

AGENDA
BOARD MEETING OF RECLAMATION DISTRICT 900

JUNE 17, 2026

Martha Guerrero, President

Norma Alcalá, Trustee
Quirina Orozco, Trustee

Verna Sulpizio Hull, Trustee
Dawnte Early, Trustee

Blake Johnson, General Manager/Secretary
Erin McGillian, Assistant General Manager
Ralph Nevis, District Attorney

The meeting will be held at City Hall, City Council Chambers, 1110 West Capitol Avenue, West Sacramento

5:30 PM CALL TO ORDER

GENERAL ADMINISTRATION – PART I

- 1A. PRESENTATIONS BY THE PUBLIC ON MATTERS NOT ON THE AGENDA WITHIN THE JURISDICTION OF THE DISTRICT. THE AGENCY IS PROHIBITED BY LAW FROM DISCUSSING ISSUES NOT ON THE AGENDA BROUGHT TO THEM AT THIS TIME.
- 1B. MONTHLY/YTD REVENUE AND EXPENSES

CONSENT AGENDA – PART II

- 2. CONSIDERATION OF AUTHORIZATION AND SUBMISSION OF THE SPECIAL DISTRICTS AND OTHER AGENCIES AUTHORIZATION AND SIGNING AUTHORITY FORMS TO YOLO COUNTY FOR FY 2026-2027.
Comment: This item seeks Board approval for the General Manager to submit Signing Authority Forms to Yolo County.
- 3. CONSIDERATION OF ADOPTION OF RESOLUTIONS 2026-06-01 AND 2026-06-02 DETERMINING RD 900 DRAINAGE ASSESSMENTS AND ASSESSMENT COLLECTION THROUGH YOLO COUNTY SECURED TAX ROLL FOR FISCAL YEAR 2026-27.
Comment: This item seeks Board adoption of Resolution 2026-06-01, approving an assessment rate of \$447.10 per equivalent benefit unit which represents a 2.25% increase in assessment for tax Fiscal Year 2026-27 and adoption of Resolution 2026-06-02, authorizing Yolo County to place special assessments on the secured tax roll in the same manner as the ordinary ad valorem property taxes.
- 4. CONSIDERATION OF RESOLUTIONS 2026-06-03 AND 2026-06-04 DETERMINING THE 537 AREA DRAINAGE ASSESSMENTS AND ASSESSMENT COLLECTION THROUGH THE YOLO COUNTY SECURED TAX ROLL FOR FISCAL YEAR 2026-27.
Comment: This item seeks Board adoption of Resolution 2026-06-03, approving an assessment rate of \$0.20/\$100 of assessed value for the area formerly RD 537 and now a part of RD 900 for tax Fiscal Year 2026-27 and adoption of Resolution 2026-06-04, authorizing Yolo County to place special assessments on the secured tax roll in the same manner as the ordinary ad valorem property taxes.
- 5. CONSIDERATION OF APPROVAL OF THE MAY 20, 2026 BOARD MEETING MINUTES

REGULAR AGENDA – PART III

6. CONSIDERATION OF ADOPTION OF THE RECLAMATION DISTRICT 900 FISCAL YEAR 2026/27 OPERATIONS & MAINTENANCE BUDGET

Comment: This item seeks approval from the Board for the 2026/27 Budget and cost of living adjustments.

7. GENERAL MANAGER UPDATES
8. TRUSTEE COMMENTS
9. ADJOURN

I, Blake Johnson, General Manager/Secretary, declare under penalty of perjury that the foregoing agenda for the June 17, 2026 meeting of Reclamation District 900 was posted on June 12, 2026, at the rear entrance of the City of West Sacramento City Hall, 1110 West Capitol Avenue, West Sacramento, CA and at the office of Reclamation District 900, 889 Drever Street, West Sacramento, CA, and was available for public review.



Blake Johnson, General Manager/Secretary
Reclamation District 900

All public materials related to an item on this agenda submitted to the District after distribution of the agenda packet are available for public inspection on the District's website at: www.rd900.gov. Any document provided at the meeting by staff will also be available to the public. Any document provided at the meeting by the public will be available the next business day following the meeting.

Reclamation District 900
 FY 25/26 Projections through June 2026



| | Actual: July '25 - April '26 | Projected May '26 | Projected June '26 | Projected FY 25/26 | FY 25/26 Budget | over/under Budget | % of Budget |
|--|---------------------------------|----------------------|-----------------------|-----------------------|---------------------|----------------------|----------------|
| Income | | | | | | | |
| 4000 RD 900 Assessments | 2,689,460 | | | 2,689,460 | 2,731,513 | -42,053 | 98.46% |
| 4003 RD 537 | 79,334 | | | 79,334 | 79,334 | 0 | 100.00% |
| Total 4000 RD 900 Assessments | \$ 2,768,794 | \$ 0 | \$ 0 | \$ 2,768,794 | \$ 2,810,847 | -\$ 42,053 | 98.50% |
| 4010 WSAFCA | | | | | | | |
| 4010 WSAFCA | 812,061 | | | 812,061 | 812,000 | 61 | 100.01% |
| 4015 RD 537 WSAFCA | 66,876 | | | 66,876 | 66,941 | -65 | 99.90% |
| Total 4010 WSAFCA | \$ 878,936 | \$ 0 | \$ 0 | \$ 878,936 | \$ 878,941 | -\$ 5 | 100.00% |
| 4100 Interest Income | | | | | | | |
| 4100 Interest Income | 291,249 | 166 | 131,783 | 423,198 | 120,000 | 303,198 | 352.66% |
| 4110 Funding Agreements | | | | | | | |
| 4110 WUSD Maint Fee | | | | 0 | 7,000 | -7,000 | 0.00% |
| 4130 FEMA | 170,301 | 4,431 | | 174,732 | 100,000 | 74,732 | 174.73% |
| Total 4100 Funding Agreements | \$ 170,301 | \$ 4,431 | \$ 0 | \$ 174,732 | \$ 107,000 | \$ 67,732 | 163.30% |
| 4111 RD 811 Power Reimbursement | | | | | | | |
| 4111 RD 811 Power Reimbursement | | | 23,743 | 23,743 | 10,000 | 13,743 | 237.43% |
| 4115 Developer Fee Storm Drain | | | | | | | |
| 4115 Developer Fee Storm Drain | | | | 0 | 9,750 | -9,750 | 0.00% |
| 4200 Miscellaneous | | | | | | | |
| 4200 Miscellaneous | 155,452 | | | 155,452 | 0 | 155,452 | |
| 4300 Retiree Healthcare | | | | | | | |
| 4300 Retiree Healthcare | 4,602 | | 275 | 4,877 | 5,500 | -623 | 88.67% |
| Total Income | \$ 4,269,333 | \$ 4,597 | \$ 155,801 | \$ 4,429,731 | \$ 3,942,038 | \$ 487,693 | 112.37% |
| Gross Profit | \$ 4,269,333 | \$ 4,597 | \$ 155,801 | \$ 4,429,731 | \$ 3,942,038 | \$ 487,693 | 112.37% |
| Expenses | | | | | | | |
| 5000 Administrative | | | | | | | |
| 5005 Bad Debt | | | | | | | |
| 5005 Bad Debt | | | 2,616 | 2,616 | 7,500 | -4,884 | 34.88% |
| 5010 Permits & Fees | | | | | | | |
| 5010 Permits & Fees | 28,730 | | 7,447 | 36,177 | 50,000 | -13,823 | 72.35% |
| 5011 Assessments Paid | | | | | | | |
| 5011 Assessments Paid | | | 0 | 0 | 14,000 | -14,000 | 0.00% |
| 5020 Memberships | | | | | | | |
| 5020 Memberships | 7,009 | 150 | 390 | 7,549 | 12,000 | -4,451 | 62.91% |
| 5030 Liability/Auto Insurance | | | | | | | |
| 5030 Liability/Auto Insurance | 116,808 | 14,442 | 14,442 | 145,692 | 137,000 | 8,692 | 106.34% |
| 5040 Professional Fees | | | | | | | |
| 5041 Legal | | | | | | | |
| 5041 Legal | 16,950 | 7,544 | 3,768 | 28,262 | 40,000 | -11,738 | 70.66% |
| 5042 Assessments | | | | | | | |
| 5042 Assessments | 19,792 | 0 | 1,290 | 21,082 | 22,000 | -918 | 95.83% |
| 5043 Accounting & Payroll | | | | | | | |
| 5043 Accounting & Payroll | 30,687 | 2,952 | 7,898 | 41,537 | 45,000 | -3,463 | 92.31% |
| 5044 City Shared Service | | | | | | | |
| 5044 City Shared Service | | | | 0 | 5,000 | -5,000 | 0.00% |
| 5046 IT Services | | | | | | | |
| 5046 IT Services | 19,908 | | 5,925 | 25,833 | 25,000 | 833 | 103.33% |
| Total 5040 Professional Fees | \$ 87,337 | \$ 10,496 | \$ 18,881 | \$ 116,714 | \$ 137,000 | -\$ 20,286 | 85.19% |
| 5050 Office | | | | | | | |
| 5052 Utilities | | | | | | | |
| 5052 Utilities | 14,974 | 1,741 | 2,439 | 19,154 | 15,000 | -26 | 127.69% |
| 5053 Janitorial & Cleaning | | | | | | | |
| 5053 Janitorial & Cleaning | | | | | | | |
| Supplies | | | | | | | |
| Supplies | 5,173 | 400 | 346 | 5,919 | 4,200 | 1,719 | 140.92% |
| 5054 Supplies & Software | | | | | | | |
| 5054 Supplies & Software | 15,643 | 1,474 | 937 | 18,054 | 15,000 | 3,054 | 120.36% |
| 5055 Office Equipment | | | | | | | |
| 5055 Office Equipment | 4,920 | 208 | 197 | 5,325 | 8,000 | -2,675 | 66.56% |
| 5056 Furnishing | | | | | | | |
| 5056 Furnishing | | | 7,400 | 7,400 | 7,500 | -100 | 98.67% |
| 5057 Other | | | | | | | |
| 5057 Other | 1,707 | | 49 | 1,756 | 2,000 | -244 | 87.82% |
| 5058 Security | | | | | | | |
| 5058 Security | 1,912 | 164 | 164 | 2,240 | 3,600 | -1,360 | 62.22% |
| Total 5050 Office | \$ 44,329 | \$ 3,987 | \$ 11,532 | \$ 59,848 | \$ 55,300 | \$ 4,548 | 108.22% |
| Total 5000 Administrative | \$ 284,214 | \$ 29,075 | \$ 55,308 | \$ 368,597 | \$ 412,800 | -\$ 44,203 | 89.29% |

