

**RECLAMATION DISTRICT 1608
BUDGET FOR FISCAL YEAR 2017-2018**

	<u>2017-2018</u>
OPERATIONS & MAINTENANCE EXPENSES	
LEVEE SUPERINTENDENT	\$ 70,500
PART TIME EMPLOYEES	23,000
PAYROLL TAXES AND EXPENSES	6,300
FENCES & GATES	25,000
LOCKS & SIGNS	1,500
WEED AND RODENT CONTROL & CLEANUP	14,000
LEVEE REPAIR FUND (General Operations & Maintenance)	15,000
LEVEE REPAIR FUND (Levee Capital Improvement Projects)	250,000
PUMP SYSTEM MAINTENANCE	1,000
WIRELESS SERVICES (Cell and Mobile Computer)	1,800
EMERGENCY EQUIPMENT & SUPPLIES	1,000
GARBAGE SERVICE	3,000
DISTRICT VEHICLE (Fuel, Maintenance & Repairs)	6,000
	<u>\$ 418,100</u>
GENERAL EXPENSES	
TRUSTEE FEES	\$ 6,000
SECRETARY FEES	10,000
OFFICE EXPENSES (includes storage facility)	1,000
GENERAL LEGAL	55,000
AUDIT	4,000
COUNTY ADMINISTRATION COSTS	7,250
LIABILITY INSURANCE	6,000
WORKERS COMPENSATION INSURANCE	13,000
AUTOMOBILE INSURANCE	2,400
ELECTION COSTS	31,500
NEWSLETTER & PUBLIC COMMUNICATIONS	10,000
	<u>\$ 146,150</u>
ENGINEERING EXPENSES	
GENERAL ENGINEERING	\$ 15,500
PLAN REVIEW ENGINEERING	20,000
ADMINISTRATION OF DELTA LEVEE SUBVENTIONS PROGRAM	25,500
PERIODIC LEVEE PROPERTY INSPECTIONS AND SURVEYS	25,000
ROUTINE LEVEE MAINTENANCE CONSULTATION	7,500
ENGINEERING, MGMT & INSPECTION OF CAPITAL IMP. PROJECTS	52,500
FEMA LOMR PREPARATION	2,500
ASSESSMENT ENGINEERING	5,800
SEDIMENT REMOVAL PROJECT	0
	<u>\$ 154,300</u>
WARRANT INTEREST EXPENSE	
WARRANT INTEREST EXPENSE	\$ 0
	<u>\$ 0</u>
	\$
	<u>\$ 0</u>
TOTAL EXPENSES	<u>\$ 718,550</u>

**RECLAMATION DISTRICT 1608
BUDGET FOR FISCAL YEAR 2017-2018**

	<u>2017-2018</u>
INCOME	
PROPERTY TAXES	\$ 204,020
INTEREST INCOME	9,500
ASSESSMENTS	298,000
SUBVENTION REIMBURSEMENT	367,861
TOTAL INCOME	<u>\$ 879,381</u>
NET INCOME	<u><u>160,831</u></u>
EXCESS OF REVENUE OVER EXPENDITURES (SHORTAGE)	<u><u>\$ 160,831</u></u>

RESERVES

Capital Improvement Reserve	\$ 500,000
Board-designated Reserve	\$ 900,000
Cash on Hand (Exclusive of Reserves)	\$
Payroll Account Balance (as of June 30, 2017)	\$
TOTAL CASH RESERVE (as of July 1, 2017)	\$ 1,786,614

9 Year Projection
Reclamation District 1608

Sediment Removal project

	Estimate								
	<u>YE June 2017</u>	<u>YE June 2018</u>	<u>YE June 2019</u>	<u>YE June 2020</u>	<u>YE June 2021</u>	<u>YE June 2022</u>	<u>YE June 2023</u>	<u>YE June 2024</u>	<u>YE June 2025</u>
Cash Basis Fund Balance Beginning of Year	1,820,059	2,069,526	2,308,075	2,604,570	2,847,844	3,138,258	3,387,668	3,657,958	\$ 3,811,146
Revenues	778,488	874,982	633,862	694,597	642,931	666,367	693,658	676,059	662,323
Expenditures	529,021	636,433	337,367	451,323	352,517	416,957	423,368	522,871	385,237
Cash Basis Fund Balance Ending of Year	\$ 2,069,526	\$ 2,308,075	\$ 2,604,570	\$ 2,847,844	\$ 3,138,258	\$ 3,387,668	\$ 3,657,958	\$ 3,811,146	\$ 4,088,232

Sediment Removal Project

Engineering Management and Inspection
Sediment Removal Project

Total Cost of Sediment Removal Project

	52,500								
	452,800	1,495,000							
	<u>505,300</u>	<u>1,495,000</u>							2,000,300

