

KINGS RIVER CONSERVATION DISTRICT



General Manager's Proposed ANNUAL BUDGET

Presented to the Board of Directors ,
June 14, 2022

FISCAL YEAR 2022-2023

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

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KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

Summary of All Funds

Account	Description	General Fund	River Maintenance	Pine Flat Fund	Total All Funds
51000	Salaries & Wages - Employees	2,235,990	294,301	1,999,965	4,530,256
51011	Director's Compensation	42,000	-	-	42,000
51021	KRCD Pension Expense	331,682	-	-	331,682
51022	Payroll Taxes	337,482	-	-	337,482
51030	Employee Health Insurance	888,573	-	-	888,573
51033	Unemployment Insurance	10,000	-	-	10,000
52050	Safety Supplies	3,125	15,410	14,400	32,935
52060	Communications	22,890	2,400	42,480	67,770
52090	Household Expense	15,034	2,245	10,100	27,379
52100	Insurance	188,701	15,500	581,500	785,701
52120	Maintenance - Equipment	47,733	72,750	221,839	342,322
52130	Maintenance - Structures, Grounds, Imp.	1,855,836	254,401	38,400	2,148,636
52140	FMP Program	62,250	-	-	62,250
52150	Memberships	45,505	900	3,050	49,455
52160	Miscellaneous Expense	11,380	4,650	84,700	100,730
52170	Office Expense	244,606	4,025	37,990	286,621
52181	Legal Services	137,500	6,000	48,000	191,500
52182	Accounting Services	35,000	-	-	35,000
52183	Engineering Services	57,000	47,000	288,000	392,000
52184	Weather Modification	402,802	-	44,760	447,562
52186	Professional & Special Services	896,140	30,500	351,742	1,278,382
52187	Purchased Services	3,000	-	-	3,000
52190	Publications & Legal Notices	1,000	1,950	2,400	5,350
52200	Rent & Leases - Equipment	477,218	24,000	6,050	507,268
52210	Rent & Leases - Structures	117,740	-	2,275	120,015
52220	Small Tools and Instruments	18,095	13,400	21,200	52,695
52230	District Special Expense	74,270	7,350	31,000	112,620
52250	Travel & Transportation	128,850	97,800	33,440	260,090
52260	Utilities	600	10,240	261,650	272,490
53280	Payments to Other Agencies	492,670	-	1,200	493,870
53340	FERC Annual Charges	-	-	437,064	437,064
54000	Capital Outlays	-	104,100	265,331	369,431
		-	-	-	-
	Sub-Totals	9,184,670	1,008,922	4,828,536	15,022,127
61140	Payroll Burden Applied	(1,397,872)	181,996	1,215,876	
62300	Administrative Overhead Applied	(1,220,425)	158,893	1,061,532	
	Totals	6,566,373	1,349,811	7,105,944	15,022,127
<i>Last year Board Approved</i>					
		4,046,886	1,353,878	7,268,780	12,669,544
<i>Variance</i>					
		2,519,486	(4,067)	(162,836)	2,352,583

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	4,729	(133,968)	(35,214)	(164,453)
51011	Director's Compensation	-	-	-	-
51021	KRCD Pension Expense	(5,082)	-	-	(5,082)
51022	Payroll Taxes	(9,427)	-	-	(9,427)
51030	Employee Health Insurance	(65,170)	-	-	(65,170)
51033	Unemployment Insurance	5,000	-	-	5,000
52050	Safety Supplies	220	1,120	-	1,340
52060	Communications	74	-	-	74
52090	Household Expense	(117,752)	(50)	500	(117,302)
52100	Insurance	(33,708)	-	111,000	77,292
52120	Maintenance - Equipment	12,766	2,400	31,295	46,461
52130	Maintenance - Structures, Grounds, Imp.	1,855,336	75,925	600	1,931,860
52140	FMP Program	(65,500)	-	-	(65,500)
52150	Memberships	1,710	-	100	1,810
52160	Miscellaneous Expense	(100)	720	1,600	2,220
52170	Office Expense	77,016	-	600	77,616
52181	Legal Services	(45,000)	-	-	(45,000)
52182	Accounting Services	9,000	-	(20,600)	(11,600)
52183	Engineering Services	25,000	30,000	-	55,000
52184	Weather Modification	139,225	-	5,605	144,830
52186	Professional & Special Services	444,935	11,808	(198,300)	258,443
52187	Purchased Services	-	-	-	-
52190	Publications & Legal Notices	-	1,950	-	1,950
52200	Rent & Leases - Equipment	149,918	-	-	149,918
52210	Rent & Leases - Structures	-	-	150	150
52220	Small Tools and Instruments	2,280	-	-	2,280
52230	District Special Expense	51,920	-	2,000	53,920
52250	Travel & Transportation	61,350	21,600	5,500	88,450
52260	Utilities	-	-	300	300
53280	Payments to Other Agencies	26,200	-	-	26,200
53340	FERC Annual Charges	-	-	65,134	65,134
54000	Capital Outlays	-	104,100	(258,232)	(154,132)
	Sub-Totals	2,524,940	115,605	(287,962)	2,352,583
61140	Payroll Burden Applied	133,535	(87,942)	(45,593)	(0)
62300	Administrative Overhead Applied	(138,989)	(31,730)	170,719	(0)
	Totals	2,519,486	(4,067)	(162,836)	2,352,583

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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
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Account 51022 - Payroll Taxes

Account	Description	Total All Funds	Last Year
51022	Employer's Social Security Tax (6.2% up to \$147,000)	271,329	278,371
51023	Employer's Medicare Tax (1.45%)	66,153	68,538
Total		337,482	346,909

<i>Last year</i>	346,909
<i>Variance</i>	(9,427)

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

Account 51021 - KRCD Pension Plans

Account	Description	Participants Salaries	Total All Funds	Last Year
51021	District Pension Plan Contributions	689,798	62,082	72,263
51024	District 457B Plan Contributions	2,995,556	269,600	264,500
Total			331,682	336,763

<i>Last year</i>	336,763
<i>Variance</i>	(5,081)

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
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Account 51030 - Employee Health Insurance

Account	Description	Total All Funds	Last Year
51031	ACWA Health Insurance	793,897	856,516
51032	ACWA Dental Insurance	80,335	82,669
51034	ACWA Vision Insurance	12,456	12,645
51035	ACWA Employee Assistance Prog.	1,885	1,914
Total		888,573	953,743

<i>Last year</i>	953,743
<i>Variance</i>	(65,170)

An 8% to 12% increase in Health Insurance is expected effective 1/1/2023, depending on the plan.

