RECLAMATION DISTRICT BUDGET

RD 756 (Bouldin Island)

GL CODE	INCOME	PRIOR BUDGET FY 23-24	YEAR-TO-DATE 6/30/2024	DRAFT BUDGET FY 24-25	Comments
40100	Assessments	$ 908,240	$ 908,240.00	$ 924,237	FY 23/24 3% CPI increase (not incl. $250,000 SP) + $250,000 SP + 125,000
49200	Interest Income	$ 1,200	$ 25,034.01	$ 1,200	
43100	Miscellaneous Income	$ -	$ -	$ -	
45014	Subventions FY 19-20 (DWR 75%)	$ -	$ -	$ -	
45015	Subventions FY 20-21 (DWR 75%)	$ -	$ -	$ -	
45016	Subventions FY 20-21 (DWR 75%)		$ -		
45016	Subventions FY 21-22 (DWR 75%)		$ 257,802.00		
45017	Subventions FY 22-23 (DWR 75%)	$ 387,703	$ -		
45018	Subventions FY 23-24 (DWR 75%)			$ 334,576	75% of FY 23-24 actuals, less $1,000 per mile
47195	Sp Proj BO-19-1 [North Levee]	$ 13,392,000	$ 11,415,550.02	$ 418,500	Actual expenses, less 10% retention, 93% cost share
47175	Sp Proj BO-17-1 [Camp 5]	$ 2,790,000	$ 2,250,010.86	$ 2,448,000	Actual expenses, less retention, less cost share
47165	SP Proj BO-24-1	$ -	$ -	$ 405,000	Actual expenses, less retention, 90% Cost Share
47001	Emergency Response Planning	$ -	$ -	$ -	
47518	Special Project BO-18-1 5YP	$ -	$ -	$ -	
47815	CAL OES (FEMA)	$ -	$ -	$ 29,962	
41190	SJC Grant Phase 2	$ -	$ -	$ -	
47002	SJC - FFSD	$ -	$ -	$ -	
	TOTAL INCOME	**$ 17,479,143**	**$ 14,856,636.89**	**$ 4,561,475**	
GL CODE	**EXPENSES**				
50000	**G&A**				
50100	Accounting	$ 6,000	$ 240.00	$ 12,000	FY 24-25 expected to include 2 years
50102	Bank Service Charge	$ -	$ 706.00	$ -	
50110	Fuel & Oil	$ 1,200	$ 1,362.50	$ 1,200	Pumptender fuel & oil
50121	Dues	$ 2,400	$ 2,483.00	$ 2,400	
50140	Engineering - G&A	$ 1,008	$ -	$ 1,008	
50150	Insurance	$ 28,896	$ 31,639.00	$ 33,224	Increased 5% from FY 23-24 actuals
50155	Equipment Rental support	$ 18,000	$ 15,214.23	$ 18,000	
50160	Legal/Administration	$ 38,532	$ 46,186.84	$ 46,192	Increase to FY 23/24 actuals
50170	Levee Maintenance - Non-Subventions	$ 2,400	$ -	$ 2,400	
50180	Pump Maintenance	$ 30,000	$ 5,271.71	$ 30,000	Same as 23-24 Budgeted
50181	Water Supply	$ 260,000	$ 29,156.17	$ 260,000	Includes Well & Water System Health/Safety
50182	Marine Access	$ 49,992	$ 24,999.00	$ 10,000	Some work expected in FY 24-25
50185	Other Maintenance	$ 20,160	$ 3,909.39	$ 20,160	Same as FY 23-24 Budgeted
50190	Canal Maintenance	$ 48,000	$ 71,851.58	$ 52,800	10% increase on 23-24 Budgeted
50211	Security Services	$ 18,000	$ 880.00	$ 18,000	Security gates expected in 24-25
50212	Utilities - PG&E	$ 92,700	$ 138,144.44	$ 142,288	3% increase on FY 23-24 Actuals
50213	Water Right Fees	$ 4,200	$ 4,104.87	$ 4,200	
50220	Pipes & Crossings G&A	$ 12,000	$ 73,017.76	$ 36,504	Expected repairs in 24-25
50320	Pest Control - Non Sub	$ -	$ 21.76	$ -	
50330	Vegetation Control - Non Sub	$ 12,000	$ 12,624.15	$ 12,000	
50400	Miscellaneous - G&A	$ 5,004	$ 2,922.69	$ 5,004	
50401	Meals and Entertainment		$ 49.56		
50402	Mileage - G&A	$ 7,440	$ -	$ 7,440	
50403	Office Supplies	$ 600	$ 984.92	$ 600	
50404	Permits - EPA	$ -	$ -	$ -	
50406	Publications	$ 204	$ -	$ 204	
50408	Licenses	$ -	$ -	$ -	
50410	Parts and Supplies	$ 1,008	$ -	$ 1,008	
50411	Storage	$ 432	$ 360.00	$ 432	
50414	Assessment Formation	$ -	$ -	$ -	
50425	Emergency Standby Equipment	$ 12,000	$ 9,707.57	$ 12,000	
50500	**Payroll Account - G&A**				
50501	Payroll	$ 10,008	$ 7,397.12	$ 10,008	
50502	Payroll Services	$ -	$ -	$ -	
50503	Payroll Taxes	$ 1,200	$ 760.67	$ 1,200	~12% of G&A payroll
50504	Worker's Comp	$ 480	$ 308.29	$ 480	~5% of G&A payroll
55000	**Subventions**				
55110	Toe Ditch Cleaning	$ 36,000	$ 70,922.42	$ 39,600	10% increase on 23-24 Budgeted
55140	Engineering - Routine	$ 42,000	$ 23,297.56	$ 42,000	Same as 23-24 Budgeted
55150	Equipment Rental	$ 1,200	$ -	$ 1,200	
55155	Equipment Rental Support	$ 15,000	$ 35,539.82	$ 22,504	Increased to expected FY24-25
55160	Emergency Flood Fight	$ -	$ -	$ -	
55161	High Water Patrol	$ -	$ -	$ -	
55180	Levee Patrol	$ 19,812	$ 33,256.99	$ 19,812	Same as 23/24 Budgeted
55190	Levee Maintenance - Routine	$ 25,008	$ 7,675.54	$ 25,008	Same as 23/24 Budgeted
55190	Levee Profile & Inspections	$ -	$ -	$ -	
55220	Pipe & Drain Crossings - Subventions	$ 3,000	$ 5,541.91	$ 3,000	
55230	Professional Fees	$ -	$ -	$ -	
55270	Road Repair	$ 12,000	$ 27,983.07	$ 12,000	
55280	Repair Levee Erosion	$ 48,000	$ 32,924.56	$ 48,000	
55320	Pest Control	$ 300	$ -	$ 300	
55330	Vegetation Control	$ 60,000	$ 62,116.99	$ 60,000	
55340	Miscellaneous - Subventions	$ 1,008	$ 4,743.00	$ 1,008	
55402	Mileage - Subventions	$ 12,000	$ 4,648.43	$ 12,000	
55410	Parts, Tools & Supplies	$ 1,008	$ -	$ 1,008	
55500	**Payroll Account - Subventions**				
55501	Payroll	$ 76,992	$ 137,595.38	$ 84,688	23/24 Budgeted + 10%
55502	Payroll Services	$ -	$ -	$ -	
55503	Payroll Taxes	$ 9,228	$ 12,219.64	$ 10,160	~12% of Subventions payroll
55504	Worker's Comp	$ 3,840	$ 5,635.43	$ 5,080	~5% of Subventions payroll
57000	**Special Projects**				
57001	Emergency Response Engineering	$ -	$ -	$ -	
57100	SJC FFSD - Engineering	$ -	$ -	$ -	
57103	SJC FFSD - Construction	$ 10,000	$ 307.36	$ -	
57185	Sp Proj BO-18-1 5YP Engineering	$ -	$ -	$ -	
57219	Sp Proj BO-19-1 SP Engineering [North Leve	$ 3,000,000	$ 668,881.72	$ 100,000	[80%/20% rule between const. & eng.]
57220	Sp Proj BO-19-1 SP Construction	$ 13,000,000	$ 11,605,903.23	$ 400,000	
57230	SP Proj BO-24-1 SP Engineering			$ 500,000	