Warrant Interest Expense

			62,500	43,750	28,125	12,500			146,875
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Board Designated Reserve

Total Expenditures

	1,141,733	1,894,867	495,073	380,642	429,457				
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**RECLAMATION DISTRICT NO. 1608
LINCOLN VILLAGE WEST
FISCAL YEAR 2016-2026 BUDGET WORKSHEET**

	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
OPERATION AND MAINTENANCE EXPENSE									
Levee Superintendent	\$ 61,532	\$ 63,378	\$ 65,280	\$ 67,238	\$ 69,255	\$ 71,333	\$ 73,473	\$ 75,677	\$ 77,947
Part Time Employees	\$ 20,688	\$ 20,895	\$ 20,895	\$ 20,895	\$ 20,895	\$ 20,895	\$ 20,895	\$ 20,895	\$ 20,895
Payroll Taxes and Expenses	\$ 6,814	\$ 7,087	\$ 7,370	\$ 7,665	\$ 7,972	\$ 8,290	\$ 8,622	\$ 8,967	\$ 9,326
Fences & Gates	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Locks & Signs	\$ 2,163	\$ 2,250	\$ 2,340	\$ 2,433	\$ 2,531	\$ 2,632	\$ 2,737	\$ 2,847	\$ 2,960
Weed and Rodent Control & Clean Up	\$ 16,538	\$ 17,364	\$ 18,233	\$ 19,144	\$ 20,101	\$ 21,107	\$ 22,162	\$ 23,270	\$ 24,433
Levee Repair Fund (General Operations & Maintenance) (Note 1)	\$ 15,302	\$ 15,455	\$ 15,609	\$ 15,765	\$ 15,923	\$ 16,082	\$ 16,243	\$ 16,405	\$ 16,569
Levee Repair Fund (Levee Capital Improvement Projects) (Note 2)	\$ 250,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 60,000
Pump System Maintenance	\$ 530	\$ 546	\$ 563	\$ 580	\$ 597	\$ 615	\$ 633	\$ 652	\$ 672
Wireless Services (Cell and Mobile Computer)	\$ 1,804	\$ 1,858	\$ 1,913	\$ 1,971	\$ 2,030	\$ 2,091	\$ 2,154	\$ 2,218	\$ 2,285
Emergency Equipment & Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Garbage Service	\$ 2,546	\$ 2,623	\$ 2,701	\$ 2,782	\$ 2,866	\$ 2,952	\$ 3,040	\$ 3,131	\$ 3,225
District Vehicle (Fuel, Maintenance & Repairs)	\$ 6,057	\$ 6,299	\$ 6,551	\$ 6,813	\$ 7,086	\$ 7,369	\$ 7,652	\$ 7,935	\$ 8,218
SUBTOTAL	\$ 389,973	\$ 143,754	\$ 197,454	\$ 151,286	\$ 155,255	\$ 214,082	\$ 163,328	\$ 167,432	\$ 231,977
GENERAL EXPENSE									
Trustee Fees	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Secretary Fees	\$ 9,548	\$ 9,835	\$ 10,130	\$ 10,433	\$ 10,746	\$ 11,069	\$ 11,401	\$ 11,743	\$ 12,095
Office Expenses (includes storage facility)	\$ 796	\$ 820	\$ 844	\$ 869	\$ 896	\$ 922	\$ 950	\$ 979	\$ 1,008
General Legal	\$ 58,350	\$ 60,100	\$ 61,903	\$ 63,760	\$ 65,673	\$ 67,643	\$ 69,672	\$ 71,763	\$ 73,915
Audit	\$ 3,329	\$ 3,396	\$ 3,464	\$ 3,533	\$ 3,604	\$ 3,676	\$ 3,749	\$ 3,824	\$ 3,901
County Administration Costs	\$ 7,842	\$ 8,155	\$ 8,481	\$ 8,821	\$ 9,174	\$ 9,541	\$ 9,922	\$ 10,319	\$ 10,732
Liability Insurance	\$ 9,734	\$ 10,124	\$ 10,529	\$ 10,950	\$ 11,388	\$ 11,843	\$ 12,317	\$ 12,810	\$ 13,322
Workers Comp Insurance	\$ 9,104	\$ 9,286	\$ 9,471	\$ 9,661	\$ 9,854	\$ 10,051	\$ 10,252	\$ 10,457	\$ 10,666
Automobile Insurance	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390	\$ 2,438
Election Costs (Note 3)	\$ 31,500	\$ -	\$ 31,500	\$ -	\$ 31,500	\$ -	\$ 31,500	\$ -	\$ 31,500
Newsletter & Public Communications	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
SUBTOTAL	\$ 147,283	\$ 118,837	\$ 153,487	\$ 125,236	\$ 160,086	\$ 132,042	\$ 167,107	\$ 139,284	\$ 174,578
ENGINEERING EXPENSE									
General Engineering	\$ 15,302	\$ 15,455	\$ 15,609	\$ 15,765	\$ 15,923	\$ 16,082	\$ 16,243	\$ 16,405	\$ 16,569
Plan Review Engineering	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Administration of Delta Levee Subventions Program	\$ 25,503	\$ 25,758	\$ 26,015	\$ 26,275	\$ 26,538	\$ 26,803	\$ 27,071	\$ 27,342	\$ 27,616
Periodic Levee Property Inspections and Surveys	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Routine Levee Maintenance Consultation	\$ 7,651	\$ 7,727	\$ 7,805	\$ 7,883	\$ 7,961	\$ 8,041	\$ 8,121	\$ 8,203	\$ 8,285
Engineering, Management and Inspection of Capital Imp. Projects	\$ 52,500	\$ -	\$ 10,000	\$ -	\$ -	\$ 11,500	\$ -	\$ -	\$ -
FEMA LOMR Preparation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Engineering (Note 4)	\$ 5,722	\$ 5,837	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318	\$ 6,442	\$ 6,566	\$ 6,690
Sediment Removal Project (Note 5)	\$ -	\$ 452,800	\$ 1,495,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL	\$ 151,677	\$ 527,576	\$ 1,605,382	\$ 75,995	\$ 101,616	\$ 88,744	\$ 192,436	\$ 78,521	\$ 104,171
WARRANT INTEREST EXPENSE									
Warrant Interest Expense	\$ -	\$ -	\$ 62,500	\$ 43,750	\$ 28,125	\$ 12,500	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ 62,500	\$ 43,750	\$ 28,125	\$ 12,500	\$ -	\$ -	\$ -
SHARED DISTRICT EXPENSE									
Rec Dist. 2119 - Wright Elmwood	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 688,933	\$ 790,167	\$ 2,018,823	\$ 396,267	\$ 445,082	\$ 447,368	\$ 522,871	\$ 385,237	\$ 510,726
INCOME									
Property Taxes	\$ 204,020	\$ 206,060	\$ 208,121	\$ 210,202	\$ 212,304	\$ 214,427	\$ 216,571	\$ 218,737	\$ 220,924
Interest Income	\$ 5,101	\$ 5,152	\$ 5,203	\$ 5,255	\$ 5,308	\$ 5,361	\$ 5,414	\$ 5,468	\$ 5,523

