

KINGS RIVER CONSERVATION DISTRICT



ANNUAL BUDGET

Approved by the
Board of Directors
June 11, 2019

FISCAL YEAR 2019-2020

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Summary of All Funds

Account	Description	General Fund	River Maintenance	Pine Flat Fund	Total All Funds																								
51000	Salaries & Wages - Employees	2,068,532	535,693	1,768,467	4,372,692																								
51011	Director's Compensation	42,000	-	-	42,000																								
51021	KRCD Pension Expense	300,950	-	-	300,950																								
51022	Payroll Taxes	328,164	-	-	328,164																								
51030	Employee Health Insurance	883,392	-	-	883,392																								
51033	Unemployment Insurance	5,000	-	-	5,000																								
52050	Safety Supplies	1,874	13,790	14,400	30,064																								
52060	Communications	12,588	2,500	36,480	51,568																								
52090	Household Expense	250	2,295	8,880	11,425																								
52100	Insurance	134,834	13,500	205,500	353,834																								
52120	Maintenance - Equipment	36,045	55,850	189,195	281,090																								
52130	Maintenance - Structures, Grounds, Imp.	11,000	562,400	2,012,800	2,586,200																								
52140	FMP Program	108,248	-	-	108,248																								
52150	Memberships	38,615	900	3,050	42,565																								
52160	Miscellaneous Expense	9,702	3,930	66,600	80,232																								
52170	Office Expense	126,200	3,765	38,090	168,055																								
52181	Legal Services	72,500	6,000	18,000	96,500																								
52182	Accounting Services	15,570	-	20,600	36,170																								
52183	Engineering Services	95,000	208,700	180,000	483,700																								
52184	Weather Modification	342,135	-	38,015	380,150																								
52186	Professional & Special Services	208,863	500	516,242	725,605																								
52187	Purchased Services	2,600	-	-	2,600																								
52190	Publications & Legal Notices	1,000	-	2,400	3,400																								
52200	Rent & Leases - Equipment	1,500	15,400	6,050	22,950																								
52210	Rent & Leases - Structures	94,000	-	1,900	95,900																								
52220	Small Tools and Instruments	14,515	8,500	20,200	43,215																								
52230	District Special Expense	61,525	4,220	31,000	96,745																								
52250	Travel & Transportation	64,992	55,800	27,940	148,732																								
52260	Utilities	600	10,240	190,350	201,190																								
53280	Payments to Other Agencies	19,200	-	51,200	70,400																								
53340	FERC Annual Charges	-	-	1,279,824	1,279,824																								
54000	Capital Outlays	65,000	60,000	53,000	178,000																								
		-	-	-	-																								
	Sub-Totals	5,166,394	1,563,983	6,780,183	13,510,560																								
61140	Payroll Burden Applied	(1,481,236)	346,486	1,134,750																									
62300	Administrative Overhead Applied	(1,008,560)	235,919	772,641																									
	Totals	2,676,598	2,146,388	8,687,574	13,510,560																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="6" style="text-align: center;"><i>Last year Board Approved</i></td> </tr> <tr> <td></td> <td style="text-align: right;">7,559,049</td> <td style="text-align: right;">3,570,914</td> <td style="text-align: right;">6,101,467</td> <td style="text-align: right;">17,231,430</td> <td></td> </tr> <tr> <td colspan="6" style="text-align: center;"><i>Variance</i></td> </tr> <tr> <td></td> <td style="text-align: right;">(4,882,451)</td> <td style="text-align: right;">(1,424,526)</td> <td style="text-align: right;">2,586,107</td> <td style="text-align: right;">(3,720,870)</td> <td></td> </tr> </table>						<i>Last year Board Approved</i>							7,559,049	3,570,914	6,101,467	17,231,430		<i>Variance</i>							(4,882,451)	(1,424,526)	2,586,107	(3,720,870)	
<i>Last year Board Approved</i>																													
	7,559,049	3,570,914	6,101,467	17,231,430																									
<i>Variance</i>																													
	(4,882,451)	(1,424,526)	2,586,107	(3,720,870)																									

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Summary of All Funds - Variance from Prior Board Approved Budget

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
51000	Salaries & Wages - Employees	110,264	44,931	126,447	281,642
51011	Director's Compensation	-	-	-	-
51021	KRCD Pension Expense	18,950	-	-	18,950
51022	Payroll Taxes	21,014	-	-	21,014
51030	Employee Health Insurance	76,032	-	-	76,032
51033	Unemployment Insurance	(5,800)	-	-	(5,800)
52050	Safety Supplies	749	10,415	-	11,164
52060	Communications	573	(3,090)	-	(2,517)
52090	Household Expense	-	545	(120)	425
52100	Insurance	15,134	-	-	15,134
52120	Maintenance - Equipment	3,600	4,500	23,840	31,940
52130	Maintenance - Structures, Grounds, Imp.	10,500	(57,100)	1,690,389	1,643,789
52140	FMP Program	(29,252)	-	-	(29,252)
52150	Memberships	445	200	200	845
52160	Miscellaneous Expense	757	280	3,300	4,337
52170	Office Expense	5,800	40	(13,695)	(7,855)
52181	Legal Services	(127,500)	(1,000)	-	(128,500)
52182	Accounting Services	-	-	-	-
52183	Engineering Services	55,000	(1,200,000)	-	(1,145,000)
52184	Weather Modification	-	-	-	-
52186	Professional & Special Services	(4,133,058)	(7,150)	243,000	(3,897,208)
52187	Purchased Services	-	-	-	-
52190	Publications & Legal Notices	-	-	-	-
52200	Rent & Leases - Equipment	1,000	(5,600)	-	(4,600)
52210	Rent & Leases - Structures	(1,500)	-	-	(1,500)
52220	Small Tools and Instruments	1,040	900	-	1,940
52230	District Special Expense	8,500	(7,833)	(6,257)	(5,590)
52250	Travel & Transportation	(4,978)	705	(1,800)	(6,073)
52260	Utilities	-	2,200	(8,500)	(6,300)
53280	Payments to Other Agencies	(831,696)	-	50,000	(781,696)
53340	FERC Annual Charges	-	-	395,764	395,764
54000	Capital Outlays	(13,955)	(228,000)	40,000	(201,955)
	Sub-Totals	(4,818,381)	(1,445,057)	2,542,568	(3,720,870)
61140	Payroll Burden Applied	(205,341)	50,949	154,392	-
62300	Administrative Overhead Applied	141,271	(30,418)	(110,853)	-
	Totals	(4,882,451)	(1,424,526)	2,586,107	(3,720,870)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 51000 - Salaries & Wages, (Employees)

Districtwide Personnel	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
Administration	806,874	116,893	340,960	1,264,727
Environmental	96,070	17,587	32,168	145,825
River Maintenance	113,008	368,370	-	481,378
Water Quality	491,277	-	-	491,277
Water Resources	322,511	32,843	-	355,354
Hydroelectric Power Operations	238,792	-	1,395,339	1,634,131
				-
				-
Sub-Total Direct Pay	2,068,532	535,693	1,768,467	4,372,692
Total General Fund	1,829,740	535,693	373,128	2,738,561
Total Pine Flat Fund	238,792	-	1,395,339	1,634,131
Total District Payroll	2,068,532	535,693	1,768,467	4,372,692
Payroll Burden	64.68% (1,481,236)	346,486	1,134,750	-
Administrative Overhead	44.04% (1,008,560)	235,919	772,641	-
Totals	(421,264)	1,118,098	3,675,858	4,372,692
	<i>Last year</i> (467,458)	1,052,636	3,505,872	4,091,050
	<i>Variance</i> 46,194	65,462	169,986	281,642

