

	July '23-March '24	Projected	Total	Budget '23-'24	Variance	2024-2025 Proposed Budget	2024-2025 Proposed Budget with 5% Salary increase and Additional Benefits	NOTE #
Income								
4000 RD 900 Assessments	2,577,572		2,577,572	2,565,806	11,766	\$2,665,576	\$2,665,576	1
RD 537	79,334		79,334	80,921	(1,587)	\$79,334	\$79,334	2
Total 4000 RD 900 Assessments	2,656,906	-	2,656,906	2,646,727	10,179	\$2,744,910	\$2,744,910	
4010 WSAFCA	782,060		782,060	782,060	-	\$797,701	\$797,701	3
RD 537 WSAFCA	64,405		64,405	64,405	-	\$65,693	\$65,693	4
Total 4010 WSAFCA	846,465	-	846,465	846,465	-	\$863,394	\$863,394	
4020 Interest Income	142,634	35,000	177,634	55,000	122,634	\$120,000	\$120,000	5
4100 Funding Agreements			-		-			
4130 FEMA	12,338	10,698	23,036	100,000	(76,964)	\$100,000	\$100,000	6
Total 4100 Funding Agreements	12,338	10,698	23,036	100,000	(76,964)	\$100,000	\$100,000	
4110 WUSD Maint Fee		7,000	7,000	7,000	-	\$7,000	\$7,000	7
4111 RD 811 Power Reimbursement	15,989		15,989	8,000	7,989	\$10,000	\$10,000	8
4115 Developer Fee Storm Drain		9,750	9,750	9,750	-	\$9,750	\$9,750	9
4120 DWR		91,911	91,911	185,000	(93,089)	\$104,500	\$104,500	10
4200 Miscellaneous	164	1,617	1,781		1,781	\$0	\$0	11
4300 Retiree Healthcare	4,252	(1,500)	2,752	6,500	(3,748)	\$6,500	\$6,500	12
4400 Unrealized Gains from Investments		321,044	321,044		321,044	\$0	\$0	13
Total Income	3,678,746	475,520	4,154,266	3,864,442	289,824	\$3,966,054	\$3,966,054	
Expenses								
5000 Administrative			-		-			
5005 Bad Debt			-		-	\$5,000	\$5,000	14
5010 Permits & Fees	32,821	2,000	34,821	35,000	(179)	\$40,000	\$40,000	15
5011 Assessments Paid	11,943	-	11,943	10,000	1,943	\$14,000	\$14,000	16
5020 Memberships	7,176	2,812	9,988	13,000	(3,012)	\$15,000	\$15,000	17
5030 Liability/Auto Insurance	62,462	23,423	85,885	95,000	(9,115)	\$120,000	\$120,000	18
5040 Professional Fees			-		-			
5041 Legal	13,346	20,000	33,346	40,000	(6,654)	\$40,000	\$40,000	19
5042 Assessments	19,696	1,462	21,158	25,000	(3,842)	\$25,000	\$25,000	20
5043 Accounting & Payroll	24,802	13,300	38,102	45,000	(6,898)	\$50,000	\$50,000	21
5044 City Shared Service			-	10,000	(10,000)	\$10,000	\$10,000	22
5045 Document Management			-	15,000	(15,000)	\$0	\$0	23
Total 5040 Professional Fees	57,844	34,762	92,606	135,000	(42,394)	\$125,000	\$125,000	
5050 Office			-		-			
5052 Utilities	9,758	1,643	11,401	15,000	(3,599)	\$15,000	\$15,000	24
5053 Janitorial & Cleaning Supplies	2,829	918	3,747	4,000	(253)	\$4,000	\$4,000	25
5054 Supplies & Software	10,591	4,204	14,795	10,000	4,795	\$15,000	\$15,000	26
5055 Office Equipment	4,509	1,118	5,627	5,000	627	\$10,000	\$10,000	27
5056 Furnishing	1,775	218	1,993	10,000	(8,007)	\$10,000	\$10,000	28

