



Fresno Metropolitan  
Flood Control District

*Capturing Stormwater since 1956*

# ANNUAL BUDGET

Fiscal Year Ending June 30, 2026

5469 E Olive Avenue, Fresno, California 93727

Office: (559) 456-3292 Fax: 456-3194

Website: [www.fresnofloodcontrol.org](http://www.fresnofloodcontrol.org)



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# Fresno Metropolitan Flood Control District

*Capturing Stormwater since 1956*

File 160.411

June 25, 2025

Board of Directors  
Fresno Metropolitan Flood Control District  
5469 East Olive Avenue  
Fresno, CA 93727

Directors of the Fresno Metropolitan Flood Control District,

## **Annual Budget for the Fiscal Period Ending June 30, 2026**

The Budget document submitted for your consideration presents, in aggregate, an allocation of funding necessary for all programs and activities of the District for the fiscal year ending June 30, 2026. The Budget was prepared considering the statutory purpose of the District: *to acquire and construct facilities for flood control and the drainage of flood, storm, and other wastewaters and the conservation of any thereof*. In that light, the Budget continues to fund capital projects improving the flood control and urban drainage system, including the storage of flood and storm waters. The continued development of staff and operational programs to meet this fundamental purpose has created an internal culture that promotes program improvements and the use of our fiscal and internal resources in the best interest of the statutory purposes of the agency and its constituents.

### **The Budget:**

This Budget document presents, in aggregate, a revenue and expenditure plan for all programs and activities of the District for the 2025-2026 fiscal year. The District's 2025-2026 Budget is a plan of expenditures totaling \$34,972,182, which is balanced using \$30,124,139 in new revenue, and a transfer from the PPDA Trust Fund of \$2,060,000, using \$2,788,043 in available resources. The Budget includes input from partner agencies, including the City of Fresno, City of Clovis, County of Fresno, Fresno Irrigation District and Caltrans. Highlights include:

- The District's obligation to maintain approximately 775 miles of constructed pipelines, 157 basin properties, 99 pump stations, 3 flood control dams and 7 flood detention basins remains a top priority. This Budget includes \$3,781,500 to fully fund the District's ongoing operations and maintenance programs.

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**5469 E. Olive Avenue • Fresno, CA 93727 • (559) 456-3292 • FAX (559) 456-3194**  
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## Letter to the Board of Directors

June 25, 2025

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- Personnel expenses of \$11,696,250 fully funds 76 permanent positions, including salaries and benefits, as well as internships and temporary help positions. As in the prior budget, a reserve is included in the General Fund (\$400,000) to provide funding for unforeseen staffing needs, market adjustments or other administrative needs of the District.
- To remain compliant with Federal and State Clean Water Laws, the Stormwater Quality Management program remains a priority for the District, and its Co-permittees, in implementation of its National Pollutant Discharge Elimination System Permit (NPDES). The Budget anticipates the State's implementation of an unfunded mandate for agencies to reduce the trash load within stormwater discharges. This Budget includes \$1,015,100 for the resources necessary to implement the District's Clean Stormwater requirements. Additional resources for any changes in the regulatory framework that may affect the District over the next five years have been reviewed and considered.
- The District continues to build facilities proposed by the Storm Drainage and Flood Control Master Plan. This Budget contains \$13,413,026 in land purchases, engineering, and capital improvement projects. The planning and design necessary to implement this capital expenditure plan has already begun.
- This Budget includes funding to continue the design of projects planned for construction in the early portion of next fiscal year and to provide the flexibility to adjust project schedules should a currently planned project encounter a delay.

The District's business model continues to reflect a relatively small staff that relies heavily on the outsourcing of work to private companies for professional services, construction, operations, and maintenance. Two of the guiding principles of this business model are controlling costs and safeguarding revenues.

### Controlling Costs:

**Insurance:** The traditional model is to buy an insurance policy from an insurance carrier for health, workers' compensation, liability, and property damage coverage. The insurance carrier, not the insured, has control over the costs of the policies. The District has used a different approach, capitalizing on its membership with the Association of California Water Agencies (ACWA). One of the highest priorities of the District is public and employee safety. Our focus on safety returns dividends annually in lower costs for administering our liability and workers' compensation programs. Our maintenance and safety programs focus on maintaining facilities to maximize safety for employees and the public. The District partners with the ACWA-Joint Powers Insurance Authority (ACWA-JPIA) to manage our insurance needs. The ACWA-JPIA program pools the liabilities and risk of several hundred water agencies throughout California to provide coverage at substantially reduced costs.



**Health Benefits:** The cost of employee health benefits continues to increase, as healthcare costs begin to accelerate post-pandemic. Projected medical cost trends are up 10% in 2025. The District implemented an alternative healthcare program in the form of a Consumer Driven Health Plan (CDHP), which combines a high-deductible health plan with an employee-controlled Health Savings Account (HSA) a few years ago to offer lower cost healthcare plans to employees and, potentially, reduce District costs.

**Contracted Services:** Traditional governmental models use public employees to perform many of its operation and maintenance services. This requires the acquisition of tools and equipment to perform such services. Instead of using this model, for decades, the District has outsourced many activities to private companies through competitively bid contracts. Because so many of the services, supplies and products purchased by the District are local, funds stay in the community.

**Harnessing Technology:** The District has 99 pump stations located throughout its service area. These pump stations are used to move water through the system of inter-connected pipes to facilitate more efficient urban stormwater operations and minimize the impact of storm events on the community. A telemetry system allows staff to monitor basin water levels and remotely control pumps to move water through the system. The use of portable pumps for such activities has been minimized, except in extreme conditions. Prior to the implementation of the District's telemetry system, this process was manual and required District staff to drive throughout the community to monitor basin water storage levels and manually turn pumps on and off.

**Coordination with Partner Entities:** The District regularly works with the City of Clovis, the City of Fresno, the County of Fresno, the Fresno Irrigation District and Caltrans to coordinate our Capital program with theirs. The construction of the High-Speed Rail system is also adding another element to our coordination efforts. It continues to be our belief that coordinated efforts increases program efficiency, reduces joint project costs, and minimizes the inconvenience to the community we serve. In addition, we coordinate with the local Building Industry Association (BIA) regarding any changes to our policies or procedures that might affect the Development community. In 2014, after discussions with the BIA, a Design Review fee was implemented to offset the costs of the development industry on District staff.

### **Safeguarding Revenues:**

**Property Tax:** The Fresno Metropolitan Flood Control Act (Act) established a special district that receives a portion of the County of Fresno annual property tax to carry out the objectives of the Act. The District continues to expend these funds for the acquisition and provision of all general benefit services of the District. A five-year forecast is prepared each year to ensure the funding will be sustained to implement the District's purpose.

**Benefit Assessment Tax:** The Act was amended in 1985 to allow for an alternative method of calculating an annual assessment levy. The assessment is based upon the proportionate benefit to a parcel according to its zone, size, and land use. These funds are used within the program areas that provide such benefits. The assessment rates have not increased since 2001.

**Major Program Considerations:**

The objective of the Budget is to align program funding with the District's purpose. The District is the direct creation of a citizen action mandating the construction, operation, and maintenance of:

- a regional flood control system.
- a regional local drainage system.
- a water conservation/recharge program.

The Budget must support implementation of these major program responsibilities.

**Operations and Maintenance:** With the vast inventory of completed systems, the protection, maintenance, and repair of the community wide infrastructure assets is a major and continually growing responsibility of the District. The District maintains its capital inventory of existing urban facilities, which consists of over 775 miles of constructed pipelines and 157 basin properties. It mows about 250 acres of irrigated turf and maintains about 1,800 acres of undeveloped property. Private contractors provide all maintenance services. In addition to mowing and flailing, contractors provide sprinkler repairs, fence repair, rodent control, weed control, and they repair 147 pumps located at 99 pump stations. Also, the District will spend nearly \$170,000 maintaining facilities related to recharging surface water to replenish the underground aquifer of Fresno and Clovis. In addition, \$1,005,00 will be spent maintaining rural flood control facilities. Overall, the District has proposed a spending plan of approximately \$3.78 million this year in operations and maintenance.

**Clean Stormwater:** The Budget includes \$1,015,100 for the District's Stormwater Quality Management program and, like the Operations and Maintenance program, it outsources to several contractors and private sector consultants. A portion of the Budget supports grant funding to our local schools to educate children on the Clean Stormwater program. The District continues to look for opportunities to educate children, and adults, on the District's system and the need to keep stormwater clean. The public education aspect of the Clean Stormwater program spreads the word on what the District does and how it protects the community and our environment.

The District's 157 drainage basins collect runoff from the local neighborhoods and reduce pollutants in the stormwater before it is discharged to local canals and ultimately into the San Joaquin River. The District's system has been used as a model drainage system to manage stormwater. Maintaining the system requires the monitoring of water quality and

## Letter to the Board of Directors

June 25, 2025

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periodically removing sediment from basin floors. The Budget provides funding to monitor and remove sediments through contracts with the private sector. The State continues to impose new unfunded mandates to improve water quality. The imposition of the removal of trash from stormwater system is being reviewed at this time and funding has been allocated to develop the necessary program elements of this regulation.

**Capital Construction:** The District uses the competitive bidding process to secure contracts with private contractors to construct all District facilities. This year, approximately \$13 million is budgeted for the construction of Storm Drainage and Flood Control Master Plan facilities. In addition, the District has been successful in the receipt of several grants and this funding is being used to improve and reduce the cost of the District's storm drainage and flood control systems. While all of these facilities are critical infrastructure to protect property, the District also encourages secondary water resource management, open space, and recreational uses of its facilities.

Overall, the District's management team has a strong commitment to fiscal responsibility, which continues to keep the District financially sound. Although the District has recently lost multiple employees to retirement, the District has remained successful in maintaining continuity in fundamental service programs. With a seasoned staff, of which 48% have been with the District over 15 years, the work product is very efficient. However, a renewed emphasis on keeping employees engaged will ensure a quality product from each employee and making them desire to give their best efforts to the District.

The District must remain cognizant of new legislation and propositions that may impact the District's Program Priorities. The passage of two such programs a few years ago; the Sustainable Groundwater Management Act (SGMA) and Proposition 1 (Water Bond), required the District to keep abreast of important dates and timelines related to this legislation. Due to SGMA, the District is an interested party with the North Kings Groundwater Sustainability Agency (NKGSA); and therefore, was involved in the development of the Groundwater Sustainability Plan (GSP) for the Kings Sub-basin. The GSP was recently approved by the Department of Water Resources. The Water Bond provided opportunities for additional funding to improve flood management and storage, which the District was successful in obtaining. The District also is keeping apprised of other programs to insure we are prepared when funding opportunities become available.

Future expenditures are anticipated due to the recent adoption by the California Air Resources Board (CARB) of the Advanced Clean Fleets (ACF) regulation, which mandates that one hundred percent (100%) of vehicle purchases be zero-emission vehicles (ZEV) by January 1, 2039. The District's campus solar project, with multiple charging stations, was completed to help facilitate the transition to electric vehicles. In addition, compliance with the California Water Board's Trash Implementation Plan will require the District to retrofit some of the existing urban drainage systems that don't provide full capture of trash.



**Letter to the Board of Directors**

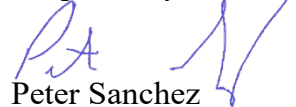
**June 25, 2025**

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The District will continue to focus on and plan for urban growth within the City of Fresno and Clovis. General Plans by both Cities has produced the direct need for additional planning of urban storm drainage facilities. The need for annexation of the SEDA area of the City of Fresno and long-term planning in urban growth areas must remain a priority.

We remain committed to keeping the Board of Directors well-versed on the implementation of this Budget, including any changes that may affect program funding levels. We will continue to work with other local agencies, community partners, elected officials, and constituents to make strategic decisions that benefit our community during the upcoming fiscal year. District staff believes this budget is a solid plan of expenditures and that it expresses our belief in what we are doing to ensure our service area and the region benefits from our commitment to good flood and stormwater management and the beneficial use of these waters.

Respectfully submitted,



Peter Sanchez  
General Manager-Secretary

PS/lrl

Attachment

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# OVERVIEW OF THE DISTRICT

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## INTRODUCTION AND BACKGROUND

### Form of Government

The Fresno Metropolitan Flood Control District (District) is a "special act" district, created by the electorate to provide fully coordinated and comprehensive stormwater management and related services on a regional basis through coordination among the Cities of Fresno and Clovis, and the County of Fresno. The legislation that created the District called the *Fresno Metropolitan Flood Control Act*, can be found in Chapter 73 of the State of California Water Code Appendix. Commonly referred to as the "District Act", it was approved by the voters in 1956 for the purpose of acquiring and constructing facilities for flood control and the drainage of flood, storm and waste waters, and for the conservation of those waters.

### Service Area

The District is located in the north-central portion of Fresno County between the San Joaquin River and the Kings River. The District is authorized to control stormwater within an urban and rural foothill watershed of approximately 400 square miles, known as the Fresno County Stream Group. The watershed extends eastward into the Sierra Nevada to an elevation of approximately 4,500 feet above sea level. The District service area includes the Fresno-Clovis metropolitan area, and unincorporated lands to the east and northeast (See the Section titled Maps).

For the purposes of program planning, structure, service delivery, and financing, a distinction is made between flood control and local drainage services. The flood control program relates to the control, containment, and safe disposal of stormwater that flows onto the valley floor from the eastern streams. The local drainage program relates to the collection and safe disposal of stormwater runoff generated within the urban and rural watersheds or drainage areas. Collectively, these facilities comprise the Storm Drainage and Flood Control Master Plan.

### District History

The sequence of events leading up to the formation of the District as a special purpose agency is part of the region's history, which includes overcoming the destruction from repeated flooding events during the first 100 years of development.

It is remarkable to consider how much of our history has been shaped by the benefits and also the destructive power of water. It was the manmade diversion of water from the Kings River into a series of ditches that laid the groundwork for Fresno County to become the nation's leading agricultural region. Water controlled through dams on the Kings and San Joaquin Rivers has provided hydroelectric power to the region. Today, due to expenditures in infrastructure, our community enjoys water for recreation, agriculture, drinking water, industrial purposes, and landscaping.

The history of our region also includes many setbacks from damage caused by winter storms and melting snow overwhelming the banks of local creeks and streams. Big Dry Creek, Redbank Creek, Dog Creek, Pup Creek, and Fancher Creek flow through the landscape that is today home to some 900,000 people. These streams originate in the foothills of the Sierra Nevada Mountains and enter the valley floor with a generally southwestern direction of flow. While these streams are intermittent, in some years producing little or no flow, in other years fast melting snow coupled with heavy rains cause the banks of the natural channel to overtop and water to flow overland, flooding crops, roads, businesses and homes. The damage caused by these recurring events hampered economic development of the area and threatened public health and safety.

The history of flooding is a long one. In 1884, one year before the City of Fresno was incorporated, the business area and nearly all parts of town were submerged by waters from Big Dry Creek, Dog Creek and Fancher Creek forcing travel by boat in the business district.

In March of 1938, the overtopping of Big Dry Creek caused extensive flooding of the Fig Garden area. Waters ranged in depth from one to four feet, damaging homes, eroding top soil from farms, and contaminating drinking water supply wells from overflowing septic tanks. This flood event brought about the construction of a 16,500 acre-foot reservoir on Big Dry Creek by the US Army Corps of Engineers.

During floods in December of 1955, it was Big Dry Creek Reservoir that prevented catastrophic overtopping of Big Dry Creek; however, Fancher Creek, Dog Creek, and Redbank Creek still flowed uncontrolled into the community causing substantial flood damage. Thousands of people were evacuated from homes on Christmas Day 1955. Coincidentally, earlier that year, the State legislature had authorized, subject to approval by local election, the formation of a new agency called the Fresno Metropolitan Flood Control District. In June of 1956, with the memory of recent flooding on the minds of most, the voters approved, by a 5-to-1 margin, the formation of the District, serving then a 54 square mile area, including Fresno and its rapidly growing suburbs.

The purpose of the new District was to acquire, construct, and operate facilities for flood control, stormwater drainage, and water conservation. The original Board of Directors were faced with the challenge of developing a system to manage runoff in a rapidly urbanizing area and dealing with the uncontrolled runoff in streams heading from the eastern foothills.

Since its formation in 1956, the Fresno Metropolitan Flood Control District, under the direction of a citizen Board of Directors, has implemented a master drainage plan and constructed approximately 775 miles of pipeline, purchased and constructed 157 local drainage basins, and helped purchase, operate, and maintain ten (10) flood control facilities (reservoirs and detention basins).

## STRATEGIC PLAN

The mission of the District is to provide to the citizens living within its boundaries, the ability to control and manage the flood, storm, and surface and groundwater resources of the area so as to prevent damage, injury, and inconvenience; to conserve such waters for local, domestic and agricultural use; and to maximize the public use and benefit of the District's programs and infrastructure. Pursuant to this mission, on April 18, 2001, the Board of Directors adopted the following strategic plan.

Fresno Metropolitan Flood Control District Strategic Plan Approved by the Board of Directors	
<b><i>Our Vision</i></b>	A completed system of stormwater management facilities providing multiple quality-of-life benefits to our community.
<b><i>Our Mission</i></b>	<p>It is the purpose of the Fresno Metropolitan Flood Control District to control storm and other surface water flows:</p> <ul style="list-style-type: none"> <li>◆ Preventing property damage, personal injury and inconvenience; and</li> <li>◆ Managing such waters for long-term beneficial use within the District</li> </ul> <p>District objectives shall be achieved through adherence to the following standards:</p> <ul style="list-style-type: none"> <li>◆ Performance excellence by District employees and contractors;</li> <li>◆ Environmental and economic sensitivity; and</li> <li>◆ Maximized public benefit through multiple use of District facilities</li> </ul>
<b><i>Organizational Perspective</i></b>	<ul style="list-style-type: none"> <li>◆ The Fresno Metropolitan Flood Control District is a service agency, created and supported by the community to deliver stormwater management and related services. It is the District's task to respond to needs, and the District's object to solve existing problems and prevent new problems, within the time and resource limitations established through community discussion.</li> </ul>
<b><i>Personnel Perspective</i></b>	<ul style="list-style-type: none"> <li>◆ District employees are the servants of its client constituency, assuring as their personal responsibility the fulfillment of the District's vision, goals, and values.</li> <li>◆ District employees will exercise their responsibilities with an attitude of optimism and a commitment to successful achievement, always focused on meeting needs and solving problems.</li> </ul>
<b><i>Our Values</i></b>	<ul style="list-style-type: none"> <li>◆ Our customers are entitled to our best effort</li> <li>◆ Integrity is not optional, nor situational</li> <li>◆ Decisions must be based on facts, not intuition</li> <li>◆ Equity and fairness are the right of all our constituents, and are essential to each of our decisions</li> <li>◆ Competent, committed employees are the District's most valuable resource</li> </ul>
<b><i>Our Goals</i></b>	<ul style="list-style-type: none"> <li>◆ Timely provision of needed services through fair and equitable financing</li> <li>◆ Prevention of future drainage/flooding problems</li> <li>◆ Operations and Maintenance programs which ensure public safety and community aesthetics</li> <li>◆ Conservation of storm and other surface water to preserve groundwater and environmental resources</li> <li>◆ Augmentation of public open space and recreation resources through joint use of District facilities</li> <li>◆ Support of economic development within the Fresno/Clovis area</li> <li>◆ Achievement of program goals through close coordination with the County and City of Fresno and the City of Clovis</li> </ul>
<b><i>Objectives</i></b>	<ul style="list-style-type: none"> <li>◆ Program and Service Priorities</li> <li>◆ Performance Objectives</li> <li>◆ Annual Budget</li> <li>◆ Long Term Budget</li> </ul>



## Facilities

The District owns and operates facilities that have been designated for flood protection and urban drainage. These facilities are described in this section.

### Flood Control Facilities

The flood control protection system is currently composed of ten (10) major flood control facilities and many related streams and channel features. The District is the local sponsor of the U.S. Army Corps of Engineers' (Corps) Redbank-Fancher Creeks Flood Control Project, which consists of five (5) of the system's major facilities. Through its Local Cooperation Agreement (LCA) with the federal government, the District is responsible for construction cost sharing, land acquisition, operation, and maintenance of the Redbank-Fancher Creeks project. The District is also responsible for construction, operation, and maintenance of additional, non-federal flood control facilities required to control the eastern stream group, and for flood plain management.

**Big Dry Creek Dam and Reservoir:** Located on Big Dry Creek; controls Big Dry and Dog creeks; built in 1948 and enlarged in 1993; gross pool capacity of 30,200 acre-feet; controls up to the 230-year event flood flows.

**Fancher Creek Dam and Reservoir:** Located on Fancher Creek; controls Fancher and Hog creeks, and several unnamed tributaries to Redbank Creek; built in 1991; gross pool capacity of 9,700 acre-feet; controls up to the 200-year event flood flows.

**Alluvial Drain Detention Basin:** Located east of Enterprise Canal on Alluvial Drain; controls flows from Alluvial Drain and an unnamed tributary; built in 1993; gross pool capacity of 385 acre-feet; controls up to the 200-year event flood flows. Proposed modifications to the basin will increase the capacity to 674 acre-feet.

**Redbank Creek Detention Basin:** Located at the confluence of Mill Ditch and Redbank Creek; controls flows from Redbank Creek; built in 1990; gross pool capacity of 940 acre-feet; controls up to the 200-year event flood flows.

**Pup Creek Detention Basin:** Located west of the Enterprise Canal on Pup Creek; controls flows from Pup Creek and from an unnamed tributary; built in 1993; gross pool capacity of 630 acre-feet; controls up to the 200-year event flood flows. Proposed modifications to the basin will increase the capacity to 785 acre-feet.

**Redbank Creek Dam and Reservoir:** Located north of the Enterprise Canal at the confluence of the major Redbank Creek tributaries; controls the flows of Redbank Creek; built in 1961; gross pool capacity of 1,030 acre-feet; controls up to the 200-year event flood flows.

**Fancher Creek Detention Basin:** Located south of McKinley Avenue at the divide of Mill Ditch and Fancher Creek; controls the flows of Fancher Creek and Mud Creek watersheds; currently under construction; gross pool capacity will be approximately 1,891 acre-feet; will control up to the 200-year event flood flows.

**Big Dry Creek Detention Basin:** Located south of Ashlan Avenue and East of Freeway 168 at the confluence of Big Dry Creek and the Gould Canal; facility shares capacity with Drainage Area "C", CSUF, and Caltrans; controls flows in Big Dry Creek; gross pool capacity is 259.8 acre-feet; helps manage flows in Big Dry Creek originating from rural streams or urban discharges.

**Pup Creek Enterprise Detention Basin:** Located southeast of Herndon and DeWolf Avenues; purchased in 2012; currently under construction; initial capacity proposed at 50 acre-feet and ultimate capacity of 200 acre-feet; controls flows in Pup Creek.

**Dry Creek Extension Basin:** Located northwest of Annadale and Brawley Avenues; capable of diverting flood flows from Big Dry Creek and Fanning Ditch; currently under construction on 45 acres with a capacity of 860 acre-feet; improves flood routing throughout urban area.

### **Local Storm Drainage Facilities**

The local stormwater drainage system consists of interconnected surface conveyances, storm drainage pipelines, retention basins, pump stations and outfalls, which discharge to groundwater, irrigation canals, creeks, and the San Joaquin River. The system is designed to retain and infiltrate as much runoff as possible into the underlying groundwater aquifer. At present, the local drainage service area is subdivided into 165 drainage areas (approximately one (1) to two (2) square miles each). Most of these areas drain to a retention basin. Drainage areas, basins, and major outfalls receiving urban stormwaters are shown on the Storm Drainage and Flood Control Master Plan Map, located in the "Maps" section of this document.

The District Master Plan storm drainage pipeline system is designed to accept the peak flow rate of runoff from a two-year intensity storm event (a storm that has a 50% probability of occurring in any given year). When storm events occur that exceed the two-year intensity, ponding begins to occur in the streets until the pipeline system can remove the water. If the storm is of sufficient intensity to generate more water than the street can store, the water will continue to rise until it reaches a topographic outlet where it can escape down gradient. This escape route is a feature of the major storm routing system, implemented in 1998, that protects properties from damage in rainfall or runoff events that exceed system design capacities.

The District requires development proposals to consider the flow path and potential flooding resulting from major storms. The developer must elevate building pads so that finish floor levels are above the anticipated high water elevation and establish an outlet flow path for the runoff of major storms through the use of street improvements, easements, or other public right-of-ways.

