

	Actual	Projected		Total			Proposed	
	July '24-April '25	May '25	June '25		24/25 Budget	% of Budget	FY 25/26 Budget	NOTE:
Income				0				
4000 RD 900 Assessments	2,630,874			2,630,874	2,665,576	98.70%	2,731,513	1
4003 RD 537	79,334			79,334	79,334	100.00%	79,334	2
Total 4000 RD 900 Assessments	\$ 2,710,208			\$ 2,710,208	\$ 2,744,910	98.74%	\$ 2,810,847	
4010 WSAFCA	796,919			796,919	797,701	99.90%	812,000	3
4015 RD 537 WSAFCA	65,629			65,629	65,693	99.90%	66,941	4
Total 4010 WSAFCA	\$ 862,548			\$ 862,548	\$ 863,394	99.90%	\$ 878,941	
4020 Interest Income	249,839	124,643		374,482	120,000	312.07%	120,000	5
4100 Funding Agreements				0				
4110 WUSD Maint Fee		7,000		7,000	7,000	100.00%	7,000	7
4120 DWR				0				
4121 FSRP	295,772			295,772			0	10
4122 FMAP	169,912			169,912	104,500	162.60%	0	10
Total 4120 DWR	\$ 465,684			\$ 465,684	\$ 104,500	445.63%	\$ 0	10
4130 FEMA	126,533			126,533	100,000	126.53%	100,000	6
Total 4100 Funding Agreements	\$ 592,217			\$ 592,217	\$ 211,500	280.01%	\$ 107,000	
4111 RD 811 Power Reimb.				0	10,000	0.00%	10,000	8
4115 Developer Fee Storm Drain		9,750		9,750	9,750	100.00%	9,750	9
4300 Retiree Healthcare	4,631			4,631	6,500	71.25%	5,500	12
4400 Unrealized Gains- Invest.				0			0	13
Total Income	\$ 4,419,444	\$ 134,393	\$ 0	\$ 4,553,837	\$ 3,966,054	114.82%	\$ 3,942,038	
Gross Profit	\$ 4,419,444	\$ 134,393	\$ 0	\$ 4,553,837	\$ 3,966,054	114.82%	\$ 3,942,038	
Expenses				0				
5000 Administrative				0				
5005 Bad Debt			11,000	11,000	5,000	220.00%	7,500	14
5010 Permits & Fees	40,502	4,050	4,050	48,602	40,000	121.51%	50,000	15
5011 Assessments Paid	8,384	0	0	8,384	14,000	59.89%	14,000	16
5020 Memberships	7,293	0	0	7,293	15,000	48.62%	12,000	17
5030 Liability/Auto Insurance	101,142	10,114	10,114	121,370	120,000	101.14%	137,000	18
5040 Professional Fees				0				
5041 Legal	13,783	1,378	1,378	16,540	40,000	41.35%	40,000	19
5042 Assessments	14,714	1,471	1,471	17,656	25,000	70.62%	22,000	20
5043 Accounting & Payroll	27,156	2,716	2,716	32,587	50,000	65.17%	45,000	21
5044 City Shared Service	8,747	0	0	8,747	10,000	87.47%	5,000	22
5046 IT Services	10,286	0	0	10,286			25,000	23
Total 5040 Professional Fees	\$ 74,686	\$ 5,565	\$ 5,565	\$ 85,817	\$ 125,000	68.65%	\$ 137,000	
5050 Office				0				
5052 Utilities	10,495	1,049	1,049	12,593	15,000	83.96%	15,000	24
5053 Janitorial & Cleaning				0				
Supplies	3,425	343	343	4,110	4,000	102.75%	4,200	25
5054 Supplies & Software	15,183	1,518	1,518	18,220	15,000	121.46%	15,000	26
5055 Office Equipment	2,321	232	232	2,785	10,000	27.85%	8,000	27
5056 Furnishing	1,626	0	0	1,626	10,000	16.26%	7,500	28
5057 Other	2,080	0	0	2,080	2,000	103.98%	2,000	29
5058 Security	2,267	0	488	2,755			3,600	###
Total 5050 Office	\$ 37,397	\$ 3,142	\$ 3,630	\$ 44,169	\$ 56,000	78.87%	\$ 55,300	
Total 5000 Administrative	\$ 269,403	\$ 22,872	\$ 34,360	\$ 326,635	\$ 375,000	87.10%	\$ 412,800	
5200 Labor & Related				0				
5210 Compensation				0				