KINGS RIVER CONSERVATION DISTRICT
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Account 51033 - Employees' Unemployment Insurance

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

<i>Last year</i>	5,000
<i>Variance</i>	5,000

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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.	2,275	8,520	4,800	15,595	14,255
52052	Safety Material & Supplies	850	6,890	9,600	17,340	17,340
Totals		3,125	15,410	14,400	32,935	31,595
		<i>Last year</i> 2,905 14,290 14,400 31,595 <i>Variance</i> 220 1,120 - 1,340				

KINGS RIVER CONSERVATION DISTRICT
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Account 52060 - Communications

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52061 Telephone & Answering Service	16,560	900	32,400	49,860	49,860
52062 Cellular Telephone	6,330	1,500	4,080	11,910	11,836
52063 Communication Equip. - Ins. Inv.	-	-	6,000	6,000	6,000
Totals	22,890	2,400	42,480	67,770	67,696

<i>Last year</i>	22,816	2,400	42,480	67,696
<i>Variance</i>	74	-	-	74

KINGS RIVER CONSERVATION DISTRICT
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Account 52090 - Household Expense

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52091 Janitorial Supplies	120	600	2,000	2,720	2,520
52092 Refuse Disposal	14,784	1,045	4,500	20,329	22,765
52093 Pest Control	-	-	3,000	3,000	6,000
52094 Other Household Expenses	130	600	600	1,330	1,330
Totals	15,034	2,245	10,100	27,379	32,615

<i>Last year</i>	20,720	2,295	9,600	32,615
<i>Variance</i>	(5,686)	(50)	500	(5,236)

KINGS RIVER CONSERVATION DISTRICT
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Account 52100 - Insurance & Bonds

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year										
52101 Liability Insurance	51,900	13,500	52,000	117,400	107,400										
52102 Property Insurance	2,700	2,000	4,500	9,200	7,800										
52104 Workers' Compensation	134,101	-	-	134,101	168,208										
52105 All Risk Ins. - Boiler & Machinery	-	-	525,000	525,000	425,000										
Totals	188,701	15,500	581,500	785,701	708,408										
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-left: 20px;"><i>Last year</i></td> <td style="text-align: right;">222,408</td> <td style="text-align: right;">15,500</td> <td style="text-align: right;">470,500</td> <td style="text-align: right;">708,408</td> </tr> <tr> <td style="padding-left: 20px;"><i>Variance</i></td> <td style="text-align: right;">(33,708)</td> <td style="text-align: center;">-</td> <td style="text-align: right;">111,000</td> <td style="text-align: right;">77,292</td> </tr> </table>						<i>Last year</i>	222,408	15,500	470,500	708,408	<i>Variance</i>	(33,708)	-	111,000	77,292
<i>Last year</i>	222,408	15,500	470,500	708,408											
<i>Variance</i>	(33,708)	-	111,000	77,292											

The Workers Compensation Experience Modifier, which is based on historic loss and payroll data, is budgeted at the prior year amount, 117%.
The other policies are based on prior year experience.

KINGS RIVER CONSERVATION DISTRICT
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Account 52120 - Maintenance - Equipment

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52121 Service Contracts - General Equip.	15,800	2,300	30,359	48,459	43,719
52122 Maintenance - General Equip.	25,413	1,750	100,200	127,363	113,061
52123 Maintenance - Transportation Equip.	6,520	28,300	7,680	42,500	45,080
52124 Maintenance - Power Operating Equip.	-	40,400	5,600	46,000	46,000
52127 Spare Parts Inventory	-	-	78,000	78,000	48,000
Totals	47,733	72,750	221,839	342,322	295,860
	<i>Last year</i> 34,966	70,350	190,544	295,860	
	<i>Variance</i> 12,766	2,400	31,295	46,461	

KINGS RIVER CONSERVATION DISTRICT
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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	500	6,000	30,000	36,500	36,500
52132	Maintenance - Other Structures	-	30,000	8,400	38,400	37,800
52133	Channel Clearing	1,700,004	40,000	-	1,740,004	40,000
52134	Gates	-	38,400	-	38,400	4,100
52135	Levees	155,332	116,001	-	271,332	186,442
52136	Bank Protection	-	24,000	-	24,000	24,000
52141	FMP KRCD Contributions	62,250	-	-	62,250	127,750
52143	FMP Grant Reimbursable Expenses	-	-	-	-	-
Totals		1,918,086	254,401	38,400	2,210,886	456,592

<i>Last year</i>	240,316	178,476	37,800	456,592
<i>Variance</i>	1,677,770	75,925	600	1,754,294

The FMP KRCD Contribution budgeted amount is the \$62,250 above.

There is approximately \$212,173 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
2022-2023 BUDGET

Account 52150 - Memberships

Account Description	General Fund	River Maint	Pine Flat	Total All	Last Year
American Fisheries Society	150			150	150
American Payroll Association	275			275	275
Association of Environmental Professionals	300			300	300
Association of California Water Agencies	25,000			25,000	25,000
AVTS Relay Testing			1,600	1,600	1,600
California Farm Water Coalition	2,500			2,500	2,500
California Society of CPA's	550			550	550
Cal- CCA	1,500			1,500	1,500
El Rio Reyes Trust	600			600	200
Family Farm Alliance	1,000			1,000	1,000
Floodplain Management Association		500		500	500
FMP-Enforcement Fund	1,000			1,000	1,000
Fresno County Farm Bureau	200			200	175
Groundwater Resources Association	345			345	345
Human Resources Association of Central Califorr	125			125	125
Kings County Farm Bureau	400			400	400
Kings River Conservancy	1000			200	200
NETA			150	150	150
North West Hydro Association			1,300	1,300	1,200
Pesticide Applicators Professional Assoc.		400		400	400
Public Relations Association of America	785			785	300
San Joaquin Val. Agricultural Water Comm.	200			1,000	200
Tulare County Farm Bureau	400			400	400
Valley Ag Water Coalition	6,000			6,000	6,000
Water Education Foundation	2,875			2,875	2,875
Wildlife Society	300			300	300
Totals	45,505	900	3,050	49,455	47,645

<i>Last year</i>	43,795	900	2,950	47,645
<i>Variance</i>	1,710	-	100	1,810

ACWA dues were \$24,245 in FY22.

