

RECLAMATION DISTRICT NO. 900 Adopted Budget FY 2020-2021

The following is an overview of the 2019-2020 year end budget estimates and the proposed 2020-2021 budget.

Assessments Overview

The primary source of District funding is through an annual assessment for internal drainage and an apportionment of the annual WSAFCA assessment for levee operations and maintenance. The current assessment rate for internal drainage is 387.92 per equivalent benefit unit (EBU) as spelled out in the engineer's report. The proposed assessment rate is \$393.07 which is a 1.33% escalation rate; the escalation rate cap is 2.25%. This amounts to total assessment revenue of \$2,430,272.38, of this a small portion cannot be billed on, coming from unbillable federal parcels. The assessment is based on land use, size and the means by which drainage is conveyed out of the District. Whether by gravity, single pumping or being pumped twice before being removed from the District. The proposed Levee O&M disbursement from WSAFCA for 2020-2021 is \$650,332, this is paid to the District in three installments at the beginning of 2021.

Operation and Maintenance Income – 2019-2020

For the fiscal year ending June 30, 2020 the District expects to collect all but a small portion of the full assessment budgeted of \$ 2,399,067.76. Other sources of income estimated to be collected for the year ended 6/30/20 include \$650,332 from WSAFCA per agreement for operation and maintenance; \$490,000 from DWR through the FMAP program; \$7,000 in maintenance fees and \$22,200 for providing professional services to RDs 537 and 827. Interest collected on all funds is anticipated to be approximately \$68,867.

Operation and Maintenance Expenditures 2019-20

The total operation and maintenance expenses projected for Fiscal Year 2019-2020 is \$1,309,093. This includes all non- capital expenditures.

Capital Expenditures 2019-20

The total Capital Expenditures projected for Fiscal Year 2019-2020 is \$3,417,514.

PROPOSED BUDGET

Fiscal Year 2020-2021

The proposed income for Fiscal year 2020-2021 is \$4,405,604. This includes assessment income of \$2,430,272; WSACA income of \$650,332; DWR FMAP income of \$189,000; Interest of \$70,000; \$840,000 from FEMA as a reimbursement for the Blacker Canal restoration plan; and maintenance fees of \$7,000.

The proposed expenditures for Fiscal year 2016-17 are \$3,839,000 this includes \$2,230,000 budgeted capital expenditures. The projected surplus/ (deficit) of Operation and Maintenance Income over Expenses is \$605,604.

2020-2021 Adopted Budget

	Adopted Budget 2019- 2020	Final Budget 2019-2020	Variance (Unfavorable)	Proposed Budget 2020- 2021	Proposed Budget 2020- 2021 Drainage	Proposed Budget 2020- 2021 Levee
4000 - RD 900 Assessment	\$ 2,366,972	\$ 2,246,552	\$ (120,420)	\$ 2,430,272	\$ 2,430,272	
4005 - Prior Year Assess.	\$ -	\$ 5,948	\$ 5,948	\$ 10,000	\$ 10,000	
4010 - WSAFCA	\$ 674,354	\$ 650,332	\$ (24,022)	\$ 650,332		\$ 650,332
4020 - Interest Income	\$ 12,000	\$ 68,867	\$ 56,867	\$ 70,000	\$ 56,000	\$ 14,000
4100 - Funding Agreements						
4110 - WUSD Maint.Fee	\$ 7,000	\$ 14,000	\$ 7,000	\$ 7,000	\$ 7,000	
4120 - DWR Reimbursement	\$ 480,000	\$ 463,655	\$ (16,345)	\$ 189,000		\$ 189,000
4130 - FEMA Reimbursement	\$ -	\$ 99,170	\$ 99,170	\$ 840,000	\$ 840,000	
4140 - NRCS Reimbursement	\$ 1,200,000	\$ 758,488	\$ (441,512)	\$ -		
4200 - Miscellaneous	\$ 27,814	\$ 46,048	\$ 18,234	\$ 5,000	\$ 3,000	\$ 2,000
4300 - Retiree Healthcare	\$ -	\$ 2,779		\$ 4,000		
Total	\$ 4,768,141	\$ 4,355,839	\$ (415,080)	\$ 4,205,604	\$ 3,346,272	\$ 855,332