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 51011 - Directors Compensation

Account	Description	Total All Funds
	Seven Directors @ \$500 per month	42,000

<i>PRIOR YEAR</i> 42,000

Directors compensation was set at \$500 per Director, per month.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 51021 - KRCD Pension Plans

Account	Description	Participants Salaries	Total All Funds	Last Year
51021	District Pension Plan Contributions	566,222	50,960	87,000
51024	District 457B Plan Contributions	2,777,667	249,990	195,000
Total			300,950	282,000

<i>Last year</i>	282,000
<i>Variance</i>	18,950

Contributions to the pension plans are calculated based on 9% percent of total gross salary for current employee participation in the plan.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 51022 - Payroll Taxes

Account	Description	Total All Funds	Last Year
51022	Employer's Social Security Tax (6.2% up to \$132,900)	264,144	247,200
51023	Employer's Medicare Tax (1.45%)	64,020	59,950
Total		328,164	307,150

<i>Last year</i>	307,150
<i>Variance</i>	21,014

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 51030 - Employee Health Insurance

Account	Description	Total All Funds	Last Year
51031	ACWA Health Insurance	784,968	716,665
51032	ACWA Dental Insurance	84,264	77,520
51034	ACWA Vision Insurance	12,156	11,450
51035	ACWA Employee Assistance Prog.	2,004	1,725
Total		883,392	807,360

<i>Last year</i>	807,360
<i>Variance</i>	76,032

An 8% to 12% increase in Health Insurance is expected effective 1/1/2020, depending on the plan.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 51033 - Employees' Unemployment Insurance

Account	Description	Total All Funds	Last Year
	Employees' Unemployment Insurance	5,000	10,800
Total		5,000	10,800

<i>Last year</i>	10,800
<i>Variance</i>	(5,800)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52050 - Safety Supplies

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52051	Protective Clothing & Safety Equip.	1,140	6,900	4,800	12,840	7,775
52052	Safety Material & Supplies	734	6,890	9,600	17,224	11,125
Totals		1,874	13,790	14,400	30,064	18,900
		<i>Last year</i> 1,125 3,375 14,400 18,900 <i>Variance</i> 749 10,415 - 11,164				

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52060 - Communications

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52061 Telephone & Answering Service	7,700	900	32,400	41,000	41,850
52062 Cellular Telephone	4,888	1,600	4,080	10,568	12,235
52063 Communication Equip. - Ins. Inv.	-	-	-	-	-
Totals	12,588	2,500	36,480	51,568	54,085

<i>Last year</i>	12,015	5,590	36,480	54,085
<i>Variance</i>	573	(3,090)	-	(2,517)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52090 - Household Expense

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52091 Janitorial Supplies	120	600	1,200	1,920	1,670
52092 Refuse Disposal	-	1,045	4,200	5,245	5,050
52093 Pest Control	-	50	3,000	3,050	3,050
52094 Other Household Expenses	130	600	480	1,210	1,230
Totals	250	2,295	8,880	11,425	11,000

<i>Last year</i>	250	1,750	9,000	11,000
<i>Variance</i>	-	545	(120)	425

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52100 - Insurance & Bonds

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52101 Liability Insurance	38,800	11,500	42,000	92,300	88,000
52102 Property Insurance	2,200	2,000	3,500	7,700	7,700
52104 Workers' Compensation	93,834	-	-	93,834	83,000
52105 All Risk Ins. - Boiler & Machinery	-	-	160,000	160,000	160,000
Totals	134,834	13,500	205,500	353,834	338,700

<i>Last year</i>	119,700	13,500	205,500	338,700
<i>Variance</i>	15,134	-	-	15,134

The Workers Compensation Experience Modifier, which is based on historic loss and payroll data, is budgeted at the prior year amount, 103%.

The other policies are based on prior year experience.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52120 - Maintenance - Equipment

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year										
52121 Service Contracts - General Equip.	18,445	2,300	24,200	44,945	42,120										
52122 Maintenance - General Equip.	11,100	1,750	112,915	125,765	109,450										
52123 Maintenance - Transportation Equip.	6,500	16,400	12,480	35,380	37,980										
52124 Maintenance - Power Operating Equip.	-	35,400	5,600	41,000	35,600										
52127 Spare Parts Inventory	-	-	34,000	34,000	24,000										
Totals	36,045	55,850	189,195	281,090	249,150										
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td><i>Last year</i></td> <td>32,445</td> <td>51,350</td> <td>165,355</td> <td>249,150</td> </tr> <tr> <td><i>Variance</i></td> <td>3,600</td> <td>4,500</td> <td>23,840</td> <td>31,940</td> </tr> </table>						<i>Last year</i>	32,445	51,350	165,355	249,150	<i>Variance</i>	3,600	4,500	23,840	31,940
<i>Last year</i>	32,445	51,350	165,355	249,150											
<i>Variance</i>	3,600	4,500	23,840	31,940											

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52130 - Maintenance (Structures, Grounds and Improvements)

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52131 Maintenance - Buildings	3,000	7,000	30,000	40,000	31,500
52132 Maintenance - Other Structures	8,000	71,300	1,982,800	2,062,100	357,411
52133 Channel Clearing	-	144,000	-	144,000	115,000
52134 Gates	-	4,100	-	4,100	4,500
52135 Levees	-	136,000	-	136,000	147,000
52136 Bank Protection	-	200,000	-	200,000	287,000
52141 FMP KRCD Contributions	93,248	-	-	93,248	122,500
52143 FMP Grant Reimbursable Expenses	15,000			15,000	15,000
Totals	119,248	562,400	2,012,800	2,694,448	1,079,911

<i>Last year</i>	138,000	619,500	322,411	1,079,911
<i>Variance</i>	(18,752)	(57,100)	1,690,389	1,614,537

The FMP KRCD Contribution budgeted amount is the \$93,248 above.

There is approximately \$209,00 of restricted funds for the FMP Program. That is the cumulative total of annual spending less than the District's annual \$50,000 commitment to the Fisheries Management Program.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52150 - Memberships

Account Description	General Fund	River Maint	Pine Flat	Total All	Last Year
Ag Innovations	-			-	250
American Fisheries Society	150			150	300
American Payroll Association	225			225	225
American Society of Civil Engineers	250			250	250
Association of Environmental Professionals	450			450	450
Association of California Water Agencies	23,015			23,015	22,500
AVTS Relay Testing			1,600	1,600	1,600
California Farm Water Coalition	750			750	750
California Society of CPA's	550			550	450
El Rio Reyes Trust	100			100	100
Family Farm Alliance	1,000			1,000	1,000
Floodplain Management Association		500		500	400
FMP-Enforcement Fund	1,000			1,000	1,000
Fresno County Farm Bureau	200			200	275
Groundwater Resources Association	345			345	345
Human Resources Association of Central Californi	100			100	100
Kings County Farm Bureau	400			400	300
Kings River Conservancy	100			100	100
NETA			150	150	150
North West Hydro Association			1,200	1,200	1,000
Pesticide Applicators Professional Assoc.		400		400	300
Public Relations Association of America	600			600	525
San Joaquin Val. Agricultural Water Comm.	200			200	150
Tulare County Farm Bureau	400			400	300
Valley Ag Water Coalition	6,000			6,000	6,000
Water Education Foundation	2,500			2,500	2,500
Wildlife Society	280			280	300
WTUI			100	100	100
Totals	38,615	900	3,050	42,565	41,720