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	1,500										
52162 Licenses, Permits & Fees	1,980	3,450	82,800	88,230	86,130										
52163 Food	8,800	1,200	1,000	11,000	10,880										
Totals	11,380	4,650	84,700	100,730	98,510										
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;"><i>Last year</i></td> <td style="padding: 2px; text-align: right;">11,480</td> <td style="padding: 2px; text-align: right;">3,930</td> <td style="padding: 2px; text-align: right;">83,100</td> <td style="padding: 2px; text-align: right;">98,510</td> </tr> <tr> <td style="padding: 2px;"><i>Variance</i></td> <td style="padding: 2px; text-align: right;">(100)</td> <td style="padding: 2px; text-align: right;">720</td> <td style="padding: 2px; text-align: right;">1,600</td> <td style="padding: 2px; text-align: right;">2,220</td> </tr> </table>						<i>Last year</i>	11,480	3,930	83,100	98,510	<i>Variance</i>	(100)	720	1,600	2,220
<i>Last year</i>	11,480	3,930	83,100	98,510											
<i>Variance</i>	(100)	720	1,600	2,220											

CDTFA Water Rights Fees were \$74,854 in FY21 and \$81,230 in FY22.

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

Account 52170 - Office Expense

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52171	Office Supplies	30,320	750	4,800	35,870	35,120
52172	Copy Machine Supplies	(1,340)	600	960	220	620
52173	Computer Software	91,046	200	13,350	104,596	69,525
52174	Printer(s) Supplies	3,000	400	1,800	5,200	5,200
52175	Postage	21,640	800	480	22,920	23,190
52176	Shipping & Freight	1,310	100	2,100	3,510	3,510
52177	Subscriptions & Books	1,995	200	4,300	6,495	6,335
52178	Commercial Copy Costs	16,350	-	900	17,250	6,550
52179	Office Equipment - Insurable	80,285	975	9,300	90,560	58,956
Totals		244,606	4,025	37,990	286,621	209,006

<i>Last year</i>	167,591	4,025	37,390	209,006
<i>Variance</i>	77,016	-	600	77,616

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	18,000	49,000	49,000
Special Counsel - FERC			30,000	30,000	30,000
Grant Agreements	-			-	-
MOU Agreements	-			-	-
Special Counsel - Other	112,500			112,500	157,500
Totals	137,500	6,000	48,000	191,500	236,500
	<i>Last year</i> 182,500 6,000 48,000 236,500 <i>Variance</i> (45,000) - - (45,000)				

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

Account 52182 - Accounting Services

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
Annual Audit	35,000	-	-	35,000

<i>Last year</i>	26,000	-	20,600	46,600
<i>Variance</i>	9,000	-	(20,600)	(11,600)

Audit cost is based on discussion with our audit firm.

KINGS RIVER CONSERVATION DISTRICT
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Account 52183 - Engineering Services

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	General Engineering Support	57,000	47,000	288,000	392,000
					-
	Totals	57,000	47,000	288,000	392,000

<i>Last year</i>	32,000	17,000	288,000	337,000
<i>Variance</i>	25,000	30,000	-	55,000

KINGS RIVER CONSERVATION DISTRICT
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Account 52184 - Weather Modification

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	North American Weather Consultants, Inc.	402,802	-	44,760	447,562

<i>Last year</i>	263,577	-	39,155	302,732
<i>Variance</i>	139,225	-	5,605	144,830

The current year budget includes funding for aircraft and ground generator operations from November, 2022 through April, 2023

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
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Account 52186 - Professional Services

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
	Actuarial Evaluation for OPEB Calculation	10,000			10,000	2,500
	Arbitrage Rebate Services			3,500	3,500	3,500
	All-Valley Administrators	275			275	275
	Bond Trustee Fees			5,000	5,000	5,000
	Cafeteria Plan	800			800	800
	CAISO Meter Calibration			3,600	3,600	3,600
	CFD Model - Penstock/Turbine Bypass				-	190,000
	California Conservations Corps (CCC)		30,000		30,000	18,192
	Compensation Survey	15,000			15,000	-
	Crane Certification			9,200	9,200	9,200
	DST Controls OSI- PI	-		7,000	7,000	7,000
	Environmental Consultant				-	24,000
	Facility Piping Inspection			15,000	15,000	15,000
	Fire Extinguisher Inspection	220		-	220	220
	Fisheries Supplemental Stocking			65,000	65,000	55,000
	Generator Fire System Upgrade			3,000	3,000	3,000
	HR Support	10,000			10,000	-
	IRIS - Partial Discharge Analysis	-		11,800	11,800	11,800
	IT Consulting	131,115			131,115	96,542
	Initial Implementation Microix/Abila				-	20,000
	KRCD Videos/Website	20,000			20,000	-
	Medical Exams / First Aid & CPR Training		500	1,200	1,700	1,700
	Miscellaneous	5,600		72,000	77,600	72,800
	NERC Transmission Line Patrol			7,000	7,000	4,000
	NERC Vegetation Management Plan			36,000	36,000	36,000
	NERC/WECC Compliance Monitoring			52,800	52,800	50,400
	Oil sample testing			4,000	4,000	4,000
	Penstock Flow Meter Calibration			7,500	7,500	7,500
	PG & E GSFA Charge			13,022	13,022	13,022
	Pre-Employment Services	150			150	150
	Plant Entry Road Repair	-		-	-	-
	Public Relations / Internet Consultant				-	5,900
	Prudential Overall Service	-		1,500	1,500	1,200
	Prop 68 SFK - CCC/Temp Labor	270,720	-	-	270,720	223,718
	Prop 68 NFK - Temp Labor	324,360			324,360	-
	Recruiting	2,400			2,400	800
	Sacramento Representation	69,000			69,000	63,000
	Safety Program Consultant			20,000	20,000	20,000
	SCBA testing			1,000	1,000	1,000
	Consulting Services	5,000		-	5,000	5,000
	SGMA Consulting Services				-	-
	Sonitrol	1,500		2,620	4,120	4,120
	Test Equipment Certification			10,000	10,000	10,000
	Washington Representation	30,000			30,000	30,000
Totals		896,140	30,500	351,742	1,278,382	1,019,939

<i>Last year</i>	451,205	18,692	550,042	1,019,939
<i>Variance</i>	444,935	11,808	(198,300)	258,443