The District updated its basin capacity criteria and design standards in June 1982. The design criterion for basin capacity is the storage of six-inches of rainfall at the two-year intensity storm.

Unless necessary to meet operational criteria for a subsequent storm, stormwater is not discharged from retention basins, and the majority of the stormwater percolates into the soil beneath the basin, ultimately, replenishing the underlying groundwater aquifer. When discharges must be made, the District usually discharges into the available natural streams and canals of the Fresno Irrigation District. These channels convey water out of the urban area.

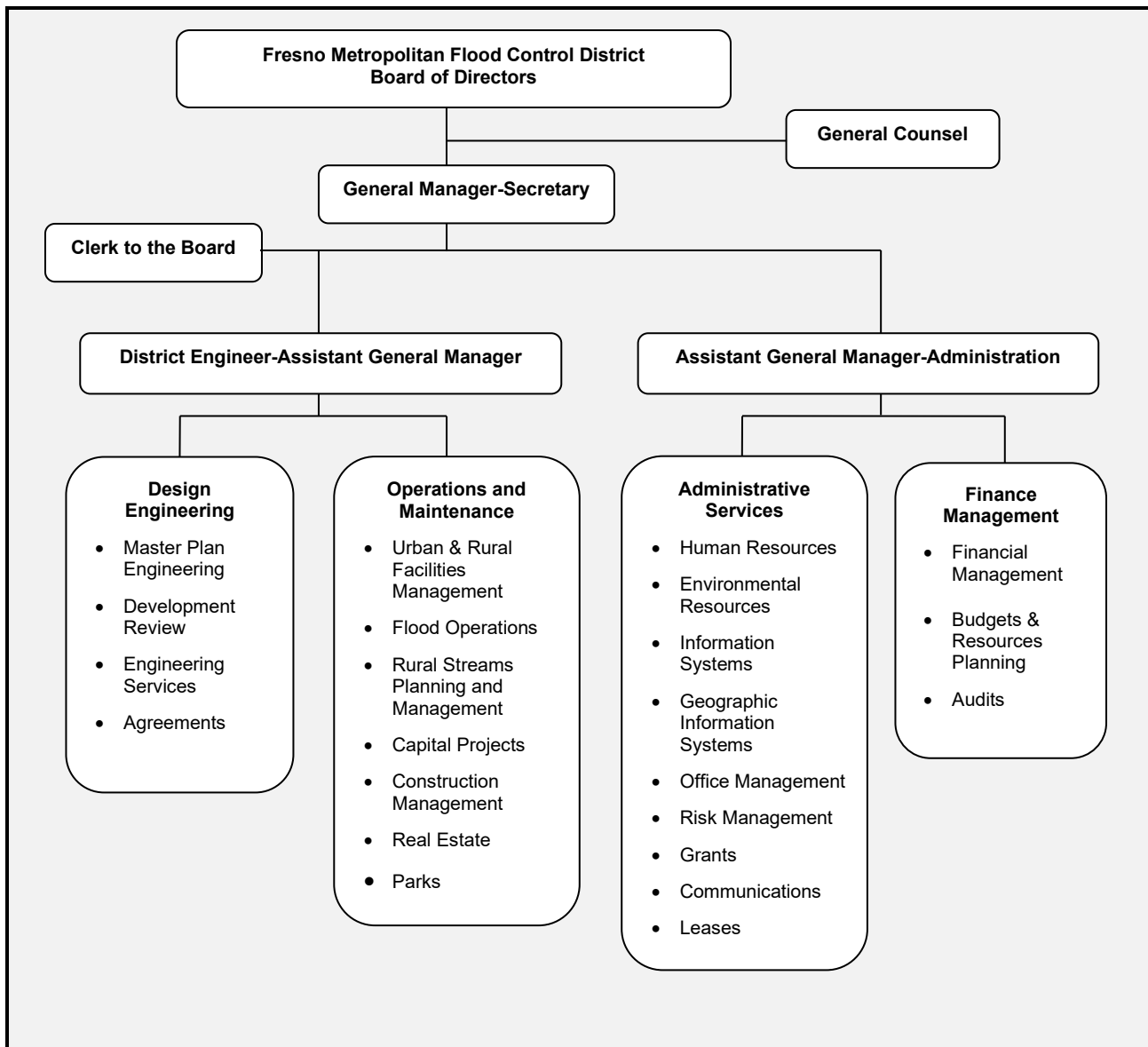
## Organizational Structure

### Board of Directors

The District is governed by a seven-member citizen Board of Directors. Board Members serve a four-year term. Four members are appointed by the City of Fresno, two by the County of Fresno, and one by the City of Clovis. Current Board appointments are as follows:

Board Members	Appointing Agency
Sargeant “Sarge” Green, Chair	City of Clovis
Raquel Busani, Vice-Chair	City of Fresno
Frank Fowler	County of Fresno
Kacey Auston	City of Fresno
Erin Mendes	County of Fresno
Aisha Allen Rojas	City of Fresno
James Martinez	City of Fresno

### Organizational Chart





## **EX-OFFICIO OFFICERS OF DISTRICT**

Pursuant to the Investment Policy of the District, funds (temporary idle cash, trust funds and restricted monies) are placed in the Fresno County Treasury. In accordance with the Fresno Metropolitan Flood Control District's Act, several Fresno County Financial officials, and others as noted, are ex-officio officers of the District.

### **Excerpt from the Fresno Metropolitan Flood Control Act**

#### **Chapter 73-Section 5 – Governing Board; Members**

The County Assessor, County Tax Collector, County Auditor and County Treasurer of the County of Fresno, and their successors in office, shall be ex officio officers of the District, and their assistants, deputies, clerks and employees shall be ex officio assistants, deputies, clerks and employees, respectively, of the District, and those ex officio officers shall respectively perform, unless otherwise provided by the Board of Directors, without additional compensation, the same various duties for the District as for the County of Fresno, in order to carry out the provisions of this act.

## **STAFFING LEVELS AND ASSIGNMENTS**

The District currently has seventy-eight (78) full-time authorized positions. The District proposes the deletion of the following, bringing the total number of positions to seventy-six (76):

- Deletion of one (1) Office Assistant I position
- Deletion of one (1) Information Systems Coordinator

The following section is intended to provide an overview of the organizational assignments and staffing resources allocated to each program area of the District. Vacancies include: Assistant District Engineer (1), Engineering Technician (1), Facilities Technician (1), Resources Technician (2), Senior Facilities Technician (1), Staff Analyst (Operations) (1), Office Assistant/Receptionist I (1), Park Attendant (1), and Project Manager (1 unfunded). Part time/provisional vacant positions include: Student Intern II (1), and Student Intern I (1).

The organization is directed by the General Manager-Secretary, who reports to the Board of Directors. The Clerk to the Board reports to the General Manager-Secretary and provides extensive reporting on all meetings of the Board of Directors and acts as the Assistant Secretary. The Assistant General Manager-Administration directly oversees all financial and administrative programs. The District Engineer-Assistant General Manager oversees the Engineering, Operations and Maintenance programs. Both positions report to the General Manager-Secretary and either can act in that role in the absence of the General Manager-Secretary.

The Assistant District Engineer is currently vacant and will remain vacant for succession planning. The four major program areas of the District include: (1) Design Engineering, (2) Operations and Maintenance, (3) Administrative Services, and (4) Finance Management, which are described below.

### **Design Engineering:**

The Design Engineering section is responsible for coordination of master planning, development review, engineering services, and agreement administration. The program is managed by the Design Engineer, who is also tasked with program coordination among the building industry and local planning officials.

#### **Staffing Level:**

- 1 – Design Engineer
- 1 – Office Program Technician
- 0 – Project Manager (vacant-unfunded)

**Master Plan Engineering:** This program prepares and amends the Storm Drainage and Flood Control Master Plan based on land use and planning information developed by local planning agencies. Specialized analytical tools are used by program staff to locate natural drainage patterns within a watershed and plan storm drainage infrastructure that will maximize efficiency at reasonable costs. In most situations, numerous alternatives are considered before the Master Plan is adopted.

Staffing Level:

- 1 – Master Plan/Special Projects Manager
- 3 – Engineers
- 2 – Engineering Technicians (1 vacant)
- 1 – GIS Analyst

**Development Review:** This program reviews entitlement applications processed by the City of Fresno, the City of Clovis, and the County of Fresno within the District. This includes site plans, conditional use permits, tract maps, zoning changes, grading permits, storm drainage plans, sewer, and other water infrastructure plans.

The entitlement process yields a set of conditions (Notice of Requirements) that must be included in and performed by a proposed development to meet requirements imposed by the District. This process includes the calculation of a drainage fee payment to fund the development's proportionate share of the Master Plan system or the description of storm drainage Master Plan Facilities that will be constructed in lieu of the fee payment.

Staffing Level:

- 1 – Development Services Manager
- 5 – Engineers
- 3 – Engineering Technicians

**Engineering/Agreement Services:** This program produces all engineering diagrams in support of the development review process, develop capital infrastructure plans, answer Federal Emergency Management Agency (FEMA) flood zone calls from the public, track the payment of drainage fees on all parcels of land within the District. This program also oversees agreements. They also support the District's Geographic Information System (GIS) by data input, changes, and reporting.

Staffing Level:

- 1 – Engineering Services/Agreements Manager
- 2 – Engineering Technicians
- 2 – Design Technicians

**Operations and Maintenance:**

The Operations and Maintenance department is responsible for managing and maintaining all District facilities. In addition, this area oversees and inspects the construction of all Master Plan facilities (those constructed by the District as well as by others), coordinates the analysis, development and implementation of programs to manage floodwaters in the rural watersheds, designs capital improvement projects, operates the urban system during storms and oversees the maintenance of all District property. The District's Land Program is also managed by Operations.

Staffing Level:

- 1 – Operations Engineer
- 1 – Staff Analyst (vacant)
- 1 – Engineering Technician
- 1 – Office Assistant

**Rural Streams/Capital Projects:** The Rural Streams program is responsible for designing and overseeing the construction of flood control and drainage facilities within the rural watersheds. This includes the design and construction of channel crossings, certification of all levies, the construction of rural infrastructure and improving the flow capacity of streams and channels.

The Capital Projects program oversees the design of all capital improvement projects that are constructed by the District. This includes the design of pipelines, pump stations, basin fencing, landscaping, etc.

Staffing Level:

- 1 – Rural Streams Program Manager
- 3 – Engineers
- 1 – Engineering Technician

**Construction Management:** Master Plan drainage facilities may be constructed by the District or by a proposed development and all must be constructed in accordance with the District's Standard Plans and Specifications. The Construction Management program oversees the construction process, including the inspection of all Master Plan facilities.

Staffing Level:

- 1 – Construction Manager
- 1 – Senior Construction Inspector
- 2 – Construction Inspectors

**Urban & Rural Facilities Management:** This program is responsible for managing all District-owned facilities. The program is divided into three primary areas of work assignment: urban facilities (including parks), rural facilities, and the District's office complex.

The urban section is responsible for maintaining all urban drainage facilities, including 157 basin properties in various stages of completion. Within this program is the District's Borrow Material Permit Program, which oversees the excavation of basin properties through a service charge for the removal of dirt to local contractors and developers. The program also administers contracts to provide maintenance of both developed and undeveloped basin sites.

The rural program maintains the ten (10) major flood control facilities and related streams and channels. This program is actively involved in removing debris and excess vegetation from these channels and streams to insure adequate flow capacity.

This program is also responsible for maintaining the District Office complex, including a 24-hour emergency operations center, a boardroom, warehouse, a maintenance facility and staff offices.

In addition, the District maintains several parks, and operates Trolley Creek Park and Oso de Oro Lake Park. Both parks have a Park Attendant assigned to implement park reservations, maintain facilities, report damage, remove graffiti, pick up trash and provide minor maintenance.

Staffing Level:

- 1 – Facilities Manager
- 4 – Senior Facilities Technicians (1 vacant)
- 9 – Facilities Technicians (1 vacant)
- 1 – Telemetry Technician
- 2 – Park Attendants
- 2 – Facilities Aides/Park Attendants (provisional)

**Flood Operations:** Operating the flood control system prior to, during, and after storm events is a critical part of District operations. Resources are allocated based on the stage of the system and forecasted storm intensities. Resources needed to move stormwater, respond to issues, and address public concerns are drawn from existing Operations and Maintenance program staff. When needed, additional staff members may be requested to assist in flood operations.

### **Administrative Services:**

This section is responsible for coordination of a variety of administrative programs, including finance, human resources, environmental resources, information technology, GIS technology, office management, and general administration support. The section is currently managed by the Assistant General Manager-Administration.

**Administration:** The Administration program coordinates and assists the General Manager-Secretary, Assistant General Manager-Administration and District Engineer-Assistant General Manager with complex administrative tasks.

Human Resources, Risk Management, and Office Management are managed by the Administrative Services Manager; all other administrative programs are directly managed by the Assistant General Manager-Administration.

#### **Staffing Level:**

1 – Administrative Services Manager

**Human Resources and Risk Management:** The Human Resources and Risk Management programs assist in the development and implementation of policies, programs and services that ensure the District maintains a stable, productive, safe workforce, and is perceived by the community it serves as an “Employer of Choice”. This includes the management and coordination of the employee benefits program.

#### **Staffing Level:**

1 – Staff Analyst

**Office Management:** The Office Management program provides administrative support services to all District programs and the public. This support includes word processing, meeting and travel arrangements, printing and copying, mailings, filing, phone coverage, and related tasks and projects.

The program is responsible for oversight of the office maintenance, equipment, supplies, purchasing of furniture, and participates with all Departments in gathering information to meet the needs of the office.

#### **Staffing Level:**

2 – Office Assistants

**Environmental Resources:** The Environmental Resources program assists the District in compliance with environmental statutes and regulations; provides technical and analytical support on issues relating to water quality, biological resources, land use, and hazardous materials management; and recommends measures for incorporation into District projects to minimize adverse environmental impacts while maximizing environmental benefits. This program also coordinates with legal, legislative and regional representatives to address District program issues. The District’s Land Leases, Communications, and Grants are also managed under Environmental Resources.

#### **Staffing Level:**

1 – Environmental Resources Manager

3 – Staff Analysts

2 – Resources Technicians (2 vacant)

**Information Systems:** The Information Systems program is responsible for planning, purchasing, implementing, and maintaining all computer hardware, software, and networking systems needed by the District. As the highest program priority, the District's Information Systems vendor, as well as internal staff, work to ensure computer systems are secure and District assets, including data, are protected from damage, corruption, and inappropriate use. This program also includes records management, provides technical and programming assistance to other programs deploying and using software systems.

Staffing Level:

- 1 – Computer Network Technician
- 1 – Records/Information Clerk

**GIS Technology:** The GIS Technology program provides GIS system design, maintenance, application development support using the ESRI products to prepare imagery, cartographic mapping, and other geospatial analytical support, to internal departments and public/private organizations.

Staffing Level:

- 1 – GIS Coordinator
- 1 – Systems Programmer

**Finance Management:**

The Financial Management program is responsible for handling all accounting functions including accounts payable, accounts receivable, payroll administration and all financial and cash transactions. In addition, all the recording and payment of improvement and maintenance contracts, as well as developer agreements, are handled by this program.

**Budgets and Resources Planning:** The Financial Management program is responsible for facilitating, coordinating and preparing the annual Budget. This includes fiscal planning, analysis of resources, and reporting.

**Audits:** After the completion of the fiscal year, the Financial Management program coordinates and facilitates the annual audit of the District's financial resources and records. While the audits are conducted by an external auditor, District resources are necessary to organize and provide the necessary fiscal records in a manner that will enable a comprehensive audit.

Staffing Level:

- 1 – Finance Manager
- 1 – Accountant
- 1 – Senior Accounting Technician
- 1 – Accounting Technician

## **SOURCES OF REVENUE**

### **Property Taxes and Benefit Assessment Taxes**

#### ***Property Tax***

The primary funding mechanism for the District was established by the Fresno Metropolitan Flood Control District Act enacted in 1956 by the State Legislature. The Act established an annual property taxing authority to carry out the objectives of the Act. The annual tax levy created was an “ad valorem” property tax to be based on a percentage of the fair market value of a piece of property.

In 1978, Proposition 13 substantially changed how property tax was assessed in California by capping property tax at 1% of the assessed value of the property based on a 1975 valuation date. Additionally, Proposition 13 limited increases in the property value for assessments up to 2% in any one year. For example, if the fair market value of a property increases by 5% in one year, the value used for tax assessment would be limited to a growth of 2% in that year.

As a result of Proposition 13, County Assessors no longer track the fair market value of individual property for property tax assessment purposes. In the years following Proposition 13, the District received “bail out” money from the State. Beginning in 1983, the District’s share of property tax was significantly reduced by mandatory contributions of property tax to the Special District Augmentation Fund (SDAF). Faced with huge State budget deficits in 1992-1993 and 1993-1994, State officials began shifting property taxes from local governments (cities, counties, special districts, and redevelopment agencies) to schools thru the Educational Revenue Augmentation Fund (ERAF) in each county. For 2024-2025, the District’s ERAF contribution was \$10,813,003.

Property taxes of the District are to be expended for the acquisition and provision of all general benefit services including:

- ◆ Area-Wide Drainage and Flood Control Services and Facilities
- ◆ Water Conservation and Groundwater Recharge
- ◆ Storm Drainage and Flood Control Master Planning
- ◆ Stormwater Pollution Controls
- ◆ Development Review for Compliance with Storm Drainage and Flood Control Master Plan
- ◆ Public Information
- ◆ Engineering Data Systems
- ◆ Administration

#### ***Benefit Assessment Tax - Flood Control System Project Assessments***

Because of reduced property tax allocations and the need to fund the local cost share of the Redbank-Fancher Creeks Flood Control Project, in 1985, the Fresno Metropolitan Flood Control District Act was amended to allow for an alternative method of calculating an annual assessment levy. The alternative method authorizes an assessment based upon the proportionate benefit to a parcel taking into account its zone, size, and land use, with respect to all other parcels in the District. The first benefit assessment was authorized by the District’s Board of Directors on June 29, 1987 after a multi-year and very comprehensive study by a citizen’s advisory committee (Resolution 1373). The committee recommended, and the Board of Directors adopted, a fee structure that took into consideration land use of a parcel as well as the parcel’s zone of benefit.

Land Use Categories include the following:

- ◆ Single Family Residential
- ◆ Multi-Family Residential
- ◆ Rural Residential
- ◆ Commercial/Industrial
- ◆ Irrigated Agricultural
- ◆ Non-Irrigated Agricultural



Zones of Benefit included the following:

- ◆ Zone 1 – Flood Plain Benefit Zone
- ◆ Zone 2 – Water Resource Benefit
- ◆ Zone 3 – Indirect Benefit Zone
- ◆ Zone 4 – Upland Watershed

The map identifying the Benefit Assessment Zones is located in the “Maps” section of this document.

The following is a general chronology of changes to the assessment tax since its initial adoption in 1987:

- 1987 – Initial adoption of the Assessment Tax (Resolution 1373).
- 1993 – The assessment tax rate is updated to address property tax loss to the State through ERAF, increased operation and maintenance costs, and to help fund federally mandated stormwater quality programs (Resolution 1703).
- 1997 – Assessment Tax Update (Resolution 97-112).
- 2000 – The rate assessed to properties were increased in Drainage Areas “II” and “RR” to fund infrastructure upgrades, including repayment of a 20-year California Infrastructure and Economic Development Bank (CIEDB) Loan. The assessments also included funding for capital projects in those drainage areas. (Resolution 2000-238).
- 2001 – Assessment Tax Update (Resolution 2001-282).
- 2004 – The assessment tax rate for Tracts 1633 and 1645 in Drainage Areas “BH” and “BM” were increased to the maximum amount at that time authorized by the District Act to fund an improved drainage system in cooperation with the County of Fresno. The tax rate is the same as the rate used in Drainage Areas “II” and “RR”.

The current rates used to calculate the benefit assessment tax are included in the following table.

2025-2026 Assessment Tax Rate Table									
		Primary District				“II1/RR” & “BH/BM” Sunnywood			
Categories	Rate Factor	1	2	3		1	2	3	
Single Family									
Undeveloped									
0 to < 1.5 Acres	Flat Rate	\$14.08	\$11.10	\$9.88		\$21.86	\$17.22	\$15.34	
1.5 to 19.99 Acres	Flat Rate	\$11.04	\$7.32	\$4.90		\$17.14	\$11.34	\$7.60	
Over 19.99 Acres	Per Acre	\$2.32	\$1.80	\$1.60		\$3.60	\$2.78	\$2.48	
Developed									
0 to < 1.5 Acres	Flat Rate	\$28.20	\$20.70	\$19.50		\$43.74	\$32.12	\$30.24	
1.5 to 19.99 Acres	Flat Rate	\$22.14	\$11.62	\$9.24		\$34.36	\$18.04	\$14.34	
Over 19.99 Acres	Per Acre	\$2.32	\$1.80	\$1.60		\$3.60	\$2.78	\$2.48	
Multi Family									
Undeveloped									
0 to < 1.5 Acres	Flat Rate	\$10.86	\$7.84	\$6.64		\$16.86	\$12.18	\$10.30	
1.5 to 19.99 Acres	Flat Rate	\$23.20	\$17.86	\$16.00		\$36.00	\$27.72	\$24.84	
Over 19.99 Acres	Per Acre	\$2.32	\$1.80	\$1.60		\$3.60	\$2.78	\$2.48	
Developed									
All Parcels	By Units	\$21.72	\$13.92	\$13.48		\$33.70	\$21.60	\$20.92	
Commercial Industrial									
Undeveloped									
All Parcels	Per Acre	\$73.96	\$73.24	\$67.28		\$114.78	\$113.66	\$104.40	
Developed									
All Parcels	Per Acre	\$161.48	\$140.48	\$135.68		\$250.56	\$217.98	\$210.54	
Agriculture									
Irrigated									
All Parcels	Per Acre	\$2.32	\$1.80	\$1.60		\$3.60	\$2.78	\$2.48	
Non-Irrigated									
All Parcels (\$1.00 minimum)	Per Acre	\$0.50	\$0.36	\$0.28		\$0.76	\$0.54	\$0.44	
Special Assessment									
All Parcels	Per Acre	\$51.92	\$41.42	\$39.00		\$80.58	\$64.26	\$60.52	

Parcels calculated by a rate factor of "Per Acre" are rounded to the nearest whole acre. For example parcels with an acreage of:

0 - 1.49 acres = 1 acre

1.50 - 2.49 acres = 2 acres

2.50 - 3.49 acres = 3 acres

## Other Sources of Revenue

The District receives revenue from fees, grants, transfers from the PPDA Trust Fund and revenues from the use of District assets (rents from leased land, interest, etc.). The largest sources of revenue in this category are grants.

## THE BUDGET

The Fresno Metropolitan Flood Control District Act requires the Board of Directors to develop a budget.

### Excerpt from the Fresno Metropolitan Flood Control Act

#### Chapter 73- Section 22 - Estimate of Money Needed

The Board of Directors shall, not later than the beginning of each fiscal year, prepare an estimate in writing of the amount of money needed for the objects and purposes of the District for that fiscal year. The estimate shall include the estimated amount required to pay the expenses of the District, the cost of maintenance and operation of any works maintained or operated by the District or under its authority, the amount of any indebtedness (other than bonded debt) of the District currently due or to become due in such fiscal year with interest, if any, payable thereon, the amount deemed necessary by the Board of Directors for a reserve fund to meet the expenses of the District during the first six months of the next subsequent fiscal year, and the estimated amount necessary for the payment of the costs of any action or proceeding which may be taken by the District, including the cost of employment of attorneys and engineers. The estimate may for convenience be called the "annual budget". A copy of the estimate shall be filed with the Board of Supervisors of the County of Fresno and the auditor thereof not later than the tenth day of July of such fiscal year. There shall be added to the estimate the amount required to provide for the payment of principal and interest of outstanding bonds of the District and the payment of principal and interest of bonds authorized but not sold but which the Board of Directors believes will be sold during the first six months of such fiscal year. (*Stats.1955, c. 503, p. 981, § 22. Amended by Stats.1985, c. 1229, § 6, eff. Sept. 30, 1985.*)

## FUND STRUCTURE

The District, like other state and local governments, uses fund accounting to demonstrate finance related legal compliance. All of the funds of the District are governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the District's government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year (Fund Balance). Such information is useful in determining what financial resources are available in the near future to finance the District's Capital Projects. The District maintains several individual governmental funds organized according to their type (general, debt service, capital project and special revenue fund).