<i>Last year</i>	38,170	700	2,850	41,720
<i>Variance</i>	445	200	200	845

ACWA dues were \$22,560 in FY19.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52160 - Miscellaneous Expense

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52161 Miscellaneous	600	-	900	1,500	1,900
52162 Licenses, Permits & Fees	996	3,450	64,800	69,246	65,545
52163 Food	8,106	480	900	9,486	8,450
Totals	9,702	3,930	66,600	80,232	75,895

<i>Last year</i>	8,945	3,650	63,300	75,895
<i>Variance</i>	757	280	3,300	4,337

SWRCB Water Rights Fees were \$56,597 in FY18 and \$59,898 in FY19.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52170 - Office Expense

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52171	Office Supplies	33,570	750	4,200	38,520	38,930
52172	Copy Machine Supplies	(840)	600	960	720	720
52173	Computer Software	36,284	200	14,350	50,834	48,080
52174	Printer(s) Supplies	2,700	400	1,800	4,900	6,400
52175	Postage	23,410	540	480	24,430	23,130
52176	Shipping & Freight	1,310	100	2,100	3,510	3,600
52177	Subscriptions & Books	2,390	200	4,000	6,590	6,175
52178	Commercial Copy Costs	3,850	-	900	4,750	4,750
52179	Office Equipment - Insurable	23,526	975	9,300	33,801	44,125
Totals		126,200	3,765	38,090	168,055	175,910

<i>Last year</i>	120,400	3,725	51,785	175,910
<i>Variance</i>	5,800	40	(13,695)	(7,855)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52181 - Legal Services

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year										
General Counsel	25,000	6,000		31,000	32,000										
Special Counsel - FERC			18,000	18,000	18,000										
Grant Agreements	10,000			10,000	20,000										
MOU Agreements	-			-	-										
Special Counsel - Other	37,500			37,500	155,000										
Totals	72,500	6,000	18,000	96,500	225,000										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><i>Last year</i></td> <td style="text-align: right;">200,000</td> <td style="text-align: right;">7,000</td> <td style="text-align: right;">18,000</td> <td style="text-align: right;">225,000</td> </tr> <tr> <td><i>Variance</i></td> <td style="text-align: right;">(127,500)</td> <td style="text-align: right;">(1,000)</td> <td style="text-align: center;">-</td> <td style="text-align: right;">(128,500)</td> </tr> </table>						<i>Last year</i>	200,000	7,000	18,000	225,000	<i>Variance</i>	(127,500)	(1,000)	-	(128,500)
<i>Last year</i>	200,000	7,000	18,000	225,000											
<i>Variance</i>	(127,500)	(1,000)	-	(128,500)											

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52182 - Accounting Services

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
Annual Audit	15,570	-	20,600	36,170

<i>Last year</i>	15,570	-	20,600	36,170
<i>Variance</i>	-	-	-	-

Audit cost is based on discussion with our audit firm.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52183 - Engineering Services

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	General Engineering Support	95,000 A	208,700 B	180,000	483,700 -
Totals		95,000	208,700	180,000	483,700

<i>Last year</i>	40,000	1,408,700	180,000	1,628,700
<i>Variance</i>	55,000	(1,200,000)	-	(1,145,000)

A. Funded by Kings River Flood Emergency Response Project through DWR with required 10% KRCD matching funds.

B. Funded by Kings River Levee Evaluation Project Grant through DWR with required 10% KRCD matching funds.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52184 - Weather Modification

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	North American Weather Consultants, Inc.	342,135	-	38,015	380,150

<i>Last year</i>	342,135	-	38,015	380,150
<i>Variance</i>	-	-	-	-

The current year budget includes funding for program operations from November, 2019 through April, 2020.

Program is on cost-sharing basis with PG&E (30%),
KRWA (30%), and DWR (10%) shown as Pine Flat Budgeted expense.
These reimbursements are shown in the Revenue section of the budget.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52186 - Professional Services

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
	Actuarial Evaluation for OPEB Calculation	2,500			2,500	-
	Arbitrage Rebate Services			3,500	3,500	3,500
	All-Valley Administrators	275			275	275
	Bond Trustee Fees	500		5,000	5,500	5,500
	Cafeteria Plan	800			800	800
	CAISO Meter Calibration			3,600	3,600	3,600
	CO2 Concentration Test			-	-	4,500
	Continuing Disclosure Report	1,500			1,500	1,500
	Crane Certification			1,000	1,000	1,000
	Environmental / Fisheries				-	30,000
	Facility Piping Inspection			15,000	15,000	15,000
	Feasibility Studies Update	80,000			80,000	190,000
	Fire Bottle Hydrostatic Testing			-	-	20,000
	Fire Extinguisher Inspection			3,000	3,000	3,000
	IT Consulting	8,638			8,638	4,325
	Medical Eams / First Aid & CPR Training		500	1,200	1,700	1,650
	Miscellaneous			54,000	54,000	24,000
	NERC Transmission Line Patrol			4,000	4,000	4,000
	NERC Vegetation Management Plan			36,000	36,000	36,000
	NERC/WECC Compliance Monitoring			50,600	50,600	50,600
	NERC Security Audit			15,000	15,000	15,000
	Flood Emergency Response Grant	-			-	383,763
	Oil sample testing			4,000	4,000	4,000
	Penstock Flow Meter Calibration			7,500	7,500	5,000
	PG & E GSFA Charge			13,022	13,022	13,022
	Pre-Employment Services	150			150	150
	Prop 84 McMullin On-Farm Capture and Recharge	-			-	3,611,108
	Public Relations / Internet Consultant	10,000			10,000	5,000
	Prudential Overall Service	-		1,200	1,200	2,600
	Sacramento Representation	63,000			63,000	63,000
	Safety Program Consultant			20,000	20,000	20,000
	SCBA testing			1,000	1,000	1,000
	Consulting Services	10,000		265,000	275,000	50,000
	SGMA Consulting Services	1,500			1,500	1,500
	Sonitrol			2,620	2,620	2,620
	Temporary Labor				-	5,800
	Test Equipment Certification			10,000	10,000	10,000
	Washington Representation	30,000			30,000	30,000

Totals	208,863	500	516,242	725,605	4,622,813
--------	---------	-----	---------	---------	-----------

<i>Last year</i>	4,341,921	7,650	273,242	4,622,813
<i>Variance</i>	(4,133,058)	(7,150)	243,000	(3,897,208)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52187 - Purchased Labor

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	Temporary Services	-	-	-	-
	Fiscal Charges and Fees	2,600	-	-	2,600

<i>Last year</i>	2,600	-	-	2,600
<i>Variance</i>	-	-	-	

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52190 - Publications and Legal Notices

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	Publications & Legal Notices	1,000	-	2,400	3,400

<i>Last year</i>	1,000	-	2,400	3,400
<i>Variance</i>	-	-	-	-

Includes advertising expenses for employee recruitment and publication of official notices, such as public bids and public meetings.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52200 - Rents and Leases (Equipment)

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52201 Telephone System	-	-	-	-	-
52202 Other Equipment Rents	1,500	15,400	6,050	22,950	27,550
	1,500	15,400	6,050	22,950	27,550

<i>Last year</i>	500	21,000	6,050	27,550
<i>Variance</i>	1,000	(5,600)	-	(4,600)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52210 - Rents & Leases (Structures, Improvements and Grounds)