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

Account 52187 - Purchased Labor

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	Temporary Services	-	-	-	-
	Fiscal Charges and Fees	3,000	-	-	3,000

<i>Last year</i>				
	3,000	-	-	3,000
<i>Variance</i>	-	-	-	

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	1,950	2,400	5,350

<i>Last year</i>	1,000	-	2,400	3,400
<i>Variance</i>	-	1,950	-	1,950

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

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	477,218	24,000	6,050	507,268	357,350
	A				
	477,218	24,000	6,050	507,268	357,350

<i>Last year</i>	327,300	24,000	6,050	357,350
<i>Variance</i>	149,918	-	-	149,918

A Prop 68 SFK and Prop 68 NFK Working Lands and Riparian Corridors Program
(100% Grant Reimbursement)

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	114,640			114,640	114,640
External Affairs Workshops	1,100			1,100	1,100
Facility Rental - Water Quality Coalition	2,000			2,000	2,000
Boat Storage / Slip Rental			2,275	2,275	2,125
	117,740	-	2,275	120,015	119,865

<i>Last year</i>	117,740	-	2,125	119,865
<i>Variance</i>	-	-	150	150

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	3,680	8,500	4,200	16,380	15,600
52222	Other Materials (Expendables)	10,415	2,400	12,000	24,815	24,815
52224	Tangible Equipment < \$5,000	4,000	2,500	5,000	11,500	10,000
		18,095	13,400	21,200	52,695	50,415

<i>Last year</i>	15,815	13,400	21,200	50,415
<i>Variance</i>	2,280	-	-	2,280

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

Account 52230 - District Special Expenses

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52231	Election Expense	15,000	-	-	15,000	-
52234	Employee Training	58,850	7,350	31,000	97,200	58,300
52236	Site Option/Emission Offset Options	-	-	-	-	-
52236	Other (Thorburn Property Tax Agrmnt)	420	-	-	420	400
		74,270	7,350	31,000	112,620	58,700

<i>Last year</i>	22,350	7,350	29,000	58,700
<i>Variance</i>	51,920	-	2,000	53,920

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	20,000	-	-	20,000	20,000
52252 Employees: Transportation & Travel	24,050	3,000	13,100	40,150	36,750
52253 Mileage	11,600	1,200	6,240	19,040	19,040
52254 Fuel	73,200	93,600	14,100	180,900	95,850
	67,500	76,200	27,940	260,090	171,640

<i>Last year</i>	67,500	76,200	27,940	171,640
<i>Variance</i>	-	-	-	88,450

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	252,150	260,850	260,850
52262 Gas & Propane	-	540	1,700	2,240	1,940
52263 Sewer Disposal	-	800	7,800	8,600	8,600
52264 Other Utilities	-	800	-	800	800
	600	10,240	261,650	272,490	272,190

<i>Last year</i>	600	10,240	261,350	272,190
<i>Variance</i>	-	-	300	300

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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				-	800
Consolidated Irrigation District	1,670			1,670	1,670
Cooperative Snow Surveys (Maintenance only)	6,500		1,200	7,700	7,700
ASO / F-CO Grant - KRWA Grantee	476,000			476,000	450,000
Legislative Reception	-			-	-
Kings Basin Water Authority	7,000			7,000	7,000
Water Safety/Water Awareness Committees/ Sponsorship	1,500			1,500	500
	492,670	-	1,200	493,870	467,670

<i>Last year</i>	466,470	-	1,200	467,670
<i>Variance</i>	26,200	-	-	26,200

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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			164,564	164,564	99,430
	-	-	437,064	437,064	371,930

<i>Last year</i>	-	-	371,930	371,930
<i>Variance</i>	-	-	65,134	65,134

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

KINGS RIVER CONSERVATION DISTRICT
2022-2023 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	-	42,000	174,331	216,331	473,563
54530 Penstocks & Intake Equipment	-	-	-	-	-
54540 Turbines & Generators	-	-	58,000	58,000	-
54542 Switchyard Equipment			-	-	-
54551 Office Furniture and Equipment	-	-	-	-	-
54552 Transportation Equipment	-	62,100	33,000	95,100	50,000
54553 Stores Equipment	-	-	-	-	-
54554 Tools & Shop Equipment			-	-	-
54555 Laboratory & Field Equipment	-	-	-	-	-
54556 Power Operated Equipment	-	-	-	-	-
54557 Communication Equipment	-	-	-	-	-
54558 Miscellaneous Equipment	-	-	-	-	-
54580 Leasehold Improvements	-			-	-
	-	104,100	265,331	369,431	523,563

<i>Last year</i>	-	523,563	523,563
<i>Variance</i>	-	(258,232)	(154,132)

Detail:

General Fund - Page 43
River Maint Fund - Page 44
Pine Flat Fund - Page 45

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

Total All Funds

Account	Description	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	FY 2022-2023 Budget Request	Change from Last
51000	Salaries & Wages - Employees	4,317,266	4,694,709	4,530,256	-3.50%
51011	Director's Compensation	42,000	42,000	42,000	0.00%
51021	KRCD Pension Expense	307,903	336,763	331,682	-1.51%
51022	Payroll Taxes	322,428	346,909	337,482	-2.72%
51030	Employee Health Insurance	959,559	953,743	888,573	-6.83%
51033	Unemployment Insurance	5,000	5,000	10,000	100.00%
52050	Safety Supplies	31,479	31,595	32,935	4.24%
52060	Communications	69,804	67,696	67,770	0.11%
52090	Household Expense	12,745	144,681	27,379	-81.08%
52100	Insurance	463,956	708,408	785,701	10.91%
52120	Maintenance - Equipment	300,654	295,860	342,322	15.70%
52130	Maintenance - Structures, Grounds, Imp.	748,075	216,776	2,148,636	891.18%
52140	FMP Program Contrib/Reimb Exp	111,848	127,750	62,250	-51.27%
52150	Memberships	44,360	47,645	49,455	3.80%
52160	Miscellaneous Expense	99,002	98,510	100,730	2.25%
52170	Office Expense	181,520	209,006	286,621	37.14%
52181	Legal Services	101,500	236,500	191,500	-19.03%
52182	Accounting Services	39,600	46,600	35,000	-24.89%
52183	Engineering Services	433,700	337,000	392,000	16.32%
52184	Weather Modification	391,550	302,732	447,562	47.84%
52186	Professional & Special Services	594,287	1,019,939	1,278,382	25.34%
52187	Purchased Services	2,600	3,000	3,000	0.00%
52190	Publications & Legal Notices	3,400	3,400	5,350	57.35%
52200	Rent & Leases - Equipment	44,450	357,350	507,268	41.95%
52210	Rent & Leases - Structures	97,100	119,865	120,015	0.13%
52220	Small Tools and Instruments	46,215	50,415	52,695	4.52%
52230	District Special Expense	107,670	58,700	112,620	91.86%
52250	Travel & Transportation	167,740	171,640	260,090	51.53%
52260	Utilities	253,190	272,190	272,490	0.11%
53280	Payments to Other Agencies	1,496,900	467,670	493,870	5.60%
53340	FERC Annual Charges	743,856	371,930	437,064	17.51%
54000	Capital Outlays	204,000	523,563	369,431	-29.44%
		**	**		
	Totals	12,745,357	12,669,544	15,022,127	18.57%