### General Fund

The General Fund is the primary operating fund of the District. All operating revenues and expenses are recorded in this fund. Examples of revenues recorded in the General Fund include property taxes, benefit assessment taxes, grants, and fees and service charges (excluding drainage fees).

Expenses recorded in the General Fund include all personnel costs, professional expenses, operations and maintenance costs, insurance, equipment purchases and improvements to the office complex. Transfers from the General Fund are the primary funding sources for the Capital Projects Fund and Debt Service Fund.

## **Capital Projects Fund**

The Capital Projects Fund is used to account for resources to construct capital facilities associated with the Storm Drainage and Flood Control Master Plan. Within the Capital Projects Fund are the following sub-funds:

- ◆ **Urban-Rural Construction Fund** - This fund is used to construct flood control and storm drainage facilities. The Benefit Assessment Tax transferred from the General Fund is the primary funding source. A secondary funding source is special transfers from the PPDA Trust Fund, the Park Construction Fund or the Land Sale account.
- ◆ **Park Construction Fund** - The Park Fund contains resources designated for specific park improvement projects. This fund historically received resource from the General Fund that were a result of cost savings related to sponsorship of park maintenance expenses.
- ◆ **Land Sale Account** - The Land Sale fund is used to fund future land purchases. The primary funding source are the proceeds from the sales of land. The original funding source was the sale of approximately 97 acres of the Redbank Creek Detention Basin Spoil Site parcel in 2009.

## **Debt Service Fund**

The District uses a Debt Service Fund to account for those resources used to retire the California Infrastructure Economic Development Bank loan. Funding comes from the General Fund.

## **BUDGET PREPARATION PROCESS AND SCHEDULE**

The General Manager-Secretary facilitates a three-day planning retreat with Program Managers to review current program objectives, evaluate progress on projects, and set priorities for the upcoming year. The updated program objectives become the starting point for planning the upcoming budget.

### **April – May 2025 – Preparation of Departmental Budgets**

Program Managers begin planning expenditures for the upcoming fiscal year. During this time period, the following things happen:

- ◆ The Program Managers facilitate meetings with the major program divisions to review existing staffing levels and other resource needs and make recommendations for all adjustments, including the addition of new staff, reallocation of existing staff, promotions, and market adjustments. Information will be presented to the General Manager-Secretary for inclusion in the Budget as necessary.
- ◆ The Engineering staff will develop a capital budget. The Budget will take into consideration the coordination of priority projects to be completed by, or in conjunction with, the City of Fresno, City of Clovis, and the County of Fresno.
- ◆ Annual revenue projections are calculated by the Finance Manager.

### **April 7, 2025 – General Manager-Secretary Review of the Budget**

The General Manager-Secretary begins the process of reviewing the Budget in its entirety. As each program is evaluated, adjustments are made to align priorities with direction from the Board of Directors and program needs.

### **May 1, 2025 – Board Priorities & Programming Committee Meeting**

The Board Priorities and Programming Committee meets to review the capital improvement program.

### **May 7, 2025 – Public Notice to be published pursuant to the Government Code**

A public notice is published pursuant to the Government Code announcing the scheduled date and time for the Board of Directors to review the draft Budget at the Budget Workshop.

**May 22, 2025 – Administrative Committee Meeting**

The Administrative Committee reviews the Draft Budget. In addition, staffing recommendations regarding personnel are reviewed, including new positions, promotions, cost of living adjustments, market adjustments, and other items related to personnel.

**May 30, 2025 – Distribution of Draft Budget to the Board of Directors**

A final draft of the Budget is distributed to the Board of Directors.

**June 3, 2025 – Draft Budget Available to the Public**

The District's partner agencies and interested parties are notified that the Draft Budget is available for review on the website. In addition, a copy of the Budget is made available to the public at the District's office and on the website.

**June 4, 2025 – Board Meeting – Budget Workshop**

A public budget workshop is held to review the Draft Budget. At this time, any changes from the Administrative Committee are considered by the full Board of Directors and included as directed.

**June 11, 2025 – Public Notice to be published pursuant to the Government Code**

A public notice is published pursuant to the Government Code announcing the scheduled date and time for the Board of Directors to consider adoption of the final Budget.

**June 25, 2025 – Board Meeting – Budget Hearing**

A public hearing is held to consider final adoption of the Budget.

**June 26, 2025 – Budget Transmitted to the County**

The final adopted Budget is transmitted to the County of Fresno.

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**BUDGET RECAP & SUMMARY**  
For the Fiscal Year Ending June 30, 2026

		GENERAL FUNDS				Memo PPDA Trust Fund	TOTAL With PPDA
		General Fund	Capital Projects Fund	Debt Service Fund	TOTAL BUDGET		
BEGINNING FUND BALANCE - JULY 1		43,236,544	58,069,454	1,387,545	102,693,544	21,935,790	124,629,334
REVENUES							
4000	Property Tax & Subventions Revenue	17,204,900	0	0	17,204,900	0	17,204,900
4060	Assessments Tax Revenue	8,508,147	0	0	8,508,147	0	8,508,147
4100	Interest & Rental Revenue	1,167,330	1,730,010	11,002	2,908,342	664,440	3,572,782
4300	Income - Grants Loans & Contributions	730,000	0	0	730,000	1,200,000	1,930,000
4400	Income From Service Charges	723,400	0	0	723,400	0	723,400
4500	Other Revenue	49,350	0	0	49,350	0	49,350
4600	Drainage Fee Revenue	0	0	0	0	4,723,000	4,723,000
TOTAL REVENUES		28,383,127	1,730,010	11,002	30,124,139	6,587,440	36,711,579
EXPENDITURES							
Non-Capital Expenditures							
5000	Personnel Expense	11,696,250	0	0	11,696,250	0	11,696,250
5100	Office Administration	395,635	0	0	395,635	0	395,635
5200	Management Support	192,000	0	0	192,000	0	192,000
5300	Insurance	449,700	0	0	449,700	0	449,700
5400	Professional Services	413,100	0	0	413,100	0	413,100
5600	PPDA Reimbursements	0	0	0	0	1,090,200	1,090,200
5600	Other Administrative Expense	658,200	0	0	658,200	0	658,200
5700	System Operations & Maintenance	3,781,500	0	0	3,781,500	0	3,781,500
5800	Office & Operations Center Expense	226,850	0	0	226,850	0	226,850
7000	Stormwater Quality Management	1,015,100	0	0	1,015,100	0	1,015,100
	Budget Reserves - General Fund	400,000	0	0	400,000	0	400,000
Capital Expenditures							
6000	Office Buildings	760,000	0	0	760,000	0	760,000
6100	Equipment	452,800	0	0	452,800	0	452,800
6220	Land Appraisal & Acquisitions	0	412,500	0	412,500	0	412,500
6230	Engineering	0	75,000	0	75,000	16,000	91,000
6240	Improvements	0	11,857,500	0	11,857,500	1,882,000	13,739,500
6270	Environmental Planning	0	158,026	0	158,026	0	158,026
6300	Master Plan Engineering	0	60,000	0	60,000	0	60,000
9000	Debt Service	0	0	1,115,771	1,115,771	0	1,115,771
	Unauthorized Projects	0	850,000	0	850,000	0	850,000
TOTAL EXPENDITURES		20,441,135	13,413,026	1,115,771	34,969,932	2,988,200	37,958,132
TRANSFERS IN							
81XX	IN From General Fund	0	7,100,000	1,119,000	8,219,000	0	8,219,000
81XX	IN From General Fund - Grants	0	600,000	0	600,000	0	600,000
81XX	IN From PPDA - Annual Transfer	1,020,000	0	0	1,020,000	0	1,020,000
81XX	IN From PPDA - Funded Projects	0	1,040,000	0	1,040,000	0	1,040,000
81XX	IN - Intra-Fund Transfers	0	315,000	0	315,000	0	315,000
TOTAL TRANSFERS IN		1,020,000	9,055,000	1,119,000	11,194,000	0	11,194,000
TRANSFERS OUT							
82XX	OUT From General Fund	8,219,000	0	0	8,219,000	0	8,219,000
82XX	OUT From General Fund - Grants	600,000	0	0	600,000	0	600,000
82XX	OUT From PPDA - Annual Transfer	0	0	0	0	1,020,000	1,020,000
82XX	OUT From PPDA - Funded Projects	0	0	0	0	1,040,000	1,040,000
82XX	OUT - Intra-Fund Transfers	0	315,000	0	315,000	0	315,000
TOTAL TRANSFERS OUT		8,819,000	315,000	0	9,134,000	2,060,000	11,194,000
NET TRANSFERS		(7,799,000)	8,740,000	1,119,000	2,060,000	(2,060,000)	0
NET CHANGE		142,992	(2,943,016)	14,231	(2,785,793)	1,539,240	(1,246,553)
ENDING FUND BALANCE - JUNE 30		43,379,536	55,126,438	1,401,776	99,907,750	23,475,030	123,382,780

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## BUDGET SUMMARY

The District's 2025-2026 Budget is a plan of expenditures totaling \$34,972,182 which is balanced using \$30,124,139 in new revenue, and a net transfer from the PPDA Trust Fund of \$2,060,000, using \$2,788,043 in available resources. The Budget includes input from partner agencies, including the City of Fresno, City of Clovis, and the County of Fresno.

- ◆ The District continues to focus resources on accelerating Storm Drainage and Flood Control Master Plan capital improvements. The Budget contains \$13,413,026 in capital improvement projects. The planning necessary to accomplish these objectives has already begun.
- ◆ This Budget includes resources necessary to continue development and updating of the Storm Drainage and Flood Control Master Plan to provide adequate protection of property.
- ◆ As the urban area has continued to grow, the District's obligation to maintain the constructed pipelines and basin property continues to increase. This Budget includes \$3,781,500 to fully fund the District's ongoing operations and maintenance programs.
- ◆ The Stormwater Quality Management Program remains a priority for the District and its Co-permittees. This Budget provides all necessary resources to remain compliant with federal and state regulatory requirements. Additionally, the Budget provides resources necessary to plan for changes in the regulatory framework that are likely to impact the District over the next five years.
- ◆ Personnel expenses of \$11,696,250 fully fund seventy-six (76) permanent positions, including salaries and benefits, as well as internship and temporary help positions.

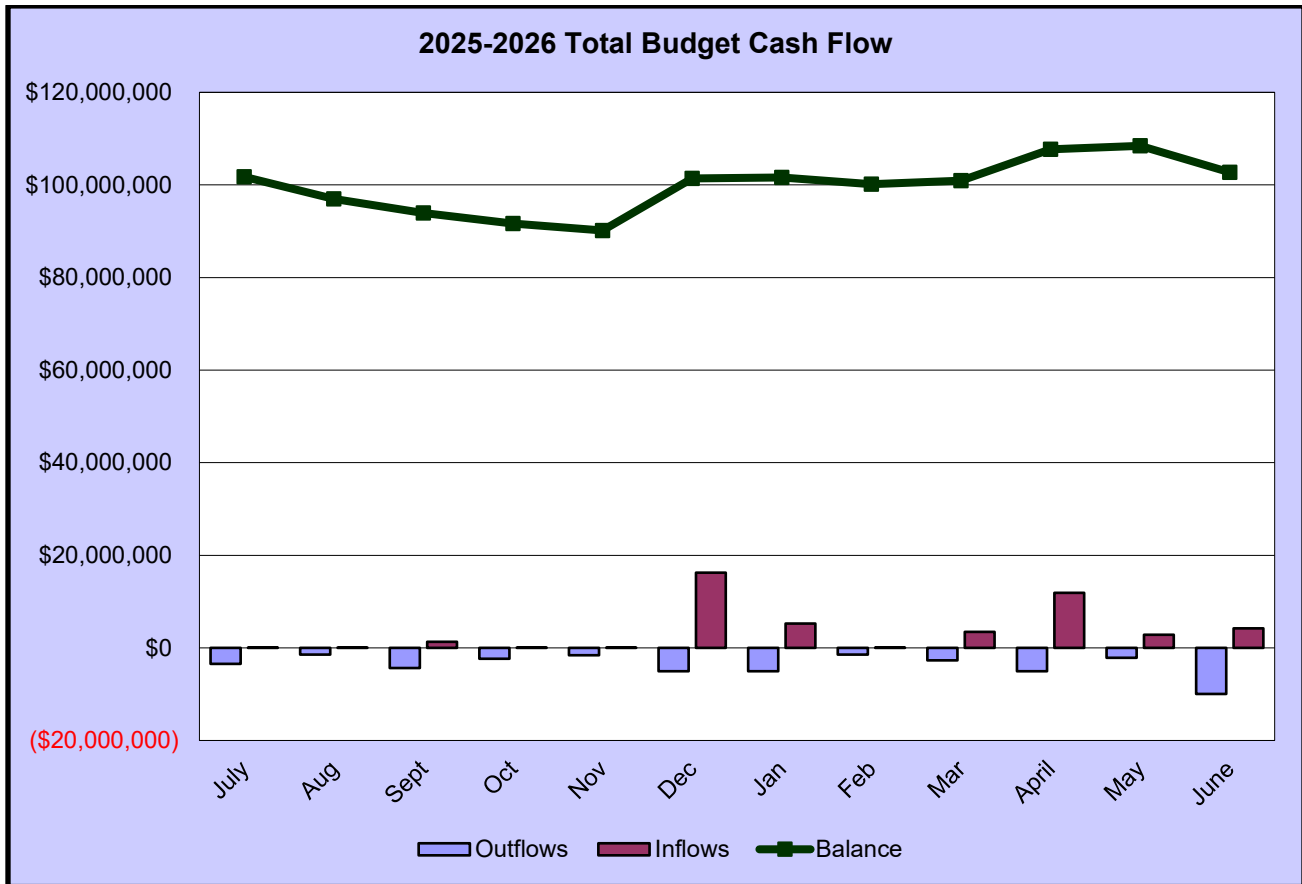
## FUND BALANCE

The following chart shows the resources available for the 2025-2026 fiscal year.

Projected			
<b>General Fund</b>			\$43,236,544
<b>Capital Projects Fund</b>			
<b>Urban/Rural Construction</b>	\$53,858,025		
<b>Land Sale</b>	\$3,725,491		
<b>Park Construction</b>	\$485,938		\$58,069,454
<b>Debt Service Fund</b>			\$1,387,545
<b>July 1, 2025 Fund Balance</b>			<b>\$102,693,544</b>
<b>2025-2026 Transactions</b>			
<b>Total Revenue</b>	\$30,124,139		
<b>Net Transfers From PPDA</b>	\$2,060,000		
<b>Total Expenditures</b>	(\$34,957,182)		
<b>Net Transactions for 2025-2026</b>			<b>(\$2,788,043)</b>
<b>June 30, 2026 Fund Balance</b>			<b>\$99,905,501</b>

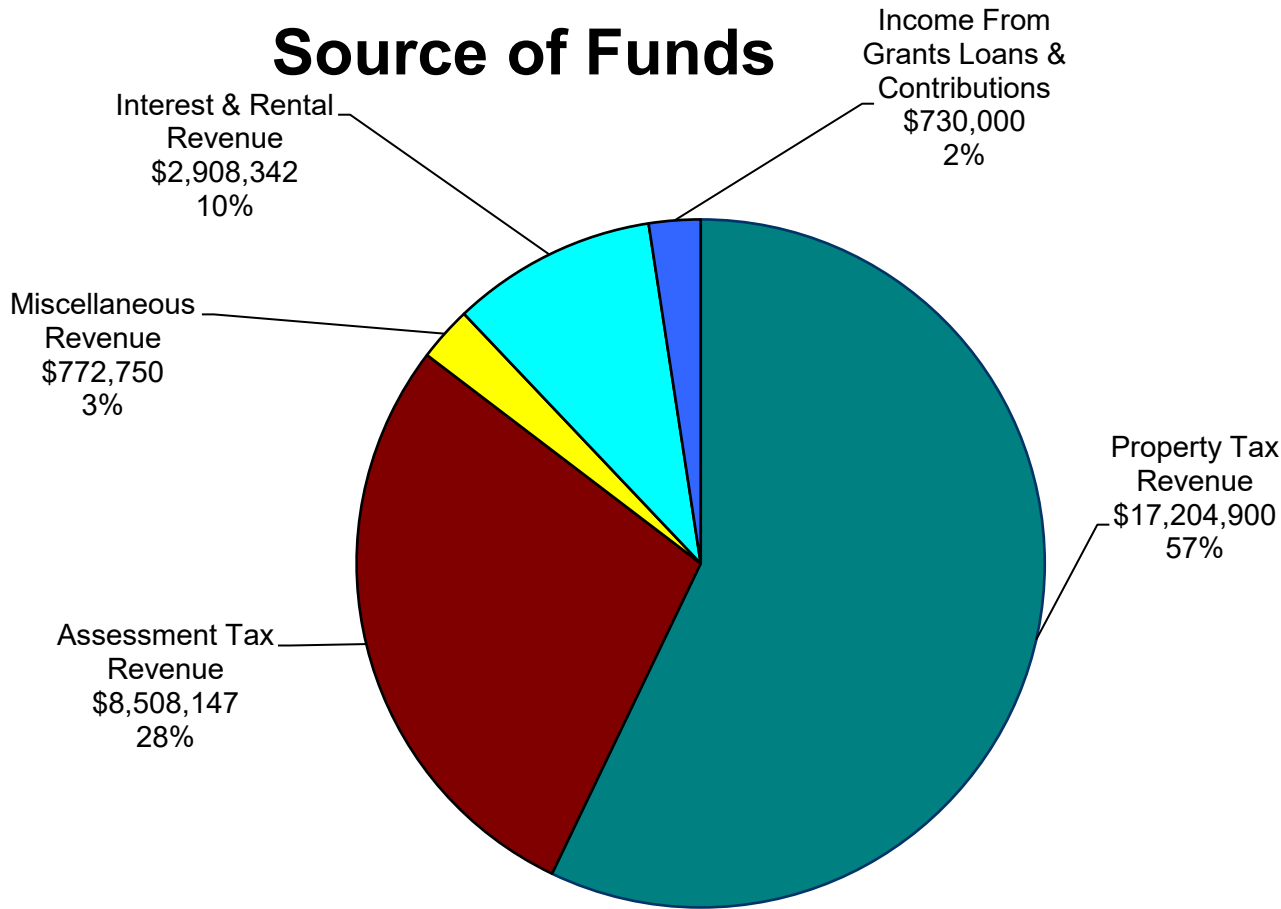
## CASH MANAGEMENT

The primary sources of revenue for the District are property taxes and assessments levied by the County of Fresno and paid to the District in three (3) installments each year, 50% at the end of December, 45% at the end of April, and 5% at the end of June. For the period from July 1<sup>st</sup> until the end of December, the District receives very little incoming revenue requiring the cash balance on July 1<sup>st</sup> to be sufficient to cover the expenses for this period. The District Act and the proposed Budget provides for this six (6) month reserve.



# 2025-2026 TOTAL REVENUES

Section 73-22 of the District Act requires the Board of Directors to prepare an Annual Budget each fiscal year to estimate the amount of money needed to fund the objectives and purposes of the District. Pursuant to statute, the revenue portion of the Budget, is determined by the funds needed to pay the expenses of the District for the year.

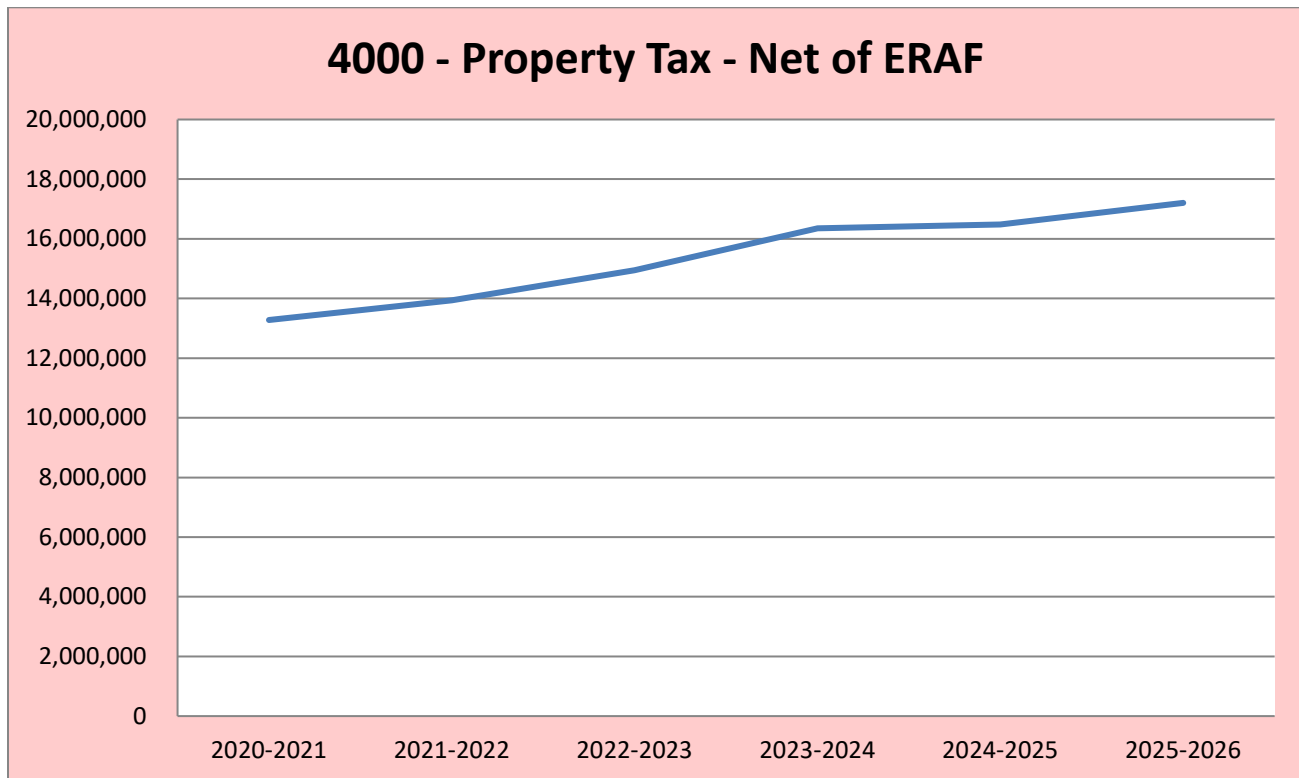


Total Revenue from all Sources		
Property Tax Revenue	\$17,204,900	57%
Assessment Tax Revenue	\$8,508,147	28%
Miscellaneous Revenue	\$772,750	3%
Interest & Rental Revenue	\$2,908,342	10%
Income From Grants Loans & Contributions	\$730,000	2%
<b>Total Revenue From All Sources</b>	<b>\$30,124,139</b>	<b>100%</b>

## Property Tax Revenue

The District receives a portion of the County of Fresno Property Tax assessed to all parcels within the District. Property Tax allocations are reduced, by approximately 38.1%, before distribution to the District, to fulfill mandatory property tax shifts to the Education Revenue Augmentation Fund (ERAF). The Fiscal Year 2024-2025 ERAF deduction was \$10,813,003. For Fiscal Year 2025-2026, total net Property Tax revenues are estimated to be \$17,204,900.

The following chart shows prior year allocations compared with the 2025-2026 budgeted amount.



## Benefit Assessment Tax

Section 73-23 of the District Act requires the Board of Directors to levy an Assessment Tax to fund the annual Budget. As authorized by the voters, such authority to levy an annual Assessment Tax is limited to the amount that could be produced District-wide by a \$0.20 per \$100 of assessed value levy.

Section 73-23.5 provides that the Board of Directors may levy the Assessment Tax authorized pursuant to Section 73-23 on an "ad valorem" basis (if an accurate roll exists), or on the alternative basis of land use, services, and benefits provided. By previous letter, the County of Fresno Assessor notified the District that an ad valorem roll necessary to support such a levy does not exist and would be prohibitively expensive to develop.

In the absence of an "ad valorem" roll, which would permit a fair distribution of system costs, and under obligation to levy an Assessment Tax to fund the 2025-2026 obligations of the District, the Board of Directors must again levy an Assessment Tax based on land use and services and benefits provided (alternative basis).

The levy of the Assessment Tax on the "alternative basis" requires the following determinations:

1. Zones of Benefit
2. Benefited parcels
3. Size of the benefited parcels
4. Use of the benefited parcels
5. Services and benefits provided
6. Amount of the annual Budget required to be raised

### ***Zones of Benefit***

Pursuant to a detailed engineering investigation performed relative to the U.S. Army Corps of Engineers' project and examinations by a Citizens Project Advisory Committee, the Board of Directors, at a Public Hearing in 1987, adopted the Zones of Benefit. The Zones have been considered annually and, when determined appropriate by submitted evidence, revised to maintain accuracy.