Reclamation District 900
 FY 25/26 Projections through June 2026




| | Actual: July '25 - April '26 | Projected May '26 | Projected June '26 | Projected FY 25/26 | FY 25/26 Budget | over/under Budget | % of Budget |
|--|---------------------------------|----------------------|-----------------------|-----------------------|---------------------|----------------------|---------------|
| 5200 Labor & Related | | | | | | | |
| 5210 Compensation | | | | | | | |
| 5211 Administrative Salary | 290,439 | 29,378 | 29,378 | 349,195 | 382,000 | -32,805 | 91.41% |
| 5212 Field Salaries | 398,589 | 33,702 | 33,702 | 465,993 | 570,000 | -104,007 | 81.75% |
| 5214 Payroll Taxes | 54,621 | 4,831 | 4,831 | 64,283 | 95,000 | -30,717 | 67.67% |
| 5217 Cellphone Stipend | 5,275 | 550 | 550 | 6,375 | 6,100 | 275 | 104.51% |
| Total 5210 Compensation | \$ 748,923 | \$ 68,461 | \$ 68,461 | \$ 885,845 | \$ 1,053,100 | -\$ 167,255 | 84.12% |
| 5220 Benefits | | | | | | | |
| 5221 Medical Insurance | 109,717 | 10,009 | 10,009 | 129,735 | 145,000 | -15,265 | 89.47% |
| 5222 Dental Insurance | 4,263 | 466 | 466 | 5,195 | 7,200 | -2,005 | 72.16% |
| 5223 Retiree Medical | 23,747 | | 2,672 | 26,419 | 35,000 | -8,581 | 75.48% |
| 5224 Retirement | 92,568 | 8,197 | 9,136 | 109,901 | 135,000 | -25,099 | 81.41% |
| 5225 Vision Insurance | | | | 0 | 2,500 | -2,500 | 0.00% |
| 5226 ST/LT Disability Insurance | | | | 0 | 2,500 | -2,500 | 0.00% |
| 5227 Life Insurance | | | | 0 | 1,000 | -1,000 | 0.00% |
| Total 5220 Benefits | \$ 230,295 | \$ 18,672 | \$ 22,283 | \$ 271,250 | \$ 328,200 | -\$ 56,950 | 82.65% |
| 5260 Workers Comp | 43,824 | 2,025 | 2,025 | 47,874 | 47,000 | 874 | 101.86% |
| 5270 Uniforms | 11,970 | 263 | 301 | 12,534 | 8,000 | 4,534 | 156.68% |
| 5280 Training & Licensing | 1,263 | | 4,900 | 6,163 | 10,000 | -3,837 | 61.63% |
| Total 5200 Labor & Related | \$ 1,036,276 | \$ 89,421 | \$ 97,970 | \$ 1,223,667 | \$ 1,446,300 | -\$ 222,633 | 84.61% |
| 5400 Operations & Maintenance | | | | | | | |
| 5410 Facilities/Pump Stations | | | | | | | |
| 5411 Power | 135,745 | 6,175 | 19,404 | 161,324 | 215,000 | -53,676 | 75.03% |
| 5412 Fuel | 2,591 | | 0 | 2,591 | 8,000 | -5,409 | 32.39% |
| 5413 Supplies/Materials | 18,784 | 981 | 2,255 | 22,020 | 28,000 | -5,980 | 78.64% |
| 5414 Repairs | 8,969 | | 1,813 | 10,782 | 15,000 | -4,218 | 71.88% |
| 5415 Equipment & Tools | 461 | | 5,462 | 5,923 | 20,000 | -14,077 | 29.61% |
| Total 5410 Facilities/Pump Stations | \$ 166,549 | \$ 7,156 | \$ 28,934 | \$ 202,639 | \$ 286,000 | -\$ 83,361 | 70.85% |
| 5420 Herbicide | 51,142 | | | 51,142 | 55,000 | -3,858 | 92.98% |
| 5430 Field Services | 2,683 | | | 2,683 | 25,000 | -22,317 | 10.73% |
| 5440 Debris and Trash Disposal | 16,177 | 439 | 490 | 17,106 | 18,000 | -894 | 95.03% |
| 5450 Professional Fees- Maint. | | | | | | | |
| 5451 Pesticide | 4,935 | 88 | 2,388 | 7,411 | 18,000 | -10,589 | 41.17% |
| 5452 Consulting | 21,588 | 10,513 | 2,479 | 34,580 | 50,000 | -15,420 | 69.16% |
| 5453 Other | | | 2,682 | 2,682 | 10,000 | -7,318 | 26.82% |
| Total 5450 Professional Fees- Maint. | \$ 26,522 | \$ 10,601 | \$ 7,549 | \$ 44,672 | \$ 78,000 | -\$ 33,328 | 57.27% |
| 5460 Shop & Vehicles | | | | | | | |
| 5461 Fuel | 35,286 | 3,149 | 4,549 | 42,984 | 52,000 | -9,016 | 82.66% |
| 5462 Repair/Service | 20,273 | 90 | 3,000 | 23,363 | 45,000 | -21,637 | 51.92% |
| 5463 Parts/Supplies | 42,856 | 443 | 554 | 43,853 | 45,000 | -1,147 | 97.45% |
| 5464 Rentals | 6,973 | | 802 | 7,775 | 20,000 | -12,225 | 38.87% |
| 5465 Small Tools | | | | 0 | 2,000 | -2,000 | 0.00% |
| Total 5460 Shop & Vehicles | \$ 105,388 | \$ 3,682 | \$ 8,905 | \$ 117,975 | \$ 164,000 | -\$ 46,025 | 71.94% |
| Total 5400 Operations & Maintenance | \$ 368,461 | \$ 21,878 | \$ 45,878 | \$ 436,217 | \$ 626,000 | -\$ 189,783 | 69.68% |
| TOTAL O&M Expenses | | | | 2,028,480 | 2,485,100 | | |
| O&M Surplus/Deficit | | | | 2,401,251 | 1,456,938 | | |

