone/Water/Sewer/Internet)	23,700.00	13,003.75	16,400.00	7,300.00
Telephone	3,500.00	2,613.64	3,500.00	
Water (City of Sacramento)	2,800.00	535.94	700.00	
Internet	2,000.00	2,470.20	2,750.00	
Sewer (County of Sacramento)	2,800.00	568.50	750.00	
Phone System	5,200.00	830.73	1,500.00	
Copier/Printer	3,000.00	2,656.03	3,000.00	
Cellular Service	4,200.00	3,329.34	4,000.00	
Miscellaneous	200.00	(0.61)	200.00	
Election	39,000.00	102,089.98	10,000.00	29,000.00
Legal	35,000.00	82,417.83	10,000.00	
Publications/Notices	1,500.00	3,415.48	0.00	
Facility Rental	0.00	0.00	0.00	
Printing Services	500.00	117.45	0.00	
Temporary Staff	1,500.00	9,952.50	0.00	
Miscellaneous	500.00	6,186.72	0.00	
Assessment/Property Taxes	8,000.00	8,026.76	8,500.00	(500.00)
Conference/Travel/Professional Develop.	20,500.00	300.00	20,500.00	0.00
Conference (Exec Staff & Trustees)	8,500.00	0.00	8,500.00	
Travel (Exec Staff & Trustees)	12,000.00	300.00	12,000.00	
Admin Subtotal	714,500.00	521,099.97	668,400.00	46,100.00

Major Administration expenditure variations include:

- Election (-\$29K) – The District does not have a general election in FY 21/22, leading to the reduction in expenditures. However, the District will have some Election expense in FY 21/22 in preparation of a possible election in the fall of 2022.
- Legal (-\$32K) – The District budgeted \$85K in legal expenditures in FY 20/21 due to potential litigation. The threatened litigation has been resolved and is not anticipated in the FY 21/22 Budget.

Flood Maintenance Assistance Program

FMAP Expenditures	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
FMAP Grant				
LOI/SWIF	30,682.00	34,442.01	20,000.00	10,682.00
Equipment	350,655.00	415,727.02	601,000.00	(250,345.00)
(1) Kenworth T270 Dump Truck	84,400.00		0.00	
(1) Kenworth T270 Water Truck	87,650.00		0.00	
(1) Kenworth T800 Transport Truck	178,605.00		0.00	
(1) Lowboy Trailer	0.00		140,000.00	
(1) Caterpillar Backhoe (4x4)	0.00		127,500.00	
(1) Terramac RT14R Crawler Carrier Dump	0.00		333,500.00	
Operations & Maintenance	220,000.00	159,199.20	162,850.00	57,150.00
Vegetation Management	220,000.00	159,199.20	162,850.00	
Encroachment Enforcement	0.00	0.00	0.00	
Administrative	0.00	0.00	8,150.00	(8,150.00)
Administrative (5% of O&M Activities)	0.00	0.00	8,150.00	
FMAP Subtotal	601,337.00	609,368.23	792,000.00	(190,663.00)

Major Flood Maintenance Assistance Program Grant expenditure variations include:

- (\$792K) – offset by revenue from the grant.

Consulting /Contracts Expenditures

Consulting / Contracts Expenditures	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
Consulting/Contracts				
Technical Consultants	375,000.00	213,775.11	182,500.00	192,500.00
Land, Right of Way and Title Experts	5,000.00	0.00	5,000.00	
Geotechnical Consultants	60,000.00	0.00	5,000.00	
Specialized Flood Control Engineering	20,000.00	368.44	20,000.00	
General District Engineering	60,000.00	35,406.88	60,000.00	
Managerial Support	30,000.00	26,100.00	0.00	
Hydraulic Modeling - Update	200,000.00	150,000.00	87,000.00	
Hydraulic Modeling - Maintenance	0.00	681.05	1,500.00	
Development Impact Fee Support	0.00	1,218.75	4,000.00	
Security Patrol	80,000.00	69,000.00	80,000.00	0.00
Temporary Admin	15,000.00	14,250.00	15,000.00	0.00
Student Intern	15,000.00	14,250.00	15,000.00	
Consulting/Contracts Subtotal	470,000.00	297,025.11	277,500.00	192,500.00

Major Consulting/Contracts expenditure variations include:

- (-\$113K) – The RD 1000 Hydraulic Model Update was initiated in FY 20/21, with the majority of expenditures occurring prior to FY 21/22, the remain amount (\$87K) is budgeted for FY 21/22.
- (-\$30K) – Managerial Support has been reduced in the FY 21/22 budget due to the addition of the Operations Manager position in FY 20/21.
- (-\$55K) – Geotechnical Consultants has been reduced in the FY21/22 budget due to overbudgeting in FY 20/21. The District had anticipated the increased expense to resolve some issues along Garden Highway, however those projects never materialized and are not likely to be RD 1000’s responsibility moving forward.

Equipment Expenditures

Equipment Expenditures	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
Equipment				
Equipment	0	0.00	430,000.00	(430,000)
(1) 3/4 Ton 4x4 Pickup (Replacement)	0	0.00	50,000.00	(50,000)
(1) Service Truck (Replacement)	0	0.00	80,000.00	(80,000)
(1) Long Reach Excavator (Replacement)	0	0.00	300,000.00	(300,000)
Equipment Subtotal	0.00	0.00	430,000.00	(430,000.00)

Major Equipment expenditure variations include:

- (\$430K) – Increase in equipment replacement

Capital Expenditures

The District anticipates approximately \$1.4M less in Capital expenditures in FY 21/22 compared to the FY 20/21 Budget. The major difference is a reduction in pre-engineering work for projects identified in the District’s Capital Improvement Plan.

CAPITAL EXPENDITURES	Adopted Budget FY 20/21	Estimate YE FY 20/21	Budget FY 21/22	Variance Budget FY 21/22 v. Budget FY 20/21 (over)/under
Capital Expenditures				
Capital Facilities	2,700,000.00	138,609.50	1,250,000.00	1,450,000.00
Condition Assessment & Inspection Electrical	0.00	0.00	0.00	
Plant 1B Spare Transformer	200,000.00	0.00	250,000.00	
CIP Update	0.00	13,609.50	0.00	
2021/2022 Capital Projects (Project Design)	2,500,000.00	125,000.00	1,000,000.00	
Capital - Office Upgrades Furniture	20,000.00	0.00	30,000.00	(10,000.00)
Board Room	20,000.00	0.00	30,000.00	
Capital - RE Acquisition	50,000.00	0.00	50,000.00	0.00
Natomas Cross Canal	20,000.00	0.00	20,000.00	
NEMDC Parcels	30,000.00	0.00	30,000.00	
Capital - Office Facility Repair	30,000.00	1,972.23	30,000.00	0.00
Window Replacement, AV Equipment	30,000.00	1,972.23	30,000.00	
Total Capital Expenditures	2,800,000.00	140,581.73	1,360,000.00	1,440,000.00

Projected Capital Expenditures FY 21/22