5057 Other	12,219	390	12,609	4,000	8,609	\$2,000	\$2,000	29
Total 5050 Office	41,682	8,491	50,173	48,000	2,173	\$56,000	\$56,000	
Total 5000 Administrative	213,927	71,488	285,415	336,000	(50,585)	\$375,000	\$375,000	
5200 Labor & Related								
5210 Compensation			-		-			
5211 Administrative Salary	170,864	57,297	228,161	351,170	(123,009)	\$354,000	\$372,632	30
5212 Field Salaries	220,956	73,359	294,315	385,346	(91,031)	\$532,942	\$560,992	31
5213 OT/Emergencies		-	-	8,000	(8,000)	\$8,000	\$8,000	32
5214 Payroll Taxes	30,398	9,740	40,138	58,921	(18,783)	\$89,000	\$95,000	33
5217 Cellphone Stipend						\$5,500	\$5,500	34
Total 5210 Compensation	422,218	144,059	562,614	803,437	(240,823)	\$989,442	\$1,042,124	
5220 Benefits								
5221 Medical Insurance	80,539	18,289	98,828	130,000	(31,172)	\$145,000	\$145,000	35
5222 Dental Insurance	4,490	1,448	5,938	6,000	(62)	\$7,000	\$7,000	36
5223 Retiree Medical	20,028	(21,781)	(1,753)	32,500	(34,253)	\$35,000	\$35,000	37
5224 Retirement	51,331	(6,472)	44,859	100,000	(55,141)	\$133,000	\$133,000	38
5225 Vision Insurance							\$2,500	39
5226 ST/LT Disability Insurance							\$2,500	40
5227 Life Insurance							\$1,000	41
Total 5220 Benefits	156,388	(8,516)	147,872	268,500	(120,628)	\$320,000	\$326,000	
5260 Workers Comp	9,277	4,811	14,088	31,200	(17,112)	\$45,000	\$47,000	42
5270 Uniforms	2,990	1,341	4,331	6,000	(1,669)	\$7,000	\$7,000	43
5280 Training & Licensing	279		279	5,000	(4,721)	\$5,000	\$5,000	44
Total 5200 Labor & Related	591,152	141,695	729,184	1,114,137	(384,953)	\$1,366,442	\$1,427,124	
5400 Operations & Maintenance								
5410 Facilities (Pump Stations)			-		-			
5411 Power	131,166	62,203	193,369	200,000	(6,631)	\$215,000	\$215,000	45
5412 Fuel				10,000	(10,000)	\$10,000	\$10,000	46
5413 Supplies/Materials	13,875	2,659	16,534	20,000	(3,466)	\$25,000	\$25,000	47
5414 Repairs				15,000	(15,000)	\$15,000	\$15,000	48
5415 Equipment & Tools	232	18,000	18,232	20,000	(1,768)	\$20,000	\$20,000	49
Total 5410 Facilities	145,272	82,862	228,134	265,000	(36,866)	\$285,000	\$285,000	
5420 Herbicide	15,971	15,762	31,733	55,000	(23,267)	\$55,000	\$55,000	50
5430 Field Services	2,070		2,070	60,000	(57,930)	\$30,000	\$30,000	51
5440 Debris and Trash Disposal	11,066	2,053	13,119	15,000	(1,881)	\$15,000	\$15,000	52
5450 Professional Fees- Maint.			-		-			
5451 Pesticide	11,352	3,500	14,852	15,000	(148)	\$18,000	\$18,000	53
5452 Engineering	15,319	3,500	18,819	19,000	(181)	\$25,000	\$25,000	54
5453 Other	1,153	1,800	2,953	3,000	(48)	\$20,000	\$20,000	55
Total 5450 Professional Fees- Maint.	27,824	8,800	36,624	37,000	(377)	\$63,000	\$63,000	
5460 Equipment								
5461 Fuel	24,553	24,000	48,553	50,000	(1,447)	\$50,000	\$50,000	56
5462 Repair/Service	22,724	19,000	41,724	42,500	(776)	\$45,000	\$45,000	57
5463 Parts/Supplies	19,085	13,000	32,085	32,500	(415)	\$35,000	\$35,000	58
5464 Rentals	82	8,000	8,082	16,000	(7,918)	\$15,000	\$15,000	59