**Reclamation District 900 Capital Improvement Planning
Master Budget
FY 2025/26 - 2035/36**



| Fiscal Year | | FY 2025-2026 Budget | FY 2025-2026 Actual | FY 2025-2026 Over/Under Budget |
|--|---|---------------------------|---------------------------|--------------------------------------|
| 6000 Capital Improvement Projects | | | | |
| Pumping Station RR&R | | \$315,000 | \$107,613 | -\$207,387 |
| 0.00% | Pump 1 (Main Pump Station) | \$0 | \$0 | \$0 |
| 0.00% | Pump 2 (SIP) | \$0 | \$0 | \$0 |
| 0.00% | Pump 3 (Causeway) | \$0 | \$0 | \$0 |
| 0.00% | Pump 4 (Race Track) | \$300,000 | \$107,613 | (\$192,387) |
| 0.00% | Pump 5 (RD 537) | \$0 | \$0 | \$0 |
| | Pump 6 (MC-10) | \$0 | \$0 | \$0 |
| 0.00% | Pump 7 (Touchstone) | \$0 | \$0 | \$0 |
| 0.00% | Pump 8 (Larchmont) | \$0 | \$0 | \$0 |
| 0.00% | Pump 9 (Rivermont) | \$0 | \$0 | \$0 |
| 0.00% | Pump 10 (High School) | \$0 | \$0 | \$0 |
| 0.00% | Pump 11 (Parlan Ranch) | \$15,000 | \$0 | (\$15,000) |
| 0.00% | Pump 12 (new pump station being constructed by USACE) | \$0 | \$0 | \$0 |
| Levee RR&R | | \$35,000 | \$0 | -\$35,000 |
| 0.00% | Levee and Patrol Road Improvements | \$10,000 | \$0 | -\$10,000 |
| 0.00% | Fencing and Gate Repairs (25-year life cycle) | \$25,000 | \$0 | -\$25,000 |
| Vehical Replacement | | \$65,000 | \$59,016 | -\$5,984 |
| 0.00% | V1 2011-FORD-F250 | \$65,000 | \$59,016 | -\$5,984 |
| 0.00% | V2 2015-FORD-Explorer | \$0 | \$0 | \$0 |
| 0.00% | V3 2009-Carson-Utility (yellow) | \$0 | \$0 | \$0 |
| 0.00% | V4 2016-PJ Trailer-22' Tilt (for Aebi's) | \$0 | \$0 | \$0 |
| 0.00% | V5 2016-Ford-F150 | \$0 | \$0 | \$0 |
| 0.00% | V6 2017-PJ-Dump (white) | \$0 | \$0 | \$0 |
| 0.00% | V7 2017-Int'l-Workstar 7000 Dump truck | \$0 | \$0 | \$0 |
| 0.00% | V8 2017-Towmaster-Utility (large equip trailer behind dump truck) | \$0 | \$0 | \$0 |
| 0.00% | V9 2017-EZ Loader-Boat | \$0 | \$0 | \$0 |
| 0.00% | V10 2018-Ford-F550 | \$0 | \$0 | \$0 |
| 0.00% | V11 2018-Ford-F550 | \$0 | \$0 | \$0 |
| 0.00% | V12 2019-Ford-F-250 | \$0 | \$0 | \$0 |
| 0.00% | V13 2010-John Deere-6330 (will be retired, replaced with JD 5120) | \$0 | \$0 | \$0 |
| 0.00% | V14 2014-John Deere w/equip-6115 | \$0 | \$0 | \$0 |
| 0.00% | V15 2019-PJ-Deckover Tilt (for Aebi's) | \$0 | \$0 | \$0 |
| 0.00% | V16 2023-Ford-F150 | \$0 | \$0 | \$0 |
| 0.00% | V17 2023-Toyota-4 Runner | \$0 | \$0 | \$0 |
| 0.00% | V18 2024-Ford-F-250 | \$0 | \$0 | \$0 |
| 0.00% | V19 2018 Aebi 281 (slope mower) | \$0 | \$0 | \$0 |
| 0.00% | V20 2022 Aebi 211 (slope mower) | \$0 | \$0 | \$0 |
| 0.00% | V21 2024 John Deere 5120 tractor/mower/arm | \$0 | \$0 | \$0 |
| 0.00% | V22 2009 John Deere 410G Backhoe (purchased 2017) | \$0 | \$0 | \$0 |
| 0.00% | V23 2017 Klamath outboard boat | \$0 | \$0 | \$0 |
| 0.00% | V24 2009 100kw Portable Generator | \$0 | \$0 | \$0 |
| Maintenance Equipment Replacement | | \$257,500 | \$241,805 | -\$15,695 |
| 0.00% | Chipper | \$0 | \$0 | \$0 |
| 0.00% | DREVER ST (office) | \$250,000 | \$241,805 | -\$8,195 |
| 0.00% | 5000 Jefferson Blvd (old shop) | \$7,500 | \$0 | -\$7,500 |
| 0.00% | Generator at Causeway Pump Station (new) | \$0 | \$0 | \$0 |
| 0.00% | Portable Generator for Racetrack (new) | \$0 | \$0 | \$0 |
| 0.00% | Equip6 | \$0 | \$0 | \$0 |
| 0.00% | Equip7 | \$0 | \$0 | \$0 |
| 0.00% | Equip8 | \$0 | \$0 | \$0 |
| 0.00% | Equip9 | \$0 | \$0 | \$0 |
| 0.00% | Equip10 | \$0 | \$0 | \$0 |
| 0.00% | Equip11 | \$0 | \$0 | \$0 |
| 0.00% | Equip12 | \$0 | \$0 | \$0 |
| Drainage Maintenance | | \$200,000 | \$109,733 | -\$90,267 |
| 0.00% | Blacker Canal | \$0 | \$34,733 | \$34,733 |
| 0.00% | Main Canal (and others) | \$0 | \$0 | \$0 |
| 0.00% | Culvert Maintenance | \$200,000 | \$75,000 | -\$125,000 |
| IT Upgrades | | \$50,000 | \$4,168 | -\$45,832 |
| 0.00% | IT Upgrades | \$50,000 | \$4,168 | -\$45,832 |
| 0.00% | SCADA | \$0 | \$0 | \$0 |
| Net Capital Improvement Projects [U7] | | \$922,500 | \$522,335 | -\$400,165 |

| | | | |
|--|--|---|--|
| MEETING DATE: June 17, 2026 | | ITEM # 2 | |
|  | SUBJECT: <p style="text-align: center;">CONSIDERATION OF AUTHORIZATION AND SUBMISSION OF THE SPECIAL DISTRICTS AND OTHER AGENCIES AUTHORIZATION AND SIGNING AUTHORITY FORMS TO YOLO COUNTY FOR FY 2026-2027</p> | | |
| INITIATED OR REQUESTED BY: <input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other | | REPORT COORDINATED OR PREPARED BY: Blake Johnson, General Manager | |
| ATTACHMENT <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Information <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action | | | |

OBJECTIVE

The objective of this report is to obtain the Reclamation District 900 (District) Board of Trustees (Board) approval for the General Manager to file forms with Yolo County that will, among other things, authorize District personnel to take certain action on behalf of the District.

RECOMMENDED ACTION

Staff respectfully recommends that the Board:

1. Authorize execution of the Special Districts and Other Agencies Authorization Form included as Attachment 1 and authorize the General Manager to submit the Form to Yolo County.

BACKGROUND

The District maintains the majority of its funds in an account with the Yolo County Treasury Department (County Fund). The District deposits funds to the County Fund upon receipt. Transfers from the County Fund are made to a District account at First Northern Bank to cover the District’s routine operating expenses. The District typically makes large expenditures directly from the County Fund by warrant upon written request from the District.

ANALYSIS

Yolo County requires the Special Districts and Other Agencies Authorization Form to be submitted annually to reflect current management staff and signing authority to maintain continued financial operations by the District.

The Form requires the Board to identify authorized individuals to perform the necessary functions by name. The authorized individuals must sign the Form and the authorization must be recorded in the minutes of a regular meeting of the Board. Individual Trustees must also sign and date the Form prior to submission to the County.

ALTERNATIVES

The recommendation is that the Board authorize the Form as presented in Attachment 1 and direct the General Manager to submit the Form to Yolo County.

COORDINATION AND REVIEW


This item was coordinated with District Counsel.

BUDGET/COST IMPACT

This action has no direct budget or cost impact and allows for continued financial operations of the District.

ATTACHMENTS

Special Districts and Other Agencies Authorization Form – FY 2026-2027

| | | | |
|---|--|--|--|
| MEETING DATE: June 17, 2026 | | ITEM # 3 | |
|  SUBJECT: CONSIDERATION OF RESOLUTIONS 2026-06-01 AND 2026-06-02 DETERMINING RD 900 DRAINAGE ASSESSMENTS AND ASSESSMENT COLLECTION THROUGH THE YOLO COUNTY SECURED TAX ROLL FOR FISCAL YEAR 2026-27 | | | |
| INITIATED OR REQUESTED BY: <input type="checkbox"/> Counsel <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other | | REPORT COORDINATED OR PREPARED BY: Blake Johnson, General Manager | |
| ATTACHMENT <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | <input type="checkbox"/> Information <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action | |

OBJECTIVE

The objective of this report is to present sufficient information to the Reclamation District 900 (RD 900) Board of Trustees (Board) to adopt Resolution 2026-06-01, setting the annual assessment rate of \$447.10 per equivalent benefit unit, which represents a 2.25% increase to drainage assessments on property for Fiscal Year 2026-27; and, to adopt Resolution 2026-06-02, authorizing collection of assessments through the secured tax roll in the same manner as the ordinary ad valorem property taxes.