** Includes B/D action additions to 2020-21 and 2021-2022 Budget

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

General Fund (Excluding River Maintenance)

Account	Description	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	FY 2022-2023 Budget Request	Percent Increase/ -
	Revenue All Sources	5,091,704	4,089,964	6,525,133	
	Total Revenue	<u>5,091,704</u>	<u>4,089,964</u>	<u>6,525,133</u>	
51000	Salaries & Wages - Employees	2,033,448	2,231,261	2,235,990	0.21%
51011	Director's Compensation	42,000	42,000	42,000	0.00%
51021	KRCD Pension Expense	307,903	336,763	331,682	-1.51%
51022	Payroll Taxes	322,428	346,909	337,482	-2.72%
51030	Employee Health Insurance	959,559	953,743	888,573	-6.83%
51033	Unemployment Insurance	5,000	5,000	10,000	100.00%
52050	Safety Supplies	2,629	2,905	3,125	7.57%
52060	Communications	24,624	22,816	22,890	0.32%
52090	Household Expense	250	132,786	15,034	-88.68%
52100	Insurance	202,756	222,408	188,701	-15.16%
52120	Maintenance - Equipment	34,325	34,966	47,733	36.51%
52130	Maintenance - Structures, Grounds, Imp.	17,500	500	1,855,836	371067.14%
52140	FMP Program	111,848	127,750	62,250	-51.27%
52150	Memberships	40,510	43,795	45,505	3.90%
52160	Miscellaneous Expense	10,552	11,480	11,380	-0.87%
52170	Office Expense	139,215	167,591	244,606	45.95%
52181	Legal Services	47,500	182,500	137,500	-24.66%
52182	Accounting Services	19,000	26,000	35,000	34.62%
52183	Engineering Services	35,000	32,000	57,000	78.13%
52184	Weather Modification	352,395	263,577	402,802	52.82%
52186	Professional & Special Services	210,745	451,205	896,140	98.61%
52187	Purchased Services	2,600	3,000	3,000	0.00%
52190	Publications & Legal Notices	1,000	1,000	1,000	0.00%
52200	Rent & Leases - Equipment	2,400	327,300	477,218	45.80%
52210	Rent & Leases - Structures	95,100	117,740	117,740	0.00%
52220	Small Tools and Instruments	14,515	15,815	18,095	14.42%
52230	District Special Expense	71,300	22,350	74,270	232.30%
52250	Travel & Transportation	68,200	67,500	128,850	90.89%
52260	Utilities	600	600	600	0.00%
53280	Payments to Other Agencies	1,495,700	466,470	492,670	5.62%
53340	FERC Annual Charges	-	-	-	
54000	Capital Outlays	28,000	-	-	
	Totals	<u>6,698,602</u>	<u>6,659,729</u>	<u>9,184,670</u>	37.91%
61140	Payroll Burden	(1,483,287)	(1,531,407)	(1,397,872)	
62300	Administrative Overhead	<u>(1,074,049)</u>	<u>(1,081,436)</u>	<u>(1,220,425)</u>	
	Total Expenditures	<u>4,141,266</u>	<u>4,046,886</u>	<u>6,566,373</u>	
	Revenue in Excess / (Deficit) of Expenditu	950,438	43,078	(41,240)	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

General Fund (Excluding River Maintenance, Excluding Grants)

Account	Description	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	FY 2022-2023 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>3,452,229</u>	<u>2,886,916</u>	<u>2,765,133</u>	
	Total Revenue	3,452,229	2,886,916	2,765,133	
51000	Salaries & Wages - Employees	2,033,448	2,151,427	1,956,882	-9.04%
51011	Director's Compensation	42,000	42,000	42,000	0.00%
51021	KRCD Pension Expense	307,903	316,275	311,194	-1.61%
51022	Payroll Taxes	322,428	346,909	337,482	-2.72%
51030	Employee Health Insurance	959,559	953,743	888,573	-6.83%
51033	Unemployment Insurance	5,000	5,000	10,000	100.00%
52050	Safety Supplies	2,629	2,905	3,125	7.57%
52060	Communications	24,624	22,816	22,890	0.32%
52090	Household Expense	250	17,771	250	-98.59%
52100	Insurance	202,756	222,408	188,701	-15.16%
52120	Maintenance - Equipment	34,325	34,966	47,733	36.51%
52130	Maintenance - Structures, Grounds, Imp.	17,500	500	500	0.00%
52140	FMP Program	96,848	127,750	62,250	-51.27%
52150	Memberships	40,510	43,795	45,505	3.90%
52160	Miscellaneous Expense	10,552	11,480	11,380	-0.87%
52170	Office Expense	139,215	167,591	244,606	45.95%
52181	Legal Services	47,500	182,500	137,500	-24.66%
52182	Accounting Services	19,000	26,000	35,000	34.62%
52183	Engineering Services	5,000	15,000	40,000	166.67%
52184	Weather Modification	352,395	263,577	402,802	52.82%
52186	Professional & Special Services	210,745	227,487	301,060	32.34%
52187	Purchased Services	2,600	3,000	3,000	0.00%
52190	Publications & Legal Notices	1,000	1,000	1,000	0.00%
52200	Rent & Leases - Equipment	2,400	1,500	2,400	60.00%
52210	Rent & Leases - Structures	95,100	117,740	117,740	0.00%
52220	Small Tools and Instruments	14,515	15,815	18,095	14.42%
52230	District Special Expense	71,300	22,350	74,270	232.30%
52250	Travel & Transportation	68,200	67,500	71,850	6.44%
52260	Utilities	600	600	600	0.00%
53280	Payments to Other Agencies	19,700	16,470	16,670	1.21%
54000	Capital Outlays	28,000	-	-	
	Totals	<u>5,177,602</u>	<u>5,427,874</u>	<u>5,395,056</u>	-0.60%
61140	Payroll Burden	(1,483,287)	(1,531,407)	(1,397,872)	
62300	Administrative Overhead	<u>(1,074,049)</u>	<u>(1,081,436)</u>	<u>(1,220,425)</u>	
	Total Expenditures	<u>2,620,266</u>	<u>2,815,031</u>	<u>2,776,759</u>	
	Revenue in Excess / (Deficit) of Expenditu	831,963	71,885	(11,626)	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