Operations and Maintenance

	Adopted Budget 2019- 2020	Final Budget 2019-2020	Variance (Unfavorable)	Proposed Budget 2020- 2021	Proposed Budget 2020- 2021 Drainage	Proposed Budget 2020- 2021 Levee
5000 - Administrative						
5010 - Permits & Fees	\$ 12,000.00	\$ 33,308.59	\$ (21,308.59)	\$ 25,000.00	\$ 17,500.00	\$ 7,500.00
5020 - Memberships	\$ 10,000.00	\$ 4,200.00	\$ 5,800.00	\$ 10,000.00	\$ 7,000.00	\$ 3,000.00
5030 - Liability / Auto Insurance	\$ 80,000.00	\$ 50,811.00	\$ 29,189.00	\$ 55,000.00	\$ 38,500.00	\$ 16,500.00
5040 - Professional Fees						
5041 - Legal	\$ 40,000.00	\$ 52,346.47	\$ (12,346.47)	\$ 45,000.00	\$ 31,500.00	\$ 13,500.00
5042 - Assessment Admin	\$ 48,000.00	\$ 26,722.67	\$ 21,277.33	\$ 30,000.00	\$ 30,000.00	\$ -
5043 - Accounting / Payroll	\$ 20,000.00	\$ 12,340.90	\$ 7,659.10	\$ 45,000.00	\$ 31,500.00	\$ 13,500.00
5050 - Rent	\$ -	\$ 15,000.00	\$ (15,000.00)	\$ 15,000.00	\$ 10,500.00	\$ 4,500.00
5060 - Utilities Office	\$ 5,000.00	\$ 5,801.70	\$ (801.70)	\$ 5,000.00	\$ 3,500.00	\$ 1,500.00
5070 - Office Supplies	\$ 15,000.00	\$ 16,553.77	\$ (1,553.77)	\$ 15,000.00	\$ 10,500.00	\$ 4,500.00
5080 - Office Equipment	\$ 15,000.00	\$ 5,013.28	\$ 9,986.72	\$ 10,000.00	\$ 7,000.00	\$ 3,000.00
5090 - Other	\$ 1,000.00	\$ 1,473.61	\$ (473.61)	\$ 5,000.00	\$ 3,500.00	\$ 1,500.00
Subtotal	\$ 246,000.00	\$ 223,571.99	\$ 22,428.01	\$ 260,000.00	\$ 191,000.00	\$ 69,000.00

5200 - Labor and Related	Adopted Budget 2019- 2020	Final Budget 2019-2020	Variance (Unfavorable)	Proposed Budget 2020- 2021	Proposed Budget 2020- 2021 Drainage	Proposed Budget 2020- 2021 Levee
5210 - Compensation						
5211 - Admin Salary	\$ 171,000.00	\$ 158,250.82	\$ 12,749.18	\$ 170,000.00	\$ 119,000.00	\$ 51,000.00
5212 - Field Salary	\$ 370,086.00	\$ 345,098.19	\$ 24,987.81	\$ 350,000.00	\$ 245,000.00	\$ 105,000.00
5212 - Overtime	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 5,600.00	\$ 2,400.00
5213 - Payroll Taxes	\$ 46,000.00	\$ 38,633.85	\$ 7,366.15	\$ 60,000.00	\$ 42,000.00	\$ 18,000.00
5214 - Trustee Fees	\$ 7,500.00	\$ 2,300.00	\$ 5,200.00	\$ -	\$ -	\$ -
5220 - Medical Insurance	\$ 41,000.00	\$ 84,319.20	\$ (43,319.20)	\$ 75,000.00	\$ 52,500.00	\$ 22,500.00
5230 - Dental Insurance	\$ 2,500.00	\$ 5,887.72	\$ (3,387.72)	\$ 6,000.00	\$ 4,200.00	\$ 1,800.00
5240 - Retiree Medical	\$ 23,000.00	\$ 153,928.27	\$ (130,928.27)	\$ 165,000.00	\$ 115,500.00	\$ 49,500.00
5250 - Retirement	\$ 75,000.00	\$ 64,711.42	\$ 10,288.58	\$ 75,000.00	\$ 52,500.00	\$ 22,500.00
5260 - Worker's Compensation Insurance	\$ 50,000.00	\$ 21,196.00	\$ 28,804.00	\$ 50,000.00	\$ 35,000.00	\$ 15,000.00
5270 - Uniforms	\$ 5,000.00	\$ 4,926.18	\$ 73.82	\$ 5,000.00	\$ 3,500.00	\$ 1,500.00
5280 - Training and Licensing	\$ 5,000.00	\$ 1,605.83	\$ 3,394.17	\$ 5,000.00	\$ 3,500.00	\$ 1,500.00
Subtotal	\$ 804,086	\$ 880,857	\$ (76,771)	\$ 969,000	\$ 678,300	\$ 290,700
5400 - Operations & Maintenance	Adopted Budget 2019- 2020	Final Budget 2019-2020	Variance (Unfavorable)	Proposed Budget 2020- 2021	Proposed Budget 2020- 2021 Drainage	Proposed Budget 2020- 2021 Levee
5410 - Facilities						
5411 - Power facilities	\$ 85,000.00	\$ 78,063.94	\$ 6,936.06	\$ 80,000.00	\$ 64,000.00	\$ 16,000.00
5412 - Fuel - Facilities	\$ 5,000.00	\$ 1,580.33	\$ 3,419.67	\$ 5,000.00	\$ 5,000.00	\$ -
5413 - Supplies/Materials	\$ 25,000.00	\$ 4,576.64	\$ 20,423.36	\$ 10,000.00	\$ 7,000.00	\$ 3,000.00
5414 - Facility Repairs	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 7,000.00	\$ 3,000.00
5415 - Shop Equipment	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 14,000.00	\$ 6,000.00
5420 - Herbicide	\$ 45,000.00	\$ 30,025.16	\$ 14,974.84	\$ 60,000.00	\$ 42,000.00	\$ 18,000.00
5430 - Field Services	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 3,500.00	\$ 1,500.00
5440 - Debris and Trash Disposal	\$ 15,000.00	\$ 15,644.44	\$ (644.44)	\$ 25,000.00	\$ 17,500.00	\$ 7,500.00
5450 - Professional Fees						
5451 - Pesticide Consultants	\$ 10,000.00	\$ 8,155.10	\$ 1,844.90	\$ 10,000.00	\$ 7,000.00	\$ 3,000.00