The levy of the 2025-2026 Assessment Tax requires no change in the Zones of Benefit and no requests for consideration of a zone boundary change have been received.

### ***Determination of Benefited Parcels***

Through use of the County of Fresno Assessor's records, all parcels within the defined Zones of Benefit have been identified. A master computer roll has been prepared documenting all relevant information for each parcel, including parcel size, use, Zones of Benefit, and ownership.

The District's parcel roll is reviewed and updated annually to identify changes in any relevant factor (size, use, Zones of Benefit, and ownership) to insure accuracy in the Annual Levy. The County of Fresno Assessor and the District crosscheck their respective rolls to further insure accurate data and levies. When necessary, on-site visits by District staff are made to confirm the accuracy of information or to secure missing information. On average, approximately ten (10) to twelve (12) requests for review are received, processed and appropriate action taken each year.

### ***Determination of Parcel Size***

(See discussion above concerning benefited parcels)

### ***Determination of Parcel Use***

(See discussion above concerning benefited parcels)

### ***Services and Benefits Provided***

The determinations of the Zones of Benefit have defined the areas of the District that receive specific services and benefits of the District's programs. Zones of Benefit 1, 2, and 3 are lands in most direct physical proximity to the structural systems of the District, which generate the District's principle services and benefits.

These lands receive direct and indirect flood protection, local drainage services, water conservation, groundwater replenishment, recreation, water quality, environmental enhancement, and other direct and indirect economic benefits and services. The quantification of the services and benefits relative to Fiscal Year 2025-2026, is defined, at a minimum, by the previously cited Sections of the District Act as the values aggregated in the form of the Annual Budget.

Zone 4 receives less direct and indirect services than does Zones 1, 2, and 3 (in Section 73-7 of the District Act, the Legislature determined statutorily that all lands of the District benefit from its work and services). The Board of Directors has continually determined that under current conditions, the cost of collecting a proportional service/benefit-based Assessment Tax from Zone 4 (Upstream Tributary Area) exceeds the revenue to be derived. On the basis of that conclusion, the Board of Directors had maintained a \$0.00 assessment rate in Zone 4. This is also recommended for the 2025-2026 fiscal year.

### ***Amount Required to be Raised by Annual Assessment Tax***

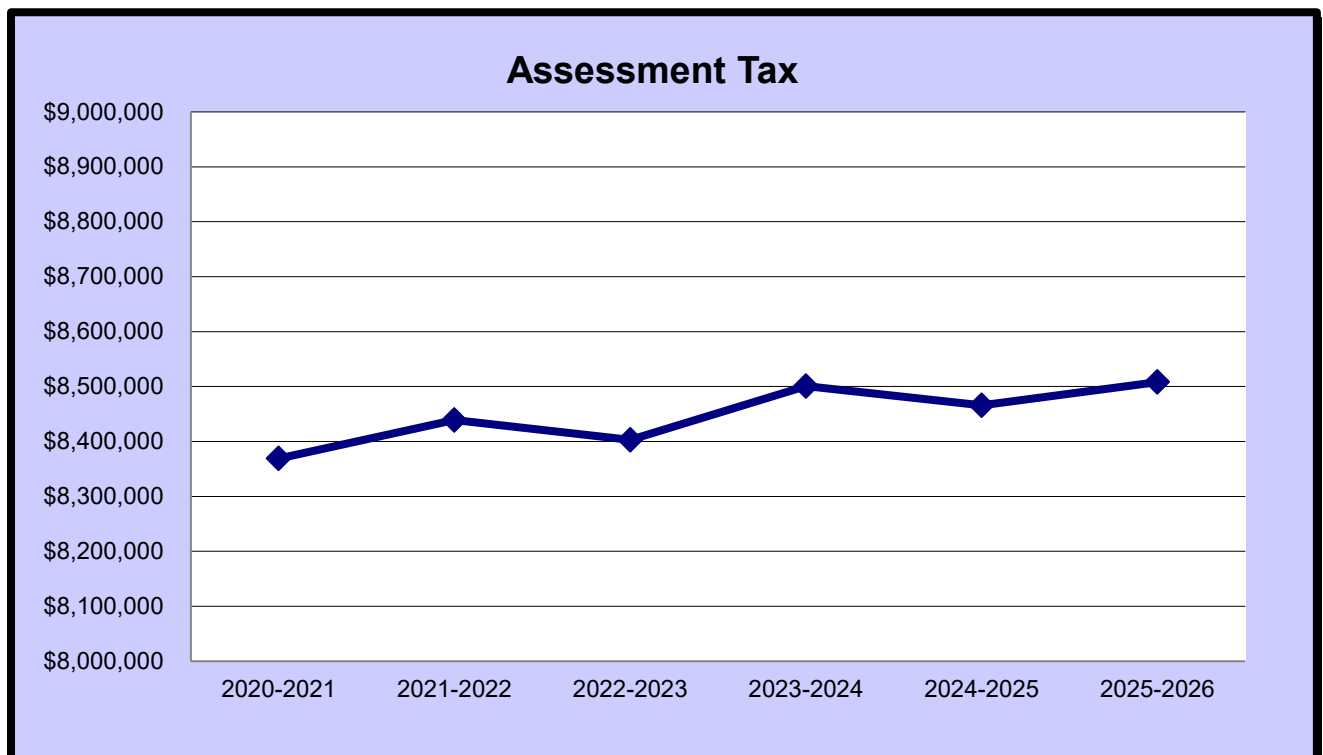
The District Act, Section 73-23, requires that the Annual Assessment Tax generate "the amount stated in the Annual Budget". Section 73-22 requires the budgeted amount to include routine expenses, systems operations and maintenance costs, non-bonded indebtedness, reserves, authorized projects or actions, and necessary professional services. Also, the sum produced must be sufficient to fund any reimbursements related to the levy or eligible for funding from the levy.



## Definitions

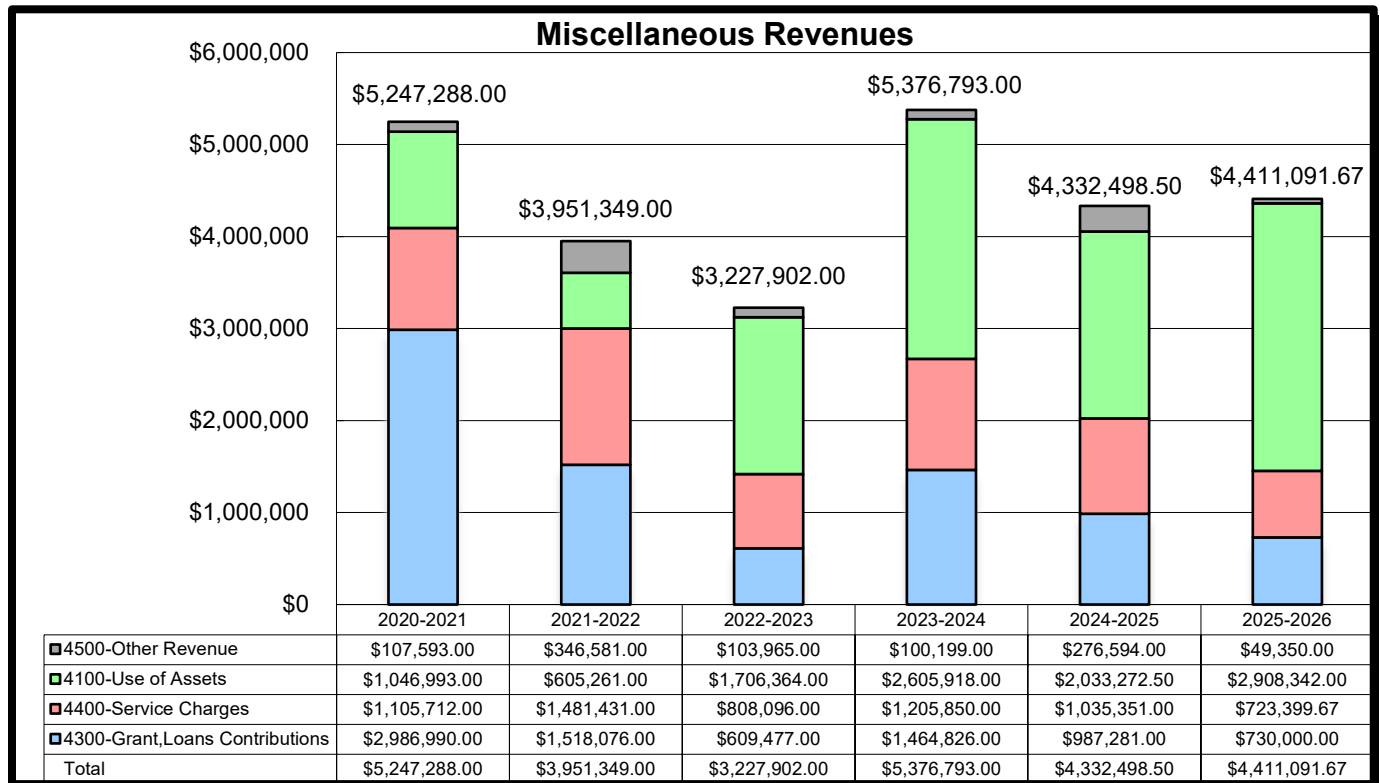
Section 73-28 states, the words hereinafter defined shall be given the meaning stated in this section, unless the context of the word as used at a particular place in the act indicates a different meaning at such place.

1. As used in this act,
  - a) "District" means "Fresno Metropolitan Flood Control District";
  - b) "Board" means "Board of Directors of the District";
  - c) "County" means "County of Fresno";
  - d) "City" means "City of Fresno" when the land or works are within the City of Fresno and the "City of Clovis" when the land or works are within that city;
  - e) "Irrigation District" means "Fresno Irrigation District";
  - f) "Board of Supervisors" means "Board of Supervisors of the County of Fresno".
2. As used in this act, the words "flood control works" include dams, reservoirs, canals, ditches, drains, the improvement of natural or artificial watercourses, and the acquisition and construction of any and all improvements appurtenant to or necessary for any flood control, drainage, or water conservation work or works, and include the acquisition of any land, easements, property, or rights necessary for the flood control, drainage, or water conservations works.
3. As used in this act, the term "public official" means all elected officials and officers, including employees, of the City of Fresno, the City of Clovis, and the County of Fresno.
4. Wherever in this act the term "assessment tax" is used, the term shall not be deemed or construed as referring to a tax in the technical sense of the term, but shall be deemed to refer to assessments based on benefits.



## Miscellaneous Revenues

Miscellaneous Revenue received by the District includes interest, rental of District property, service charges, and grants. The amount of estimated revenue for these accounts is summarized in the following chart.



## GANN APPROPRIATIONS SPENDING LIMIT

Proposition 4 (November 1979), called the Gann Appropriations Spending Limit, is a California constitutional amendment that limits growth of tax funded spending programs. Pursuant to the amendment, a fiscal year 1978-1979 spending level of \$1,888,213 was established for the District as the base for an annual computation called the Appropriations Limit. The Appropriations Limit is computed using the percentage of change in the District's population and the percentage of change in the cost of living. Exempt from the spending limit were expenditures for infrastructure funding. The Appropriations Limit was to prevent the expansion of government spending by limiting certain kinds of revenue. Originally, excess revenues were to be returned to the taxpayers, but in 1988-1989, the California Constitution was amended (Propositions 98 and 111) requiring excess revenue to be split between taxpayer rebates and education funding.

The California Department of Finance keeps statistical values for each jurisdiction except for Special Districts who must determine their own population for computing the Appropriations Limit. Each May 1<sup>st</sup>, the California Department of Finance makes available the Population and Cost of Living increase or decrease to use for the computations.

Special Districts have the option of using the City or County statistics that match demographics of the Special District's service area, or a Special District can calculate a specific rate blending demographic data from both City and County sources. The District uses the combined populations of the City of Fresno, the City of Clovis and the Unincorporated County of Fresno for its population to produce a blended rate.

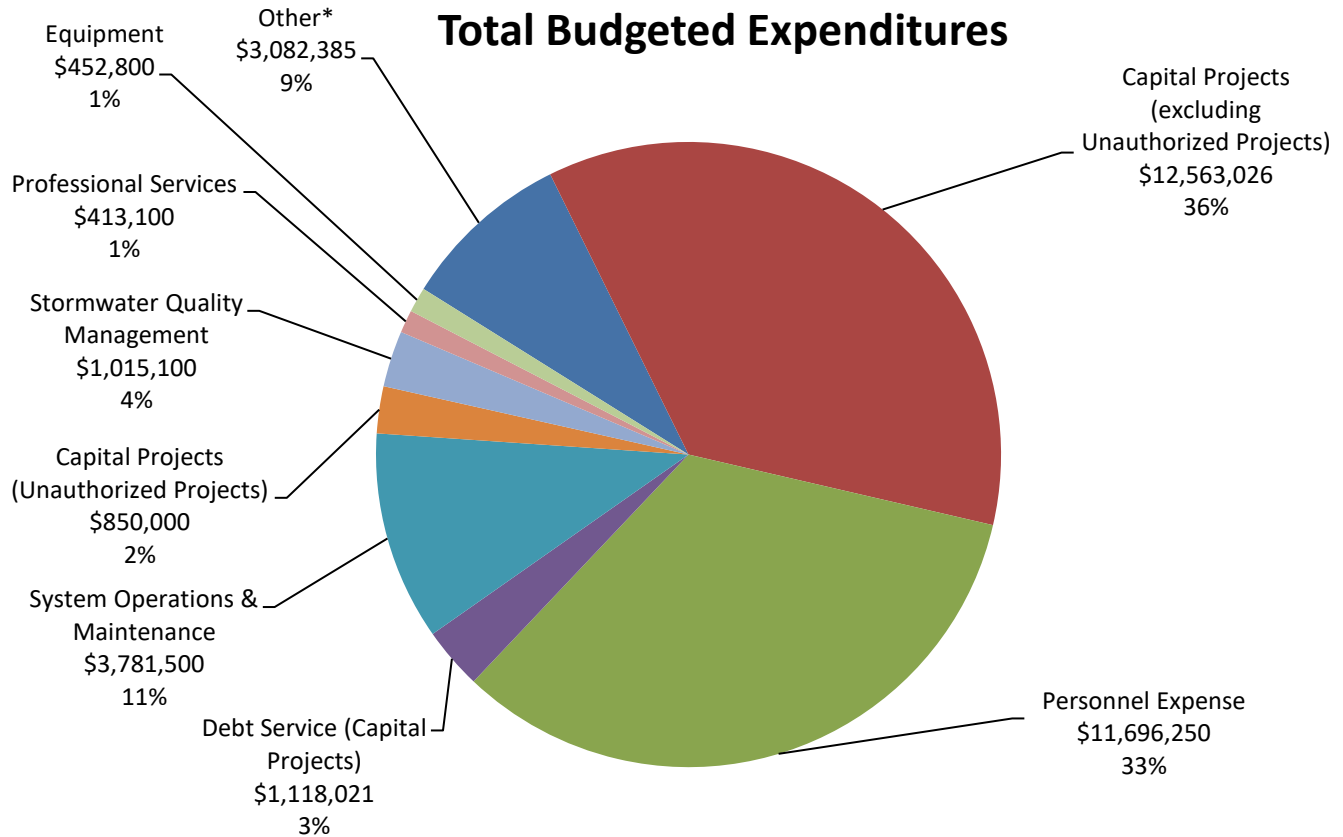
For 2025-2026, the calculated limits are as follows:

- ◆ County of Fresno Index Limit is \$24,583,023
- ◆ City of Fresno Index Limit is \$25,578,481
- ◆ Fresno Metropolitan Flood Control District Index Limit is \$28,048,082.

For the 2025-2026 fiscal year, District revenue subject to the limit is projected to be \$18,569,423. In all three (3) formulas, the District's appropriations are below the Gann Appropriations Spending Limit.

## 2025-2026 TOTAL EXPENDITURES

Total District expenditures budgeted for the 2025-2026 fiscal year are \$35,457,182. Expenditures are allocated and tracked by account type. The following pie-chart and table illustrate the expenditures by category, and also by the percentage of total expenditures for the 2025-2026 Budget year.



Total Expenditures by Category		
Capital Projects (excluding Unauthorized Projects)	\$12,563,026	36%
Capital Projects (Unauthorized Projects)	\$850,000	2%
Debt Service (Capital Projects)	\$1,118,021	3%
Personnel Expense	\$11,696,250	33%
System Operations & Maintenance	\$3,781,500	11%
Stormwater Quality Management	\$1,015,100	4%
Equipment	\$452,800	1%
Professional Services	\$413,100	1%
* Insurance	\$449,700	1%
* Office Buildings	\$760,000	2%
* Office Administration	\$395,635	1%
* Other Administrative Expense	\$658,200	2%
* Office & Operations Center Expense	\$226,850	1%
* Management Support	\$192,000	1%
* Budget Reserves - General Fund	\$400,000	1%
<b>Total Expenditures</b>	<b>\$34,972,182</b>	<b>100%</b>
* <b>Sum total of "Other Expenses" on Pie Chart.</b>	<b>\$3,082,385</b>	

## GENERAL FUND – OPERATING EXPENSES

### Personnel Expense (5000)

The 5000 account is used to budget all personnel costs. In the prior fiscal year, the Board of Directors authorized a total of seventy-eight (78) regular full-time positions. In the preparation of this year's Budget, the management team from each program area evaluated staffing needs with respect to program objectives, tasks for the upcoming year, and current work assignments. Following staff review, recommendations regarding step increases, promotions, staffing levels, and workloads were made to the General Manager-Secretary for consideration.

#### Highlights of the Personnel Budget

- ◆ The 2025-2026 recommended Budget includes a total of seventy-six (76) full-time positions.
- ◆ The Personnel Budget includes funding to implement anticipated salary changes, including: (1) regular salary step increases, (2) advancement of qualified individuals to Step 6 and Step 7, (3) promotions and salary adjustments of individuals in cases where the General Manager-Secretary has determined an organizational need, and (4) professional license incentives for Professional Engineers.
- ◆ The Budget includes a cost of living adjustment of 2.2%.
- ◆ A total of \$50,000 is allocated to fund PARS service fees and other retiree health benefit (OPEB) costs.
- ◆ Overall, budgeted personnel expenses increased approximately 3.86% from last year.

#### Personnel Cost Analysis

The Personnel budget includes all employee salary costs associated with the seventy-six (76) positions in the 2025-2026 Budget year. The following table shows the incremental cost of each recommendation to be implemented in the 2025-2026 fiscal year.

SALARY SUMMARY	
July 1 Base Salaries - 76 FT Positions (Including Vacant Budgeted Positions)	\$8,062,780
Position Adjustments	\$0
Budgeted Vacancies - None	\$0
Part-Time and Interns	\$75,000
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>\$8,137,780</b>
Promotions (In-Line)	\$18,880
Regular Step Increases (Steps 1-5)	\$52,500
Non-Regular Step Increases (Steps 6 and 7)	\$30,210
Position Reclassifications	\$0
Market/Salary Tier Adjustments	\$17,472
Cost of Living (COLA 2.2%)	\$173,900
Estimated Overtime/On-Call Pay	\$50,000
<b>ANNUAL TOTAL</b>	<b>\$8,480,742</b>

#### Cost of Living Adjustment (COLA) - \$173,900

Board Policy provides for the District to enact annual cost of living adjustments in the salary pay rate paid to each employee; such adjustments are to total not less than 0% or more than 100% of the Consumer Price Index for the State of California. Historically, the District has used the Bureau of Labor Statistics Pacific Western Cities Index for Cities under 1.5 million people. During preparation of the FY 14/15 budget, staff noted indexes for the Western California Fresno area were available. The Fresno area indexes more closely represent the District's employee population and salaries. Therefore, staff considered those indexes when providing COLA recommendations for FY 14/15 to date.

The Fresno area economy data contains two indexes: consumer price index for all urban consumers (CPI-U) and consumer price index for urban wage earners and clerical workers (CPI-W). The CPI-U reflects the expenditure patterns of an average consumer living in an urban area (about 89 percent of the U.S.

population). The CPI-W reflects the expenditure patterns of urban consumers who live in a household where more than one-half of the household's income originates from clerical or wage occupations (blue collar), and at least one of the household's earners has been employed for 37 weeks or more during the previous 12 months (about 28 percent of the U.S. population).

The District has based, and will continue to base, its COLA recommendations on the Fresno area CPI-U for March of each year, which is a more accurate indicator of the Fresno Metropolitan area and more consistent with our employees' occupations.

For March 2025, the CPI-U annual index for Fresno was 2.2%. After careful review of the index and market trends over the past several years, staff recommends a COLA of 2.2%.

It is important to note that virtually all local agencies, with the exception of FMFCD, are governed by multiple Memorandums of Understanding (MOU's), which traditionally guarantee a cost of living increase through contract negotiations. When conducting this year's salary survey to develop the salary adjustments listed below, it was reported that multiple agencies are revising salaries to further address challenges in the market; employer representatives are recommending additional salary adjustments to attract high quality candidates and address retention of qualified staff.

In the past five to six (5-6) years, local agency staff has not only agreed to the increases shown in the table below, they have also addressed prior years' salary deficiencies by agreeing to cash payments at MOU renewal, addressing prior contract periods. These one-time cash payments are essentially retroactive salary adjustments, which are not captured during the annual salary surveys since those surveys address changes to salaries going forward.

<b><u>COLA Adjustment Comparison Table</u></b>						
<b>Agency</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>5 year total</b>
<b>City of Clovis</b>	2.00%	3.66% - 14.92%	3.00%	3.00%	<sup>1</sup>	<b>11.66% - 22.92%</b>
<b>City of Fresno</b>	2.50% - 3.00%	2.00% - 10.00%	3.00%	3.00%-5.00%	<sup>2</sup>	<b>10.5% - 21.00%</b>
<b>County of Fresno</b>	2.00% - 5.00%	2.00% - 3.00% <sup>3</sup>	2.00% - 3.00%	5.00%-8.00% <sup>3</sup>	3.00% <sup>4</sup>	<b>14.00% - 22.00%</b>
<b>SJV Air Pollution Control District</b>	3.00%	2.50%	2.50%	5.00%	4.50%	<b>17.50%</b>
<b>Fresno Irrigation District</b>	2.50%	1.70%	0.90%	7.00%	5.00%-10.00% <sup>5</sup>	<b>17.1% - 22.10%</b>
<b>Fresno Metropolitan Flood Control District</b>	2.40%	8.70%	5.10%	3.60%	2.20%	<b>22.00%</b>
<b>Western Urban Fresno - CPI-U</b>	2.40%	8.70%	5.10%	3.60%	2.20%	<b>22.00%</b>
<b>Western Cities CPI-W</b>	2.90%	9.40%	4.70%	3.80%	2.10%	<b>22.90%</b>

<sup>1</sup> City of Clovis is currently negotiating their collective bargaining agreements.

<sup>2</sup> City of Fresno is currently negotiating their collective bargaining agreements.

<sup>3</sup> County of Fresno amended its salary schedule for management, senior management, and executive management layers to include a sixth step, increasing the high end of each salary range by an additional 5%, as well as a 3% COLA effective 11/11/24. 3% COLA not included in FY 24/25 table since occurring late Fall 2024 or early 2025. Total now updated to reflect the COLA.

<sup>4</sup> Most County of Fresno collective bargaining agreements are in place through 1/2026, with their last round of salary increases occurring Fall 2024 to February 2025 (FY24/25). One bargaining unit will receive a 3% COLA on 7/7/25.

<sup>5</sup> Fresno Irrigation District provided significant market adjustments from 2020-2024 with ranges from 10% to 24%. Therefore, negotiations capped COLA at 8% over 2020-2024. FID's fiscal year begins January 1. Market adjustments are not reflected in this comparison. FID also adjusted executive management salaries in 2023, not reflected in the COLA calculation. Effective 1/1/2025, all employees received a 5% COLA. Effective 1/1/2026, all employees will receive another 5% COLA.

**Provisional Positions - \$75,000**

The proposed Budget includes \$75,000 for non-regular, part-time positions and internships. During prior years, the District has benefited from having part-time positions and interns in various District programs. This has been a very positive program. Generally, the focus will be on the following staffing: Engineering Intern, Park Attendant, and other temporary technical help on an as-needed basis.