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
KRWA Building Lease Operation & Maintenance	92,000			92,000	92,000
Booth Rental - Tulare World Ag Expo	-			-	1,500
Facility Rental - Water Quality Coalition	2,000			2,000	2,000
GPS Survey Equipment (SGMA)				-	-
Boat Storage / Slip Rental			1,900	1,900	1,900
	94,000	-	1,900	95,900	97,400

<i>Last year</i>	95,500	-	1,900	97,400
<i>Variance</i>	(1,500)	-	-	(1,500)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52220 - Miscellaneous Supplies, Small Tools & Instruments

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52221	Misc. Supplies, Small Tools & Instruments	2,900	6,100	4,200	13,200	14,240
52222	Other Materials (Expendables)	10,415	2,400	12,000	24,815	23,035
52224	Tangible Equipment < \$5,000	1,200	-	4,000	5,200	4,000
		14,515	8,500	20,200	43,215	41,275

<i>Last year</i>	13,475	7,600	20,200	41,275
<i>Variance</i>	1,040	900	-	1,940

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52230 - District Special Expenses

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52231	Election Expense	-	-	-	-	3,000
52233	Photographic Supplies	-	-	-	-	-
52234	Employee Training	61,150	4,220	31,000	96,370	98,960
52236	Site Option/Emission Offset Options	-			-	-
52236	Other (Thorburn Property Tax Agrmnt)	375	-	-	375	375
		61,525	4,220	31,000	96,745	102,335

<i>Last year</i>	53,025	12,053	37,257	102,335
<i>Variance</i>	8,500	(7,833)	(6,257)	(5,590)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52250 - Transportation & Travel Expenses

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52251 Directors & General Mgr: Trans & Travel	15,000	-	-	15,000	12,500
52252 Employees: Transportation & Travel	27,050	3,000	8,800	38,850	39,065
52253 Mileage	9,900	1,200	6,240	17,340	25,490
52254 Fuel	13,042	51,600	12,900	77,542	77,750
	64,992	55,800	27,940	148,732	154,805

<i>Last year</i>	69,970	55,095	29,740	154,805
<i>Variance</i>	(4,978)	705	(1,800)	(6,073)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 52260 - Utilities Expense

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52261 Electricity	600	8,100	181,150	189,850	196,150
52262 Gas & Propane	-	540	1,400	1,940	1,940
52263 Sewer Disposal	-	800	7,800	8,600	8,600
52264 Other Utilities	-	800	-	800	800
	600	10,240	190,350	201,190	207,490

<i>Last year</i>	600	8,040	198,850	207,490
<i>Variance</i>	-	2,200	(8,500)	(6,300)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 53280 - Payments to Other Agencies

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
Central Valley Water Awareness Committee	300			300	300
Consolidated Irrigation District	750			750	750
Cooperative Snow Surveys (Maintenance only)	9,900		1,200	11,100	7,500
FACT Class Sponsorship	-			-	250
Fisheries	-		50,000	50,000	-
Forecast Coordinated Operations Grant - KRWA	-			-	835,046
Legislative Reception	750			750	750
Kings Basin Water Authority	7,000			7,000	7,000
Kings County Landfill Tipping Fees	-	-		-	-
Water Safety/Water Awareness Committees	500			500	500
	19,200	-	51,200	70,400	852,096

<i>Last year</i>	850,896	-	1,200	852,096
<i>Variance</i>	(831,696)	-	50,000	(781,696)

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 53340 - FERC Annual Charges

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
53341 Administrative Charges			270,000	270,000	270,000
53342 Government Land Charges			2,500	2,500	2,500
53343 Use of Government Dam			1,007,324	1,007,324	611,560
	-	-	1,279,824	1,279,824	884,060

<i>Last year</i>	-	-	884,060	884,060
<i>Variance</i>	-	-	395,764	395,764

Use of Government Dam based on kwh for production October 1 through September 30.

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 54000 - Capital Outlays

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
54511 Land				-	-
54520 Buildings & Structures	-	-	-	-	-
54530 Penstocks & Intake Equipment	-	-	-	-	-
54540 Turbines & Generators	-	-	-	-	-
54542 Switchyard Equipment			-	-	-
54551 Office Furniture and Equipment	-	-	-	-	91,955
54552 Transportation Equipment	65,000	35,000	19,000	119,000	-
54553 Stores Equipment	-	-	34,000	34,000	-
54554 Tools & Shop Equipment			-	-	-
54555 Laboratory & Field Equipment	-	-	-	-	-
54556 Power Operated Equipment	-	25,000	-	25,000	288,000
54557 Communication Equipment	-	-	-	-	-
54558 Miscellaneous Equipment	-	-	-	-	-
54580 Leasehold Improvements	-			-	-
	65,000	60,000	53,000	178,000	379,955

<i>Last year</i>	78,955	288,000	13,000	379,955
<i>Variance</i>	(13,955)	(228,000)	40,000	(201,955)

Detail:

General Fund - Page 44
River Maint Fund - Page 45
Pine Flat Fund - Page 46

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

Total All Funds

Account	Description	FY 2017-2018 Budget Request	FY 2018-2019 Budget Request	FY 2019-2020 Budget Request	Change from Last
51000	Salaries & Wages - Employees	3,814,993	4,091,050	4,372,692	6.88%
51011	Director's Compensation	42,000	42,000	42,000	0.00%
51021	KRCD Pension Expense	264,500	282,000	300,950	6.72%
51022	Payroll Taxes	287,519	307,150	328,164	6.84%
51030	Employee Health Insurance	793,017	807,360	883,392	9.42%
51033	Unemployment Insurance	10,000	10,800	5,000	-53.70%
52050	Safety Supplies	26,305	18,900	30,064	59.07%
52060	Communications	41,685	54,085	51,568	-4.65%
52090	Household Expense	12,200	11,000	11,425	3.86%
52100	Insurance	333,802	338,700	353,834	4.47%
52120	Maintenance - Equipment	283,680	249,150	281,090	12.82%
52130	Maintenance - Structures, Grounds, Imp.	658,420	942,411	2,586,200	174.42%
52140	FMP Program Contrib/Reimb Exp	108,250	137,500	108,248	-21.27%
52150	Memberships	39,045	41,720	42,565	2.03%
52160	Miscellaneous Expense	147,895	75,895	80,232	5.71%
52170	Office Expense	184,955	175,910	168,055	-4.47%
52181	Legal Services	80,100	225,000	96,500	-57.11%
52182	Accounting Services	44,600	36,170	36,170	0.00%
52183	Engineering Services	943,700	1,628,700	483,700	-70.30%
52184	Weather Modification	375,450	380,150	380,150	0.00%
52186	Professional & Special Services	5,207,567	4,622,813	725,605	-84.30%
52187	Purchased Services	2,600	2,600	2,600	0.00%
52190	Publications & Legal Notices	4,400	3,400	3,400	0.00%
52200	Rent & Leases - Equipment	28,750	27,550	22,950	-16.70%
52210	Rent & Leases - Structures	84,900	97,400	95,900	-1.54%
52220	Small Tools and Instruments	49,135	41,275	43,215	4.70%
52230	District Special Expense	44,660	102,335	96,745	-5.46%
52250	Travel & Transportation	165,377	154,805	148,732	-3.92%
52260	Utilities	196,070	207,490	201,190	-3.04%
53280	Payments to Other Agencies	580,800	852,096	70,400	-91.74%
53340	FERC Annual Charges	1,429,352	884,060	1,279,824	44.77%
54000	Capital Outlays	304,800	379,955	178,000	-53.15%
54600	Capital Projects	-	-	-	0.00%
63306	Interest - COP Series 2009A	-	-	-	0.00%
		**	**		
	Totals	16,590,527	17,231,430	13,510,560	-21.59%

