



	Projected	FY 25/26 Budget	Proposed FY 26/27 Budget	NOTE:
<u>Income</u>				
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	
<u>Expenses</u>				
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 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 (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
Vehicle 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