**Promotions – \$18,800**

Promotions are based on organizational needs and the ability, skills, and productivity of individuals to perform work at a higher level. District policy designates the General Manager-Secretary the authority to grant promotions based on responsibility of the assigned position, experience level demanded of the position, degree of merit exhibited by the incumbent, and other relevant factors, including the program needs of the District. Promotions can either be 1) an “inline promotion”, which is a new level within the same job family (I, II, III, Senior) or 2) an “organizational promotion”, which is a new position assignment at a more supervisory/manager level.

This budget anticipates the need for promotions that will be awarded as appropriate throughout the year. The Personnel section of the Budget includes funding for seven (7) promotions during this budget year. This includes two (2) inline promotions, two (2) accelerated advancements for Engineers, and a proposal of three (3) accelerated advancements for Facilities Technicians.

In 2008, the Board of Directors approved accelerated advancement for engineers in order to remain competitive with our local comparator agencies. Following one year of successful performance, newly hired engineers were eligible for early advancement (promotion). As part of the District’s retention and succession planning strategy, this budget includes promotion for three (3) Engineers. In order to bolster employee retention in the Facilities Department, this budget includes a recommendation to implement accelerated advancement for the Facilities Technician classifications. Following eighteen (18) months of successful performance, newly hired Facilities Technicians would be eligible for promotion. This accelerated advancement would allow the District to be more competitive with the local job market. This budget includes promotion for three (3) Facilities Technicians.

**Regular Step Increases (Steps 1 – 5) - \$52,500**

The District’s salary structure is comprised of a five-step pay range for each position. Each year, those employees who have not reached the fifth step in their salary range are evaluated to determine if their performance merits advancement to the next step. The Budget includes funds for twenty-two (22) step increases between Step 1 and Step 5.

**Non-Regular Step Increases (Steps 6 – 7) - \$30,210**

Employees who have exhibited exemplary service to the District and have reached Step 5 in the highest range available for the employee’s position may be eligible to move to a Step 6 position, following five (5) years of service in the Step 5 position, with the approval of the General Manager-Secretary or Board of Directors if applicable. Following ten (10) years of service in the Step 6 position, an employee who has exhibited exemplary service to the District and approval of the General Manager-Secretary may be eligible to move to Step 7. Six (6) employees are eligible for Step 6 or Step 7 this fiscal year.

**Market/Salary Tier Adjustments - \$17,472**

Market studies and surveys are conducted to address competitive pay for the purpose of recruitment and retention of District staff. Mid-management positions were studied. The positions were studied against comparator agencies as well as potential impacts of salary compaction internally. Staff proposes the following increase recommendations: Facilities Manager, five percent (5%), Construction Manager, four percent (4%), and Engineering Services/Agreements Manager, five percent (5%). The Park Attendant series was also studied. Staff proposes a four point three percent (4.3%) increase to the series to be more in line with the local market.

**Deletion of Positions**

Staff proposes the deletion of two (2) positions: one (1) Office Assistant I, and one (1) Information Systems Coordinator. After assessing administrative needs over the past two years, it has been determined that one (1) Office Assistant I position is no longer needed. This is due to updates in technology creating less reliance on manual processing. In August 2024, the District entered into a network management services agreement with a third-party vendor, eliminating the need for the Information Services Coordinator position. Therefore, staff proposes the deletion of the position.



### **Employee Benefit Costs Analysis**

Employee benefits make up approximately 20.6% of the total Personnel Budget. The District provides a variety of benefits, including health, dental, vision, life, and disability insurance. Additionally, the District funds a defined contribution employee pension plan. The retirement benefit provided is equal to 10% (14% for employees hired before July 1, 1988) of an employee's salary, which is deposited into the money purchase pension program. Employees must contribute a minimum of 5% (6% for employees hired prior to July 1, 1988) to the plan as the employee's share of the pension plan. All funds are now employee directed investments through the Mission Square Retirement program. The following table lists the total cost for each benefit.

<b>Summary of Benefit Costs</b>	
Health Insurance	\$1,101,200
Dental Insurance	\$118,620
Vision Insurance	\$17,180
Life Insurance	\$16,100
Disability Insurance	\$30,000
OPEB Funding	\$50,000
Retirement	\$873,600
Annual Leave	\$202,000
Employee Assistance Program	\$2,350
<b>Total</b>	<b>\$2,411,050</b>

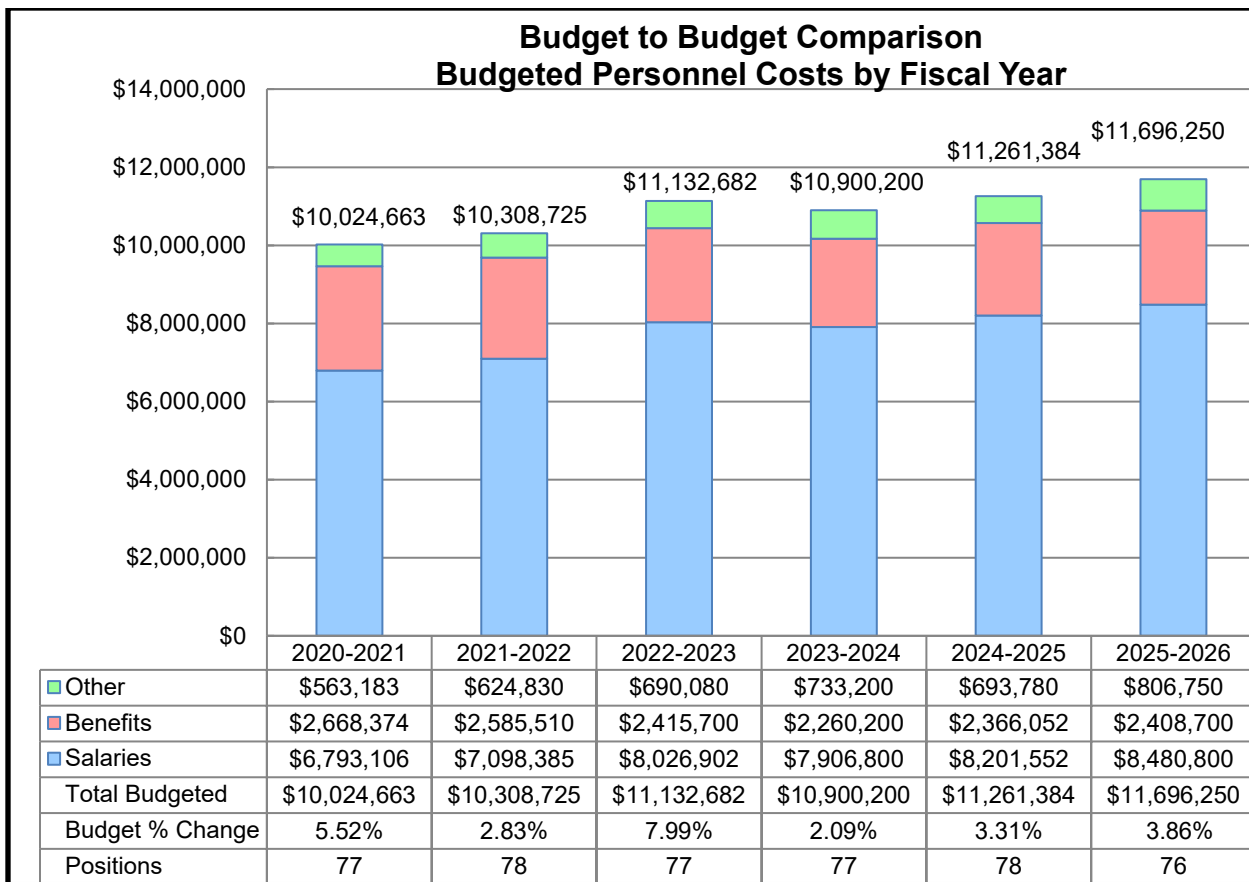
The Association of California Water Agencies–Joint Powers Insurance Authority (ACWA-JPIA) is self-insured for its health benefits plans to allow for more rate stability, broader coverage, and expanded benefits and services than private insurance. ACWA-JPIA continues to work very aggressively on behalf of member agencies to provide robust benefit plans at a fair and reasonable cost. Increases for 2025 health plans are budgeted based on an assumption of a ten percent (10%) increase.

- ◆ Anthem Blue Cross PPO Plans: 10% increase
- ◆ Anthem Blue Cross California Care HMO: 10% increase
- ◆ Kaiser Permanente Plans: 10% increase
- ◆ Delta Dental PPO: 10% increase
- ◆ Vision Service Plan (VSP): 10% increase
- ◆ Employment Assistance Plan: 10% increase

The District's Life, Accidental Dismemberment, and Long-Term Disability insurance benefits were reviewed. Historically, the District has offered \$50,000 in employer-sponsored life insurance coverage. Based on current salaries, it is recommended that this amount is increased to \$100,000. The District's current Long-Term Disability insurance has a monthly maximum benefit of \$10,000. Based on current salaries, it is recommended that this amount is increased to a maximum monthly benefit of \$12,000.

Other personnel costs make up approximately 6.90% of the total Personnel Budget. The District provides other personnel costs, including payroll taxes (employer Social Security and Medicare taxes), worker's compensation insurance, unemployment insurance, and temporary help. The following table lists the total for other personnel costs.

<b>Summary of Other Personnel Costs</b>	
Payroll Taxes	\$617,800
Workers Compensation Insurance	\$166,000
Unemployment Insurance	\$15,000
Temporary Help	\$5,600
<b>Total</b>	<b>\$804,400</b>



### Office Administration (5100)

The Office Administration accounts budgeted expenditures for this fiscal year are \$395,635. This account series is for budgeting general office supplies, small furnishings, postage for office mailings, office equipment and furniture maintenance, computer equipment maintenance, office and field communications, website and computer communications and ongoing software subscriptions.

The Computer Components & Supplies account is used for all upgrades and equipment needed to maintain the District's six (6) servers and one hundred and twenty (120) computers/devices. Other key expenditures include:

**Account 5111 – Office Supplies:** This account is for purchasing office supplies, which includes toner and ink cartridges for printers, calculators, desk calendars, snap frames, lighting accessories, copy paper, first aid safety supplies, desk accessories, and other miscellaneous items. This account is budgeted at \$25,000.

**Account 5113 – Small Furnishings:** This account is to purchase small office furniture and equipment under \$2,000. For this fiscal year, a total of \$29,000 has been budgeted for ergonomic task chairs for staff, standing desks as needed, replacement of broken office blinds, small office furniture as needed, and to replace the audience chairs that are original to the Board Room.

**Account 5120 – Maps and Records:** Funds for this account are budgeted for outsourcing services to convert District documents into digital images, document destruction services and accessories for mapping supplies and maintenance. This account is budgeted at \$9,800.

**Account 5144 – Computer Software and Upgrades:** This account funds all ongoing licensing of software used by District staff including document management, Microsoft Office, Auto-CAD, Geographic Information System (GIS) software, and others. In total, this account is budgeted at \$200,000.

**Account 5151 – Office Communications:** This account funds all of the District's local and long distance phone services, conference call services, cell phone services and upgrades and office phone purchases and accessories. This account is budgeted at \$7,420.

**Account 5153 – Web Site & Computer Communications:** This account funds all related needs to operate the District's website and provide Internet access. This account is budgeted at \$38,665, which includes website maintenance.

### **Management Support (5200)**

The Management Support account group funds all expenses for the District to conduct annual planning conferences, meetings with other local agencies, professional education and training of District staff, participation of the District in-state and national flood and stormwater associations, and participation in the Economic Development Corporation (EDC) of Fresno County. This account is budgeted at \$192,000.

### **Insurance (5300)**

The District manages risk through a number of different insurance policies primarily through participation in the Association of California Water Agencies-Joint Powers Insurance Authority (ACWA-JPIA). The District entered into a Joint Powers agreement, along with other members of the Association of California Water Agencies (ACWA), to form a self-insuring pool for liability coverage up to \$5,000,000. Insurance in excess of \$5,000,000 is collectively purchased through excess policies covering all members. The excess insurance is for \$55,000,000 per occurrence, for a total coverage of \$60,000,000 per occurrence. ACWA-JPIA recently created a "Captive Insurance Company" (California Water Insurance Fund), domiciled in the State of Utah, to maximize their investments and keep insurance cost down. The District participates in the property damage pool, the liability pool and the workers' compensation pool.

**Liability Coverage** – The general liability program provides protection against liability for bodily injury, property damage, errors and omissions, employment practices, fiduciary responsibility, products, and pollution. For the 2025-2026 fiscal year, the premium is estimated to be \$321,800 for general liability and \$93,270 for property coverage.

**Fiduciary Insurance** - The District Board of Directors and the General Manager-Secretary have a fiduciary responsibility in making employee benefit related decisions. During 2018-2019 the liability limit of \$2,000,000 was increased to \$5,000,000 per occurrence. The estimated fiduciary insurance premium is \$12,500 for the 2025-2026 fiscal year.

**Employee Bonding** - The District carries \$1,000,000 of coverage for employee dishonesty, fraud or other crimes issued through Fidelity & Deposit Company. The premium for the 2025-2026 fiscal year is estimated at \$1,600.

### **Professional Services (5400)**

Professional Services includes legal services, accounting and auditing services, computer programming, computer maintenance, and other miscellaneous contracted services related to personnel and benefit plans.

**Legal Services** - Legal Services are categorized based upon the type of service provided. Categories include administrative, legislative, land acquisition, litigation, and Board assignments. In preparing the estimated budget for legal services, Legal Counsel estimates the services required for the upcoming year. Some of the costs are predictable, including participation at Board Meetings, legal review of agreements, legislative costs, and contract review. However, predicting time spent on litigation, defense of claims brought against the District, and unforeseen legal matters are at best a general estimate. Because of this, assignments to Legal Counsel are reviewed by the General Manager-Secretary; any unforeseen expense beyond the Budget amount would be reviewed by the Board of Directors for consideration. Services for 2025-2026 are budgeted at \$183,500.

**Accounting Services** - Accounting Services include fees associated with the preparation of financial statements, auditing of the District financial records, auditing of the District's retirement plan, and audit requirements related to federally funded projects. For 2025-2026, the budget is \$39,000.

**Other Professional Services** - Other Professional Services are budgeted at \$190,600, which includes:

- ◆ Computer related services of \$125,000 for consulting services.
- ◆ Other professional services for \$31,100.
  - Payroll Services \$21,100.
  - Property Tax Consultant \$10,000
- ◆ Consulting Engineers \$600.
- ◆ Legislative services to support efforts for long-term planning are budgeted at \$5,000.
- ◆ Personnel and employee benefit administration services are estimated to be \$28,900.

### **Other Administrative Expense (5600)**

The primary expense in this category is a reimbursement to the County Auditor-Controller-Tax Collector of \$560,000 for collection and distribution of the District's share of the property tax. Expenses are proportionally allocated to each agency receiving a portion of the property tax. This category also includes the Board of Directors expense budget of \$61,000. The cost for all public notices and information is estimated to be \$21,900.

### **System Operations & Maintenance (5700)**

The Operations and Maintenance Budget for the 2025-2026 fiscal year totals \$3,781,500. Costs associated with this Budget pay for developed basin maintenance, undeveloped basin maintenance, recharge maintenance, pump operation and maintenance, flood control structure maintenance, and channel maintenance.

- ◆ Developed basin maintenance costs are budgeted at \$855,000. This includes twenty (20) mowings per year, sprinkler repairs, water costs, tree trimming, and other miscellaneous costs on approximately 250 acres of landscaped area.
- ◆ Undeveloped basin maintenance is budgeted at \$415,000. This includes three (3) maintenance cycles per year, monthly trash removal, rodent control, and other miscellaneous costs on approximately 1,800 acres of land.
- ◆ The maintenance of basins for the purpose of improving groundwater recharge is budgeted at \$170,000. Currently, there are one hundred and one (101) basins in the groundwater recharge program. Thirteen (13) are scheduled for maintenance in the 2025-2026 fiscal year. The cleaning process includes draining the basin completely and scraping accumulated silts off of the basin floor. Silts are hauled to partially excavated basin locations where they are mixed with other soil types increasing the usability of the material as fill material. Costs associated with recharge maintenance are increasing due to increased hauling costs, further hauling distances, increased fuel costs, security costs to protect pumps from vandalism, and more basins in the recharge program.
- ◆ Parks and recreation expense for Basins "D" (Oso de Oro Lake Park), "Y" (Trolley Creek Park), "TT", and "FF", are budgeted at \$100,000. This includes preventive damage measures, including increased security and rapid graffiti removal. Other costs include play equipment maintenance, restroom supplies, janitorial supplies, and miscellaneous repair costs.
- ◆ While difficult to predict, winter operations costs for pump fuel, barricades, contracted labor, and security are estimated to be \$25,000.
- ◆ Fence repairs are budgeted at \$175,000 for the urban area and \$15,000 for the rural area. This includes increased costs due to vandalism and theft.
- ◆ Pump maintenance and operation costs are budgeted at \$425,000. The District owns ninety-nine (99) permanent pump stations with a total of one hundred forty-seven (147) pumps. An additional thirty-three (33) pumps are used as booster pumps to provide adequate pressure for irrigation of basin landscaping. The primary cost in this account is electrical power needed for pump operations. Electricity costs overall are increasing and this Budget anticipates increases expected for the upcoming year. Additional costs include preventive maintenance, repair of pumps, and electrical safety analysis, pump station foundation settlement repairs and other upgrades.
- ◆ Flood control operations and maintenance costs are budgeted at \$1,005,000. This includes dam maintenance, channel maintenance, and detention basin maintenance costs.

- ◆ Vehicle operations and maintenance costs are budgeted at \$220,000. The District owns and maintains a fleet of twenty-five (25) vehicles and reimburses employees for use of personal vehicles. The largest single cost in this account is fuel estimated to be \$120,000 for the upcoming budget year. Additional costs are vehicle repairs, employee mileage reimbursements, and miscellaneous supplies used to equip the existing fleet of vehicles.
- ◆ Other operational expenses are estimated to be \$131,500, which includes field equipment maintenance, uniforms, telemetry maintenance, and other supplies.
- ◆ Environmental management costs for operations and maintenance are planned at \$145,000. This includes costs to secure necessary permits, authorizations to conduct District operations and maintenance programs.

### **Office & Operations Center Expense (5800)**

Costs to operate and maintain the District offices, maintenance facilities, and operations center is budgeted at \$226,850. The following are the primary costs in this category.

- ◆ Electricity, water, waste disposal, alarm monitoring, and fire protection are estimated at \$47,090.
- ◆ Building maintenance includes janitorial services and supplies, linen service, pest control, HVAC Services, and all other maintenance services. The amounts budgeted for these accounts total \$121,260.
- ◆ Landscaping maintenance is budgeted at \$41,000.

### **Stormwater Quality Management (7000)**

The total budgeted cost for Stormwater Quality Management is \$1,015,100. The District is the lead agency responsible for coordination and implementation of the Fresno/Clovis Metropolitan Area Stormwater Quality Management Plan (SQMP). This plan, required by Federal and State Clean Water Laws as part of a National Pollutant Discharge Elimination System Permit (NPDES), is intended to reduce pollutants in stormwater to the maximum extent practicable through the implementation of best management practices in the following areas:

- ◆ Program Management,
- ◆ Construction,
- ◆ Industrial and Commercial,
- ◆ Municipal Operations,
- ◆ Illicit Connection and Discharge Control,
- ◆ Public Involvement and Education,
- ◆ Planning and Land Development, and
- ◆ Monitoring

Implementation of the plan includes an ongoing monitoring program of the San Joaquin River, preventive maintenance of Regional Stormwater Management Basins, and various media campaigns to promote awareness of clean stormwater initiatives in our metropolitan area. By law, NPDES permits are issued for a maximum of five years. The District's most recent permit expired in May 2018, but was administratively extended until several water quality analyses are completed and the current Stormwater Quality Management Plan (SQMP) is updated. The new permit will be a regional general permit that will cover many Phase I cities in the Central Valley. In order to obtain coverage under this new General Permit, the Co-Permittee's Notice of Intent (NOI) was submitted to the Central Valley Waterboard on April 30, 2018. The total program cost for the 2025-2026 fiscal year includes expenses in the following areas:

- ◆ The NPDES permit renewal expenses are budgeted at \$30,000. This is primarily for consulting services to prepare the Reasonable Assurance Analysis (RAA) and the prioritization of water quality constituents as required by the General Permit.

- ◆ Municipal NPDES Program Development expenses are budgeted at \$30,600. This will include costs for contracted services to assist in modifying programs associated with the new NPDES municipal stormwater permit. These expenses include funds to develop content for our multi-media marketing campaign, participate in the Our Water Our World (OWOW) program, and update the San Joaquin River Sampling Plan.
- ◆ Stormwater Quality Management Operations and Maintenance costs are budgeted at \$453,000. These funds relate to ongoing basin maintenance operations including dewatering, vegetation removal and disposal, trash removal, sediment removal, soil sampling, and maintenance of siphons and outfall structures.
- ◆ Municipal NPDES Program Implementation expenses are budgeted at \$501,500. The single largest expenditure is the implementation of the Public Involvement and Education (PIE) program, which includes public service announcements with an expanded emphasis on pesticide pollution prevention, the Clean Stormwater Grant Program, outreach materials, and other implementation expenses (\$208,000). Followed by expenses related to water quality monitoring of the San Joaquin River (\$146,500). This is a mandatory element of the District's NPDES permit that includes sampling the river at three (3) locations during three (3) wet weather storm events and one (1) dry weather event. This account also includes the municipal NPDES stormwater permit fees (\$135,000), which are paid by the District for the benefit of the Co-Permittees. Expenses required to implement the Illicit Connection and Discharge control program, including investigation, characterization, and mitigation expenses, are also included in this section.

### **Budget Reserve-General Fund**

The Budget Reserve provides funding for unknown expenses that might arise during the fiscal year. With the elimination of vacant positions in the Budget, the reserves provide a funding resource for unexpected position hiring that could be brought to the Board of Directors during the fiscal year. The reserves also provide funds for market/salary tier adjustments associated with salary surveys that will be performed during the fiscal year to insure continuity of positions and salary with other agencies. The reserves are also available for increased costs for budgeted items that are planned for expenditure in the General Fund.

## CAPITAL EXPENDITURES

### 2025-2026 Capital Expenditures-General Fund

#### Office Buildings (6000)

A total of \$760,000 is budgeted for Office Buildings. This includes \$625,000 to re-roof and replace HVAC units on Building 2, \$20,000 for drought tolerant landscape redesign, and \$105,000 to reseal the asphalt parking lot and concrete tripping hazard mitigation on the District campus.

#### Equipment (6100)

A total of \$452,800 is budgeted to purchase new or replace existing equipment.

- ◆ Office Equipment and Furniture expenditures for this fiscal year are \$189,800. The major expense in this category is for computer hardware and software at \$105,500 that includes upgraded workstations, and upgraded servers.
  - 6111 Office Equipment will have \$15,000 budgeted for a new printer/copier.
  - 6120 Capital Furniture expenditures for this fiscal year are \$26,500. Funds in this category are for purchasing a large storage cabinet for engineering plans and furnishing an empty office with two work stations.
- ◆ Field Equipment expenditures are planned at \$163,000. This includes \$55,000 to replace one (1) vehicle, and \$100,000 for a portable pump.
- ◆ Communications and Telemetry expenditures are budgeted at \$100,000.

### 2025-2026 Capital Expenditures-Capital Projects Fund

Planned land, engineering and capital improvement expenditures for the 2025-2026 fiscal year in the Capital Projects Fund total \$13,413,026. This includes expenditures for all capital improvement projects. Line item detail for each expenditure, within each fund, is listed in the Capital Projects Fund Schedule. In addition, a diagram of each project is included in Appendix 1, 2025-2026 Capital Improvements.

### Resources Appropriated for Future Year Expenditures

At the end of the 2025-2026 fiscal year, this Budget anticipates that \$55,126,438 will be carried forward for future projects. All of the assets have been allocated to specific capital improvement projects. All Future Projects are listed in the Capital Projects - Future Schedule of the Budget. Projects include:

- ◆ Land Acquisitions
- ◆ Basin Completions
- ◆ FMFCD Urban Pipeline Projects
- ◆ FMFCD Rural Streams Projects
- ◆ Unauthorized Improvements

### DEBT SERVICE FUND EXPENDITURES

California Infrastructure and Economic Development Bank loan totaled \$20,000,000 and was used exclusively for infrastructure construction in an older area of the City of Fresno (Drainage Areas "II" & "RR"). As of June 30, 2004, the entire loan had been funded. Annual debt service payments are about \$1.2 million. A principal and interest payment is due each August and interest only payments are due each February. The remaining principal balance due as of June 30, 2024 was \$6,989,413. The final payment will be due August 1, 2030.