5452 - Engineering	\$	-	\$	-	\$	-	\$	40,000.00	\$	28,000.00	\$	12,000.00
5453 - Miscellaneous	\$	-	\$	-	\$	-	\$	5,000.00	\$	3,500.00	\$	1,500.00
5460 - Equipment												
5461 - Fuel - Equipment	\$	30,000.00	\$	36,291.19	\$	(6,291.19)	\$	40,000.00	\$	28,000.00	\$	12,000.00
5462 - Equipment Repair/Service	\$	25,000.00	\$	22,143.03	\$	2,856.97	\$	25,000.00	\$	17,500.00	\$	7,500.00
5463 - Equipment Parts/Supplies	\$	25,000.00	\$	8,183.60	\$	16,816.40	\$	25,000.00	\$	17,500.00	\$	7,500.00
5464 - Equipment Rental	\$	-	\$	-	\$	-	\$	10,000.00	\$	7,000.00	\$	3,000.00
5465 - Equipment Purchase	\$	-	\$	-	\$	-	\$	10,000.00	\$	7,000.00	\$	3,000.00
Subtotal	\$	275,000	\$	204,663	\$	70,337	\$	380,000	\$	275,500	\$	104,500
Total O&M Expenses	\$	1,325,086	\$	1,309,093	\$	15,993	\$	1,609,000	\$	1,144,800	\$	464,200

Capital Improvements

	Adopted Budget 2019-2020	Final Budget 2019-2020	Variance (Unfavorable)	Proposed Budget 2020-2021	Proposed Budget 2020-2021 Drainage	Proposed Budget 2020-2021 Levee
6000 - Repair Replacement & Rehabilitation						
6010 - Capital - Facilities	\$ 5,000,000	\$ 2,855,503	\$ 2,144,497	\$ 2,000,000	\$ 1,650,000	\$ 350,000
6020 - Capital - Large Equipment	\$ 500,000	\$ 304,547	\$ 195,453	\$ 150,000	\$ 90,000	\$ 60,000
6030 - Professional Fees						
6031 - Engineering	\$ 140,000	\$ 52,149	\$ 87,851	\$ 80,000	\$ 56,000	\$ 24,000
6032 - Miscellaneous	\$ 30,000	\$ 35,315	\$ (5,315)	\$ 20,000	\$ 14,000	\$ 6,000
Total RR&R	\$ 5,640,000	\$ 3,247,514	\$ 2,392,486	\$ 2,230,000	\$ 1,796,000	\$ 410,000
Total All Expenditures	\$ 6,965,086	\$ 4,556,607	\$ 2,408,479	\$ 3,839,000	\$ 2,940,800	\$ 874,200

2020-21 Variance Levee O&MRR&R (Unfavorable)	\$	(18,868)
2020-21 Var. Levee O&M w/ out FMAP (Unfavorable)	\$	200,132
2020-21 Variance Drainage O&MRR&R (Unfavorable)	\$	405,472
Treasury Balance (7/01/19)	\$	4,744,678
Estimated Treasury Balance (7/01/20)	\$	4,592,746
Estimated Treasury Balance (6/30/21)	\$	4,959,350
Cash Account Balance (6/28/19)	\$	100,085
Est. Cash Account Balance (7/01/20)	\$	805,219

Approximately 21% of the assessment revenue for the District comes from the WSAFCA assessment, a potential split for the Cash in the treasury is to split the money into Levee vs Internal Drainage Funds is using this percentage. From there split up further into O&M vs RR&R Funds and potentially an emergency Fund.

Split of 70/30 for administrative expenses is based on Engineers Report for RD 900 Prop. 218 election.