RECOMMENDED ACTION

Staff respectfully recommends that the RD 900 Board:

- 1) Adopt Resolution 2026-06-01, approving a 2.25% increase in assessment for tax Fiscal Year 2026-27 which sets the annual assessment rate at \$447.10 per equivalent benefit unit; and
- 2) Adopt Resolution 2026-06-02, authorizing Yolo County to place special assessments on the secured tax roll and collect such assessments in the same manner as the ordinary ad valorem property taxes.

BACKGROUND

On June 9, 2016, the RD 900 Board members adopted Resolution 2016-06-01 which approved the final Engineer’s Report and established a special benefit assessment under the Benefit Assessment Act of 1982. The procedure under which the assessments are authorized to be levied was initiated by RD 900 and included a ballot procedure whereby owners within the City of West Sacramento (City) elected to incur an assessment obligation secured by a lien upon their property for the purposes of financing drainage operation and capital improvements of benefit to their property. The resolution also directed staff to record the documents with the County Recorder and submit the assessments to the County for placement on the 2016-17 Yolo County (County) tax roll, and each year thereafter. Each year, the District submits the levy to the County and property owners make payment on the assessment along with their regular tax bill.

The RD 900 Board has authority to increase the special benefit assessment rate based on the calculated Construction Cost Index (CCI) for the preceding year to reflect projected cost inflation, but no more than two and one quarter percent (2.25%) annually. On June 18, 2025, RD 900 Board members adopted Resolution 2025-06-01, approving the last increase in assessment by 2.25% or a rate of \$437.26 per equivalent benefit unit for the 2025-26 tax roll. The action being requested will authorize a 2.25% increase for the next tax year, 2026-27, which will establish a rate of \$447.10 per equivalent benefit unit, as defined in the final Engineer’s Report.

ANALYSIS

Special Procedures in the final Engineers Report (June 8, 2016) state, “the maximum authorized Assessment Rate will be subject to an annual inflationary escalator pursuant to Government Code §53739 (b) based on the annual change in the Construction Cost Index (CCI) for the 20-city average with Base Year 1913 = 100, published by the Engineering News Record, subject to a minimum of 0 percent and a maximum of 2.25% percent in any given year.”

As costs increase it is necessary to keep up with the escalation of such needs to ensure the financial stability of the District. Such costs range from procurement of materials and labor for vegetation management and tree trimming, to operation and maintenance of pump stations. It has been established by the District’s consultant that the annual CCI (May 2025 to May 2026) calculated in accordance with the standards established in the Engineer’s Report is 2.44 percent, which is 0.19 percent above the maximum authorized annual increase.

Since Fiscal Year 2009-10, the Treasurer-Tax Collector’s Office at the County of Yolo has required that all special tax levies placed on the property tax rolls include an authorization approved by the governing body of the levying

entity, in this case, RD 900. The Board is being asked to authorize the levy of assessments on the regular tax rolls.

Alternatives

Staff recommends that the RD 900 Board adopt Resolution 2026-06-01, approving a 2.25% increase in assessment for tax roll year 2026-27, and Resolution 2026-06-02, authorizing Yolo County to place special assessments on the secured tax roll and collect such assessments in the same manner as the ordinary ad valorem property taxes.

Alternatively, the Board may choose to approve levying of the special assessment with less than the 2.25% or no annual assessment rate adjustment. However, these actions could have eventual financial impacts to the District and to its mission of flood risk reduction.

Coordination and Review

This report was prepared in coordination with District's Consultant and District Counsel.

Budget/Cost Impact

If Resolution 2026-06-02 is approved, the 2.25% increase will result in additional drainage assessment revenue of approximately \$60,625.48 on the 2026-27 secured tax roll and a total assessment revenue of approximately \$2,792,139.18.

Attachments

- 1) Resolution 2026-06-01
- 2) Resolution 2026-06-02
- 3) Certification of Assessment – RD 900 Drainage
- 4) 2026/2027 Assessment Escalation Evaluation

RESOLUTION NO. 2026-06-01

A RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT 900 DETERMINING DRAINAGE ASSESSMENTS FOR FISCAL YEAR 2026-27

WHEREAS, in compliance with the Benefit Assessment Act of 1982, California Government Code sections 54703 et seq. (the "Act"), the Board of Trustees (the "Board") of Reclamation District 900 (the "District") on June 9, 2016, following a public hearing and tabulation of the ballots received from property owners, approved the Engineer's Report for the first Fiscal Year (2016-2017) in which drainage assessments were imposed and determined and levied the assessments; and

WHEREAS, the drainage assessments for Fiscal Year 2026-27 are prepared pursuant to the administrative procedures adopted by the District on June 9, 2016; and

WHEREAS, in accordance with the assessment methodology described in the Engineer's Report, the Board may raise the assessment rate each year by not more than two and one-quarter percent (2.25%); and

WHEREAS, in accordance with the *Special Procedures* in the final Engineers Report the maximum escalation rate allowed up to 2.25% is based on the annual change in the 20-City average Construction Cost Index (CCI),

WHEREAS, the 20-City Average CCI has been calculated to be 2.44% for the preceding year.

WHEREAS, by Resolution 2016-06-01, adopted on June 9, 2016, the Board provided that the assessments shall be collected in the same manner and shall be subject to the same penalties and priority of lien as is provided for *ad valorem* property taxes.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Reclamation District 900 as follows:

1. **Recitals.** The above recitals are true and correct.
2. **Determination of Escalation Factor.** The Board hereby determines that the escalation factor for the assessments in Fiscal Year 2026-27 shall be 2.25%.
3. **Assessment Rate.** The Board hereby determines that the annual assessment rate is to be set at \$447.10 per equivalent benefit unit.
4. **Directive to Prepare and File Assessment Roll for Fiscal Year 2026-27.** The Board hereby directs the District staff to prepare the assessment roll for Fiscal Year 2026-27, calculating assessments to reflect changes in development status and the annual escalation factor. The Board hereby determines and levies the assessments as calculated. The Board hereby further directs the General Manager to submit the assessment roll to the Yolo County Auditor-Controller in sufficient time for entry onto the County Assessment Roll for 2026-27.
5. **Entry on County Assessment Roll.** The Yolo County Auditor-Controller is hereby requested to enter on the County Assessment Roll opposite each lot or parcel of land the amount assessed thereupon, as shown on the assessment roll filed by the District Manager.
 - A. The Board agrees, upon reasonable written notice by Yolo County of any claim or challenge, to defend with counsel of its choice, indemnify and hold harmless Yolo County, its Board of Supervisors, officers, officials, agents, and employees (collectively "the County") against the payment of any liabilities, losses, costs, and expenses, including attorneys' fees and court costs, not due to the County's own active negligence or willful misconduct, which the County may incur in the exercise and performance of its powers and duties in placing these assessments onto the County roll and tax bills for the District.

- B. The Board agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by the Government Code sections 29304 and 51800.
- C. The Board warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).

6. **Effective Date.** This resolution shall take effect from and after the date of its passage.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 900 this 17th day of June 2026, by the following vote:

AYES _____

NOES _____

ABSTAIN _____

ABSENT _____

Martha Guerrero, RD 900 President

ATTEST:

Blake Johnson, RD 900 General Manager

APPROVED AS TO FORM:

Ralph R. Nevis, RD 900 Attorney

RESOLUTION NO. 2026-06-02

**A RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT 900 REQUESTING
COLLECTION OF CHARGES TO PAY FOR CERTAIN SERVICES ON THE SECURED TAX ROLL IN THE SAME
MANNER AS THE ORDINARY AD VALOREM PROPERTY TAXES**

Whereas, RECLAMATION DISTRICT NO. 900, (hereinafter "District") requests the County of Yolo collect on the County tax rolls certain charges which have been imposed pursuant to Government codes section 29304 by the District, attached hereto, and

Whereas, the County has requested as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

Now, therefore, be it hereby resolved by the Board of District that:

1. The Auditor-Controller of Yolo County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218), and that the Board of Trustees has authorized the collection of taxes, assessments, fees and/or charges by duly-adopted Resolution.
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
4. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its offices, agents, and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District's

taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for responses.