Loan	Annual Payment	Total Advance	Remaining Balance	Final Payment
CIEDB Loan	\$1,115,770.96	\$20,000,000	\$6,989,413	August 2030

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# GENERAL FUND

## Budget Recap & Summary

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>36,312,044</b>	<b>39,675,383</b>	<b>39,406,290</b>	<b>43,236,544</b>
<b>REVENUES</b>					
<b>4000</b>	Property Taxes & Subventions	16,355,861	15,062,400	16,479,075	17,204,900
<b>4000</b>	Assessment Tax Revenue	8,501,041	8,504,034	8,465,818	8,508,147
<b>4100</b>	Income From Use of Assets	1,083,622	908,145	867,890	1,167,330
<b>4300</b>	Income From Grants Loans & Contributions	1,438,591	2,771,786	987,281	730,000
<b>4400</b>	Income From Service Charges	1,205,850	772,400	1,035,351	723,400
<b>4500</b>	Other Revenue	100,267	47,504	276,594	49,350
<b>TOTAL REVENUES</b>		<b>28,685,232</b>	<b>28,066,269</b>	<b>28,112,009</b>	<b>28,383,127</b>
<b>EXPENDITURES</b>					
<b>5000</b>	Personnel Expense	10,066,118	11,261,384	9,459,418	11,696,250
<b>5100</b>	Office Administration	345,329	414,300	352,866	395,635
<b>5200</b>	Management Support	123,990	191,350	135,297	192,000
<b>5300</b>	Insurance	287,392	273,713	426,485	449,700
<b>5400</b>	Professional Services	234,129	420,210	246,902	413,100
<b>5500</b>	Rents & Leases	0	0	0	0
<b>5600</b>	Other Administrative Expense	62,395	382,100	347,448	658,200
<b>5700</b>	System Operations & Maintenance	3,104,144	3,752,550	3,472,992	3,781,500
<b>5800</b>	Office & Operations Center Expense	290,901	280,090	326,955	226,850
<b>7000</b>	Stormwater Quality Management	762,920	1,135,900	1,083,510	1,015,100
	Budget Reserves - General Fund	0	600,000	0	400,000
<b>CAPITAL EXPENDITURES</b>					
<b>6000</b>	Office Buildings	0	802,000	155,627	760,000
<b>6100</b>	Equipment	204,143	463,250	342,357	452,800
<b>TOTAL EXPENDITURES</b>		<b>15,481,463</b>	<b>19,976,847</b>	<b>16,349,857</b>	<b>20,441,135</b>
<b>TRANSFERS IN</b>					
<b>8112</b>	IN From PPDA	1,356,646	1,020,000	1,214,361	1,020,000
<b>8113</b>	IN From Capital Projects	0	0	0	0
<b>TOTAL TRANSFERS IN</b>		<b>1,356,646</b>	<b>1,020,000</b>	<b>1,214,361</b>	<b>1,020,000</b>
<b>TRANSFERS OUT</b>					
<b>8213</b>	OUT To Capital Projects	3,196,104	1,100,000	1,223,953	1,100,000
<b>8215</b>	OUT Assessment Tax To Capital Projects & Debt Service	7,124,340	7,499,350	7,120,380	7,119,000
<b>8216</b>	OUT Property Tax To Debt Service	0	0	0	0
<b>8218</b>	OUT Grants/Contributions To Capital Projects	1,145,726	3,365,855	801,926	600,000
<b>8219</b>	OUT To Capital Projects for Park Fund	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>		<b>11,466,170</b>	<b>11,965,205</b>	<b>9,146,259</b>	<b>8,819,000</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>39,406,290</b>	<b>36,819,599</b>	<b>43,236,544</b>	<b>43,379,536</b>

# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>36,312,044</b>	<b>39,675,383</b>	<b>39,406,290</b>	<b>43,236,544</b>
<b>4010</b>	<b>Current Taxes-Secured &amp; Unsecured</b>				
<b>4011</b>	Current Secured Taxes	13,803,914	13,082,400	14,844,390	15,109,300
<b>4012</b>	Current Secured Prior Taxes	0	0	0	0
<b>4013</b>	Current Unsecured Taxes	698,918	584,900	33,608	688,400
<b>4014</b>	Current Unsecured Prior Taxes	0	0	0	0
<b>4010</b>	<b>Total Current Secured &amp; Unsecured Taxes</b>	<b>14,502,832</b>	<b>13,667,300</b>	<b>14,877,998</b>	<b>15,797,700</b>
<b>4020</b>	<b>Taxes from Prior Year Levies</b>				
<b>4021</b>	Prior Secured Taxes	0	0	0	0
<b>4022</b>	Prior Unsecured Taxes	52,803	30,100	1,220	52,200
<b>4023</b>	Prior Tax Sales	0	0	0	0
<b>4020</b>	<b>Total Taxes from Prior Year Levies</b>	<b>52,803</b>	<b>30,100</b>	<b>1,220</b>	<b>52,200</b>
<b>4030</b>	Supplemental Taxes	451,615	300,000	253,953	240,000
<b>4040</b>	<b>Subventions</b>				
<b>4041</b>	Homeowners' Relief	93,667	90,000	96,227	90,000
<b>4042</b>	Augmentation Fund (ERAF Claim)	0	0	0	0
<b>4043</b>	Other Subventions	0	0	0	0
<b>4040</b>	<b>Total Subventions</b>	<b>93,667</b>	<b>90,000</b>	<b>96,227</b>	<b>90,000</b>
<b>4050</b>	Other Taxes	1,254,944	975,000	1,249,677	1,025,000
	<b>Subtotal Taxes &amp; Subventions</b>	<b>16,355,861</b>	<b>15,062,400</b>	<b>16,479,075</b>	<b>17,204,900</b>
<b>4060</b>	Assessment Tax Revenue	8,501,041	8,504,034	8,465,818	8,508,147
<b>4000</b>	<b>TOTAL TAXES, SUBVENTIONS &amp; ASSESSMENTS</b>	<b>24,856,903</b>	<b>23,566,434</b>	<b>24,944,893</b>	<b>25,713,047</b>

# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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### INCOME FROM THE USE OF ASSETS

4110	Interest Revenue	1,017,427	833,170	781,253	1,092,330
4120	Rental Revenue	66,195	74,975	86,637	75,000

4100	TOTAL INCOME FROM THE USE OF ASSETS	1,083,622	908,145	867,890	1,167,330
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### INCOME FROM GRANTS, LOANS & CONTRIBUTIONS

4310	<b>Grants</b>				
4311	Urban Park Grants	0	0	0	0
4312	FEMA Grant	0	75,000	0	75,000
4313	OES Grant	0	25,000	0	25,000
4314	Wetlands and Wildlife Grants	0	0	0	0
4315	Grants-Recharge & Conservation	0	0	0	0
4316	State Grants (i.e.: Prop 1E)	1,429,655	2,575,517	979,281	600,000
4317	Stormwater Quality Management	0	0	0	0
4318	Federal Grants (i.e.: EDA)	0	0	0	0
4319	Grants-Other	8,936	96,269	8,000	30,000

4310	Total Grants	1,438,591	2,771,786	987,281	730,000
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4320	<b>Loans</b>				
4321	SWQM Land & Construction Loan (SRF Loans)	0	0	0	0
4322	SWQM Program Loan (SRF Loans)	0	0	0	0
4323	Other Loans, ATF (Rural Streams)	0	0	0	0
4324	State Infrastructure Loan Fund (CIEDB)	0	0	0	0

4320	Total Loans	0	0	0	0
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4330	<b>Construction Contributions</b>				
4331	State of California	0	0	0	0
4332	County of Fresno	0	0	0	0
4333	City of Fresno	0	0	0	0
4334	City of Clovis	0	0	0	0
4335	Private Party Contributions	0	0	0	0
4336	Basin Park Contributions	0	0	0	0
4337	Other	0	0	0	0
4338	Other Public Agencies	0	0	0	0

4330	Total Construction Contributions	0	0	0	0
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# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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<b>4340</b>	<b>Contributed Capital</b>				
<b>4341</b>	City of Clovis	0	0	0	0
<b>4342</b>	City of Fresno	0	0	0	0
<b>4343</b>	County of Fresno	0	0	0	0
<b>4345</b>	Federal	0	0	0	0
<b>4346</b>	Private Parties	0	0	0	0

<b>4340</b>	<b>Total Contributed Capital</b>	0	0	0	0
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<b>4300</b>	<b>TOTAL INCOME FROM GRANTS, LOANS &amp; CONTRIBUTIONS</b>	1,438,591	2,771,786	987,281	730,000
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### INCOME FROM SERVICE CHARGES

<b>4410</b>	NCFF	87,110	100,000	99,160	100,000
<b>4420</b>	Plans & Specs	230	200	171	200
<b>4430</b>	Excavation Permits	239,930	125,000	364,664	140,000
<b>4440</b>	Recharge Maintenance	249,232	110,000	126,550	110,000
<b>4450</b>	Inspection Fees	3,720	1,200	9,340	1,200
<b>4460</b>	PPDA Administration Fees	20,377	12,000	7,645	12,000
<b>4465</b>	Master Plan Engineering Fees	306,402	200,000	164,722	150,000
<b>4470</b>	Maps, Printed Materials	0	0	0	0
<b>4480</b>	Developer Plan Check Fees	155,506	160,000	191,184	146,000
<b>4490</b>	Other Service Charges	17,067	12,000	12,463	12,000
<b>4491</b>	Engineering Fee Reimbursement	109,995	40,000	48,952	40,000
<b>4494</b>	Park Reservations	16,281	12,000	10,500	12,000

<b>4400</b>	<b>TOTAL INCOME FROM SERVICE CHARGES</b>	1,205,850	772,400	1,035,351	723,400
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### OTHER REVENUE

<b>4511</b>	Sale of Vehicles	0	8,850	14,353	8,850
<b>4512</b>	Sale of Office Equipment	0	0	0	0
<b>4513</b>	Sale of Field Equipment	0	0	0	0
<b>4514</b>	Sale of Other Assets-Land	45,200	0	201,300	0
<b>4515</b>	Property Loss Recovery	44,140	20,000	40,763	20,000
<b>4520</b>	Miscellaneous Revenue	10,772	10,400	12,178	12,400
<b>4521</b>	Miscellaneous Reimbursements	154	8,254	8,000	8,100

<b>4500</b>	<b>TOTAL OTHER REVENUE</b>	100,267	47,504	276,594	49,350
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### TOTAL REVENUES

<b>28,685,232</b>	<b>28,066,269</b>	<b>28,112,009</b>	<b>28,383,127</b>
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# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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### EXPENDITURES

#### NON-CAPITAL EXPENDITURES

##### PERSONNEL EXPENDITURES

5010	Salaries - FT Regular	6,938,455	8,126,552	6,732,996	8,405,800
5012	Salaries - PT/Temp Non-Regular	64,999	75,000	56,099	75,000
5019	Salaries - Vacancies	30,781	0	0	0
5020	Payroll Taxes	514,649	589,420	548,872	617,800
5031	Health Insurance	1,064,876	1,072,700	1,016,022	1,101,200
5032	Dental Insurance	97,019	109,800	93,891	118,620
5033	Vision Insurance	14,570	18,140	13,943	17,180
5034	Life Insurance	6,921	8,154	5,752	16,100
5035	Disability Insurance	23,595	34,730	24,213	30,000
5036	OPEB Liability	298,101	40,000	(32,230)	50,000
5040	Workers' Compensation	108,974	81,860	82,907	166,000
5050	Retirement	698,450	815,944	706,415	873,600
5060	Annual Leave	192,085	264,084	193,162	202,000
5070	Unemployment Insurance	0	15,000	15,500	15,000
5080	Temporary Help	10,682	7,500	0	5,600
5090	Employee Assistance Program	1,962	2,500	1,876	2,350

5000	TOTAL PERSONNEL EXPENDITURES	10,066,118	11,261,384	9,459,418	11,696,250
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##### OFFICE ADMINISTRATION

5110	General Supplies				
5111	Office Supplies	24,092	25,000	24,648	25,000
5112	Computer Components & Supplies	44,391	44,500	25,484	46,250
5113	Small Furnishings	18,699	27,500	20,305	29,000
5114	Telephones & Supplies	0	0	0	0
5120	Maps, Records	8,538	18,000	4,731	9,800
5130	Reproduction	6,486	6,500	5,176	6,500
5141	Computer System Maintenance	0	0	0	0
5142	Telephone System Maintenance	6,218	6,500	5,182	6,500
5143	Office Equipment & Furniture Maintenance	1,619	2,800	865	2,500
5144	Computer Software & Upgrades	175,858	213,880	212,726	200,000
5151	Office Communications	5,795	7,020	4,945	7,420
5152	Field Communications	12,119	15,000	12,131	15,000
5153	Web Site & Computer Communications	35,585	38,400	31,094	38,665
5160	Postage	3,505	5,500	3,577	5,500
5170	Office Equipment Rental	0	0	0	0
5180	Printing	2,424	3,200	1,663	3,000
5190	Courier Service	0	500	339	500

5100	TOTAL OFFICE ADMINISTRATION	345,329	414,300	352,866	395,635
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# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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### MANAGEMENT SUPPORT

<b>5210</b>	<b>Conferences &amp; Meetings</b>				
<b>5211</b>	Meetings & Conferences	17,479	23,850	15,900	25,000
<b>5212</b>	Annual Planning Conference	547	10,000	7,227	10,000
<b>5213</b>	Legislation	1,253	4,000	2,500	4,000
<b>5214</b>	Stormwater Quality Management	4,814	11,500	11,323	11,500

<b>5210</b>	<b>Total Conferences &amp; Meetings</b>	24,093	49,350	36,950	50,500
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<b>5220</b>	General Management (\$5,000 EDC)	79,237	83,000	82,435	88,500
<b>5230</b>	Professional Education	20,660	54,000	15,912	48,000
<b>5240</b>	Corps Project Representation	0	5,000	0	5,000

<b>5200</b>	<b>TOTAL MANAGEMENT SUPPORT</b>	123,990	191,350	135,297	192,000
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### INSURANCE

<b>5310</b>	Employee Bonding	1,554	1,600	1,600	1,600
<b>5320</b>	Fiduciary Liability	12,449	12,500	12,500	12,500
<b>5330</b>	Directors' Liability	7,810	8,325	15,565	15,600
<b>5340</b>	Fire, Theft Office Contents	61,732	54,429	76,057	80,000
<b>5345</b>	Cyber Liability	9,011	10,000	9,203	10,000
<b>5350</b>	Automobile	26,461	35,399	40,962	45,000
<b>5360</b>	General Liability	132,775	141,460	264,598	275,000
<b>5370</b>	Miscellaneous Insurance	0	0	0	0
<b>5380</b>	Deductibles and Settlements	35,601	10,000	6,000	10,000
<b>5390</b>	Dam Failure	0	0	0	0

<b>5300</b>	<b>TOTAL INSURANCE</b>	287,392	273,713	426,485	449,700
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### PROFESSIONAL SERVICES

<b>5410</b>	<b>Legal Services</b>				
<b>5411</b>	Legal Administrative	80,282	90,000	64,503	90,000
<b>5412</b>	Legal Legislative	7,667	6,000	7,256	7,500
<b>5413</b>	Legal Land	0	6,000	1,063	6,000
<b>5414</b>	Legal Litigation	54,056	60,000	23,415	60,000
<b>5415</b>	Legal-Board Assignments	17,250	20,000	14,890	20,000

<b>5410</b>	<b>Total Legal Services</b>	159,255	182,000	111,127	183,500
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# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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<b>5420</b>	<b>Accounting Services</b>				
<b>5421</b>	Auditing	38,915	39,000	37,875	39,000
<b>5422</b>	Accounting	0	0	0	0
<b>5423</b>	System Services (Computer Software Support)	0	0	0	0
<b>5424</b>	Single Audit Act Expense	0	0	0	0

<b>5420</b>	<b>Total Accounting Services</b>	38,915	39,000	37,875	39,000
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<b>5430</b>	<b>Other Professional Services</b>				
<b>5431</b>	Consulting Engineers	0	600	0	600
<b>5432</b>	Computer Support	1,594	147,500	67,875	125,000
<b>5433</b>	Other Professional Services	28,519	31,010	20,543	31,100
<b>5434</b>	Legislative Services	0	5,000	0	5,000
<b>5435</b>	Personnel Services	5,346	11,100	6,982	24,900
<b>5436</b>	Employee Benefit Administration	500	4,000	2,500	4,000

<b>5430</b>	<b>Total Other Professional Services</b>	35,959	199,210	97,900	190,600
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<b>5400</b>	<b>TOTAL PROFESSIONAL SERVICES</b>	234,129	420,210	246,902	413,100
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### RENTS & LEASES

<b>5510</b>	Equipment Storage	0	0	0	0
<b>5520</b>	Record Storage	0	0	0	0
<b>5530</b>	Office Space Rental	0	0	0	0
<b>5540</b>	Office Furniture Rental	0	0	0	0

<b>5500</b>	<b>TOTAL RENTS &amp; LEASES</b>	0	0	0	0
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### OTHER ADMINISTRATIVE EXPENDITURES

<b>5610</b>	<b>Revenue Collection Expense</b>				
<b>5611</b>	General Revenue Collection	0	280,200	279,500	560,000
<b>5612</b>	Assessment Tax Collection	0	0	0	0
<b>5613</b>	PPDA Expense Collection	0	0	0	0

<b>5610</b>	<b>Total Revenue Collection Expense</b>	0	280,200	279,500	560,000
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# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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<b>5620</b>	<b>Directors' Expense</b>				
<b>5621</b>	Directors' Per Diem	15,200	26,400	22,500	25,000
<b>5622</b>	Directors' Expense Reimbursement	7,362	12,000	7,670	10,000
<b>5623</b>	Board Meeting Expense	12,559	25,500	14,025	26,000
<b>5624</b>	Miscellaneous Meeting Expense	0	0	0	0

<b>5620</b>	<b>Total Directors' Expense</b>	35,121	63,900	44,195	61,000
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<b>5630</b>	Public Information & Notices	19,015	21,900	11,964	21,900
<b>5640</b>	Advertising - Personnel	0	2,000	600	2,000
<b>5650</b>	Service Charges	5,318	6,000	5,700	6,000
<b>5660</b>	Assessment Refunds	0	0	0	0
<b>5675</b>	Employee Moral/Recognition	2,107	6,500	4,500	7,300
<b>5680</b>	Special Events Expense	0	0	0	0
<b>5690</b>	Miscellaneous Expense	834	1,600	989	0

<b>5600</b>	<b>TOTAL OTHER ADMINISTRATIVE EXPENDITURES</b>	62,395	382,100	347,448	658,200
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### SYSTEM OPERATIONS & MAINTENANCE

<b>5710</b>	<b>Basin Operations &amp; Maintenance</b>				
<b>5711</b>	Developed Basin Maintenance	776,890	845,000	842,140	855,000
<b>5712</b>	Undeveloped Basin Maintenance	397,320	415,000	386,962	415,000
<b>5713</b>	Recharge Maintenance	64,619	160,000	118,106	170,000
<b>5714</b>	Parks & Recreation Operations & Maintenance	49,434	100,000	78,568	100,000
<b>5715</b>	Winter Operations	18,189	25,000	9,781	25,000

<b>5710</b>	<b>Total Basin Operations &amp; Maintenance</b>	1,306,452	1,545,000	1,435,557	1,565,000
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<b>5720</b>	<b>Fence Repair</b>				
<b>5721</b>	Fence Repair - Urban	179,334	175,000	146,045	175,000
<b>5722</b>	Fence Repair - Rural	4,028	12,000	23,870	15,000

<b>5720</b>	<b>Total Fence Repair</b>	183,362	187,000	169,915	190,000
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<b>5730</b>	Pump Operations & Maintenance	405,498	415,000	406,835	425,000
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<b>5740</b>	Drainline Operations & Maintenance	78,597	100,000	83,182	100,000
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# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
<b>5750</b>	<b>Flood Control Operations &amp; Maintenance</b>				
<b>5751</b>	Dam Maintenance	386,952	475,000	401,497	445,000
<b>5752</b>	Channel Maintenance	269,267	365,000	336,690	365,000
<b>5753</b>	Detention Basin Maintenance	154,098	160,000	166,508	195,000
<b>5750</b>	<b>Total Flood Control Operations &amp; Maintenance</b>	810,317	1,000,000	904,695	1,005,000
<b>5760</b>	Flood Fight Expense	0	0	0	0
<b>5770</b>	<b>Vehicle Operations</b>				
<b>5771</b>	Vehicle Operations & Maintenance	142,969	175,000	164,095	165,000
<b>5772</b>	Vehicle Repairs	48,027	50,000	41,722	50,000
<b>5773</b>	Vehicle Supplies	13,543	11,000	18,152	5,000
<b>5770</b>	<b>Total Vehicle Operations</b>	204,539	236,000	223,969	220,000
<b>5780</b>	<b>Operations Expense</b>				
<b>5781</b>	Operations Supplies	31,729	28,000	33,169	30,000
<b>5782</b>	Operations Service Charges	0	0	0	0
<b>5783</b>	Field Equipment Maintenance	47,195	60,000	57,809	60,000
<b>5784</b>	Warehouse Expense	0	500	157	500
<b>5785</b>	Other Operations Expense	1,308	11,000	5,796	10,000
<b>5786</b>	Uniform Expense	8,338	16,000	16,097	17,000
<b>5787</b>	Telemetry Maintenance	5,863	14,000	13,432	14,000
<b>5780</b>	<b>Total Operations Expense</b>	94,432	129,500	126,460	131,500
<b>5790</b>	<b>Environmental Management</b>				
<b>5794</b>	Environmental Analysis (CEQA)	15,349	120,000	97,389	120,000
<b>5795</b>	Water Resources Planning	0	0	0	0
<b>5796</b>	Hazardous Site Assessments	0	0	10,000	0
<b>5797</b>	Hazardous Site Remediation	0	0	4,759	0
<b>5798</b>	Permit Application Fees	5,600	20,050	10,231	25,000
<b>5799</b>	Other Environmental Management	0	0	0	0
<b>5790</b>	<b>Total Environmental Management</b>	20,949	140,050	122,379	145,000
<b>5700</b>	<b>TOTAL SYSTEM OPERATIONS &amp; MAINTENANCE</b>	3,104,144	3,752,550	3,472,992	3,781,500

# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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### OFFICE & OPERATIONS CENTER EXPENSE

<b>5810</b>	<b>Utilities Expense</b>				
<b>5811</b>	Electricity and Gas	135,581	80,000	136,974	16,000
<b>5812</b>	Water and Trash Disposal	13,313	19,000	15,308	18,000
<b>5813</b>	Alarm Monitoring	3,385	3,890	3,348	4,090
<b>5814</b>	Fire Protection	6,876	9,200	8,415	9,000

<b>5810</b>	<b>Total Utilities Expense</b>	159,155	112,090	164,045	47,090
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<b>5820</b>	<b>Building Maintenance</b>				
<b>5821</b>	Janitorial Service	69,286	72,500	65,099	82,500
<b>5822</b>	Janitorial Supplies	7,369	7,500	6,959	8,000
<b>5823</b>	Pest Control	2,923	3,500	3,340	5,760
<b>5824</b>	Other Building Maintenance	7,388	15,000	11,041	15,000
<b>5825</b>	HVAC Service	5,052	6,000	3,946	6,000
<b>5826</b>	Linen Supply	5,792	7,000	5,280	4,000

<b>5820</b>	<b>Total Building Maintenance</b>	97,810	111,500	95,665	121,260
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<b>5830</b>	Landscape Maintenance	28,655	39,000	49,380	41,000
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<b>5840</b>	Repairs and Rehabilitation	1,253	16,000	12,810	16,000
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<b>5850</b>	Other Operations Center Expense	4,028	1,500	5,055	1,500
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<b>5800</b>	<b>TOTAL OFFICE &amp; OPERATIONS CENTER EXPENSE</b>	290,901	280,090	326,955	226,850
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### STORMWATER QUALITY MANAGEMENT

<b>7020</b>	<b>NPDES Permit Application Expenses</b>				
<b>7021</b>	Re-Application, Consulting Services	4,319	30,000	10,000	30,000
<b>7022</b>	Investigation, Inspection, Enforcement	0	0	0	0
<b>7023</b>	Monitoring	0	0	0	0
<b>7024</b>	Public Information	0	0	0	0
<b>7025</b>	General Expenses	0	0	0	0
<b>7026</b>	Program Expenses	0	0	0	0