**RECLAMATION DISTRICT NO. 1608
LINCOLN VILLAGE WEST
FISCAL YEAR 2016-2026 BUDGET WORKSHEET**

	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
Assessments (Note 6)	\$ 298,000	\$ 298,000	\$ 298,000	\$ 298,000	\$ 298,000	\$ 298,000	\$ 298,000	\$ 298,000	\$ 298,000
Subvention Reimbursement (Note 7)	\$ 348,298.31	\$ 104,622.66	\$ 170,306.64	\$ 108,555.48	\$ 129,371.77	\$ 162,633.21	\$ 133,717.61	\$ 117,252.91	\$ 183,367.18
Revenue from Reserves & Excess Net Income		\$ 400,000.00	\$ 600,000.00						
Revenue from Registered Warrants	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INCOME	\$ 855,419	\$ 2,013,834	\$ 1,281,630	\$ 622,013	\$ 644,983	\$ 680,421	\$ 653,703	\$ 639,458	\$ 707,815
NET INCOME	\$ 166,486	\$ 1,223,667	\$ (737,193)	\$ 225,745	\$ 199,901	\$ 233,053	\$ 130,833	\$ 254,222	\$ 197,089

CASH ON HAND

Fund Balance as of 7/1/16
Revenues (YTD) as of 7/31/16
Expenses (YTD) as of 7/31/16

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TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Cash on hand exclusive of reserves

RESERVES

Capital Improvement Reserve	\$ 510,050	\$ 893,957	\$ 1,717,625	\$ 380,432	\$ 306,177	\$ 256,078	\$ 239,131	\$ 169,964	\$ 424,186
Excess Net Income	\$ 383,907	\$ 1,223,667	\$ (737,193)	\$ 225,745	\$ 199,901	\$ 233,053	\$ 130,833	\$ 254,222	\$ 197,089
Less Advance Excess Net Income for Sediment Removal Project		\$ (400,000)	\$ (600,000)						
Less Warrant Repayment for Sediment Removal Project	\$ -	\$ -	\$ -	\$ (300,000)	\$ (250,000)	\$ (250,000)	\$ (200,000)	\$ -	\$ -
SUBTOTAL	\$ 893,957	\$ 1,717,625	\$ 380,432	\$ 306,177	\$ 256,078	\$ 239,131	\$ 169,964	\$ 424,186	\$ 621,275