5211 Administrative Salary	286,384	28,638	28,638	343,661	372,632	92.23%	382,000	30
5212 Field Salaries	426,518	42,652	42,652	511,822	560,992	91.24%	570,000	31
5213 OT/ Emergencies		0	0	0	8,000	0.00%	0	32
5214 Payroll Taxes	55,218	5,522	5,522	66,262	95,000	69.75%	95,000	33
5217 Cellphone Stipend	5,050	505	505	6,060	5,500	110.18%	6,100	34
Total 5210 Compensation	\$ 773,171	\$ 77,317	\$ 77,317	\$ 927,805	\$ 1,042,124	89.03%	\$ 1,053,100	
5220 Benefits				0				
5221 Medical Insurance	104,741	10,474	10,474	125,690	145,000	86.68%	145,000	35
5222 Dental Insurance	5,669	567	567	6,803	7,000	97.19%	7,200	36
5223 Retiree Medical	24,703	2,470	2,470	29,643	35,000	84.70%	35,000	37
5224 Retirement	101,628	10,163	10,163	121,954	133,000	91.69%	135,000	38
5225 Vision Insurance	0	0	0	0	2,500	0.00%	2,500	39
5226 ST/LT Disability Insurance	0	0	0	0	2,500	0.00%	2,500	40
5227 Life Insurance	0	0	0	0	1,000	0.00%	1,000	41
Total 5220 Benefits	\$ 236,741	\$ 23,674	\$ 23,674	\$ 284,090	\$ 326,000	87.14%	\$ 328,200	
5260 Workers Comp	17,587	1,759	1,759	21,104	47,000	44.90%	47,000	42
5270 Uniforms	6,687	669	669	8,025	7,000	114.64%	8,000	43
5280 Training & Licensing	7,508	751	751	9,009	5,000	180.19%	10,000	44
Total 5200 Labor & Related	\$ 1,041,694	\$ 104,169	\$ 104,169	\$ 1,250,032	\$ 1,427,124	87.59%	\$ 1,446,300	
5400 Operations & Maintenance				0				
5410 Facilities/Pump Stations				0				
5411 Power	166,717	16,672	16,672	200,061	215,000	93.05%	215,000	45
5412 Fuel	1,836	184	184	2,204	10,000	22.04%	8,000	46
5413 Supplies/Materials	22,547	2,255	2,255	27,056	25,000	108.22%	28,000	47
5414 Repairs	6,512	651	651	7,815	15,000	52.10%	15,000	48
5415 Equipment & Tools	2,423	242	242	2,908	20,000	14.54%	20,000	49
Total 5410 Facilities/Pump Stations	\$ 200,035	\$ 20,004	\$ 20,004	\$ 240,042	\$ 285,000	84.23%	\$ 286,000	
5420 Herbicide	42,833	4,283	4,283	51,400	55,000	93.45%	55,000	50

5430 Field Services	7,375	0	0	7,375	30,000	24.58%	25,000	51
5440 Debris and Trash Disposal	12,114	1,211	1,211	14,537	15,000	96.91%	18,000	52
5450 Professional Fees- Maint.		0	0	0				
5451 Pesticide	11,229	1,123	1,123	13,475	18,000	74.86%	18,000	53
5452 Consulting	38,024	3,802	3,802	45,628	25,000	182.51%	50,000	54
5453 Other	6,635	663	663	7,962	20,000	39.81%	10,000	55
Total 5450 Professional Fees- Maint.	\$ 55,888	\$ 5,589	\$ 5,589	\$ 67,065	\$ 63,000	106.45%	\$ 78,000	
5460 Shop & Vehicles				0				
5461 Fuel	38,809	3,881	3,881	46,571	50,000	93.14%	52,000	56
5462 Repair/Service	25,811	2,581	2,581	30,973	45,000	68.83%	45,000	57
5463 Parts/Supplies	37,203	3,720	3,720	44,643	35,000	127.55%	45,000	58
5464 Rentals	15,074	0	0	15,074	15,000	100.50%	20,000	59
5465 Small Tools	978	0	0	978			2,000	***
Total 5460 Shop & Vehicles	\$ 117,875	\$ 10,182	\$ 10,182	\$ 138,239	\$ 145,000	95.34%	\$ 164,000	
Total 5400 Operations & Maintenance	\$ 436,120	\$ 41,269	\$ 41,269	\$ 518,659	\$ 593,000	87.46%	\$ 626,000	
Total O&M Expenses	\$ 1,747,217	\$ 168,311	\$ 179,799	\$ 2,095,326	\$ 2,395,124	87.48%	\$ 2,485,098	60