6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by District this 17th day June 2026, by the following vote on roll call:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

Martha Guerrero, RD 900 President

ATTEST:

Blake Johnson, RD 900 General Manager

APPROVED AS TO FORM:

Ralph R. Nevis, RD 900 Attorney

**Reclamation District 900
Internal Drainage O&M Assessment
Fiscal Year 2026/2027 Assessment Escalation Evaluation**

FY 2025/2026 TBU Rate \$437.26

FY 2025/2026 Assessment Revenue \$2,730,698.46

Escalation Factor [1] 2.44%

Escalation Rate Cap 2.25%

FY 2026/2027 Maximum TBU Rate [2] \$447.10

FY 2026/2027 Maximum Assessment Revenue [3] \$2,792,139.18

[1] Based on the average of the May 2025 ENR 20-City CCI (13838.59) compared to the May 2026 ENR 20-City CCI (14176.18) report rounded to two significant digits.

[2] Rounded to two significant digits.

[3] Based on FY 2025/2026 parcel data. Assessment revenues may increase or decrease based on parcel data updates.

CERTIFICATION OF ASSESSMENT

RECLAMATION DISTRICT NO. 900, hereby certifies that the special assessment to be placed on the 2026-2027 Yolo County Secured Property Tax bill by RECLAMATION DISTRICT 900 for INTERNAL DRAINAGE OPERATION AND MAINTENANCE is in compliance with all requirements of state law, including but not limited to the requirements of Proposition 218 that added Articles XIIC and XIID to the State Constitution.


RECLAMATION DISTRICT NO. 900 agrees to defend, indemnify, and hold harmless the County of Yolo, the Board of Supervisors, the Auditor-Controller, its officers, and employees, from litigation over whether the requirements of Proposition 218 and other State laws were met with respect to such assessment.

If any judgment is entered against any indemnified party as a result of not meeting the requirements of any State law including Proposition 218 for such assessment, RECLAMATION DISTRICT NO. 900 agrees that the County may offset the amount of any judgement paid by an indemnified party from any monies collected by County on RECLAMATION DISTRICT NO. 900 behalf, including property taxes, special taxes, fees, or assessments.

| | | |
|-----------------------------|-------------------|---------------|
| | Blake Johnson | June 17, 2026 |
| Authorized Signature | Print Name | Date |

| | |
|---|------------------------|
| Date of original resolution: | <u>June 17, 2026</u> |
| Copy of resolution on file at the Auditor's office. | <u>YES</u> |
| Phone number to be included on Tax Bill: | <u>(916) 371-1483</u> |
| Email address to be included on Website: | <u>admin@rd900.gov</u> |

RECLAMATION DISTRICT NO. 900
Agency

| | | | |
|--|--|---|--|
| MEETING DATE: June 17, 2026 | | ITEM # 4 | |
|  | SUBJECT: CONSIDERATION OF RESOLUTIONS 2026-06-03 AND 2026-06-04 DETERMINING THE 537 AREA ASSESSMENTS AND ASSESSMENT COLLECTION THROUGH THE YOLO COUNTY SECURED TAX ROLL FOR FISCAL YEAR 2026-27 | | |
| INITIATED OR REQUESTED BY: <input type="checkbox"/> Counsel <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other | | REPORT COORDINATED OR PREPARED BY: Blake Johnson, General Manager | |
| ATTACHMENT <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Information <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action | | | |

OBJECTIVE

The objective of this report is to present sufficient information to the Reclamation District 900 (RD 900) Board of Trustees (Board) to adopt Resolution 2026-06-03, setting the annual assessment rate of \$0.20/\$100 of assessed value, which represents no increase to the assessments on property for the North Drainage Area, which was formerly a part of RD 537 and; to adopt Resolution 2026-06-04, authorizing collection of assessments through the secured tax roll in the same manner as the ordinary ad valorem property taxes as well as the certification of the assessment.

RECOMMENDED ACTION

Staff respectfully recommends that the RD 900 Board:

- 1) Adopt Resolution 2026-06-03, approving the annual assessment rate of \$0.20/\$100 of assessed value; and
- 2) Adopt Resolution 2026-06-04, authorizing Yolo County to place special assessments on the secured tax roll and collect such assessments in the same manner as the ordinary ad valorem property taxes.

BACKGROUND

On August 8, 1997, the RD 537 Board members adopted Resolution 97-2 which approved the final Engineer’s Report and established a special benefit assessment under the Benefit Assessment Act of 1982. The procedure under which the assessments are authorized to be levied was initiated by RD 537 and included a ballot procedure whereby owners within the City of West Sacramento (City) elected to incur an assessment obligation secured by a lien upon their property for the purposes of financing internal drainage operation and maintenance as well as capital improvements of benefit to their property. The resolution also directed staff to record the documents with the County Recorder and submit the assessments to the County for placement on the 1997-98 Yolo County (County) tax roll, and each year thereafter. Each year, the District submits the levy to the County and property owners make payment on the assessment, along with their regular tax bill.

On July 1, 2020, Operation and Maintenance responsibility for the portion of RD 537 within the City of West Sacramento (City) city limits was passed to RD 900 along with the responsibility to administer the assessment for that portion of land. This action was taken as a result of a LAFCo decision made on June 27, 2019, which consolidated RD 785, RD 827 and RD 537 and removed the portion of RD 537 within the City limits to be incorporated with RD 900. Prior to the transfer of responsibilities, on June 11, 2020, RD 537 Board members adopted Resolution 2020-06-01, approving an assessment rate of \$0.20/\$100 of assessed value for the 2020-21 tax roll.

ANALYSIS

The Final Engineers Report dated June 20, 1997, established an assessment rate to be levied of seventy-one point six cents per one-hundred dollars (\$0.716/\$100) of assessed value as calculated in the report. Since that time the rate has fluctuated based on the budget and needs of the governing district with the last rate set by the RD 537 Board for fiscal year 2020-21 of \$0.20/\$100 of assessed value. Since the LAFCo-authorized transfer of responsibilities, operation and maintenance expenditures for the 537 area have been adequately met with the revenue generated. Accordingly, the RD 900 Board adopted the \$0.20/\$100 of assessed values in fiscal year 2025-26. Staff recommends the same rate be adopted for the 2026-27 fiscal year.

Since Fiscal Year 2009-10, the Treasurer-Tax Collector’s Office at the County of Yolo has required that all special tax levies placed on the property tax rolls include an authorization approved by the governing body of the levying entity, in this case, RD 900. The Board is being asked to authorize the levy of assessments on the regular tax

rolls.

Alternatives

Staff recommends that the RD 900 Board adopt Resolution 2026-06-03, approving the annual assessment rate of \$0.20/\$100 of assessed value for fiscal year 2026-27, and Resolution 2026-06-04, authorizing Yolo County to place special assessments on the secured tax roll and collect such assessments in the same manner as the ordinary ad valorem property taxes. Alternatively, the Board may choose not to approve the rate, or to approve a rate less than amount being recommended.

Coordination and Review

This report was prepared in coordination with District's Consultant and District Counsel.

Budget/Cost Impact

If Resolution 2026-06-03 is approved, revenue for the 2026-27 secured tax roll will be approximately \$79,334.

Attachments

- 1) Resolution 2026-06-03
- 2) Resolution 2026-06-04
- 3) Certification of Assessment – 537 Area

RESOLUTION NO. 2026-06-03

**A RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT 900
DETERMINING ASSESSMENTS FOR FISCAL YEAR 2026-27 FOR THE FORMER
RD 537 MAINTENANCE AREA**

WHEREAS, in compliance with the Benefit Assessment Act of 1982, California Government Code sections 54703 et seq. (the "Act"), the Board of Trustees of Reclamation District (RD) 537 on August 8, 1997, following a public hearing and tabulation of the ballots received from property owners, approved the Engineer's Report for the first Fiscal Year (1997-1998) in which flood protection assessments were imposed and determined and levied the assessments; and

WHEREAS, on July 1, 2020, operation and maintenance responsibility for that portion of RD 537 that lies within the City of West Sacramento city limits was passed from RD 537 to RD 900 (the "District") along with the responsibility to administer the assessment for that portion of land; and

WHEREAS, the flood assessments for Fiscal Year 2026-27 are prepared pursuant to the administrative procedures adopted by RD 537 on August 8, 1997; and

WHEREAS, by Resolution 97-2, adopted on August 8, 1997, the Board of Trustees of RD 537 provided that the assessments shall be collected in the same manner and shall be subject to the same penalties and priority of lien as is provided for *ad valorem* property taxes.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Reclamation District 900 as follows:

1. **Recitals.** The above recitals are true and correct.
2. **Determination of Escalation Factor.** The RD 900 Board hereby determines that there will be no escalation factor for the assessments in Fiscal Year 2026-27.
3. **Assessment Rate.** The RD 900 Board hereby determines that the annual assessment rate is to be set at \$0.20/\$100 of assessed value.
4. **Directive to Prepare and File Assessment Roll for Fiscal Year 2026-27.** The RD 900 Board hereby directs the District staff to prepare the assessment roll for Fiscal Year 2026-27, calculating assessments to reflect changes in development status and the annual escalation factor; hereby determines and levies the assessments as so calculated; and further directs the District Treasurer to submit the assessment roll to the Yolo County Auditor-Controller in sufficient time for entry onto the County Assessment Roll for 2026-27.
5. **Entry on County Assessment Roll.** The Yolo County Auditor-Controller is hereby requested to enter on the County Assessment Roll opposite each lot or parcel of land the amount assessed thereupon, as shown on the assessment roll filed by the Agency Treasurer.
 - A. The RD 900 Board agrees, upon reasonable written notice by Yolo County of any claim or challenge, to defend with counsel of its choice, indemnify and hold harmless Yolo County, its Board of Supervisors, officers, officials, agents, and employees (collectively "the County") against the payment of any liabilities, losses, costs, and expenses, including attorneys' fees and court costs, not due to the County's own active negligence or willful misconduct, which the County may incur in the exercise and performance of its powers and duties in placing these assessments onto the County roll and tax bills for the District.
 - B. The RD 900 Board agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by the Government Code sections 29304 and 51800.
 - C. The RD 900 Board warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles

XIIIC and XIID of the California Constitution (Proposition 218).