** Includes B/D action additions to 2017-2018 and 2018-2019 Budget

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

General Fund (Excluding River Maintenance)

Account	Description	FY 2017-2018 Budget Request	FY 2018-2019 Budget Request	FY 2019-2020 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>8,967,348</u>	<u>8,301,783</u>	<u>4,074,997</u>	
	Total Revenue	8,967,348	8,301,783	4,074,997	
51000	Salaries & Wages - Employees	1,789,343	1,958,268	2,068,532	5.63%
51011	Director's Compensation	42,000	42,000	42,000	0.00%
51021	KRCD Pension Expense	264,500	282,000	300,950	6.72%
51022	Payroll Taxes	287,519	307,150	328,164	6.84%
51030	Employee Health Insurance	793,017	807,360	883,392	9.42%
51033	Unemployment Insurance	10,000	10,800	5,000	-53.70%
52050	Safety Supplies	1,925	1,125	1,874	66.58%
52060	Communications	12,015	12,015	12,588	4.77%
52090	Household Expense	250	250	250	0.00%
52100	Insurance	114,802	119,700	134,834	12.64%
52120	Maintenance - Equipment	31,095	32,445	36,045	11.10%
52130	Maintenance - Structures, Grounds, Imp.	3,500	500	11,000	2100.00%
52140	FMP Program	108,250	137,500	108,248	-21.27%
52150	Memberships	35,595	38,170	38,615	1.17%
52160	Miscellaneous Expense	9,145	8,945	9,702	8.46%
52170	Office Expense	141,620	120,400	126,200	4.82%
52181	Legal Services	60,100	200,000	72,500	-63.75%
52182	Accounting Services	24,000	15,570	15,570	0.00%
52183	Engineering Services	15,000	40,000	95,000	137.50%
52184	Weather Modification	337,905	342,135	342,135	0.00%
52186	Professional & Special Services	4,999,675	4,341,921	208,863	-95.19%
52187	Purchased Services	2,600	2,600	2,600	0.00%
52190	Publications & Legal Notices	2,000	1,000	1,000	0.00%
52200	Rent & Leases - Equipment	500	500	1,500	200.00%
52210	Rent & Leases - Structures	83,000	95,500	94,000	-1.57%
52220	Small Tools and Instruments	11,475	13,475	14,515	7.72%
52230	District Special Expense	18,100	53,025	61,525	16.03%
52250	Travel & Transportation	70,550	69,970	64,992	-7.11%
52260	Utilities	1,800	600	600	0.00%
53280	Payments to Other Agencies	579,450	850,896	19,200	-97.74%
53340	FERC Annual Charges	-	-	-	
54000	Capital Outlays	91,500	78,955	65,000	-17.67%
54600	Capital Projects	-	-	-	
62350	Prior Period Expense	-	-	-	
63306	Interest - COP Series 2009A	-	-	-	
	Totals	<u>9,942,231</u>	<u>9,984,775</u>	<u>5,166,394</u>	-48.26%
				-	
61140	Payroll Burden	(1,241,554)	(1,275,895)	(1,481,236)	
62300	Administrative Overhead	<u>(909,842)</u>	<u>(1,149,831)</u>	<u>(1,008,560)</u>	
	Total Expenditures	<u>7,790,835</u>	<u>7,559,049</u>	<u>2,676,598</u>	
	Revenue in Excess / (Deficit) of Expenditu	1,176,513	742,734	1,398,399	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

General Fund (Excluding River Maintenance, Excluding Grants)

Account	Description	FY 2017-2018 Budget Request	FY 2018-2019 Budget Request	FY 2019-2020 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>3,660,957</u>	<u>3,417,974</u>	<u>3,987,997</u>	
	Total Revenue	3,660,957	3,417,974	3,987,997	
51000	Salaries & Wages - Employees	1,781,388	1,949,460	2,060,532	5.70%
51011	Director's Compensation	42,000	42,000	42,000	0.00%
51021	KRCD Pension Expense	264,500	282,000	300,950	6.72%
51022	Payroll Taxes	287,519	307,150	328,164	6.84%
51030	Employee Health Insurance	793,017	807,360	883,392	9.42%
51033	Unemployment Insurance	10,000	10,800	5,000	-53.70%
52050	Safety Supplies	1,925	1,125	1,874	66.58%
52060	Communications	12,015	12,015	12,588	4.77%
52090	Household Expense	250	250	250	0.00%
52100	Insurance	114,802	119,700	134,834	12.64%
52120	Maintenance - Equipment	31,095	32,445	36,045	11.10%
52130	Maintenance - Structures, Grounds, Imp.	3,500	500	11,000	2100.00%
52140	FMP Program	93,250	122,500	93,248	-23.88%
52150	Memberships	35,595	38,170	38,615	1.17%
52160	Miscellaneous Expense	9,145	8,945	9,702	8.46%
52170	Office Expense	141,620	120,400	126,200	4.82%
52181	Legal Services	40,100	180,000	72,500	-59.72%
52182	Accounting Services	24,000	15,570	15,570	0.00%
52183	Engineering Services	15,000	40,000	95,000	137.50%
52184	Weather Modification	337,905	342,135	342,135	0.00%
52186	Professional & Special Services	302,675	336,966	136,863	-59.38%
52187	Purchased Services	2,600	2,600	2,600	0.00%
52190	Publications & Legal Notices	2,000	1,000	1,000	0.00%
52200	Rent & Leases - Equipment	500	500	1,500	200.00%
52210	Rent & Leases - Structures	83,000	95,500	94,000	-1.57%
52220	Small Tools and Instruments	11,475	13,475	14,515	7.72%
52230	District Special Expense	18,100	53,025	61,525	16.03%
52250	Travel & Transportation	70,550	69,970	64,992	-7.11%
52260	Utilities	1,800	600	600	0.00%
53280	Payments to Other Agencies	19,450	15,850	19,200	21.14%
53340	FERC Annual Charges	-	-	-	
54000	Capital Outlays	91,500	78,955	65,000	-17.67%
54600	Capital Projects	-	-	-	
62350	Prior Period Expense	-	-	-	
63306	Interest - COP Series 2009A	-	-	-	
	Totals	<u>4,642,276</u>	<u>5,100,966</u>	<u>5,071,394</u>	-0.58%
61140	Payroll Burden	(1,241,554)	(1,275,895)	(1,481,236)	
62300	Administrative Overhead	(909,842)	(1,149,831)	(1,008,560)	
	Total Expenditures	<u>2,490,880</u>	<u>2,675,240</u>	<u>2,581,598</u>	
	Revenue in Excess / (Deficit) of Expenditu	1,170,077	742,734	1,406,399	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