O&M Surplus/Deficit	\$ 2,672,227	-\$ 33,918	-\$ 179,799	\$ 2,458,510	\$ 1,570,930	156.50%	\$ 1,456,940	61

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NOTES:

- 1 Drainage assessment from landowners (assumes 2.25% increase for 25/26 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 25/26)
- 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 RDB11 area. 51% reimbursement of PGE pumping costs
- 9 Maintenance of drainage facility encroached on by developer
- 10 FMAP Reimbursement (DWR) for maintenance - variance due to calendar yr vs. FY; FOR 2025 FMAP HAS BEEN CANCELLED
- 11 Misc. refund, credit: REMOVED FROM BUDGET
- 12 Retiree fees due to the District
- 13 Investment gains or losses that have not been realized/sold. Not part of the O&M
- 14 hand billed assessments not paid
- 15 Air Quality, Water Quality, Environment Health (fees for District Pump Stations), admin costs for medical/dental, DMV
- 16 Property Flood Assessment fees (District pays fees to WSAFCA)
- 17 CA Special Dist. Assoc, West Sac. Chamber of Commerce, Calif. Assoc of Mutual Water Companies, PAPA (training)
- 18 Insurance increase appr. 17% for 25/26 (industry increase)
- 19 Legal Counsel for District
- 20 Consultant fees for drainage assessment (LWA and LM)
- 21 Accounting/Audit consultants/Paylocity
- 22 City staff supporting District
- 23 Digitizing files of District Documents
- 24 PG&E electric and gas (Drever St, first full year in building)
- 25 Janitorial service
- 26 Software (Office, dropbox, adobe, docusign), paper, office supplies
- 27 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, Secretary +2.5% COLA (Not officially approved by Board) at max. rate
- 31 Incl. Superintendent, 6.5 Staff + 2.5% COLA (Not officially approved by Board) at max. rate
- 32 Overtime for emergency needs - THIS HAS BEEN ADDED DIRECTLY TO FIELD SALARIES
- 33 payroll taxes for 9.5 employees (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 (estimate 5% of all employee salaries)
- 43 Maintenance staff clothing/cleaning
- 44 Necessary training for staff
- 45 PG&E (electric power) for pumpstations
- 46 Diesel Fuel for pumps/generators
- 47 Supplies for garage at main office and pump stations
- 48 Repairs at pump stations
- 49 Equipment for shops (main office)
- 50 Herbicide chemicals
- 51 Contractor support for operation and maintenance (tree removal, rodent management)
- 52 Republic Disposal Service (large trash bin)
- 53 Consultant, monitors chemicals and water quality
- 54 MHM, District Engineer
- 55 Misc. services not covered elsewhere (includes California Conservation Corps)
- 56 fuel for vehicles
- 57 vehicle repairs/service
- 58 vehicle parts
- 59 rental equipment/vehicles
- *** Small tools: hammers, battery operated hand tools
- 60 Includes 9 employees (with salary increases) , increases in insurance, electricity, fuel
- 61 Previous budgets included unrealized gains from investments, the 25/26 budget does not.