<b>7020</b>	<b>Total NPDES Permit Application Expenses</b>	4,319	30,000	10,000	30,000
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# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
<b>7030</b>	<b>Municipal NPDES Program Development</b>				
<b>7031</b>	Consulting Services	6,296	5,000	5,000	2,500
<b>7032</b>	Investigation, Inspection, Enforcement	0	0	0	0
<b>7033</b>	Water Quality Monitoring	1,870	3,000	13,614	3,000
<b>7034</b>	Public Information	39,645	30,500	20,930	20,500
<b>7035</b>	General Expenses	4,300	4,900	100	4,600
<b>7036</b>	Program Expenses	354	500	500	0
<b>7030</b>	<b>Total Municipal NPDES Program Development</b>	52,465	43,900	40,144	30,600
<b>7040</b>	<b>Industrial NPDES Program Development</b>				
<b>7041</b>	Consulting Services	0	0	0	0
<b>7042</b>	Investigation, Inspection, Enforcement	0	0	0	0
<b>7043</b>	Water Quality Monitoring	0	0	0	0
<b>7044</b>	Public Information	0	0	0	0
<b>7045</b>	General Expense	0	0	0	0
<b>7046</b>	Program Expense	0	0	0	0
<b>7040</b>	<b>Total Industrial NPDES Program Development</b>	0	0	0	0
<b>7050</b>	<b>SWQM Operations and Maintenance</b>				
<b>7051</b>	SWQM - Detention Basin Operations & Maintenance	41,177	90,000	95,326	85,000
<b>7052</b>	SWQM - Retention Basin Operations & Maintenance	151,832	375,000	314,479	270,000
<b>7053</b>	SWQM - Channel Operations & Maintenance	0	0	0	0
<b>7054</b>	SWQM - Structures Operations & Maintenance	59,213	70,000	86,351	75,000
<b>7055</b>	SWQM - Pump Operations & Maintenance	1,812	14,000	9,784	14,000
<b>7056</b>	SWQM - Other Operations & Maintenance	204	2,000	1,269	5,000
<b>7057</b>	SWQM - Soils Monitoring	428	4,000	1,627	4,000
<b>7050</b>	<b>Total SWQM Operations &amp; Maintenance</b>	254,666	555,000	508,836	453,000
<b>7060</b>	<b>Municipal NPDES Program Implementation</b>				
<b>7061</b>	Consulting Services	9,622	20,000	12,165	5,000
<b>7062</b>	Investigation, Inspection, Enforcement	678	3,000	2,873	7,000
<b>7063</b>	Monitoring	125,401	146,500	145,206	146,500
<b>7064</b>	Public Information	187,522	208,000	229,941	208,000
<b>7065</b>	General Expenses	125,433	126,000	129,196	135,000
<b>7066</b>	Program Expenses	2,814	3,500	5,149	0
<b>7060</b>	<b>Total Municipal NPDES Program Implementation</b>	451,471	507,000	524,530	501,500

# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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<b>7070</b>	<b>Industrial NPDES Program Implementation</b>				
<b>7071</b>	Consulting Services	0	0	0	0
<b>7072</b>	Investigation, Inspection, Enforcement	0	0	0	0
<b>7073</b>	Monitoring	0	0	0	0
<b>7074</b>	Public Information	0	0	0	0
<b>7075</b>	General Expenses	0	0	0	0
<b>7076</b>	Program Expenses	0	0	0	0

<b>7070</b>	<b>Total Industrial NPDES Program Implementation</b>	0	0	0	0
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<b>7000</b>	<b>TOTAL STORMWATER QUALITY MANAGEMENT</b>	762,920	1,135,900	1,083,510	1,015,100
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<b>TOTAL SERVICES &amp; SUPPLIES</b>	5,211,202	6,850,213	6,392,455	7,132,085
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<b>TOTAL NON-CAPITAL EXPENDITURES</b>	<b>15,277,319</b>	<b>18,111,597</b>	<b>15,851,873</b>	<b>18,828,335</b>
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<b>BUDGET RESERVES - GENERAL FUND</b>	<b>0</b>	<b>600,000</b>	<b>0</b>	<b>400,000</b>
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### CAPITAL EXPENDITURES

#### OFFICE BUILDINGS

<b>6010</b>	Land	0	0	0	0
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<b>6020</b>	<b>Operations Center Improvements</b>				
<b>6021</b>	Building 1	0	22,000	18,627	10,000
<b>6022</b>	Building 2	0	595,000	58,500	625,000
<b>6023</b>	Site Improvements	0	165,000	78,500	105,000

<b>6020</b>	<b>Total Operations Center Improvements</b>	0	782,000	155,627	740,000
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<b>6030</b>	Engineering	0	20,000	0	20,000
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<b>6000</b>	<b>TOTAL OFFICE BUILDINGS</b>	0	802,000	155,627	760,000
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# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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### EQUIPMENT

<b>6110</b>	<b>Office Equipment</b>				
<b>6111</b>	Office Equipment	27,787	13,002	18,140	17,800
<b>6112</b>	Computer Software	0	3,750	3,740	43,000
<b>6113</b>	Computer Hardware	9,812	44,998	34,845	62,500
<b>6114</b>	Fixed Office Equipment	0	0	0	0
<b>6115</b>	Warehouse Furniture and Equipment	0	40,000	0	40,000
<b>6110</b>	<b>Total Office Equipment</b>	37,599	101,750	56,725	163,300
<b>6120</b>	Furniture	11,281	5,500	6,421	26,500
<b>6130</b>	<b>Field Equipment</b>				
<b>6131</b>	Vehicles	149,055	245,000	247,758	55,000
<b>6132</b>	Vehicle Equipment	0	8,000	5,526	5,000
<b>6133</b>	Mobile Pumps	0	0	0	100,000
<b>6134</b>	Survey Equipment	0	0	0	0
<b>6135</b>	Other Field Equipment	6,208	0	0	0
<b>6136</b>	Monitoring Equipment	0	3,000	15,927	3,000
<b>6137</b>	Video Inspection Equipment	0	0	0	0
<b>6130</b>	<b>Total Field Equipment</b>	155,264	256,000	269,211	163,000
<b>6140</b>	<b>Communications Systems</b>				
<b>6141</b>	Office Communications	0	0	0	0
<b>6142</b>	Operations Communications	0	0	0	0
<b>6140</b>	<b>Total Communications Systems</b>	0	0	0	0
<b>6150</b>	Telemetry System	0	100,000	10,000	100,000
<b>6160</b>	Fuel, Vehicle Service Systems	0	0	0	0
<b>6100</b>	<b>TOTAL EQUIPMENT</b>	<b>204,143</b>	<b>463,250</b>	<b>342,357</b>	<b>452,800</b>
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>204,143</b>	<b>1,265,250</b>	<b>497,984</b>	<b>1,212,800</b>
	<b>TOTAL EXPENDITURES</b>	<b>15,481,463</b>	<b>19,976,847</b>	<b>16,349,857</b>	<b>20,441,135</b>

# GENERAL FUND

## Budget Detail

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
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### TRANSFERS IN

8112	IN From PPDA	1,356,646	1,020,000	1,214,361	1,020,000
8113	IN From Capital Projects	0	0	0	0
8114	IN From Debt Service	0	0	0	0

### TOTAL TRANSFERS IN

1,356,646	1,020,000	1,214,361	1,020,000
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### TRANSFERS OUT

8212	OUT To PPDA	0	0	0	0
8213	OUT To Capital Projects	3,196,104	1,100,000	1,223,953	1,100,000
8215	OUT Assessment Tax To Capital Projects & Debt Service	7,124,340	7,499,350	7,120,380	7,119,000
8216	OUT Property Tax to Debt Service	0	0	0	0
8218	OUT Grants/Contributions to Capital Projects	1,145,726	3,365,855	801,926	600,000
8219	OUT To Capital Projects for Park Fund	0	0	0	0

### TOTAL TRANSFERS OUT

11,466,170	11,965,205	9,146,259	8,819,000
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### ENDING FUND BALANCE - JUNE 30

39,406,290	36,819,599	43,236,544	43,379,536
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# CAPITAL PROJECTS FUND

## Budget Recap & Summary

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>47,699,260</b>	<b>54,193,708</b>	<b>54,748,232</b>	<b>58,069,454</b>
<b>REVENUES</b>					
<b>4100</b>	Income From Use of Assets	1,502,472	1,361,540	1,150,068	1,730,010
<b>4300</b>	Income From Grants Loans & Contributions	26,235	0	0	0
<b>TOTAL REVENUES</b>		<b>1,528,707</b>	<b>1,361,540</b>	<b>1,150,068</b>	<b>1,730,010</b>
<b>EXPENDITURES</b>					
<b>5600</b>	Other Administrative Expense	0	0	0	0
<b>CAPITAL EXPENDITURES</b>					
<b>6220</b>	Land - Acquisitions & Appraisals	7,000	1,347,500	1,000,000	412,500
<b>6230</b>	Engineering	27,576	75,000	8,800	75,000
<b>6240</b>	Improvements	4,782,066	14,690,588	9,092,058	11,857,500
<b>6270</b>	Environmental Planning	4,924	183,400	43,871	158,026
<b>6300</b>	Master Plan Engineering	0	60,000	0	60,000
	Unauthorized Projects-Contingency	0	1,686,777	0	425,000
	Unauthorized Projects-Economic Development	0	425,000	0	425,000
<b>TOTAL EXPENDITURES</b>		<b>4,821,566</b>	<b>18,468,265</b>	<b>10,144,729</b>	<b>13,413,026</b>
<b>TRANSFERS IN</b>					
<b>8131</b>	IN From General Fund	3,196,104	1,100,000	1,223,953	1,100,000
<b>8133</b>	IN - Intra-Fund Transfers	0	315,000	0	315,000
<b>8135</b>	IN From General Fund - Assessment Tax	6,000,000	6,300,000	6,000,000	6,000,000
<b>8136</b>	IN From PPDA - Special Projects	0	3,555,000	4,290,005	1,040,000
<b>8138</b>	IN From General Fund - Grants/Contributions	1,145,726	3,365,855	801,926	600,000
<b>TOTAL TRANSFERS IN</b>		<b>10,341,830</b>	<b>14,635,855</b>	<b>12,315,884</b>	<b>9,055,000</b>
<b>TRANSFERS OUT</b>					
<b>8231</b>	OUT To General Fund	0	0	0	0
<b>8232</b>	OUT To PPDA	0	0	0	0
<b>8233</b>	OUT - Intra-Fund Transfers	0	315,000	0	315,000
<b>TOTAL TRANSFERS OUT</b>		<b>0</b>	<b>315,000</b>	<b>0</b>	<b>315,000</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>54,748,232</b>	<b>51,407,837</b>	<b>58,069,454</b>	<b>55,126,438</b>

**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**  
**CAPITAL PROJECTS FUND BUDGET RECAP & SUMMARY**

Period Ending June 30, 2026		Capital Projects	RESTRICTED FUNDS		TOTAL
			Land Sale	Park Construction	
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>53,858,025</b>	<b>3,725,491</b>	<b>485,938</b>	<b>58,069,454</b>
<b>SOURCES OF FUNDS</b>					
<b>4110</b>	Interest Revenue	1,580,210	135,830	13,970	1,730,010
<b>8131</b>	Transfer from General Fund	1,100,000	0	0	1,100,000
<b>8135</b>	Transfer from General Fund-Assessment Tax	6,000,000	0	0	6,000,000
<b>8136</b>	Transfer from PPDA - Special Projects	1,040,000	0	0	1,040,000
<b>8133</b>	Intra-Fund Transfers	315,000	0	0	315,000
<b>8138</b>	Transfer from General Fund - Grants/Contributions	600,000	0	0	600,000
<b>TOTAL SOURCES OF FUNDS</b>		<b>10,635,210</b>	<b>135,830</b>	<b>13,970</b>	<b>10,785,010</b>
<b>EXPENDITURES</b>					
<b>6220</b>	Land Appraisal & Acquisitions	412,500	0	0	412,500
<b>6230</b>	Engineering	75,000	0	0	75,000
<b>6240</b>	Improvements	11,857,500	0	0	11,857,500
<b>6270</b>	Environmental Planning	158,026	0	0	158,026
<b>6300</b>	Master Plan Engineering	60,000	0	0	60,000
	Unauthorized Projects - Contingency	425,000	0	0	425,000
	Unauthorized Projects - Economic Development	425,000	0	0	425,000
<b>TOTAL EXPENDITURES</b>		<b>13,413,026</b>	<b>0</b>	<b>0</b>	<b>13,413,026</b>
<b>TRANSFERS OUT</b>					
<b>8231</b>	Transfers to General Fund	0	0	0	0
<b>8232</b>	Transfers to PPDA	0	0	0	0
<b>8233</b>	Intra-Fund Transfers	0	315,000	0	315,000
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>315,000</b>	<b>0</b>	<b>315,000</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>51,080,209</b>	<b>3,546,321</b>	<b>499,908</b>	<b>55,126,438</b>
<b>6240</b>	<b>ENCUMBERED FOR FUTURE CONSTRUCTION</b>	<b>51,080,209</b>	<b>3,546,321</b>	<b>499,908</b>	<b>55,126,438</b>



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**  
**WORK IN PROGRESS**  
From April 1 thru June 30, 2025

	Urban/Rural Construction	RESTRICTED FUNDS		TOTAL
		Land Sale	Park Construction	
<b>FUND BALANCE BEFORE WORK IN PROGRESS - APRIL 1</b>	<b>59,061,928</b>	<b>4,725,491</b>	<b>485,938</b>	<b>64,273,357</b>

**ANTICIPATED IMPROVEMENT EXPENDITURES THRU JUNE 30, 2025**

<b>6220</b>	<b>Land</b>				
	Basin DQ (PPDA: \$1,000,000)		1,000,000		1,000,000
	<b>Total Land Appraisal &amp; Acquisitions</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
<b>6230</b>	<b>Engineering</b>				
					0
<b>6230</b>	<b>Total Engineering</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**IMPROVEMENTS**

<b>6240</b>	<b>Improvements - Basins</b>				
	<b>Basin Fencing</b>				
	DM	265,000			265,000
	N (PPDA: 65,000)	65,000			65,000
	<b>Basin Outfall Structures</b>				
	BB	30,000			30,000
	<b>Basin Internal Pipelines</b>				
	II2	235,000			235,000
	<b>Basin Pump Stations</b>				
	AH1(PPDA: 60,000)	720,000			720,000
	BS, Pump and Electrical (PPDA: 450,000)	450,000			450,000
	<b>Basin Relief</b>				
	<b>Basin Reclaimed Water</b>				
	<b>Basin Street Improvements</b>				
	<b>Basin Completions</b>				
	<b>Basin Modifications</b>				
	<b>Basin Clearing</b>				
	AV	30,000			30,000
	<b>Basin Slope Stabilization</b>				
	<b>Basin Grading &amp; Excavation</b>				
<b>6240</b>	<b>Total Improvements - Basins</b>	<b>1,795,000</b>	<b>0</b>	<b>0</b>	<b>1,795,000</b>

**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**  
**WORK IN PROGRESS**  
**From April 1 thru June 30, 2025**

Urban/Rural Construction	RESTRICTED FUNDS		TOTAL
	Land Sale	Park Construction	

**ANTICIPATED IMPROVEMENT EXPENDITURES THRU JUNE 30, 2025**

<b>6240</b>	<b>Improvements - Pipelines</b>				
	<b>City of Fresno Projects</b>				
	AN, McKinley & Blythe Traffic Signalization (PPDA: \$85,000)	115,000			115,000
	<b>City of Clovis Projects</b>				
	7H, Locan: Herndon to Polson	420,000			420,000
	<b>County of Fresno Projects</b>				
	SS, Jensen (SS-20)	155,000			155,000
	<b>CalTrans Freeway Projects</b>				
	<b>FMFCD Urban Pipeline Projects</b>				
	2D/1E, Tarpey: Eddy to Claremont (PPDA: \$390,000)	480,000			480,000
	BH, Pipeline in Columbia to Clovis Avenue (PPDA: \$365,000)	875,000			875,000
	BO, Manila and McKenzie (Dry Well)	65,000			65,000
	W, Minnewawa & Washington	1,000,000			1,000,000
	<b>II/RR - Infrastructure</b>				
	<b>Improvement District Projects</b>				
	<b>Inlet Retrofit Project</b>				
	Retrofit Inlets	25,000			25,000
	<b>Incidental Expenses 4th Quarter</b>	50,000			50,000
	<b>Agreements to be Finalized</b>				
	<b>General Project Advanced Engineering Design</b>	25,000			25,000
	<b>Total Improvements - Pipeline</b>	<b>3,210,000</b>	<b>0</b>	<b>0</b>	<b>3,210,000</b>
	<b>Total Improvements - Urban</b>	<b>5,005,000</b>	<b>0</b>	<b>0</b>	<b>5,005,000</b>
	<b>Improvements - Rural Systems</b>				
	BDR, Watershed Monitoring (WaterSMART: \$68,218)	81,403			81,403
	FCR, Psuedobahia Fence Replacement	80,000			80,000
	<b>Total Improvements - Rural Systems</b>	<b>161,403</b>	<b>0</b>	<b>0</b>	<b>161,403</b>
	<b>TOTAL IMPROVEMENTS</b>	<b>5,166,403</b>	<b>0</b>	<b>0</b>	<b>161,403</b>

**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**  
**WORK IN PROGRESS**  
**From April 1 thru June 30, 2025**

		Urban/Rural Construction	RESTRICTED FUNDS		
			Land Sale	Park Construction	TOTAL
ANTICIPATED IMPROVEMENT EXPENDITURES THRU JUNE 30, 2025					
6270	ENVIRONMENTAL PLANNING				
6271	Environmental Analysis	30,000			30,000
6272	Hazardous Site Assessments	0			0
6273	Permit Fees	7,500			7,500
6270	TOTAL ENVIRONMENTAL PLANNING	37,500	0	0	37,500
6300	MASTER PLAN ENGINEERING				
6310	Urban Area General				
	Urban Northeast Plan	0			0
	Urban Northwest Plan	0			0
	Urban Southwest Plan	0			0
	Urban Southeast Plan	0			0
	Other Urban Planning	0			0
	Clovis System Master Plan	0			0
6310	Total Urban Area General	0			0
6320	Rural Streams Planning	0			0
6330	Rural Residential Planning	0	0	0	0
6340	Aerial Mapping				
	Urban Aerial Mapping				0
	Rural Aerial Mapping				0
	San Joaquin River				0
6340	Total Aerial Mapping	0	0	0	0
6350	Parks & Wildlife Planning				
	Urban Parks & Wildlife Planning	0			0
	Rural Parks & Wildlife Planning				0
6350	Total Parks & Wildlife Planning	0	0	0	0
6360	Flood Plain Mapping				
	Urban Flood Plain Mapping	0			0
	Rural Flood Plain Mapping				0
	San Joaquin River Mapping				0
6360	Total Flood Plain Mapping	0	0	0	0
6300	TOTAL MASTER PLAN ENGINEERING	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS WORK IN PROGRESS		5,203,903	1,000,000	0	6,203,903
FUND BALANCE AFTER WORK IN PROGRESS - JUNE 30		53,858,025	3,725,491	485,938	58,069,454

**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT  
CAPITAL PROJECTS FUND SCHEDULE**

CAPITAL IMPROVEMENT EXPENDITURES		Urban/Rural Construction	RESTRICTED FUNDS		TOTAL	Anticipated Award Date
			Land Sale	PARK Construction		
<b>6220</b>	<b>Land</b>					
	Basin "CK" Expansion		230,000		230,000	4th Quarter
	Basin "CH" Expansion		85,000		85,000	4th Quarter
	Misc. Urban Land Purchases	20,000			20,000	4th Quarter
	Various Appraisals	12,500			12,500	2, 3, 4 Qtr.
	Various Urban Land/Easements	60,000			60,000	1,2,3,4 Qtr.
	Rural Land	5,000			5,000	1,2,3,4 Qtr.
	<b>Total Land Appraisal &amp; Acquisitions</b>	<b>97,500</b>	<b>315,000</b>	<b>0</b>	<b>412,500</b>	
<b>6230</b>	<b>Engineering</b>					
	Basins - Record of Survey	20,000			20,000	4th Quarter
	Survey Work: Basin Control Elevations	5,000			5,000	4th Quarter
	Rural Easements - Acquisition Surveys	50,000			50,000	1,2,3,4 Qtr.
<b>6230</b>	<b>Total Engineering</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	
	<b>IMPROVEMENTS</b>					
<b>6240</b>	<b>Improvements - General Project Design Engineering Urban</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>1,2,3,4 Qtr.</b>
<b>6240</b>	<b>Improvements - Basins</b>					
	<b>Basin Fencing</b>					
1	AV	240,000			240,000	4th Quarter
	<b>Basin Outfall Structures</b>					
2	BK	25,000			25,000	2nd Quarter
	<b>Basin Internal Pipelines</b>					
	<b>Basin Pump Stations</b>					
3	BB (Upgrade)	125,000			125,000	4th Quarter
4	DP	1,100,000			1,100,000	3rd Quarter
5	EF, (Stands Only) (PPDA: 270,000)	600,000			600,000	2nd Quarter
6	EL	850,000			850,000	4th Quarter
7	RR, Ferger and Arroyo (RR-80)	300,000			300,000	2nd Quarter
	<b>Basin Relief</b>					
8	DP	20,000			20,000	4th Quarter
9	EF (Remainder)	15,000			15,000	2nd Quarter
	<b>Basin Reclaimed Water</b>					
	<b>Basin Street Improvements</b>					
10	AH2, Cornelia	150,000			150,000	4th Quarter
11	AH2, Gettysburg	450,000			450,000	4th Quarter
12	DP, Dakota (PPDA: \$230,000)	550,000			550,000	2nd Quarter
	<b>Basin Completions</b>					
	<b>Basin Modifications</b>					
	<b>Basin Clearing</b>					
13	General	25,000			25,000	4th Quarter
	<b>Basin Slope Stabilization</b>					
14	Various Basins	25,000			25,000	2nd Quarter
	<b>Basin Grading &amp; Excavation</b>					
15	Priority Basin Grading & Excavation	75,000			75,000	4th Quarter
<b>6240</b>	<b>Total Improvements - Basins</b>	<b>4,550,000</b>	<b>0</b>	<b>0</b>	<b>4,550,000</b>	

**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT  
CAPITAL PROJECTS FUND SCHEDULE**

CAPITAL IMPROVEMENT EXPENDITURES		Urban/Rural Construction	RESTRICTED FUNDS		TOTAL	Anticipated Award Date
			Land Sale	PARK Construction		
<b>6240</b>	<b>Improvements - Pipelines</b>					
	General Agency Coordination Projects	100,000			100,000	1,2,3,4 Qtr.
	<b>City of Fresno Projects</b>					
16	AI, Shaw and Polk (AI-13)	431,000			431,000	1st Quarter
	<b>City of Clovis Projects</b>					
17	CL, Villa Avenue Widening (PPDA: \$15,000)	15,000			15,000	3rd Quarter
18	DO, Shaw: DeWolf to Leonard	600,000			600,000	4th Quarter
	<b>County of Fresno Projects</b>					
	<b>Caltrans Freeway Projects</b>					
	<b>FMFCD Urban Pipeline Projects</b>					
19	AY, Maple and Central	1,000,000			1,000,000	4th Quarter
20	BK, Kings Canyon to Basin (PPDA: \$15,000)	820,000			820,000	2nd Quarter
21	EN, Basin to Shaw (PPDA: \$440,000)	2,200,000			2,200,000	1st Quarter
	<b>II/RR - Infrastructure</b>					
22	II1, O St. to Topeka (II1-114) (PPDA: \$70,000)	800,000			800,000	4th Quarter
23	RR1, Teilman Branch (99 Widening)	100,000			100,000	4th Quarter
	<b>Operational Enhancements</b>					
24	DK, Yorktown and Plymouth	250,000			250,000	4th Quarter
25	L, Pump Upgrade	120,000			120,000	3rd Quarter
	<b>Water Quality Improvements</b>					
26	CO1, Trash Capture Implementation: Alluvial & Pacific	350,000			350,000	4th Quarter
	<b>Improvement District Projects</b>					
	<b>Inlet Retrofit Project</b>					
	Retrofit Inlets	25,000			25,000	1,2,3,4 Qtr.
	<b>Other FMFCD Improvements</b>					
	Carry Over Expenses - Urban	100,000			100,000	1,2,3,4 Qtr.
<b>6240</b>	<b>Total Improvements - Pipeline</b>	<b>6,911,000</b>	<b>0</b>	<b>0</b>	<b>6,911,000</b>	
<b>6240</b>	<b>Total Improvements - Urban</b>	<b>11,561,000</b>	<b>0</b>	<b>0</b>	<b>11,561,000</b>	
<b>6240</b>	<b>Improvements - General Project Design Engineering Rural</b>	<b>71,500</b>	<b>0</b>	<b>0</b>	<b>71,500</b>	1,2,3,4 Qtr.
<b>6240</b>	<b>Improvements - Rural Systems (ATF)</b>					
27	BDR, Floodproof Wells	50,000			50,000	4th Quarter
28	FCC, Bridge Upgrade: Madsen	150,000			150,000	4th Quarter
	<b>Carry Over Expenses - Rural</b>	<b>25,000</b>			<b>25,000</b>	1,2,3,4 Qtr.
<b>6240</b>	<b>Total Improvements - Rural Systems</b>	<b>296,500</b>	<b>0</b>	<b>0</b>	<b>296,500</b>	
<b>6240</b>	<b>TOTAL IMPROVEMENTS</b>	<b>11,857,500</b>	<b>0</b>	<b>0</b>	<b>11,857,500</b>	