River Maintenance

Account	Description	FY 2017-2018 Budget Request	FY 2018-2019 Budget Request	FY 2019-2020 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>1,755,660</u>	<u>2,436,100</u>	<u>1,388,700</u>	
	Total Revenue	1,755,660	2,436,100	1,388,700	
51000	Salaries & Wages - Employees	444,473	490,762	535,693	9.16%
51011	Director's Compensation	-	-	-	
51021	KRCD Pension Expense	-	-	-	
51022	Payroll Taxes	-	-	-	
51030	Employee Health Insurance	-	-	-	
51033	Unemployment Insurance	-	-	-	
52050	Safety Supplies	2,780	3,375	13,790	308.59%
52060	Communications	5,590	5,590	2,500	-55.28%
52090	Household Expense	1,750	1,750	2,295	31.14%
52100	Insurance	13,500	13,500	13,500	0.00%
52120	Maintenance - Equipment	54,400	51,350	55,850	8.76%
52130	Maintenance - Structures, Grounds, Imp.	617,120	619,500	562,400	-9.22%
52140	FMP Program	-	-	-	
52150	Memberships	700	700	900	28.57%
52160	Miscellaneous Expense	3,450	3,650	3,930	7.67%
52170	Office Expense	4,950	3,725	3,765	1.07%
52181	Legal Services	2,000	7,000	6,000	-14.29%
52182	Accounting Services	-	-	-	
52183	Engineering Services	808,700	1,408,700	208,700	-85.18%
52184	Weather Modification	-	-	-	
52186	Professional & Special Services	9,150	7,650	500	-93.46%
52190	Publications & Legal Notices	-	-	-	
52200	Rent & Leases - Equipment	21,000	21,000	15,400	-26.67%
52210	Rent & Leases - Structures	-	-	-	
52220	Small Tools and Instruments	8,150	7,600	8,500	11.84%
52230	District Special Expense	2,060	12,053	4,220	-64.99%
52250	Travel & Transportation	55,687	55,095	55,800	1.28%
52260	Utilities	9,720	8,040	10,240	27.36%
53280	Payments to Other Agencies	150	-	-	
53340	FERC Annual Charges	-	-	-	
54000	Capital Outlays	203,000	288,000	60,000	-79.17%
	Totals	2,268,330	3,009,040	1,563,983	-48.02%
61140	Payroll Burden	274,329	295,537	346,486	
62300	Administrative Overhead	<u>201,035</u>	<u>266,337</u>	<u>235,919</u>	
	Total Expenditures	<u>2,743,694</u>	<u>3,570,914</u>	<u>2,146,388</u>	
	Revenue in Excess / (Deficit) of Expenditu	(988,034)	(1,134,814)	(757,688)	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

River Maintenance (Excluding Grants)

Account	Description	FY 2017-2018 Budget Request	FY 2018-2019 Budget Request	FY 2019-2020 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>1,108,700</u>	<u>1,176,100</u>	<u>1,208,700</u>	
	Total Revenue	1,108,700	1,176,100	1,208,700	2.77%
51000	Salaries & Wages - Employees	444,473	490,762	535,693	9.16%
51011	Director's Compensation	-	-	-	
51021	KRCD Pension Expense	-	-	-	
51022	Payroll Taxes	-	-	-	
51030	Employee Health Insurance	-	-	-	
51033	Unemployment Insurance	-	-	-	
52050	Safety Supplies	2,780	3,375	13,790	308.59%
52060	Communications	5,590	5,590	2,500	-55.28%
52090	Household Expense	1,750	1,750	2,295	31.14%
52100	Insurance	13,500	13,500	13,500	0.00%
52120	Maintenance - Equipment	54,400	51,350	55,850	8.76%
52130	Maintenance - Structures, Grounds, Imp.	617,120	619,500	562,400	-9.22%
52140	FMP Program	-	-	-	
52150	Memberships	700	700	900	28.57%
52160	Miscellaneous Expense	3,450	3,650	3,930	7.67%
52170	Office Expense	4,950	3,725	3,765	1.07%
52181	Legal Services	2,000	7,000	6,000	-14.29%
52182	Accounting Services	-	-	-	
52183	Engineering Services	-	8,700	8,700	0.00%
52184	Weather Modification	-	-	-	
52186	Professional & Special Services	9,150	7,650	500	-93.46%
52190	Publications & Legal Notices	-	-	-	
52200	Rent & Leases - Equipment	21,000	21,000	15,400	-26.67%
52210	Rent & Leases - Structures	-	-	-	
52220	Small Tools and Instruments	8,150	7,600	8,500	11.84%
52230	District Special Expense	2,060	12,053	4,220	-64.99%
52250	Travel & Transportation	55,687	55,095	55,800	1.28%
52260	Utilities	9,720	8,040	10,240	27.36%
53280	Payments to Other Agencies	150	-	-	
53340	FERC Annual Charges	-	-	-	
54000	Capital Outlays	203,000	288,000	60,000	-79.17%
	Totals	1,459,630	1,609,040	1,363,983	-15.23%
61140	Payroll Burden	274,329	295,537	346,486	
62300	Administrative Overhead	<u>201,035</u>	<u>266,337</u>	<u>235,919</u>	
	Total Expenditures	<u>1,934,994</u>	<u>2,170,914</u>	<u>1,946,388</u>	
	Revenue in Excess / (Deficit) of Expenditu	(826,294)	(994,814)	(737,688)	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

Pine Flat Enterprise Fund

Account	Description	FY 2017-2018 Budget Request	FY 2018-2019 Budget Request	FY 2019-2020 Budget Request	Percent Increase/ - Decrease
	O&M Revenue	6,055,998	6,101,467	8,687,574	
	Total Revenue	<u>6,055,998</u>	<u>6,101,467</u>	<u>8,687,574</u>	
51000	Salaries & Wages - Employees	1,581,177	1,642,020	1,768,467	7.70%
51011	Director's Compensation	-	-	-	
51021	KRCD Pension Expense	-	-	-	
51022	Payroll Taxes	-	-	-	
51030	Employee Health Insurance	-	-	-	
51033	Unemployment Insurance	-	-	-	
52050	Safety Supplies	21,600	14,400	14,400	0.00%
52060	Communications	24,080	36,480	36,480	0.00%
52090	Household Expense	10,200	9,000	8,880	-1.33%
52100	Insurance	205,500	205,500	205,500	0.00%
52120	Maintenance - Equipment	198,185	165,355	189,195	14.42%
52130	Maintenance - Structures, Grounds, Imp.	37,800	322,411	2,012,800	524.30%
52140	FMP Program	-	-	-	
52150	Memberships	2,750	2,850	3,050	7.02%
52160	Miscellaneous Expense	135,300	63,300	66,600	5.21%
52170	Office Expense	38,385	51,785	38,090	-26.45%
52181	Legal Services	18,000	18,000	18,000	0.00%
52182	Accounting Services	20,600	20,600	20,600	0.00%
52183	Engineering Services	120,000	180,000	180,000	0.00%
52184	Weather Modification	37,545	38,015	38,015	0.00%
52186	Professional & Special Services	198,742	273,242	516,242	88.93%
52190	Publications & Legal Notices	2,400	2,400	2,400	0.00%
52200	Rent & Leases - Equipment	7,250	6,050	6,050	0.00%
52210	Rent & Leases - Structures	1,900	1,900	1,900	0.00%
52220	Small Tools and Instruments	29,510	20,200	20,200	0.00%
52230	District Special Expense	24,500	37,257	31,000	-16.79%
52250	Travel & Transportation	39,140	29,740	27,940	-6.05%
52260	Utilities	184,550	198,850	190,350	-4.27%
53280	Payments to Other Agencies	1,200	1,200	51,200	4166.67%
53340	FERC Annual Charges	1,429,352	884,060	1,279,824	44.77%
54000	Capital Outlays	10,300	13,000	53,000	307.69%
	Totals	4,379,966	4,237,615	6,780,183	60.00%
61140	Payroll Burden	967,225	980,358	1,134,750	
62300	Administrative Overhead	<u>708,807</u>	<u>883,494</u>	<u>772,641</u>	
	Total Expenditures	<u>6,055,998</u>	<u>6,101,467</u>	<u>8,687,574</u>	
	Revenue in Excess / (Deficit) of Expenditu	-	-	-	

