# RECLAMATION DISTRICT BUDGET

## RD 2028 (Bacon Island)

| GL CODE | INCOME | PRIOR BUDGET FY 22-23 | YEAR-TO-DATE 6/30/2023 | APPROVED BUDGET FY 23-24 | Comments |
|---|---|---|---|---|---|
| 40100 | Assessments | $ 763,185 | $ 763,185.01 | $ 778,581 | FY 22/23 3% CPI increase (not incl. $250,000 SP) + $250,000 SP |
| 43100 | Miscellaneous Income | $ - | $ - | $ - | |
| 43106 | Temp Entry Permit | $ - | $ - | $ - | |
| 49200 | Interest Income | $ - | $ 1,713.00 | $ - | |
| 49215 | BN-15 Interest Income | $ - | $ - | $ - | |
| | | | | | |
| 45013 | Subventions FY 18-19 (DWR 75%) | $ - | $ - | $ - | |
| 45014 | Subventions FY 19-20 (DWR 75%) | $ - | | $ - | |
| 45015 | Subventions FY 20-21 (DWR 75%) | $ - | | $ - | |
| 45016 | Subventions FY 21-22 (DWR 75%) | $ 223,294 | $ 193,304.00 | | |
| | Subventions FY 22-23 (DWR 75%) | $ - | $ - | $ 247,654 | 75% of FY 22-23 actuals, less $1,000 per mile |
| | | $ - | | | |
| 47515 | Sp Proj BN-15-1 (DWR 97%) | $ 107,880 | $ 94,385.71 | $ 87,300 | Actual expenses, less 10% retention, 97% cost share |
| 47516 | Sp Proj BN-15-1 (CCWD 3%) | $ - | $ - | $ - | |
| 47518 | Sp Proj BN-18-1 5YP | $ - | $ - | $ - | |
| 47519 | Sp Proj BN-19-1 | $ 4,250,000 | $ 114,667.57 | $ 8,721,000 | Actual expenses, less 10% retention, 95% cost share |
| 47520 | Sp BN-18-2 5 YP | | $ 205.37 | | |
| 47001 | Emergency Response Plan (DWR 100%) | $ - | $ - | $ - | |
| 47815 | CAL OES (FEMA) | $ - | $ - | $ - | |
| 41190 | SJC Grant Phase 2 | $ - | | $ - | |
| | | | | | |
| | **TOTAL INCOME** | **$ 5,344,359** | **$ 1,167,460.66** | **$ 9,834,535** | |
| | | | | | |
| **GL CODE** | **EXPENSES** | | | | |
| **50000** | **G&A** | | | | |
| 50100 | Accounting | $ 6,000 | $ 11,381.60 | $ 6,000 | FY22-23 Actuals include 2 cycles of expenses |
| 50102 | Bank Service Charges | $ 600 | $ 686.00 | $ 600 | |
| 50110 | Fuel & Oil | | $ 572.25 | $ 576 | FY 22/23 actuals - Pumptender oil expenses |
| 50121 | Dues | $ 2,604 | $ 2,267.00 | $ 2,604 | |
| 50130 | Other Assessments | $ - | $ - | $ - | |
| 50140 | Engineering - G&A | $ 1,008 | $ 442.25 | $ 1,008 | |
| 50150 | Insurance | $ 13,152 | $ 17,793.00 | $ 18,684 | Increased 5% from FY 22-23 actuals |
| 50155 | Equipment Rental Support | $ - | $ 14,146.89 | | |
| 50160 | Legal/Administration | $ 30,732 | $ 36,105.95 | $ 36,000 | Change to FY 22-23 actuals |
| 50161 | Legal - Outside Counsel | $ - | $ - | $ - | |
| 50170 | Levee Maintenance - Non-Subventions | $ 5,004 | $ - | $ 5,004 | |
| 50180 | Pump Maintenance | $ 30,000 | $ 54,156.62 | $ 30,000 | |
| 50185 | Other Maintenance | $ - | $ 10,390.33 | $ - | |
| 50190 | Canal Maintenance | $ 20,004 | $ 46,217.74 | $ 20,004 | |
