

YOLO COUNTY FLOOD CONTROL AND  
WATER CONSERVATION DISTRICT  
34274 State Highway 16  
Woodland, California 95695-9371



OPERATING BUDGET

Approved May 2, 2023

FOR THE FISCAL YEAR

5/1/2023 THRU 4/30/2024

**Yolo County Flood Control and Water Conservation District**

**APPROVED OPERATING BUDGET**

May 1, 2023 - April 30, 2024

	Approved Budget Fiscal Year 2023-2024	Prior Year Budget Fiscal Year 2022-2023	Difference	% of Change
<b>OPERATING REVENUE</b>				
41110 WATER - AG - MEASURED - BASE FEE	4,329,000	0	4,329,000	#DIV/0!
41111 WATER - AG - MEASURED - DROUGHT RESERVE FEE	1,720,500	0	1,720,500	#DIV/0!
41112 WATER - AG - MEASURED - SHORT TERM CAPITAL RECOVERY FEE	155,400	0	155,400	#DIV/0!
41115 WATER - AG - MEASURED - PUMPED WELL WATER	0	70,000	(70,000)	-100%
41130 WATER - AG - RIPARIAN	12,800	0	12,800	#DIV/0!
41140 WATER - AG - APPROPRIATED	0	14,500	(14,500)	-100%
41210 WATER - NON-AG - M&I	298,500	323,500	(25,000)	-8%
41230 WATER - NON-AG - GOLF COURSE / TRUCKS / INDUSTRIAL	44,300	0	44,300	#DIV/0!
41240 WATER - NON-AG - APPROPRIATED	485	10,700	(10,215)	-95%
42300 CANAL MAINTENANCE CHARGES (stopped 12/31/22 per K Sicke)	0	0	0	#DIV/0!
42400 WATER WHEELING CHARGE	0	46,000	(46,000)	-100%
44200 HYDROELECTRIC REVENUES - INDIAN VALLEY	350,000	0	350,000	#DIV/0!
44400 RECREATION INCOME	12,000	0	12,000	#DIV/0!
44600 YSGA CONTRACT REVENUES	250,000	275,000	(25,000)	-9%
44700 FLOODSAFE YOLO 2.0 REVENUES	0	0	0	#DIV/0!
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 7,172,985</b>	<b>\$ 739,700</b>	<b>\$ 6,433,285</b>	<b>870%</b>
<b>NON-OPERATING REVENUE</b>				
48006 GRANT REVENUE - USBR WATER SMART GRANT	0	75,000	(75,000)	-100%
48200 FEMA / OES REVENUE (STORM EVENTS RECOVERY 2023)	759,479	0	759,479	#DIV/0!
48400 REVENUE FROM SHARED SERVICES / PRIVATE JOBS	315,200	300,000	15,200	5%
48600 CONTRIBUTIONS TO CAPITAL	0	0	0	#DIV/0!
49100 RENTAL AND LEASE INCOME	0	0	0	#DIV/0!
49200 INTEREST REVENUES	120,000	20,000	100,000	500%
49300 YOLO COUNTY GENERAL FUND PROPERTY TAXES	1,570,000	1,570,000	0	0%
49321 YOLO COUNTY MERCSA TAXES (per Chad Rinde w/Yolo Co)	54,000	54,000	0	0%