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Projected Revenue and Reserves

	FY 2019-2020 Budget	FY 2018-2019 Budget	FY 2017-2018 Budget
Estimated Reserve at Beginning of Year	20,852,108		
Actual Reserve at Beginning of Year		21,149,218	20,631,079
Projected Revenue / Source of Funds:			
Pine Flat O & M Reimbursements	8,687,574	6,101,467	6,055,998
Property Taxes	1,200,000	1,164,400	1,100,000
Forecast Coordinated Operations Grant	-	835,046	560,000
Drawn From / (Returned to) Revenue Stabilization Fund	-	-	(260,000)
Pine Flat Power Benefit	2,000,000	1,500,000	2,342,446
Kings River Water Quality Coalition Reimbursement	1,095,468	1,061,905	882,053
Local Levee Evaluation Grant	180,000	1,260,000	646,960
Third Party Contributions - Weather Modification Program	228,090	228,090	225,270
Grants (Inter-Agency Agreements) Terranova	-	3,650,000	4,731,391
FMP Restricted Funds (\$150,000 at 6/30/2019) est.	50,000	72,500	-
Flood Emergency Response Grant	72,000	383,763	-
Upper Kings Basin IRWM Authority (JPA) Admin	73,125	73,125	73,125
SGMA MOU Groups	147,600	147,600	136,693
Interest Earned on Investments (Stabilization Fund)	(118,396)	(94,970)	(69,660)
Interest Earned on Investments	466,903	382,914	273,430
Other Revenue	20,250	20,250	20,250
Parlier Property	11,435	11,435	18,400
Grant Administration	-	-	3,825
Prior Period Cost Recovery (Data Mngmnt System) (Final Year)	11,397	13,000	13,000
Kings River Conservancy - Ted Martin Grant	15,000	15,000	15,000
VAWC Admin	2,125	2,125	2,125
High Speed Rail - River Maintenance	8,700	11,700	8,700
Total Estimated Revenue	14,151,271	16,839,350	16,779,006
Deduct:			
Budgeted Expenditures	13,510,560	17,231,430	16,590,527
Contingency Reserve			
Added to (Drawn from) Reserve	640,711	(392,080)	188,479
General Fund Debt Service Principal Payment	-	-	-
Sub-Total Added to (Drawn From) General Fund Reserve	640,711	(392,080)	188,479
Net estimated Variance Added to (Drawn from) Revenue Stabilization Reserve	118,396	94,970	329,660
Estimated Reserve at End of Year	21,611,215	20,852,108	21,149,218

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Reserves History

FYE	% Avg Power Generation	Projected	Actual	+ / -
2020	137.30% *est.	21,611,215		*est.
2019	100.60% *est.	20,852,108		*est.
2018	144.86%	21,149,218	21,215,844	66,626
2017	135.20%	19,336,540	20,631,079	1,294,539
2016	35.67%	18,558,142	18,696,031	137,889
2015	10.72%	19,147,142	19,176,782	29,640
2014	17.36%	3,362,761	2,740,670	(622,091)
2013	42.39%	3,451,075	3,320,555	(130,520)
2012	113.65%	3,314,772	4,395,978	1,081,206
2011	171.72%	2,772,071	3,773,292	1,001,221
2010	90.95%	2,104,730	2,549,341	444,611
2009	51.77%	1,564,728	2,219,669	654,941
2008	59.77%	5,742,489	4,534,301	(1,208,188)
2007	99.75%	4,150,438	4,654,658	504,220
2006	173.13%	6,716,889	6,129,418	(587,471)
2005	84.99%	6,400,363	6,231,564	(168,799)
2004	73.69%	7,789,435	6,382,512	(1,406,923)
2003	58.23%	8,183,393	8,006,541	(176,852)
2002	71.19%	9,200,000	8,603,485	(596,515)
2001	84.97%	9,259,490	9,218,322	(41,168)
2000	100.90%	8,521,490	8,550,656	29,166
1999	139.33%	7,965,050	8,404,501	439,451
1998	146.45%	6,222,770	6,734,953	512,183

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Reserves Allocation

	Actual June 30, 2017	Actual June 30, 2018	Estimated June 30, 2019	Estimated June 30, 2020
Unassigned Reserve	6,960,250	7,154,491	6,749,369	7,440,080
Restricted Reserves				
FMP	208,774	253,584	200,000	150,000
Debt Service	-	-	-	-
Assigned Reserves				
Revenue Stabilization	4,887,055	5,232,769	5,327,739	5,446,135
OPEB Reserve	2,500,000	2,500,000	2,500,000	2,500,000
Capital Improvements Reserve	5,000,000	5,000,000	5,000,000	5,000,000
DWR PPA Reserve	500,000	500,000	500,000	500,000
Compensated Absences	575,000	575,000	575,000	575,000
Total Reserves	20,631,079	21,215,844	20,852,108	21,611,215

Revenue Stabilization Reserve

Beginning Balance	4,550,344	4,886,518	5,232,769	5,327,739
Interest Earned	76,174	86,251	94,970	118,396
Drawn from Reserves	-	-	-	-
Added to Reserves	260,000	260,000	-	-
Estimated Ending Balance	4,886,518	5,232,769	5,327,739	5,446,135

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 54000 - Capital Outlays (Detail) General Fund

Account	Description	Item Cost	2019/2020 Budget
54520	Buildings & Structures	-	-
54551	Office Furniture & Equipment	-	-
	Server / Data Storage Infrastructure	-	-
	Office Furniture & Equipment Total		-
54552	Transportation Equipment (Vehicles) 1 Pickup (Field Vehicle), 1 SUV (Non-Field Vehicle)	65,000	65,000
54555	Laboratory and Field Equipment	-	-
54556	Power Operated Equipment	-	-
54580	Leasehold Improvements	-	-
	Total		65,000
			-
	Total Capital Projects Budget		65,000