RECLAMATION DISTRICT BUDGET					
RD 756 (Bouldin Island)					
		PRIOR BUDGET	**YEAR-TO-DATE**	**DRAFT BUDGET**	**Comments**
GL CODE	**INCOME**	**FY 23-24**	**6/30/2024**	**FY 24-25**	
57175	Sp Proj BO-17-1 SP Engineering [Camp 5]	$ 1,000,000	$ 416,857.52	$ 520,000	
57176	Sp Proj BO-17-1 SP Construction	$ 2,000,000	$ 1,951,574.97	$ 2,080,000	
	Sp Proj BO-17-1 SP Habitat	$ -	$ -	$ -	
	Sp Proj BO-17-1 SP Pump Station	$ 500,000	$ -	$ 500,000	
59000	**Other Expenses**				
	Retired Warrants	$ -	$ -	$ -	
59001	Interest Paid on Registered Warrants	$ 43,442	$ 33,375.20	$ 67,875	Assumes uniform debt accrual over FY 23/24 period, held for 12 months
59002	County Fees	$ -	$ -	$ -	
	Capital Asset Reserve Fund	$ -	$ -	$ -	
	TOTAL EXPENSES	**$ 20,603,702**	**$ 15,625,303.96**	**$ 5,295,995**	
	DEBT PAYDOWN	**$ -**	**$ -**	**$ -**	
	NET INCOME & EXPENSES	**$ (3,124,559)**	**$ (768,667.07)**	**$ (734,520)**	

Account Balance as of end of FY			
General Fund #50701	$ 50,000	$ 299,887.62	$ 299,888
Payroll Account	$ 34,945	$ 10.00	$ 10
Disaster Fund #50743	$ 10	$ 5,012.58	$ 5,013
Debt Serv Fund #50761	$ 4,739	$ 16,213.93	$ 16,214
Beginning Reg'd Warrants	$ -	$ -	$ 1,250,000
Ending Reg'd Warrants	$ 1,765,000	$ 1,250,000.00	$ 1,799,887.62
Special Project Account BO-19-1	$ 800,000	$ 3,313,777.89	$ -
Special Project Account BO-17-1	$ 8,100,000	$ 1,814,478.27	$ -

Notes:

1 Subventions assumes levee maintenance YTD - $1000/mi * 75%

2 Budget includes BO-17 and BO-19 Special Projects funded work

BO-19-1 93/7% project $16,989,247

BO-17-1 100/50/95 project $2,000,000 (habitat)/$3,500,000 (pump total)/$6,100,000 (levee) - DWR funding agreement, $9,540,000

3 Maximum allowable assessment for FY 23/24 is $1,029,034

4 Presented to BOD on 09/18/2024