6. **Effective Date.** This resolution shall take effect from and after the date of its passage.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 900 this 17th day of June 2026, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Martha Guerrero, RD 900 President

ATTEST:

Blake Johnson, RD 900 General Manager

APPROVED AS TO FORM:

Ralph R. Nevis, RD 900 Attorney

RESOLUTION NO. 2026-06-04

**A RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT 900
REQUESTING COLLECTION OF THE CHARGES TO PAY FOR CERTAIN SERVICES ON
THE SECURED TAX ROLL IN THE SAME MANNER AS THE ORDINARY AD VALOREM
PROPERTY TAXES**

WHEREAS, Reclamation District No. 900, (hereinafter "District") requests the County of Yolo collect on the County tax rolls certain charges which have been imposed pursuant to Government codes section 29304 by the District, attached hereto, and

WHEREAS, the County has requested as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Reclamation District 900 as follows:

1. The Auditor-Controller of Yolo County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
4. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its offices, agents, and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for responses.
6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

Resolution 2026-06-04
Reclamation District 900, 537 Area Assess Submission
June 17, 2026

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 900 this 17th day of June 2026, by the following vote:

AYES:
NOES
ABSTAIN
ABSENT:

Martha Guerrero, RD 900 President

ATTEST:

Blake Johnson, RD 900 General Manager

APPROVED AS TO FORM:

Ralph R. Nevis, RD 900 Attorney

**RD 900 BOARD MEETING
RECLAMATION DISTRICT 900
May 20, 2026
Minutes**

The Regular Board meeting was called to order at 5:32 PM by President Guerrero. Also in attendance at the meeting were: Trustees Early, Orozco and Sulpizio Hull, General Manager Johnson, Assistant General Manager Erin McGillian (online), Administrative Assistant Yvonne Calderon, and District Attorney Nevis.

GENERAL ADMINISTRATION – PART I

Entry No. 1

Heard General Administration Functions as follows:

- A. Presentations by the public on matters not on the agenda within the jurisdiction of the District. The Agency is prohibited by law from discussing issues not on the agenda brought to them at this time.

CONSENT AGENDA – PART II

Entry No. 2 – Consideration of approval of the April 15, 2026 board meeting minutes.

| | | |
|---------------|-----------------------|--------------------------------------|
| MOTION: Early | SECOND: Sulpizio Hull | AYES: Early, Sulpizio Hull, Guerrero |
| NOES: None | ABSTAIN: None | ABSENT: Alcalá, Orozco |

The consent agenda passed 3-0, by roll call vote.

REGULAR AGENDA – PART III

Entry No. 3 – Consideration of a contract with ECorp Consulting, Inc. for environmental services along the Sacramento River Emergency Levee Repair Project.

| | | |
|-----------------------|---------------|--------------------------------------|
| MOTION: Sulpizio Hull | SECOND: Early | AYES: Sulpizio Hull, Early, Guerrero |
| NOES: None | ABSTAIN: None | ABSENT: Alcalá, Orozco |

The consent agenda passed 3-0, by roll call vote.

Entry No 4 – Review of Draft 2026/27 Budget.

General Manager Johnson presented the 2026/27 Draft Budget. It was noted that the recommended assessment rate should increase by 2.25% (maximum allowed). Recommended that Cost of Living increase is 4% (based on 2026 and 2027 Social Security). Based on this budget, approximately \$1.8 million would be available for capital improvement projects. Trustee Early asked about budget through the end of 2026/26. Johnson will provide this information at the June 2026 Board meeting. Trustees Orozco and Sulpizio Hull noted that reviewed budget with Johnson prior to this Board meeting and felt it to be a reasonable budget.

Entry No. 5 – **General Manager Updates** (provided in Board Packet, below are the highlights)

Levee/ Drainage/ Pump Maintenance

- The District has been mowing the levees and surrounding areas in addition to continuing to ensure all ditches and canals are free of debris, despite equipment maintenance setbacks.

Blacker Canal Stabilization Project –

- The District has opened the advertisement for the construction BD (which was due 3/26/26), with 3 companies submitting proposals – Odin having been awarded the bid.

The contractor has provided all necessary insurances and has begun submitting all necessary documents prior to construction.

City Fire/ Police/ County OES

- Future communications meeting scheduled for mid-May to early June..

WSAFCA/ USACE

- Yolo Bypass East Levee – North.
 - The project has been completed (with the exception of finalizing the new pump station), with a ribbon-cutting ceremony held on 04/07/2026.

FEMA/Cal-OES

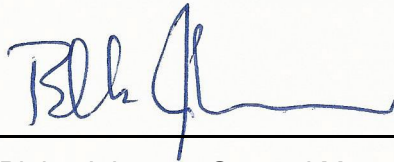
- FEMA is still reviewing damage along the District's Main Canal and Blacker Canal with an estimated \$2 million worth of damage. Funding may not be available.

Entry No. 6 - Trustee Comments

N/A


Entry No. 7 – Adjourn

The meeting adjourned at 5:48 PM.



Blake Johnson, General Manager/Secretary

Reclamation District 900

| | | | |
|---|--|--|--|
| MEETING DATE: June 17, 2026 | | ITEM # 6 | |
|  SUBJECT: CONSIDERATION OF ADOPTION OF THE RECLAMATION DISTRICT 900 FISCAL YEAR 2026/27 OPERATIONS & MAINTENANCE BUDGET | | | |
| INITIATED OR REQUESTED BY: <input type="checkbox"/> Counsel <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other | | REPORT COORDINATED OR PREPARED BY: Blake Johnson, General Manager | |
| ATTACHMENT <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | <input type="checkbox"/> Information <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action | |

OBJECTIVE

The objective of this report is to present sufficient information to the Reclamation District 900 (District) Board of Trustees (Board) to adopt the District Operations & Maintenance Budget for Fiscal Year (FY) 2026/27.

RECOMMENDED ACTION

Staff respectfully recommends that the Board adopt the District FY 2026/27 Operations & Maintenance Budget.

BACKGROUND

Staff and the District's CPA, Dustin Dumars, coordinated to prepare a proposed budget for the Board's information and consideration. The budget is developed with a focus on providing the resources necessary to fund the District's Operations & Maintenance (O&M) activities during the budgeting period to meet operational objectives while considering the District's overall financial capacity.

ANALYSIS

The State of California's DWR Flood Maintenance Assistance Program (FMAP) is not funded again this year. Over the past years, the District was eligible for approximately \$200,000 to \$400,000 from the FMAP program.

A 2.25% increase has been recommended for the annual RD 900 Drainage Assessment.

Projected income for FY 26/27 is approximately an 11% increase over FY 25/26 due primarily to funds that will be received from FEMA for the Blacker Canal Project.

Projected expenditure for FY 26/27 is an approximate 4% increase over FY 25/26 due to insurance (vehicle and medical).

Capital improvement projects have been separated from the Operations & Maintenance Budget so that District staff can track these expenses separately.

SALARY ADJUSTMENTS

The RD 900 Budget Committee met to discuss the 2026/27 budget and salaries. The Proposed 2026/27 budget shows a proposed budget with a 4% cost of living salary increase. This cost of living is based on Social Security's increase of 2.8% for 2026 and an estimated cost of living increase of 3.8% to 4.7% for 2027.

Alternatives

The Board may choose to approve the recommended action in full, continue the item to a future meeting, request additional information, or approve the budget with modifications.

Coordination and Review

The proposed budget was developed by District management in coordination with the District CPA.

Budget/Cost Impact

The 2026/27 O&M budget recommendations as detailed in this report and attachments. This budget represents a net increase in the fund balance of approximately \$1.8 million that will be used for capital improvement projects. Capital Improvement projects and budget are included in this packet.