River Maintenance

Account	Description	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	FY 2022-2023 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>1,398,700</u>	<u>1,310,800</u>	<u>1,360,000</u>	
	Total Revenue	1,398,700	1,310,800	1,360,000	
51000	Salaries & Wages - Employees	505,216	428,269	294,301	-31.28%
51011	Director's Compensation	-	-	-	
51021	KRCD Pension Expense	-	-	-	
51022	Payroll Taxes	-	-	-	
51030	Employee Health Insurance	-	-	-	
51033	Unemployment Insurance	-	-	-	
52050	Safety Supplies	14,450	14,290	15,410	7.84%
52060	Communications	2,700	2,400	2,400	0.00%
52090	Household Expense	2,895	2,295	2,245	-2.18%
52100	Insurance	15,700	15,500	15,500	0.00%
52120	Maintenance - Equipment	70,950	70,350	72,750	3.41%
52130	Maintenance - Structures, Grounds, Imp.	692,775	178,476	254,401	42.54%
52140	FMP Program	-	-	-	
52150	Memberships	900	900	900	0.00%
52160	Miscellaneous Expense	5,350	3,930	4,650	18.32%
52170	Office Expense	4,065	4,025	4,025	0.00%
52181	Legal Services	6,000	6,000	6,000	0.00%
52182	Accounting Services	-	-	-	
52183	Engineering Services	182,700	17,000	47,000	176.47%
52184	Weather Modification	-	-	-	
52186	Professional & Special Services	500	18,692	30,500	63.17%
52190	Publications & Legal Notices	-	-	1,950	
52200	Rent & Leases - Equipment	36,000	24,000	24,000	0.00%
52210	Rent & Leases - Structures	-	-	-	
52220	Small Tools and Instruments	10,500	13,400	13,400	0.00%
52230	District Special Expense	7,370	7,350	7,350	0.00%
52250	Travel & Transportation	71,600	76,200	97,800	28.35%
52260	Utilities	10,240	10,240	10,240	0.00%
54000	Capital Outlays	140,000	-	104,100	
	Totals	1,779,911	893,317	1,008,922	12.94%
61140	Payroll Burden	330,159	269,938	181,996	
62300	Administrative Overhead	<u>239,068</u>	<u>190,623</u>	<u>158,893</u>	
	Total Expenditures	<u>2,349,138</u>	<u>1,353,878</u>	<u>1,349,811</u>	
	Revenue in Excess / (Deficit) of Expenditu	(950,438)	(43,078)	10,189	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

River Maintenance (Excluding Grants)

Account	Description	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	FY 2022-2023 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>1,263,700</u>	<u>1,310,800</u>	<u>1,360,000</u>	
	Total Revenue	1,263,700	1,310,800	1,360,000	3.75%
51000	Salaries & Wages - Employees	505,216	428,269	294,301	-31.28%
52050	Safety Supplies	14,450	14,290	15,410	7.84%
52060	Communications	2,700	2,400	2,400	0.00%
52090	Household Expense	2,895	2,295	2,245	-2.18%
52100	Insurance	15,700	15,500	15,500	0.00%
52120	Maintenance - Equipment	70,950	70,350	72,750	3.41%
52130	Maintenance - Structures, Grounds, Imp.	692,775	178,476	254,401	42.54%
52150	Memberships	900	900	900	0.00%
52160	Miscellaneous Expense	5,350	3,930	4,650	18.32%
52170	Office Expense	4,065	4,025	4,025	0.00%
52181	Legal Services	6,000	6,000	6,000	0.00%
52183	Engineering Services	32,700	17,000	47,000	176.47%
52186	Professional & Special Services	500	18,692	30,500	63.17%
52190	Publications & Legal Notices	-	-	1,950	
52200	Rent & Leases - Equipment	36,000	24,000	24,000	0.00%
52220	Small Tools and Instruments	10,500	13,400	13,400	0.00%
52230	District Special Expense	7,370	7,350	7,350	0.00%
52250	Travel & Transportation	71,600	76,200	97,800	28.35%
52260	Utilities	10,240	10,240	10,240	0.00%
54000	Capital Outlays	140,000	-	104,100	
	Totals	1,629,911	893,317	1,008,922	12.94%
61140	Payroll Burden	330,159	269,938	181,996	
62300	Administrative Overhead	<u>239,068</u>	<u>190,623</u>	<u>158,893</u>	
	Total Expenditures	<u>2,199,138</u>	<u>1,353,878</u>	<u>1,349,811</u>	
	Revenue in Excess / (Deficit) of Expenditu	(935,438)	(43,078)	10,189	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

