RECLAMATION DISTRICT BUDGET

RD 2028 (Bacon Island)

GL CODE	INCOME	PRIOR BUDGET FY 22-23	YEAR-TO-DATE 6/30/2023	DRAFT BUDGET FY 23-24	Comments
40100	Assessments	$ 763,185	$ 763,185.01	$ 778,581	FY 22/23 3% 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.