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

Account 54000 - Capital Outlays (Detail) River Maintenance

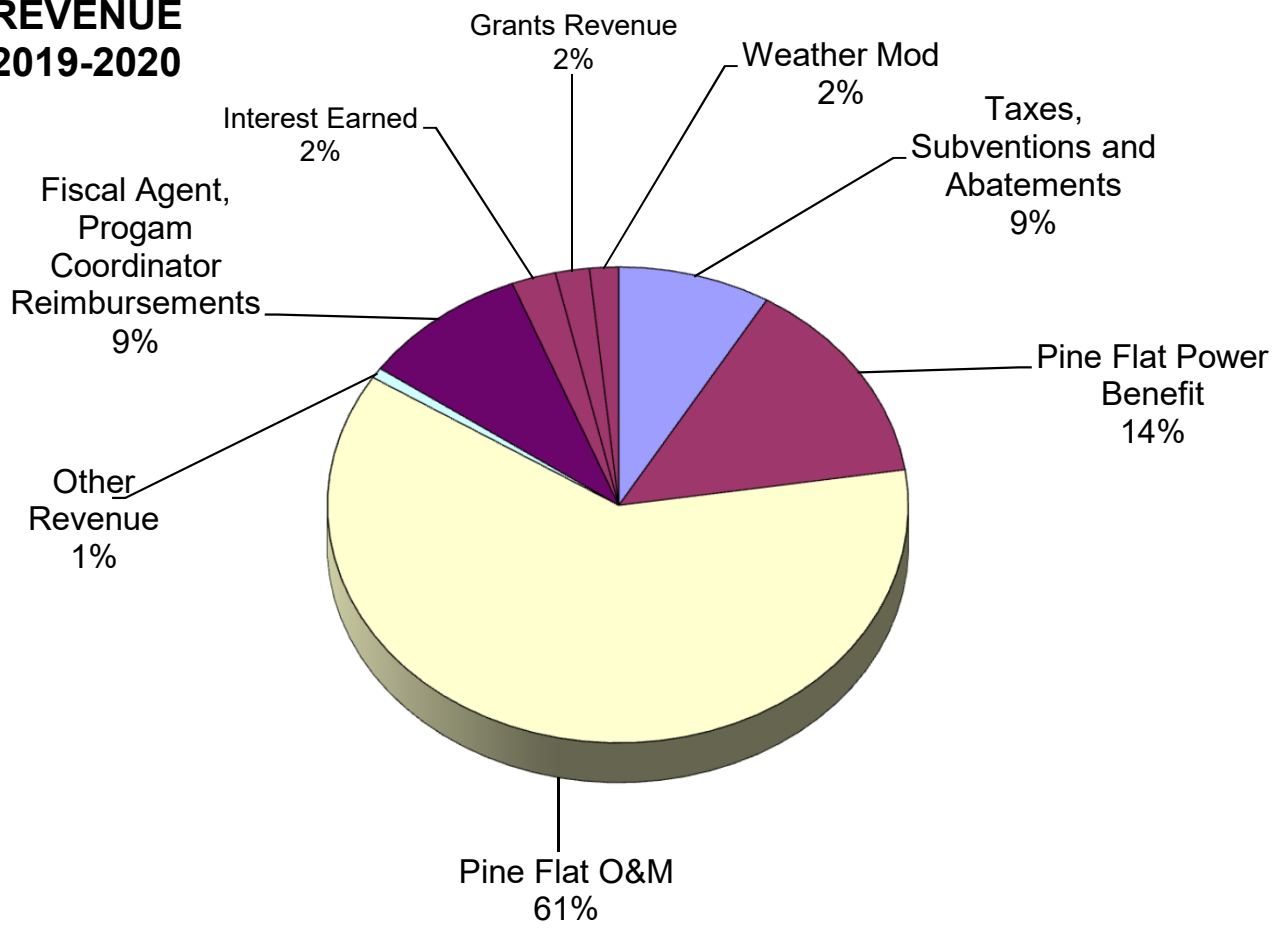
Account	Description	Item Cost	2019/2020 Budget
54520	Buildings & Structures	-	-
54552	Transportation Equipment (Vehicles) 1 Pickup (Field Vehicle)	35,000	35,000
54555	Laboratory and Field Equipment		
54556	Power Operated Equipment Tiger Rear Boom Flail Mower	25,000	25,000
		-	-
			60,000
			-

KINGS RIVER CONSERVATION DISTRICT
2019-2020 BUDGET

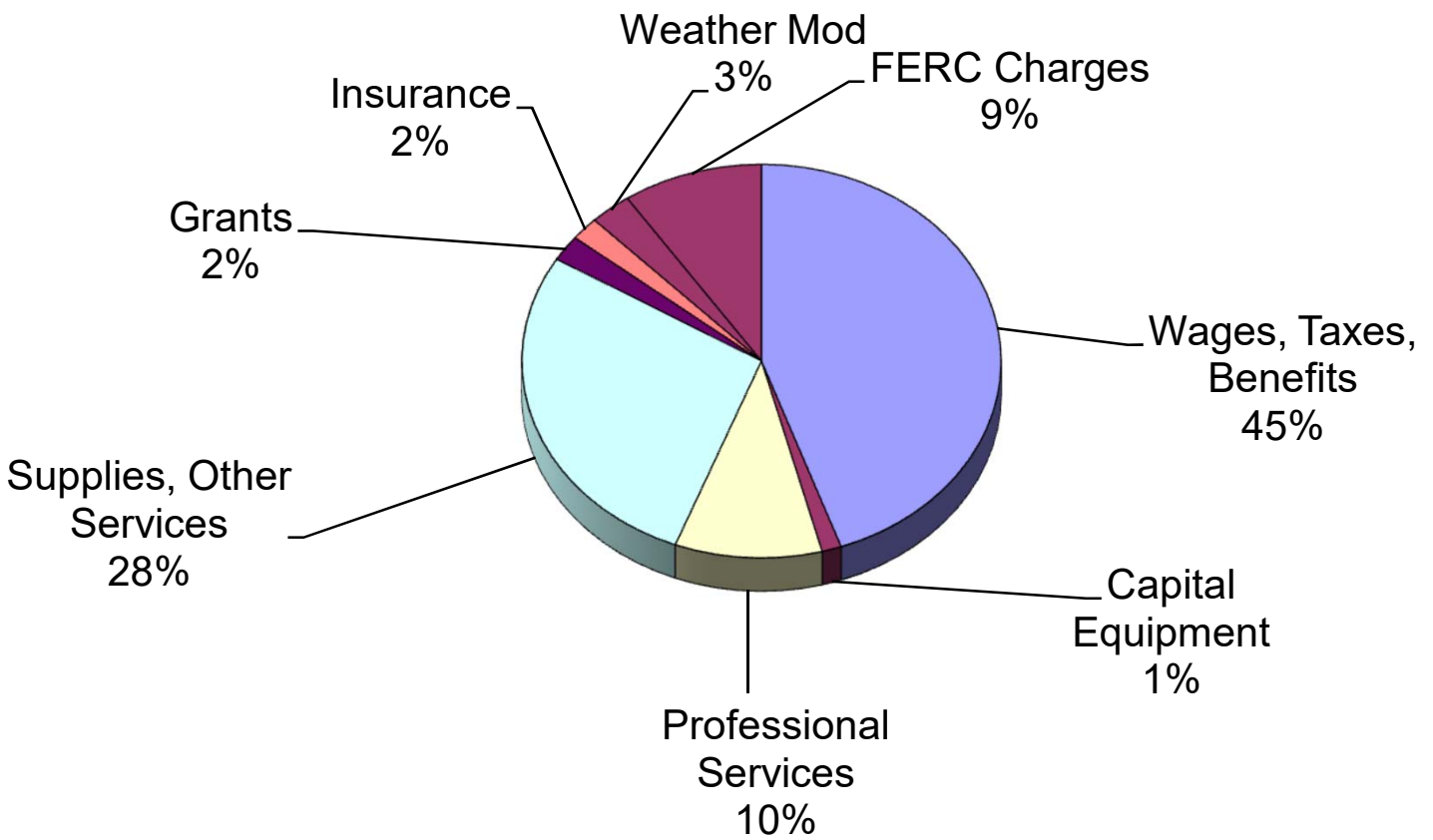
Account 54000 - Capital Outlays (Detail) Enterprise Funds

Account	Description	Item Cost	2019/2020 Budget
	Pine Flat		
54520	Buildings & Structures	-	
54530	Penstocks and Intake Equipment	-	
54540	Turbines & Generators	-	
		-	
54551	Office Furniture & Equipment		-
54552	Transportation Equipment (Vehicles) ZeroNOX Electric Utility Vehicle	19,000	19,000
54553	Stores Equipment Forklift - 5000 Pound	34,000	34,000
54554	Tools and Shop Equipment		
54555	Laboratory & Field Equipment Infrared Camera		
54557	Communications Project Telephone System		
			53,000

REVENUE 2019-2020



EXPENDITURES BY TYPE 2019-2020



EXPENDITURES BY FUND 2019-2020