Pine Flat Enterprise Fund

Account	Description	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	FY 2022-2023 Budget Request	Percent Increase/ - Decrease
	O&M Revenue	<u>6,254,953</u>	<u>7,268,780</u>	<u>7,105,944</u>	
	Total Revenue	6,254,953	7,268,780	7,105,944	
51000	Salaries & Wages - Employees	1,778,602	2,035,179	1,999,965	-1.73%
52050	Safety Supplies	14,400	14,400	14,400	0.00%
52060	Communications	42,480	42,480	42,480	0.00%
52090	Household Expense	9,600	9,600	10,100	5.21%
52100	Insurance	245,500	470,500	581,500	23.59%
52120	Maintenance - Equipment	195,379	190,544	221,839	16.42%
52130	Maintenance - Structures, Grounds, Imp.	37,800	37,800	38,400	1.59%
52150	Memberships	2,950	2,950	3,050	3.39%
52160	Miscellaneous Expense	83,100	83,100	84,700	1.93%
52170	Office Expense	38,240	37,390	37,990	1.60%
52181	Legal Services	48,000	48,000	48,000	0.00%
52182	Accounting Services	20,600	20,600	-	-100.00%
52183	Engineering Services	216,000	288,000	288,000	0.00%
52184	Weather Modification	39,155	39,155	44,760	14.31%
52186	Professional & Special Services	383,042	550,042	351,742	-36.05%
52190	Publications & Legal Notices	2,400	2,400	2,400	0.00%
52200	Rent & Leases - Equipment	6,050	6,050	6,050	0.00%
52210	Rent & Leases - Structures	2,000	2,125	2,275	7.06%
52220	Small Tools and Instruments	21,200	21,200	21,200	0.00%
52230	District Special Expense	29,000	29,000	31,000	6.90%
52250	Travel & Transportation	27,940	27,940	33,440	19.69%
52260	Utilities	242,350	261,350	261,650	0.11%
53280	Payments to Other Agencies	1,200	1,200	1,200	0.00%
53340	FERC Annual Charges	743,856	371,930	437,064	17.51%
54000	Capital Outlays	36,000	523,563	265,331	-49.32%
	Totals	4,266,844	5,116,498	4,828,536	-5.63%
61140	Payroll Burden	1,153,128	1,261,469	1,215,876	
62300	Administrative Overhead	<u>834,981</u>	<u>890,813</u>	<u>1,061,532</u>	
	Total Expenditures	<u>6,254,953</u>	<u>7,268,780</u>	<u>7,105,944</u>	
	Revenue in Excess / (Deficit) of Expenditu	-	-	0	

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

Projected Revenue and Reserves

	FY 2022-2023 Budget	FY 2021-2022 Budget	FY 2020-2021 Budget
Estimated Reserve at Beginning of Year	22,706,756		
Actual Reserve at Beginning of Year		21,403,851	21,611,215
Projected Revenue / Source of Funds:			
Pine Flat O & M Reimbursements	7,105,944	7,268,780	6,254,953
Property Taxes	1,360,000	1,305,000	1,255,000
ASO / F-CO Grant	476,000	450,000	1,476,000
Drawn From / (Returned to) Revenue Stabilization Fund - Flood Maintenance	-	-	118,475
Drawn From / (Returned to) Revenue Stabilization Fund	142,959	211,432	40,500
Pine Flat Power Benefit	426,271	306,537	1,009,500
Kings River Water Quality Coalition Reimbursement	816,000	888,279	1,173,803
KWA	470,000	434,388	-
Local Levee Evaluation Grant	-	-	135,000
Third Party Contributions - Weather Modification Program	268,536	176,596	234,930
Prop 68 - Enhancement and Restoration Grant SFK	512,000	636,048	-
Prop 68 - Enhancement and Restoration Grant NFK	936,000	-	-
Pool 1 - SFK Grant	1,700,000	-	-
Watershed Coordinator Grant	100,000	100,000	-
Subsidence Monitoring	19,837	17,482	-
Grants (Inter-Agency Agreements) Terranova	10,000	11,500	-
FMP Restricted Funds (\$212,173 at 6/30/2022) est.	12,250	77,750	96,848
Flood Emergency Response Grant	16,000	5,500	30,000
Upper Kings Basin IRWM Authority (JPA) Admin	73,125	73,125	73,125
SGMA MOU Groups	230,250	411,416	250,665
Interest Earned on Investments (Stabilization Fund)	(90,858)	(87,230)	(119,611)
Interest Earned on Investments	363,638	343,636	490,659
Drawn From / (Returned to) Capital Improvements Reserve	-	-	168,000
Other Revenue	19,366	19,945	20,250
Parlier Property	11,634	11,435	11,435
Kings River Conservancy - Ted Martin Grant	10,000	-	15,000
VAWC Admin	2,125	2,125	2,125
High Speed Rail - River Maintenance	-	5,800	8,700
Total Estimated Revenue	14,991,077	12,669,544	12,745,357
Deduct:			
Budgeted Expenditures	15,022,127	12,669,544	12,745,357
Added to (Drawn from) Reserve	(31,050)	-	-
Sub-Total Added to (Drawn From) General Fund Reserve	(31,050)	-	-
Net estimated Added to (Drawn from) Revenue Stabilization Reserve	(52,101)	(124,202)	(39,364)
Net estimated Added to (Drawn from) Capital Improvements reserve	-		(168,000)
Estimated Reserve at End of Year	22,623,605	21,279,649	21,403,851

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

Reserves History

FYE	% Avg Power Generation	Projected	Actual	+ / -
2023	28.10% *est.	22,623,605		
2022	20.20% *est.	21,279,649	22,706,756	1,427,107
2021	27.07%	21,403,851	23,429,552	2,025,701
2020	108.52%	21,611,215	22,931,731	1,320,516
2019	137.80%	20,852,108	21,743,046	890,938
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
2022-2023 BUDGET

Reserves Allocation

	Actual June 30, 2020	Actual June 30, 2021	Actual June 30, 2022	Estimated June 30, 2023
Cash Flow Reserve	8,701,644	4,692,367	3,899,919	3,880,966
Restricted Reserves				
FMP	225,000	208,021	212,173	199,923
Debt Service	-	-	-	-
Assigned Reserves				
Revenue Stabilization	5,430,087	5,522,164	5,587,664	5,535,716
OPEB Reserve	2,500,000	2,500,000	2,500,000	2,500,000
Capital Improvements Reserve	5,000,000	4,832,000	4,832,000	4,832,000
FERC License Renewal Reserve	-	4,600,000	4,600,000	4,600,000
DWR PPA Reserve	500,000	500,000	500,000	500,000
Compensated Absences	575,000	575,000	575,000	575,000
Total Reserves	22,931,731	23,429,552	22,706,756	22,623,605

Revenue Stabilization Reserve

Beginning Balance	5,313,551	5,430,087	5,522,164	5,587,664
Interest Earned	116,536	92,077	65,500	91,011
Drawn from Reserves	-	-	-	(142,959)
Added to Reserves	-	-	-	-
Estimated Ending Balance	5,430,087	5,522,164	5,587,664	5,535,716