ATTACHMENTS

1. 2026-2027 Operations and Maintenance Budget with comments
2. Capital Improvement Plan



| | Projected | FY 25/26 Budget | Proposed FY 26/27 Budget | NOTE: |
|--------------------------------------|---------------------|---------------------|--------------------------|-------|
| Income | | | | |
| 4000 RD 900 Assessments | 2,689,460 | 2,731,513 | 2,749,973 | 1 |
| 4003 RD 537 | 79,334 | 79,334 | 79,334 | 2 |
| Total 4000 RD 900 Assessments | \$ 2,768,794 | \$ 2,810,847 | 2,829,307 | |
| | \$ 0 | | | |
| 4010 WSAFCA | 812,061 | 812,000 | 828,302 | 3 |
| 4015 RD 537 WSAFCA | 66,876 | 66,941 | 68,213 | 4 |
| Total 4010 WSAFCA | \$ 878,936 | \$ 878,941 | 896,515 | |
| | \$ 0 | | | |
| 4020 Interest Income | 423,198 | 120,000 | 150,000 | 5 |
| 4100 Funding Agreements | | | | |
| 4110 WUSD Maint Fee | 0 | 7,000 | 7,000 | 6 |
| 4130 FEMA | 174,732 | 100,000 | 500,000 | 7 |
| Total 4100 Funding Agreements | \$ 174,732 | \$ 107,000 | 507,000 | |
| | \$ 0 | | | |
| 4111 RD 811 Power Reimbursement | 23,743 | 10,000 | 10,000 | 8 |
| 4115 Developer Fee Storm Drain | 0 | 9,750 | 9,750 | 9 |
| 4200 Miscellaneous | 155,452 | | - | |
| 4300 Retiree Healthcare | 4,877 | 5,500 | 3,000 | 12 |
| Total Income | \$ 4,429,731 | \$ 3,942,038 | 22,750 | |
| Gross Profit | \$ 4,429,731 | \$ 3,942,038 | 4,405,572 | |
| Expenses | | | | |
| 5000 Administrative | | | | |
| 5005 Bad Debt | 2,616 | 7,500 | 7,500 | 14 |
| 5010 Permits & Fees | 36,177 | 50,000 | 50,000 | 15 |
| 5011 Assessments Paid | 0 | 14,000 | 14,000 | 16 |
| 5020 Memberships | 7,549 | 12,000 | 12,000 | 17 |
| 5030 Liability/Auto Insurance | 145,692 | 137,000 | 175,000 | 18 |
| | | | 258,500 | |
| 5040 Professional Fees | | | | |
| 5041 Legal | 28,262 | 40,000 | 40,000 | 19 |
| 5042 Assessments | 21,082 | 22,000 | 25,000 | 20 |
| 5043 Accounting & Payroll | 41,537 | 45,000 | 45,000 | 21 |
| 5044 City Shared Service | 0 | 5,000 | - | 22 |
| 5046 IT Services | 25,833 | 25,000 | 25,000 | 23 |
| Total 5040 Professional Fees | \$ 116,714 | \$ 137,000 | 135,000 | |
| 5050 Office | | | | |
| 5052 Utilities | 19,154 | 15,000 | 20,000 | 24 |
| | | | | 25 |
| 5053 Janitorial & Cleaning Supplies | 5,919 | 4,200 | 6,500 | |
| 5054 Supplies & Software | 18,054 | 15,000 | 20,000 | 26 |
| 5055 Office Equipment | 5,325 | 8,000 | 6,000 | 27 |
| 5056 Furnishing | 7,400 | 7,500 | 8,000 | 28 |
| 5057 Other | 1,756 | 2,000 | 2,000 | 29 |
| 5058 Security | 2,240 | 3,600 | 3,600 | ### |
| Total 5050 Office | \$ 59,848 | \$ 55,300 | 66,100 | |
| Total 5000 Administrative | \$ 368,597 | \$ 412,800 | 459,600 | |



| | Projected | FY 25/26 Budget | Proposed FY 26/27 Budget | NOTE: |
|--|---------------------|---------------------|--------------------------|-------|
| 5200 Labor & Related | | | | |
| 5210 Compensation | | | | |
| 5211 Administrative Salary | 349,195 | 382,000 | 397,400 | 30 |
| 5212 Field Salaries | 465,993 | 570,000 | 550,200 | 31 |
| 5214 Payroll Taxes | 64,283 | 95,000 | 98,000 | 32 |
| 5217 Cellphone Stipend | 6,375 | 6,100 | 6,500 | 34 |
| Total 5210 Compensation | \$ 885,845 | \$ 1,053,100 | 1,052,100 | |
| 5220 Benefits | | | | |
| 5221 Medical Insurance | 129,735 | 145,000 | 150,000 | 35 |
| 5222 Dental Insurance | 5,195 | 7,200 | 7,500 | 36 |
| 5223 Retiree Medical | 26,419 | 35,000 | 35,000 | 37 |
| 5224 Retirement | 109,901 | 135,000 | 145,000 | 38 |
| 5225 Vision Insurance | 0 | 2,500 | 2,800 | 39 |
| 5226 ST/LT Disability Insurance | 0 | 2,500 | 2,500 | 40 |
| 5227 Life Insurance | 0 | 1,000 | - | 41 |
| Total 5220 Benefits | \$ 271,250 | \$ 328,200 | 342,800 | |
| 5260 Workers Comp | 47,874 | 47,000 | 49,500 | 42 |
| 5270 Uniforms | 12,534 | 8,000 | 10,000 | 43 |
| 5280 Training & Licensing | 6,163 | 10,000 | 10,000 | 44 |
| Total 5200 Labor & Related | \$ 1,223,667 | \$ 1,446,300 | 1,464,400 | |
| 5400 Operations & Maintenance | | | | |
| 5410 Facilities/Pump Stations | | | | |
| 5411 Power | 161,324 | 215,000 | 215,000 | 45 |
| 5412 Fuel | 2,591 | 8,000 | 8,000 | 46 |
| 5413 Supplies/Materials | 22,020 | 28,000 | 28,000 | 47 |
| 5414 Repairs | 10,782 | 15,000 | 15,000 | 48 |
| 5415 Equipment & Tools | 5,923 | 20,000 | 20,000 | 49 |
| Total 5410 Facilities/Pump Stations | \$ 202,639 | \$ 286,000 | 286,000 | |
| 5420 Herbicide | 51,142 | 55,000 | 57,000 | 50 |
| 5430 Field Services | 2,683 | 25,000 | 25,000 | 51 |
| 5440 Debris and Trash Disposal | 17,106 | 18,000 | 20,000 | 52 |
| 5450 Professional Fees- Maint. | | | | |
| 5451 Pesticide | 7,411 | 18,000 | 20,000 | 53 |
| 5452 Consulting | 34,580 | 50,000 | 75,000 | 54 |
| 5453 Other | 2,682 | 10,000 | 10,000 | 55 |
| Total 5450 Professional Fees- Maint. | \$ 44,672 | \$ 78,000 | 105,000 | |
| 5460 Shop & Vehicles | | | | |
| 5461 Fuel | 42,984 | 52,000 | 55,000 | 56 |
| 5462 Repair/Service | 23,363 | 45,000 | 45,000 | 57 |
| 5463 Parts/Supplies | 43,853 | 45,000 | 50,000 | 58 |
| 5464 Rentals | 7,775 | 20,000 | 20,000 | 59 |
| 5465 Small Tools | 0 | 2,000 | 2,000 | *** |
| Total 5460 Shop & Vehicles | \$ 117,975 | \$ 164,000 | 172,000 | |
| Total 5400 Operations & Maintenance | \$ 436,217 | \$ 626,000 | 665,000 | |
| TOTAL O&M Expenses | 2,028,480 | 2,485,100 | 2,589,000 | 60 |
| O&M Surplus/Deficit | 2,401,251 | 1,456,938 | 1,816,572 | 61 |

NOTES for FY 26/27 Budget

1. Drainage assessment from landowners (assumes 2.25% increase for 26/27 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 26/27)
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. NA
11. NA
- ^ Construction Easement fees (PG&E), refunds
12. Retiree fees due to the District
13. NA
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. 22% for 26/27 (industry increase)
19. Legal Counsel for District
20. Consultant fees for drainage assessment (LWA and LM)
21. Accounting/Audit consultants/Paylocity (payroll)
22. City staff supporting District
23. IT Services (monitoring Cyber Security, spam, phishing, computers, updating software)
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, internet, phones
27. Printer/copier lease
28. furnishing for office/replacement furnishings for new hire
29. Misc. office expense