49360 YOLO COUNTY RPTTF RESIDUAL - PRIOR YEAR CORRECTIONS	17,407	33,600	(16,193)	-48%
49370 SPECIAL PROPERTY TAX ASSESSMENT	945,000	0	945,000	#DIV/0!
49400 ANNEXATION FEES	0	0	0	#DIV/0!
49450 REVENUE FROM ENCROACHMENT PERMITS	0	0	0	#DIV/0!
49520 COVID-19 RELIEF FUNDS FROM STATE CONTROLLER	0	0	0	#DIV/0!
49720 GAIN ON SALE OF EQUIPMENT	0	0	0	#DIV/0!
49880 REVENUES FROM PRIOR YEARS	0	0	0	#DIV/0!
49890 MISCELLANEOUS NON-OPERATING	0	0	0	#DIV/0!
<b>TOTAL NON-OPERATING REVENUE</b>	<b>3,781,086</b>	<b>\$ 2,052,600</b>	<b>1,728,486</b>	<b>84%</b>
<b>TOTAL REVENUE</b>	<b>\$ 10,954,071</b>	<b>\$ 2,792,300</b>	<b>\$ 8,161,771</b>	<b>292%</b>
<b>OPERATING EXPENSES</b>				
<i>BUDGETED PAYROLL EXPENSE (for information only)</i>	<b>2,273,327</b>	<b>1,897,021</b>	<b>376,306</b>	<b>20%</b>
<i>Employee Cash-out Benefits</i>				
<i>(Health, Retire, FICA, Work Comp)</i>	1,113,549	901,017	212,532	24%
<i>Allocation of Payroll &amp; Benefits to Capital Jobs &amp; Shared Services - Estimate</i>	(328,717)	(291,312)	(37,405)	13%
<i>Allocation of Payroll &amp; Benefits to General Expense Accounts</i>	(3,058,159)	(2,506,726)	(551,433)	22%
	0	0	0	0
<b>SOURCE OF SUPPLY</b>				
51100 SOS - CACHE CREEK DAM	153,990	93,465	60,525	65%
51200 SOS - INDIAN VALLEY DAM & RESERVOIR	900,348	455,641	444,707	98%
51300 SOS - I.V. WATER TREATMENT PLANT	17,540	14,104	3,436	24%
51400 SOS - I.V. RECREATION	15,640	14,523	1,117	8%
51500 SOS - GROUND WATER REPLENISHMENT	0	0	0	#DIV/0!
Total	1,087,518	577,733	509,785	88%
<b>HYDROELECTRIC EXPENSE</b>				
52100 CACHE CREEK DAM HYDRO EXPENSES	4,890	4,890	0	0%
52200 INDIAN VALLEY HYDRO EXPENSES	148,688	43,019	105,669	246%
Total	153,578	47,909	105,669	221%
<b>WATER RESOURCES</b>				
53100 GROUNDWATER LEVEL MONITORING	23,615	10,350	13,265	128%
53200 GROUNDWATER QUALITY MONITORING	30,000	0	30,000	#DIV/0!
53300 WATER FLOW MEASUREMENTS	54,044	43,715	10,329	24%
53400 SURFACE WTR QUALITY MONITORING	13,243	10,780	2,463	23%
56971 YSGA (YOLO SUBBASIN GROUNDWATER AGENCY)	250,000	261,067	(11,067)	-4%
56713 SCADA	200,693	180,464	20,229	11%
Total	571,595	506,376	65,219	13%