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

Account 54000 - Capital Outlays (Detail) General Fund

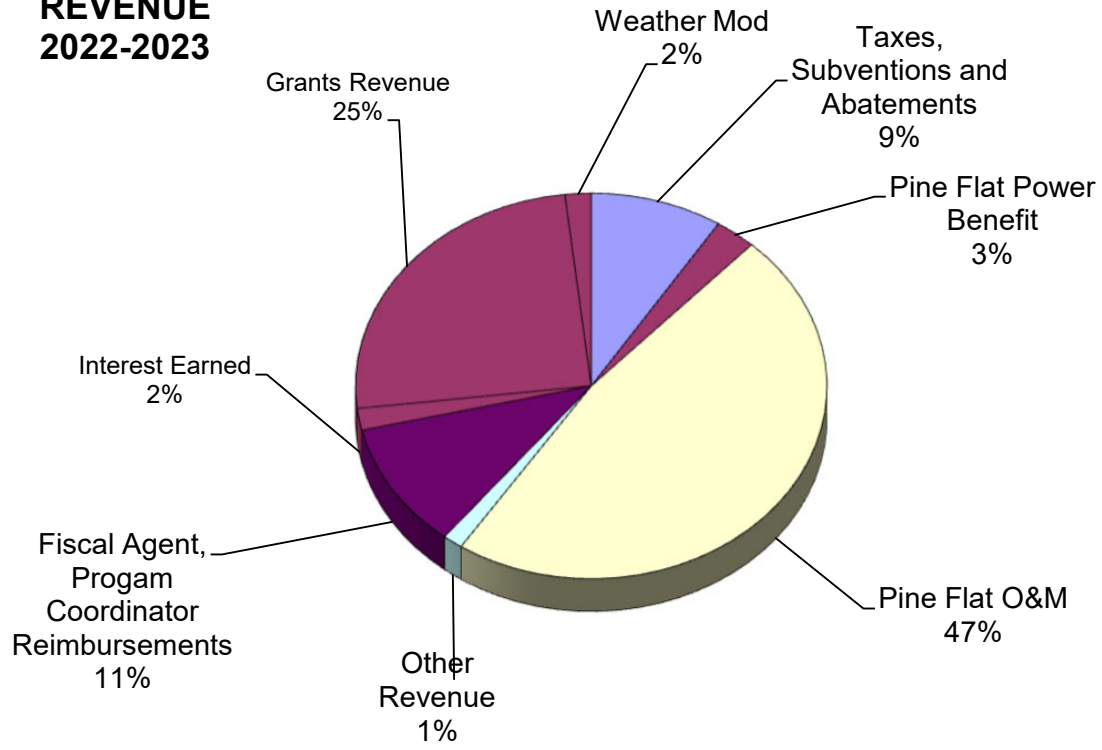
Account	Description	Item Cost	2022/2023 Budget
54520	Buildings & Structures	-	-
54551	Office Furniture & Equipment	-	-
54552	Transportation Equipment (Vehicles)		
54555	Laboratory and Field Equipment	-	-
54556	Power Operated Equipment	-	-
54580	Leasehold Improvements	-	-
	Total		-
			-
	Total Capital Projects Budget		-

KINGS RIVER CONSERVATION DISTRICT
2022-2023 BUDGET

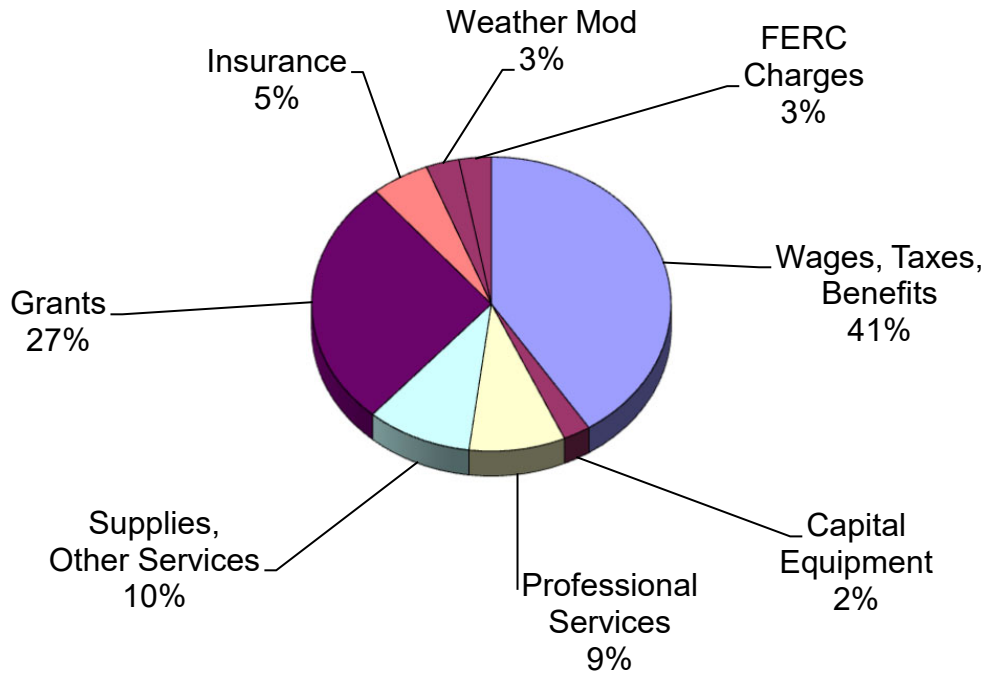
Account 54000 - Capital Outlays (Detail) Enterprise Funds

Account	Description	Item Cost	2022/2023 Budget
	Pine Flat		
54520	Buildings & Structures		
	<i>Current Transformer - 3</i>	44,647	44,647
	<i>Potential Transformer - 3</i>	80,294	80,294
	<i>Capacitive Couple Volt Transformer - 3</i>	35,955	35,955
	<i>Estimated taxes</i>	13,435	13,435
54530	Penstocks and Intake Equipment	-	
54540	Turbines & Generators		
	<i>Fire detection and monitoring system upgrade</i>	58,000	58,000
		-	
54551	Office Furniture & Equipment		-
54552	Transportation Equipment (Vehicles)		
	<i>Vehicle</i>	33,000	33,000
54553	Stores Equipment		-
54554	Tools and Shop Equipment		
54555	Laboratory & Field Equipment		
54557	Communications		
			265,331

**REVENUE
2022-2023**



EXPENDITURES BY TYPE 2022-2023



EXPENDITURES BY FUND 2022-2023