Board-designated Reserve (Note 8 - Emergency Reserve)

	\$ 918,090	\$ 927,271	\$ 936,544	\$ 945,909	\$ 955,368	\$ 964,922	\$ 974,571	\$ 984,317	\$ 994,160
TOTAL	\$ 1,812,047	\$ 2,644,896	\$ 1,316,975	\$ 1,252,086	\$ 1,211,447	\$ 1,204,053	\$ 1,144,535	\$ 1,408,502	\$ 1,615,435

WARRANT REPAYMENT

Warrant Payments for Sediment Removal Project	\$ -	\$ -	\$ -	\$ 300,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -	\$ 300,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ -	\$ -

OVERALL WARRANT REPAYMENT BALANCE

Warrant Balance	\$ 1,000,000	\$ 700,000	\$ 450,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
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NOTES:

Levee General Operation and Maintenance expenses are an annual expense that is required in order to assure adequate protection against routine flood waters from the constant flood threat of the adjoining waterways. These expenses are in addition to District Labor employee expenses.

1

The Capital Improvement projects include several projects projected over the upcoming years. The first \$150,000 project is to cover the placement of rock slope protection east of I-5 on 14 Mile Slough levee.

2

The second \$250,000 project is to cover the likely required raising of the levee in the southwest quadrant. The remainder of the \$50,000 + projects are a budget to take into account likely improvement projects that will be required every 3 years or so.

**RECLAMATION DISTRICT NO. 1608
LINCOLN VILLAGE WEST
FISCAL YEAR 2016-2026 BUDGET WORKSHEET**

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022 FY 2022-2023 FY 2023-2024 FY 2024-2025 FY 2025-2026

3 The \$31,500 election cost budget is a placeholder every two years into the future whereby we may have the need to conduct a mail ballot election.

4 The Districts current assessment authority under its current role expires in Fiscal Year 2025-26. This budget projects the preparation of a new Proposition 218 Engineers Report 2 years in advance of this assessment expiration. The reason for starting two years ahead of the expiration of RD 1608's assessment authority is because if the 1st attempt fails with the RD 1608 constituency then you have 1 more year to adjust your program and seek another affirmative election. \$96,000 for assessment engineering in Fiscal Year 2023-24 is to cover the preparation of a new assessment roll to carry the District revenue into the future. The preliminary budget includes \$65,000 for assessment engineering and mailing and \$25,000 for public outreach.

5 The Sediment Removal Project is estimated @ \$2.6 million to complete the project all the way to the District Boundary east of I-5 on Fourteenmile Slough. The cost to complete the project up to Grupe Park is \$1.9 million.

6 Assessment revenue was projected to remain the same with no increase or decrease. Board of Trustees need to consider this assumption.

7 The Delta Levee Subventions Program, AB 360, sunsets in Fiscal Year 2017/18. Currently there is no guarantee that this program will be continued. It is very likely that some form of the Program will continue. For budgetary purposes we have shown the program continuing on through the end of this budget limit at the same cost sharing ratios that are currently in place.

8 We recommend that RD 1608 maintain 2 X its annual income (Assessment & Property Tax Increment) in reserves to provide for 1st strike emergency response funds in the event of a significant flood emergency.

Annual % Increase

- Levee Superintendent
- Part Time Employees
- Payroll Taxes and Expenses
- Fences & Gates
- Locks & Signs
- Weed and Rodent Control & Clean Up
- Levee Repair Fund (General Operations & Maintenance)
- Levee Repair Fund (Levee Improvement Projects)
- Pump System Maintenance
- Wireless Services (Cell and Mobile Computer)
- Emergency Equipment & Supplies
- Garbage Service
- District Vehicle (Fuel, Maintenance & Repairs)

Trustee Fees

**RECLAMATION DISTRICT NO. 1608
LINCOLN VILLAGE WEST
FISCAL YEAR 2016-2026 BUDGET WORKSHEET**

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022 FY 2022-2023 FY 2023-2024 FY 2024-2025 FY 2025-2026

Secretary Fees
Office Expenses (includes storage facility)
General Legal
Audit
County Administration Costs
Liability Insurance
Workers Comp Insurance
Automobile Insurance
Election Costs
Newsletter & Public Communications

General Engineering
Plan Review Engineering
Administration of Delta Levee Subventions Program
Periodic Levee Property Inspections and Surveys
Routine Levee Maintenance Consultation
Engineering, Management and Inspection of Capital Imp. Projects
FEMA LOMR Preparation
Assessment Engineering