**Yolo County Flood Control and Water Conservation District**

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May 1, 2023 - April 30, 2024

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55000 <u>ENVIRONMENTAL RESOURCES</u>	4,600	7,000	(2,400)	-34%
<u>TRANSMISSION / DISTRIBUTION</u>				
54100 T & D OPERATIONS	387,128	103,376	283,752	274%
54200 T & D MAINTENANCE	935,966	956,798	(20,832)	-2%
54260 T & D FLOODING / STORM EVENTS	20,000	0	20,000	#DIV/0!
Total	1,343,094	1,060,174	282,920	27%
54500 <u>MERCSA ACTIVITIES</u>	50,051	47,218	2,833	6%
54470 <u>FLOODSAFE YOLO 2.0 ACTIVITIES &amp; FLOOD CONTROL</u>	-	0	0	#DIV/0!
<u>ADMINISTRATIVE &amp; GENERAL</u>				
56100 ADMINISTRATIVE SALARIES & BENEFITS	809,042	568,626	240,416	42%
56200 OFFICE EXPENSE	13,000	13,000	0	0%
56300 INSURANCE EXPENSE	111,500	83,410	28,090	34%
56400 EMPLOYEE BENEFITS	658,895	455,564	203,331	45%
56600 INFORMATION TECHNOLOGY SYSTEMS	106,000	71,800	34,200	48%
56720 COMMUNICATIONS & UTILITIES	54,000	52,000	2,000	4%
56810 ACCOUNTING AND AUDIT	16,800	16,500	300	2%
56820 LEGAL EXPENSE	49,156	55,000	(5,844)	-11%
56830 ENGINEERING	210,018	130,435	79,583	61%
56840 FERC	105,798	5,000	100,798	2016%
56910 RENTALS AND LEASES	45,000	47,000	(2,000)	-4%
56920 BAD DEBT EXPENSE	0	0	0	#DIV/0!
56950 PUBLIC EDUCATION	2,000	2,000	0	0%
56960 MEMBERSHIPS & DUES	245,000	241,000	4,000	2%
56980 SYSTEM PLANNING & ADMIN	5,000	7,000	(2,000)	-29%
56990 OTHER GENERAL & ADMIN EXPENSE	6,500	500	6,000	1200%
Total	2,437,709	1,748,835	688,874	39%
<u>GENERAL PLANT / FACILITIES MAINTENANCE</u>				
56730 GP - TRANSPORTATION EQUIPMENT	142,723	135,616	7,107	5%
56740 GP - CONSTRUCTION EQUIPMENT	94,654	92,019	2,635	3%
56750 GP - SHOP / YARD / BUILDING MAINTENANCE	171,767	151,435	20,332	13%
Total	409,144	379,070	30,074	8%
<u>OTHER OPERATING EXPENSES</u>				
59100 DEPRECIATION AND AMORTIZATION	1,135,000	1,155,300	(20,300)	-2%
59200 REAL ESTATE TAXES (LAKE COUNTY)	271,000	268,500	2,500	1%
59210 YOLO COUNTY TAXES / ASSESSMENTS	100	100	0	0%
59300 OTHER OPERATING EXPENSES	500	1,000	(500)	-50%
59400 EXPENSE CREDITS (incl Labor Burden, Equipment, Overhead & GW Replenis	(252,823)	(248,765)	(4,058)	2%
Total	1,153,777	1,176,135	(22,358)	-2%
<b>TOTAL OPERATING EXPENSES</b>	<b>7,211,066</b>	<b>5,550,450</b>	<b>1,660,616</b>	<b>30%</b>
<b><u>NON-OPERATING EXPENSES</u></b>				
61000 INTEREST ON LONG-TERM DEBT	125,514	131,015	(5,502)	-4%
61500 OTHER INTEREST EXPENSE	100	500	(400)	-80%
61900 LOAN FEES (COST OF FINANCING)	0	0	0	#DIV/0!
62000 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	#DIV/0!
63000 PRIOR PERIODS' EXPENSE	0	0	0	#DIV/0!
64000 COUNTY ADMINISTRATION CHARGE	15,000	13,000	2,000	15%
66000 COST OF SHARED SERVICES (cost of labor, benefits, equip, overhead on jobs	290,200	145,786	144,414	99%
69000 MISCELLANEOUS NON-OPERATING EXPENSE	0	0	0	#DIV/0!
75400 DROUGHT MITIGATION (GAP)	0	0	0	#DIV/0!
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>430,814</b>	<b>290,301</b>	<b>140,513</b>	<b>48%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 7,641,880</b>	<b>\$ 5,840,751</b>	<b>\$ 1,801,129</b>	<b>31%</b>
<b>INCOME / (LOSS)</b>	<b>\$ 3,312,191</b>	<b>\$ (3,048,451)</b>	<b>\$ 6,360,641</b>	<b>-209%</b>
<b>TRANSFER OF FUNDS TO DROUGHT RESERVE FUND</b>	<b>\$ (1,720,500)</b>			
<b>TRANSFER OF FUNDS TO SHORT-TERM CAPITAL RECOVERY FUND</b>	<b>\$ (199,800)</b>			
<b>TRANSFER OF SPECIAL ASSESSMENT TO CAPITAL IMPROVEMENT FUND</b>	<b>\$ (945,000)</b>			
<b>NET INCOME / (LOSS)</b>	<b>\$ 446,891</b>			