Total 5460 Equipment	66,444	64,000	130,444	141,000	(10,556)	\$145,000	\$145,000
Total 5400 Operations & Maintenance	268,647	173,477	442,124	573,000	(130,876)	\$593,000	\$593,000
Total O&M Expenses	1,073,727	386,660	1,456,724	2,023,137	(566,413)	\$2,334,442	\$2,395,124
O&M Surplus/Deficit	2,605,020	88,860	2,697,543	1,841,305	856,238	\$1,631,612	\$1,570,930

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NOTES:

- 1 Drainage assessment from landowners (assumes 1.84% increase for 24/25 as shown on Assessment Escalation Evaluation))
- 2 Drainage assessment from landowners in the old RD537 area
- 3 Assessment from WSAFCA for levee maintenance (assumes 2% increase for 24/25)
- 4 Assessment from WSAFCA for RD537 area (assumes 2% increase)
- 5 Average Investment Interest earnings from Net Income balance (averaged over 5 years)
- 6 FEMA Reimbursement for Grant (Blacker Canal)
- 7 Maintenance of school detention pond
- 8 funds from city for old RD811 area. 51% reimbursement of PGE pumping costs
- 9 Maintenance of drainage facility encroached on by developer
- 10 FMAP Reimbursement (DWR) for maintenance - variance due to calendar yr vs. FY
- 11 Misc, refund, credit
- 12 Retiree fees due to the District
- 13 Investment gains or losses that have not been realized/sold. Not part of the O&M
- 14 hand billed assessments not paid
- 15 Air Quality, Water Quality, Environment Health (fees for District Pump Stations), admin costs for medical/dental, DMV
- 16 Property Flood Assessment fees (District pays fees to WSAFCA)
- 17 CA Special Dist. Assoc, West Sac. Chamber of Commerce, Calif. Assoc of Mutual Water Companies, PAPA (training)
- 18 Insurance increase appr. 20% for 24/25 (equip. lose/industry increase)
- 19 Legal Counsel for District
- 20 Consultant fees for drainage assessment (LWA and LM)
- 21 Accounting/Audit consultants/Paylocity
- 22 City staff supporting District
- 23 Digitizing files of District Documents
- 24 PG&E electric and gas (Drever St, first full year in building)
- 25 Janitorial service
- 26 Software (Office, dropbox, adobe, docusign), paper, office supplies
- 27 Computers/monitors/printers for AGM vacant position
- 28 furnishing for office/replacement furnishings for new hire
- 29 Misc. office expense
- 30 Incl. GM, AGM, Secretary + 5% COLA (Not officially approved by Board) at max. rate
- 31 Incl. Superintendent, 6 Staff + 5% COLA (Not officially approved by Board) at max. rate
- 32 Overtime for emergency needs
- 33 payroll taxes for 9 employes (estimate 10% of all salaries)
- 34 Cellphone stipend for 9 employees
- 35 Medical costs for 9 staff members
- 36 Dental costs for staff 9 staff members
- 37 District pays medical for retirees
- 38 District pays into retirement for current and future employees
- 39 Vision insurance for 9 employees
- 40 Short and Long term Disability for 9 employees
- 41 Life insurance for 9 employees (\$50k)
- 42 For 9 employees (estimate 5% of all employee salaries)
- 43 Maintenance staff clothing/cleaning
- 44 Necessary training for staff

45 PG&E (electric power) for pumpstations
46 Diesel Fuel for pumps/generators
47 Supplies for garage at main office and pump stations
48 Repairs at pump stations
49 Equipment for shops (main office)
50 Herbicide chemicals
51 Contractor support for operation and maintenance (tree removal, rodent management)
52 Republic Disposal Service (large trash bin)
53 Consultant, monitors chemicals and water quality
54 MHM, District Engineer
55 Misc. services not covered elsewhere (includes California Conservation Corps)
56 fuel for vehicles
57 vehicle repairs/service
58 vehicle parts
59 rental equipment/vehicles
60 Includes 9 employees (with salary increases) , increases in insurance, electricity, fuel
61 Previous budgets included unrealized gains from investments, the 24/25 budget does not.