| 50211 | Security Services | $ - | $ 1,030.36 | $ 3,000 | |
| 50212 | Utilities - PG&E | $ 150,000 | $ 198,420.12 | $ 154,500 | 3% increae on FY 22/23 budget |
| 50213 | Water Right Fees | $ 3,216 | $ 3,410.52 | $ 3,576 | 5% increase on FY22-23 actuals |
| 50220 | Pipes & Crossings G&A | $ 60,000 | $ - | $ 24,000 | |
| 50330 | Vegetation Control - Non Sub | $ 5,004 | $ 336.40 | $ 12,000 | Expecting increase to canal work in FY 23-34 |
| 50400 | Miscellaneous | $ 1,008 | $ 165.00 | $ 1,008 | |
| 50402 | Mileage | $ 1,008 | $ 3,460.28 | $ 3,804 | +10% on FY 22/23 actuals |
| 50403 | Office Supplies | $ 600 | $ 449.00 | $ 600 | |
| 50404 | Permits - EPA | $ - | $ - | $ - | |
| 50406 | Publications | $ 204 | $ - | $ 204 | |
| 50408 | Taxes and Fees | $ 600 | $ 234.32 | $ 600 | |
| 50410 | Parts and Supplies | $ - | $ - | $ - | |
| 50411 | Storage | $ 360 | $ 405.80 | $ 432 | 5% increase on FY22-23 actuals |
| 50414 | Assessment Formation | $ - | $ 7,847.96 | $ - | |
| 50418 | Weed Control | $ - | $ - | $ - | |
| 50419 | Other Assessments - CDWA | $ 1,860 | $ 1,866.04 | $ 1,860 | |
| 50422 | Superintendent | $ - | $ - | $ - | |
| 50425 | Emergency Standby Equipment | $ 24,000 | $ 15,302.40 | $ 31,128 | D&L Expense on 7/22/2023 |
| **50500** | **Payroll Account - G&A** | | | | |
| 50501 | Payroll | $ 5,004 | $ 4,017.38 | $ 5,004 | |
| 50502 | Payroll Services | $ - | $ - | $ - | |
| 50503 | Payroll Taxes | $ 600 | $ 419.19 | $ 600 | 12% of G&A payroll |
| 50504 | Worker's Comp | $ 300 | $ 278.31 | $ 252 | 5% of G&A payroll |
| | | | | | |
| **55000** | **Subventions** | | | | |
| 55110 | Toe Ditch Cleaning | $ 30,000 | $ 50,686.11 | $ 30,000 | |
| 55130 | Encroachments | $ - | $ - | $ - | |
| 55140 | Engineering - Routine | $ 39,996 | $ 40,844.77 | $ 39,996 | |
| 55160 | Emergency Flood Fight | $ - | $ - | $ - | |
| 55161 | High Water Patrol | $ - | $ - | $ - | |
| 55180 | Levee Patrol | $ 18,000 | $ 18,893.64 | $ 18,000 | |
| 55190 | Levee Maintenance - Routine | $ 24,000 | $ 8,941.28 | $ 24,000 | |
| 55220 | Pipe & Drain Crossings - Subventions | $ 6,000 | $ - | $ 6,000 | |
| 55230 | Professional Fees | $ - | $ - | $ - | |
| 55270 | Road Repair | $ 30,000 | $ - | $ 12,000 | |
| 55280 | Repair Levee Erosion | $ 30,000 | $ - | $ 30,000 | |
| 55300 | Repair Waterside | $ - | $ 8,999.96 | $ - | |
| 55320 | Pest Control | $ 5,004 | $ - | $ 5,004 | |
| 55330 | Vegetation Control | $ 42,000 | $ 77,419.38 | $ 42,000 | |
| 55340 | Miscellaneous - Subventions | $ 2,400 | $ - | $ 2,400 | |
| 55402 | Mileage - Subventions | $ 3,600 | $ 6,096.36 | $ 6,096 | Increase to FY 22/23 actuals |
| 55403 | Office Supplies | $ - | $ - | $ - | |
| 55410 | Parts, Tools & Supplies | $ - | $ - | $ - | |