Security: cameras and alarm system for office

30. Incl. GM, AGM, Admin Asst +4% COLA (Not officially approved by Board) at max. salary step
31. Incl. Superintendent, 6.5 Staff + 4% COLA (Not officially approved by Board) at max. salary step
32. Overtime for emergency needs - THIS HAS BEEN ADDED DIRECTLY TO FIELD SALARIES
33. Payroll taxes for 9.5 employes (estimate 10% of all salaries)
34. Cellphone stipend for 9.5 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 (estimated 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
- *** Small tools: hammers, battery operated hand tools
60. Includes all typical District expenses (including salaries)
61. O&M Surplus to be placed in Treasury for Capital Improvement Projects

Reclamation District 900 Capital Improvement Planning
 Master Budget
 FY 2025/26 - 2035/36



| Fiscal Year | FY 2026-2027 | FY 2027-2028 | FY 2028-2029 | FY 2029-2030 | FY 2030-2031 | FY 2031-2032 | FY 2032-2033 | FY 2033-2034 | FY 2034-2035 | FY 2035-2036 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|
| 6000 Capital Improvement Projects | | | | | | | | | | |
| Pumping Station RR&R | \$780,000 | \$0 | \$500,000 | \$500,000 | \$300,000 | \$0 | \$0 | \$0 | \$750,000 | \$1,020,000 |
| Pump 1 (Main Pump Station) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,000,000 |
| Pump 2 (SIP) | \$0 | \$0 | \$500,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pump 3 (Causeway) | \$0 | \$0 | \$0 | \$500,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pump 4 (Race Track) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pump 5 (RD 537) | \$750,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pump 6 (MC-10) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$750,000 | \$0 |
| Pump 7 (Touchstone) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pump 8 (Larchmont) | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pump 9 (Rivermont) | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pump 10 (High School) | \$0 | \$0 | \$0 | \$0 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pump 11 (Parlan Ranch) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pump 12 (new pump station being constructed by USACE) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| Levee RR&R | \$205,000 | \$205,000 | \$205,000 | \$205,000 | \$205,000 | \$205,000 | \$205,000 | \$205,000 | \$205,000 | \$205,000 |
| Levee and Patrol Road Improvements | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 |
| Fencing and Gate Repairs (25-year life cycle) | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| Veihal Replacement | \$355,000 | \$55,000 | \$300,000 | \$300,000 | \$207,000 | \$250,000 | \$340,000 | \$405,000 | \$115,000 | \$408,000 |
| V1 2011-FORD-F250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| V2 2015-FORD-Explorer | \$55,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| V3 2009-Carson-Utility (yellow) | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$0 |
| V4 2016-PJ Trailer-22' Tilt (for Aebi's) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 |
| V5 2016-Ford-F150 | \$0 | \$55,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| V6 2017-PJ-Dump (white) | \$0 | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| V7 2017-Intl-Workstar 7000 Dump truck | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$0 | \$0 |
| V8 2017-Towmaster-Utility (large equip trailer behind dump truck) | \$0 | \$0 | \$0 | \$0 | \$0 | \$40,000 | \$0 | \$0 | \$0 | \$0 |
| V9 2017-EZ Loader-Boat | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$23,000 |
| V10 2018-Ford-F550 | \$0 | \$0 | \$0 | \$0 | \$0 | \$200,000 | \$0 | \$0 | \$0 | \$0 |
| V11 2018-Ford-F550 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$225,000 | \$0 | \$0 | \$0 |
| V12 2019-Ford-F-250 | \$0 | \$0 | \$0 | \$0 | \$67,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| V13 2010-John Deere-6330 (will be retired, replaced with JD 5120) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| V14 2014-John Deere w/equip-6115 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| V15 2019-PJ-Deckover Tilt (for Aebi's) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$155,000 | \$0 | \$0 |
| V16 2023-Ford-F150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,000 | \$0 |
| V17 2023-Toyota-4 Runner | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$55,000 | \$0 |
| V18 2024-Ford-F-250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,000 |
| V19 2018 Aebi 281 (slope mower) | \$0 | \$0 | \$0 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| V20 2022 Aebi 211 (slope mower) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$250,000 | \$0 | \$0 |
| V21 2024 John Deere 5120 tractor/mower/arm | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$300,000 |
| V22 2009 John Deere 410G Backhoe (purchased 2017) | \$0 | \$0 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| V23 2017 Klamath outboard boat | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| V24 2009 100kw Portable Generator | \$0 | \$0 | \$0 | \$0 | \$125,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance Equipment Replacement | \$15,000 | \$2,415,000 | \$15,000 | \$45,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| Chipper | \$0 | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DREVER ST (office) | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| 5000 Jefferson Blvd (old shop) | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| Generator at Causeway Pump Station (new) | \$0 | \$2,000,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Portable Generator for Racetrack (new) | \$0 | \$400,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equip6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equip7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equip8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equip9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equip10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equip11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equip12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Drainage Maintenance | \$5,200,000 | \$225,000 | \$225,000 | \$475,000 | \$275,000 | \$275,000 | \$230,000 | \$230,000 | \$480,000 | \$230,000 |
| Blacker Canal | \$5,000,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Main Canal (and others) | \$0 | \$0 | \$0 | \$250,000 | \$50,000 | \$50,000 | \$0 | \$0 | \$250,000 | \$0 |
| Culvert Maintenance | \$200,000 | \$225,000 | \$225,000 | \$225,000 | \$225,000 | \$225,000 | \$230,000 | \$230,000 | \$230,000 | \$230,000 |
| IT Upgrades | \$506,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| IT Upgrades | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| SCADA | \$500,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Capital Improvement Projects [U7] | \$7,061,000 | \$2,906,000 | \$1,251,000 | \$1,531,000 | \$1,008,000 | \$751,000 | \$796,000 | \$861,000 | \$1,571,000 | \$1,884,000 |



General Manager Update

June 2026

ADMINISTRATION, FINANCE, AND TRAINING

All District personnel will participate in a Safety Stand-Down Day, scheduled for the 24th of June. During this time personnel will become certified in CPR (Adult, Child, & Infant), First Aid. Personnel will also review annual safety, environmental, and training requirements, ensuring the District remains prepared to respond safely and effectively to daily operations and emergency situations.

The District has formulated a budget for the upcoming FY26-27. The Budget Committee and Board members have met with the General Manager to review projected revenues, anticipated expenditures, and operational priorities to ensure the District remains financially prepared to support ongoing maintenance, capital improvement projects, and daily operations.

OPERATION AND MAINTENANCE

LEVEE/DRAINAGE/PUMP MAINTENANCE

The District is mowing away diligently. Despite significant ongoing maintenance issues, all personnel have begun mowing the levees and surrounding areas while continuing to ensure that all ditches and canals remain clear of debris.

PROJECTS

BLACKER CANAL BANK STABILIZATION PROJECT

The contractor has provided all necessary insurances and has begun submitting all necessary documents prior to construction. Tree removal will begin soon, final dewatering will begin towards the end of June.

EMERGENCY PREPAREDNESS

City Fire/ Police/ County OES

The District met with City Fire, Police, and Yolo County OES on 6/10/2026 to discuss organizing a tabletop exercise in November to prepare for future flood, fire, and evacuation procedures.

COORDINATION WITH OTHER PROJECTS

WEST SACRAMENTO AREA FLOOD CONTROL AGENCY/ USACE

District staff and WSAFCA staff continue to meet and communicate weekly. In addition, the USACE and WSAFCA hold meetings several times each week to discuss the many ongoing projects within West Sacramento, which District staff regularly attend.

USACE:

Yolo Bypass East Levee – South (completed in 2023) was found to have additional deficiencies in the foundation of the levee. The USACE declared an emergency and have reinforced this portion of the levee, providing a “setback” levee or adjacent levee. This temporary fix provided protection throughout the winter and both the District and the USACE continue to monitor for any changes. The USACE

intends to construct a permanent fix in 2027 (previously 2025).

Yolo Bypass East Levee – North, the project has been completed (with the exception of finalizing the new pump station), with a ribbon-cutting ceremony held on 04/07/2026. District staff will be trained on the operation and maintenance of this new pump station July 2-3.

FEMA/Cal-OES

FEMA is still reviewing damage along the District’s Main Canal and Blacker Canal with an estimated \$2 million worth of damage. Funding may not be available.

COORDINATION WITH OTHER AGENCIES

CITY OF WEST SACRAMENTO

District and WSAFCA staff will come together for a joint picnic to foster teamwork, strengthen working relationships, and recognize ongoing collaboration between agencies.

FUTURE

June 18, 2026 – WSAFCA Board Meeting, 9:00am

June 18, 2026 – WSAFCA Board Meeting, 9:00am

June 19, 2026 – Offices Closed in Observation of Juneteenth

Chambers will be closed during the month of July, Board Meeting will reconvene in August