| 55417 | Habitat Mitigation | $ - | $ - | $ - | |
| 55422 | Labor Compliance | $ - | $ - | $ - | |
| **55500** | **Payroll Account - Subventions** | $ - | | | |
| 55501 | Payroll | $ 96,000 | $ 114,425.24 | $ 105,600 | 10% increase on FY 22/23 budgeted |
| 55502 | Payroll Services | $ - | $ - | $ - | |
| 55503 | Payroll Taxes | $ 9,000 | $ 10,557.98 | $ 12,672 | 12% of Subv payroll |
| 55504 | Worker's Comp | $ 4,200 | $ 7,641.24 | $ 5,280 | 5% of Subv payroll |
| | | $ - | | | |
| | | $ - | | | |
| **57000** | **Special Projects** | $ - | | | |
| 57001 | Flood Emergency Response | $ - | $ - | $ - | |
| 57121 | Sp Proj BN-12-1 | $ - | $ - | $ - | |
| 57125 | Sp Proj BN-15-1 Engineering | $ 24,000 | $ 35,619.63 | $ - | |
| 57126 | Sp Proj BN-15-1 Construction | $ - | $ - | $ - | |
| 57127 | Sp Proj BN-15-1 Planting | $ 100,000 | $ 68,872.05 | $ 100,000 | Annual maintenance and additional work |
| 57185 | Sp Proj BN-18-1 5YP | $ - | $ 7,099.25 | $ - | |
| 57195 | Sp Proj BN-19-1 SP Engineering | $ 500,000 | $ 163,658.92 | $ 2,000,000 | Assume 75% project completion by FY end |
| 57196 | Sp Proj BN-19-1 SP Construction | $ 4,500,000 | | $ 8,200,000 | Assume 75% project completion by FY end |
| | | $ - | | | |
| **59000** | **Other Expenses** | $ - | | | |
| | Retired Warrants | $ - | $ - | | |
| 59001 | Interest Paid on Registered Warrants | $ 16,875 | $ 12,251.72 | $ 46,452 | Assumes uniform debt accrual over FY 23/24 period, held for 12 months |
| 59002 | County Fees | $ - | $ - | $ - | |
| | Capital Asset Reserve Fund | $ - | $ - | $ - | |
| | **TOTAL EXPENSES** | **$ 5,843,943** | **$ 1,063,810.24** | **$ 11,048,548** | |
| | | | | | |
| | **NET INCOME & EXPENSES** | **$ (499,584)** | **$ 103,650.42** | **$ (1,214,013)** | |

Account Balance as of end of FY

| | | | | |
|---|---|---|---|---|
| General Fund Account 472500 | $ 2,228 | $ 185,966.00 | $ 30,000 | |
| Debt Service Fund 51661 | $ - | $ 1,586.00 | $ - | Accrued county interest to be transferred to 472500 |
| Payroll Account | $ 22,165 | $ 17,982.00 | $ 17,982 | |
| Beginning Reg'd Warrants | $ 225,000 | $ 400,000.00 | $ 300,000 | |
| Ending Reg'd Warrants | $ 675,000 | $ 300,000.00 | $ 844,034 | |
| Special Project Account BN-15-1 | $ 416,110 | $ 321,725.00 | $ 200,000 | |
| Special Project Account BN-19-1 | $ 592,388 | $ 5,137,721.00 | $ 4,170,000 | |

Notes:

1. Subventions assumes levee maintenance YTD - $1000/mi * 75%
2. Budget includes BN-15 and BN-19 Special Projects funded as indicated below
   BN-19-1-SP 95/5% project $13,650,000
   BN-15-1-SP 97/3% project $14,510,918
3. Budget includes emergency standby equipment
4. Maximum allowable assessment for FY23/24 is $4,934,991.
5. Approved on 9/20/2023