**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT  
CAPITAL PROJECTS FUND SCHEDULE**

CAPITAL IMPROVEMENT EXPENDITURES		Urban/Rural Construction	RESTRICTED FUNDS		TOTAL	Anticipated Award Date
			Land Sale	PARK Construction		
<b>6270</b>	<b>ENVIRONMENTAL PLANNING</b>					
6271	Environmental Analysis	140,000			140,000	1,2,3,4 Qtr.
6272	Hazardous Site Assessments	1,000			1,000	1,2,3,4 Qtr.
6273	Permit Fees	17,026			17,026	1,2,3,4 Qtr.
<b>6270</b>	<b>TOTAL ENVIRONMENTAL PLANNING</b>	<b>158,026</b>	<b>0</b>	<b>0</b>	<b>158,026</b>	
<b>6300</b>	<b>MASTER PLAN ENGINEERING</b>					
<b>6310</b>	<b>Urban Area General</b>					
	Urban Northeast Plan	0			0	
	Urban Northwest Plan	0			0	
	Urban Southwest Plan	0			0	
	Urban Southeast Plan	30,000			30,000	3rd Quarter
	Other Urban Planning	10,000			10,000	1,2,3,4 Qtr.
	Clovis System Master Plan	0			0	
<b>6310</b>	<b>Total Urban Area General</b>	<b>40,000</b>			<b>40,000</b>	
<b>6320</b>	<b>Rural Streams Planning</b>					
	Update Systems Operations Manual	10,000			10,000	1,2,3,4 Qtr.
	<b>Total Rural Streams Planning</b>	<b>10,000</b>			<b>10,000</b>	
<b>6330</b>	<b>Rural Residential Planning</b>	<b>0</b>			<b>0</b>	
<b>6340</b>	<b>Aerial Mapping</b>					
	Urban Aerial Mapping	0			0	
	Rural Aerial Mapping	0			0	
<b>6340</b>	<b>Total Aerial Mapping</b>	<b>0</b>			<b>0</b>	
<b>6350</b>	<b>Parks &amp; Wildlife Planning</b>					
	Urban Parks & Wildlife Planning	0			0	
	Rural Parks & Wildlife Planning	0			0	
<b>6350</b>	<b>Total Parks &amp; Wildlife Planning</b>	<b>0</b>			<b>0</b>	
<b>6360</b>	<b>Flood Plain Mapping</b>					
	Urban Flood Plain Mapping				0	
	Rural Flood Plain Mapping	10,000			10,000	
<b>6360</b>	<b>Total Flood Plain Mapping</b>	<b>10,000</b>			<b>10,000</b>	
<b>6300</b>	<b>TOTAL MASTER PLAN ENGINEERING</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	
<b>TOTAL CAPITAL IMPROVEMENT EXPENDITURES</b>		<b>12,248,026</b>	<b>315,000</b>	<b>0</b>	<b>12,563,026</b>	

**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT  
CAPITAL PROJECTS FUND - FUTURE SCHEDULE**

FUTURE IMPROVEMENT ALLOCATIONS		Urban/Rural Construction	RESTRICTED FUNDS		TOTAL
			Land Sale	PARK Construction	
<b>6220</b>	<b>Land</b>				
F1	Misc. Urban Land Purchases	0	2,330,653	0	2,330,653
<b>6220</b>	<b>Total Future Land Appraisal &amp; Acquisitions</b>	0	2,330,653	0	2,330,653
<b>6240</b>	<b>Improvements Future - Basins</b>				
	<b>Basin Fencing -Completions</b>				
					0
	<b>Basin Fencing</b>				
					0
	<b>Basin Outfall Structures</b>				
					0
	<b>Basin Internal Pipelines</b>				
					0
	<b>Basin Pump Stations</b>				
					0
	<b>Basin Street Improvements</b>				
					0
	<b>Basin Reclaimed Water</b>				
F2	N (N-24)	170,000			170,000
F3	Q (Q-20)	330,000			330,000
F4	V	260,000			260,000
F5	Y	331,000			331,000
F6	II <sub>1</sub>	170,000			170,000
F7	EG	340,000			340,000
	<b>Basin Completions</b>				
F8	Various Future Parks Projects			442,399	442,399
	<b>Basin Modifications</b>				
					0
	<b>Basin Clearing</b>				
					0
	<b>Basin Slope Stabilization</b>				
					0
	<b>Basin Grading &amp; Excavation</b>				
					0
<b>6240</b>	<b>Total Future Improvements - Basins</b>	1,601,000	0	442,399	2,043,399

**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT  
CAPITAL PROJECTS FUND - FUTURE SCHEDULE**

FUTURE IMPROVEMENT ALLOCATIONS		Urban/Rural Construction	RESTRICTED FUNDS		TOTAL
			Land Sale	PARK Construction	
6240	Improvements Future - Pipelines				
	City of Fresno Projects				0
					0
	City of Clovis Projects				0
					0
	County of Fresno Projects				0
					0
	CalTrans Freeway Projects				0
					0
	FMFCD Urban Pipeline Projects				0
					0
	II/RR - Infrastructure				0
					0
	Other FMFCD Improvements	49,051,967	1,215,668	57,509	50,325,144
					0
	Improvement District Funds Restricted for Improvements				0
					0
6240	Total Future Improvements - Pipeline	49,051,967	1,215,668	57,509	50,325,144
6240	Total Future Improvements - Urban	50,652,967	1,215,668	499,908	52,368,543
6240	Improvements Future - Rural Systems				
	Corps Project Construction LCA Projects				0
					0
	FMFCD Rural Streams Projects				0
6240	Total Future Improvements - Rural Systems	0	0	0	0
6240	Total Future Improvements - Urban & Rural	50,652,967	1,215,668	499,908	52,368,543
TOTAL ALLOCATIONS - FUTURE IMPROVEMENTS		51,080,209	3,546,321	499,908	55,126,438



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT  
CAPITAL PROJECTS FUND - FUTURE SCHEDULE**

**FUTURE IMPROVEMENT ALLOCATIONS**

Urban/Rural Construction	RESTRICTED FUNDS		TOTAL
	Land Sale	PARK Construction	

**UNAUTHORIZED IMPROVEMENTS**

<b>6240</b>	<b>Improvements - Basins</b>				
	<b>Basin Pump Stations</b>				
<i>F11</i>	AE (CR \$425,000) (EDR \$25,000)	450,000			450,000
<i>F12</i>	EF (EDR)	400,000			400,000
<b>6240</b>	<b>Improvements - Pipelines</b>				
	<b>FMFCD Urban Pipeline Projects</b>				
					0
					0
<b>6240</b>	<b>Total Unauthorized Improvements</b>	850,000	0	0	850,000

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# DEBT SERVICE FUND

## Budget Recap & Summary

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>1,348,451</b>	<b>1,362,643</b>	<b>1,370,723</b>	<b>1,387,545</b>
<b>REVENUES</b>					
<b>4000</b>	Property Taxes & Subventions	0	0	0	0
<b>4000</b>	Assessment Tax Revenue	0	0	0	0
<b>4100</b>	Interest Revenue	19,824	11,001	15,315	11,002
<b>4300</b>	Income From Grants Loans & Contributions	0	0	0	0
<b>4400</b>	Income From Service Charges	0	0	0	0
<b>4500</b>	Other Revenue	0	0	0	0
<b>TOTAL REVENUES</b>		<b>19,824</b>	<b>11,001</b>	<b>15,315</b>	<b>11,002</b>
<b>EXPENDITURES</b>					
<b>5000</b>	Personnel Expense	0	0	0	0
<b>5100</b>	Office Administration	0	0	0	0
<b>5200</b>	Management Support	0	0	0	0
<b>5300</b>	Insurance	0	0	0	0
<b>5400</b>	Professional Services	0	0	0	0
<b>5600</b>	Other Admin Expense	0	0	0	0
<b>5700</b>	System Operations & Maintenance	0	0	0	0
<b>5800</b>	Office & Operations Center Expense	0	0	0	0
<b>7000</b>	Stormwater Quality Management	0	0	0	0
<b>9000</b>	Debt Service	1,121,892	1,118,873	1,118,873	1,115,771
<b>CAPITAL EXPENDITURES</b>					
<b>6000</b>	Office Buildings	0	0	0	0
<b>6100</b>	Equipment-Rural Telemetry	0	0	0	0
<b>6220</b>	Land Appraisal & Acquisitions	0	0	0	0
<b>6230</b>	Engineering	0	0	0	0
<b>6240</b>	Improvements	0	0	0	0
<b>6270</b>	Environmental Planning	0	0	0	0
<b>6300</b>	Master Plan Engineering	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>1,121,892</b>	<b>1,118,873</b>	<b>1,118,873</b>	<b>1,115,771</b>
<b>TRANSFERS IN</b>					
<b>8145</b>	IN from General Fund - Assessment Tax	1,124,340	1,199,350	1,120,380	1,119,000
<b>8146</b>	IN from General Fund - Property Tax	0	0	0	0
<b>TOTAL TRANSFERS IN</b>		<b>1,124,340</b>	<b>1,199,350</b>	<b>1,120,380</b>	<b>1,119,000</b>
<b>TRANSFERS OUT</b>					
<b>8241</b>	OUT to General Fund	0	0	0	0
<b>8242</b>	OUT to PPDA - CC	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>1,370,723</b>	<b>1,454,121</b>	<b>1,387,545</b>	<b>1,401,776</b>

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## **PRE-PAID DRAINAGE ASSESSMENT (PPDA) TRUST FUND**

The District funds construction of planned local drainage facilities and improvements with Drainage Fees. The Drainage Fees are collected at the time a parcel of land is developed or divided. These fees are intended to pay for all or a major portion of the cost of the drainage facilities and improvements identified in the Fresno Metropolitan Flood Control District, Storm Drainage and Flood Control Master Plan. Each year, the Drainage Fee rate schedules are reviewed by the Board of Directors and amended as necessary to cover the total system cost.

The Pre-Paid Drainage Assessment Trust Fund (PPDA Trust Fund) is designated a Special Revenue Fund as required by the Governmental Generally Accepted Accounting Principles (Governmental GAAP). It is used to account for Drainage Fees collected as specified in the Subdivision Map Act, The Mitigation Fee Act, and the District's Drainage Fee Ordinance. A Trust account has been established for each planned local drainage area. As drainage fees are received, they are deposited and posted to the specific Trust account of the appropriate drainage area. Also designated as an Expendable Trust Fund, the funds are restricted and may only be used to fund construction obligations relating to the District's Storm Drainage and Flood Control Master Plan as listed below:

1. Construct drainage facilities;
2. Reimburse developer obligations resulting from construction;
3. Pay for debt service obligations whose funds were used exclusively to purchase or build planned facilities; and
4. Reimburse construction expenditures that were advanced by the District for construction in specific drainage areas.

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# PRE-PAID DRAINAGE ASSESSMENT FUND (PPDA)

## Recap & Summary

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2023-2024	FINAL ADJ BUDGET 2024-2025	ESTIMATED ACTUAL 2024-2025	BUDGET 2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>21,920,908</b>	<b>24,307,097</b>	<b>24,499,018</b>	<b>21,935,790</b>
<b>REVENUES</b>					
<b>4110</b>	Interest Revenue	733,631	318,350	602,259	664,440
<b>4300</b>	Income - Grants Loans & Contributions	3,689,030	1,640,000	1,486,115	1,200,000
<b>4500</b>	Sale of Assets	0	0	0	0
<b>4610</b>	Drainage Fee Revenue - Cash	3,866,434	3,100,000	2,758,980	3,100,000
<b>4620</b>	Drainage Fee Revenue - Non-Cash	2,145,215	1,334,000	2,151,410	1,623,000
<b>TOTAL REVENUES</b>		<b>10,434,310</b>	<b>6,392,350</b>	<b>6,998,764</b>	<b>6,587,440</b>
<b>EXPENDITURES</b>					
<b>REIMBURSEMENTS</b>					
<b>5692</b>	Developer Reimbursements	950,086	609,000	444,277	819,000
<b>5660</b>	Administrative Fees	9,862	0	0	0
<b>5680</b>	Master Plan Engineering Fees	306,402	260,400	245,186	271,200
<b>CAPITAL</b>					
<b>6220</b>	In Lieu - Land	0	0	0	0
<b>6230</b>	In Lieu - Engineering	0	62,000	4,000	16,000
<b>6240</b>	In Lieu - Improvements	3,069,377	2,434,000	2,309,307	1,882,000
<b>6530</b>	Non-Master Plan - Engineering	101,913	0	46,712	0
<b>6540</b>	Non-Master Plan - Improvements	2,061,913	0	1,008,144	0
<b>TOTAL EXPENDITURES</b>		<b>6,499,553</b>	<b>3,365,400</b>	<b>4,057,626</b>	<b>2,988,200</b>
<b>TRANSFERS IN</b>					
<b>4923</b>	IN From Capital Projects	0	0	0	0
<b>4924</b>	IN From Debt Service	0	0	0	0
<b>4925</b>	IN From Capital Projects - Loan Backs	0	0	0	0
<b>TOTAL TRANSFERS IN</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>					
<b>8221</b>	OUT To General Fund - Other	13,221	0	70	0
<b>8225</b>	OUT To General Fund - Annual Transfer	1,343,425	1,020,000	1,214,291	1,020,000
<b>8226</b>	OUT To Capital Projects - Special Projects	0	3,555,000	4,290,005	1,040,000
<b>TOTAL TRANSFERS OUT</b>		<b>1,356,646</b>	<b>4,575,000</b>	<b>5,504,366</b>	<b>2,060,000</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>24,499,018</b>	<b>22,759,047</b>	<b>21,935,790</b>	<b>23,475,030</b>

**PPDA TRUST FUND  
5-YEAR ANALYSIS**

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>20,199,249</b>	<b>20,348,182</b>	<b>21,920,908</b>	<b>24,499,018</b>	<b>21,935,790</b>
<b>REVENUES</b>						
<b>4000</b>	Property Tax & Subventions Revenue	0	0	0	0	0
<b>4060</b>	Assessments Tax Revenue	0	0	0	0	0
<b>4100</b>	Interest & Rental Revenue	150,631	514,426	733,631	602,259	664,440
<b>4300</b>	Income - Grants Loans & Contributions	2,494,056	1,401,085	3,689,030	1,486,115	1,200,000
<b>4400</b>	Income From Service Charges	0	0	0	0	0
<b>4500</b>	Other Revenue	0	0	0	0	0
<b>4600</b>	Drainage Fee Revenue	5,030,463	5,450,436	6,011,649	4,910,390	4,723,000
<b>TOTAL REVENUES</b>		<b>7,675,150</b>	<b>7,365,947</b>	<b>10,434,310</b>	<b>6,998,764</b>	<b>6,587,440</b>
<b>EXPENDITURES</b>						
<b>Operational and Administrative Expenditures</b>						
<b>5000</b>	Personnel Expense	0	0	0	0	0
<b>5100</b>	Office Administration	0	0	0	0	0
<b>5200</b>	Management Support	0	0	0	0	0
<b>5300</b>	Insurance	0	0	0	0	0
<b>5400</b>	Professional Services	0	0	0	0	0
<b>5600</b>	PPDA Reimbursements	1,178,593	963,692	1,266,350	689,463	1,090,200
<b>5600</b>	Other Administrative Expense	0	0	0	0	0
<b>5700</b>	System Operations & Maintenance	0	0	0	0	0
<b>5800</b>	Office & Operations Center Expense	0	0	0	0	0
<b>7000</b>	Stormwater Quality Management	0	0	0	0	0
<b>Capital Expenditures</b>						
<b>6000</b>	Office Buildings	0	0	0	0	0
<b>6100</b>	Equipment	0	0	0	0	0
<b>6220</b>	Land Appraisal & Acquisitions	0	0	0	0	0
<b>6230</b>	Engineering	197,927	0	0	4,000	16,000
<b>6240</b>	Improvements	3,028,374	1,697,304	3,069,377	2,309,307	1,882,000
<b>6530</b>	Non-Master Plan - Engineering	117,401	85,728	101,913	46,712	0
<b>6540</b>	Non-Master Plan - Improvements	1,381,969	890,530	2,061,913	1,008,144	0
<b>6270</b>	Environmental Planning	0	0	0	0	0
<b>6300</b>	Master Plan Engineering	0	0	0	0	0
<b>9000</b>	Debt Service	0	0	0	0	0
	Unauthorized Projects	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>5,904,264</b>	<b>3,637,254</b>	<b>6,499,553</b>	<b>4,057,626</b>	<b>2,988,200</b>
<b>TRANSFERS IN</b>						
	IN From General Fund	0	0	0	0	0
	IN From PPDA - Funded Projects	0	0	0	0	0
	IN From PPDA - Annual Transfer	0	0	0	0	0
	IN From PPDA - Loan Back	0	0	0	0	0
	IN From Capital Projects	0	0	0	0	0
	IN From Debt Service	0	0	0	0	0
<b>TOTAL TRANSFERS IN</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>						
	OUT To General Fund	12,503	36,051	13,221	70	0
	OUT From PPDA - Funded Projects	407,000	820,000	0	4,290,005	1,040,000
	OUT From PPDA - Annual Transfer	1,202,450	1,299,916	1,343,425	1,214,291	1,020,000
	OUT From PPDA	0	0	0	0	0
	OUT To Capital Projects Fund	0	0	0	0	0
	OUT To Debt Service Fund	0	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>		<b>1,621,953</b>	<b>2,155,967</b>	<b>1,356,646</b>	<b>5,504,366</b>	<b>2,060,000</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>20,348,182</b>	<b>21,920,908</b>	<b>24,499,018</b>	<b>21,935,790</b>	<b>23,475,030</b>



## **RETROSPECTIVE 5 YEAR BUDGET ANALYSIS**

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The following charts report the current year Budget as compared with the four (4) prior years actual numbers. Each Fund is reported separately, followed by an aggregate of the General Fund, Capital Projects Fund and Debt Service Fund.

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**GENERAL FUND  
5-YEAR BUDGET ANALYSIS**

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>32,275,370</b>	<b>33,835,882</b>	<b>36,309,995</b>	<b>39,404,241</b>	<b>43,234,495</b>
<b>REVENUES</b>						
<b>4000</b>	Property Tax & Subventions Revenue	13,942,469	14,948,726	16,355,861	16,479,075	17,204,900
<b>4060</b>	Assessments Tax Revenue	8,439,183	8,402,727	8,501,041	8,465,818	8,508,147
<b>4100</b>	Interest & Rental Revenue	106,042	683,094	1,083,622	867,890	1,167,330
<b>4300</b>	Income - Grants Loans & Contributions	1,518,076	609,477	1,438,591	987,281	730,000
<b>4400</b>	Income From Service Charges	1,481,430	808,096	1,205,850	1,035,351	723,400
<b>4500</b>	Other Revenue	346,582	104,015	100,267	276,594	49,350
<b>4600</b>	Drainage Fee Revenue	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>25,833,782</b>	<b>25,556,135</b>	<b>28,685,232</b>	<b>28,112,009</b>	<b>28,383,127</b>
<b>EXPENDITURES</b>						
<b>Operational and Administrative Expenditures</b>						
<b>5000</b>	Personnel Expense	9,515,902	9,307,895	10,066,118	9,459,418	11,696,250
<b>5100</b>	Office Administration	302,774	292,724	345,329	352,866	395,635
<b>5200</b>	Management Support	83,938	113,851	123,990	135,297	192,000
<b>5300</b>	Insurance	208,506	248,122	287,392	426,485	449,700
<b>5400</b>	Professional Services	210,241	215,895	234,129	246,902	413,100
<b>5600</b>	PPDA Reimbursements	0	0	0	0	0
<b>5600</b>	Other Administrative Expense	266,285	149,328	62,395	347,448	658,200
<b>5700</b>	System Operations & Maintenance	2,778,453	2,943,451	3,104,144	3,472,992	3,781,500
<b>5800</b>	Office & Operations Center Expense	234,583	309,032	290,901	326,955	226,850
<b>7000</b>	Stormwater Quality Management	672,910	651,848	762,920	1,083,510	1,015,100
	Budget Reserves - General Fund	0	0	0	0	400,000
<b>Capital Expenditures</b>						
<b>6000</b>	Office Buildings	(8,949)	1,351,669	0	155,627	760,000
<b>6100</b>	Equipment	178,143	189,350	204,143	342,357	452,800
<b>6220</b>	Land Appraisal & Acquisitions	0	0	0	0	0
<b>6230</b>	Engineering	0	0	0	0	0
<b>6240</b>	Improvements	0	0	0	0	0
<b>6270</b>	Environmental Planning	0	0	0	0	0
<b>6300</b>	Master Plan Engineering	0	0	0	0	0
<b>9000</b>	Debt Service	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>14,442,788</b>	<b>15,773,165</b>	<b>15,481,463</b>	<b>16,349,857</b>	<b>20,441,135</b>
<b>TRANSFERS IN</b>						
<b>8112</b>	IN From PPDA	1,214,953	1,335,967	1,356,646	1,214,361	1,020,000
<b>8113</b>	IN From Capital Projects	0	0	0	0	0
<b>8114</b>	IN From Debt Service	579,410	9,999	0	0	0
<b>TOTAL TRANSFERS IN</b>		<b>1,794,363</b>	<b>1,345,966</b>	<b>1,356,646</b>	<b>1,214,361</b>	<b>1,020,000</b>
<b>TRANSFERS OUT</b>						
<b>8212</b>	OUT To PPDA	0	0	0	0	0
<b>8213</b>	OUT To Capital Projects	1,202,450	1,303,446	3,196,104	1,223,953	1,100,000
<b>8215</b>	OUT Assessment Tax To Capital Projects & Debt Service	6,815,150	7,170,910	7,124,340	7,120,380	7,119,000
<b>8216</b>	OUT Property Tax To Debt Service	0	0	0	0	0
<b>8218</b>	OUT Grants To Capital Projects	3,607,245	180,467	1,145,726	801,926	600,000
<b>8219</b>	OUT To Capital Projects for Park Fund	0	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>		<b>11,624,845</b>	<b>8,654,823</b>	<b>11,466,170</b>	<b>9,146,259</b>	<b>8,819,000</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>33,835,882</b>	<b>36,309,995</b>	<b>39,404,241</b>	<b>43,234,495</b>	<b>43,377,487</b>

**CAPITAL PROJECTS FUND  
5-YEAR BUDGET ANALYSIS**

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>35,961,602</b>	<b>42,735,081</b>	<b>47,699,263</b>	<b>54,748,234</b>	<b>58,069,457</b>
<b>REVENUES</b>						
<b>4000</b>	Property Tax & Subventions Revenue	0	0	0	0	0
<b>4060</b>	Assessments Tax Revenue	0	0	0	0	0
<b>4100</b>	Interest & Rental Revenue	547,967	1,007,499	1,502,472	1,150,068	1,730,010
<b>4300</b>	Income - Grants Loans & Contributions	0	0	26,235	0	0
<b>4400</b>	Income From Service Charges	0	0	0	0	0
<b>4500</b>	Other Revenue	0	0	0	0	0
<b>4600</b>	Drainage Fee Revenue	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>547,967</b>	<b>1,007,499</b>	<b>1,528,707</b>	<b>1,150,068</b>	<b>1,730,010</b>
<b>EXPENDITURES</b>						
<b>Operational and Administrative Expenditures</b>						
<b>5000</b>	Personnel Expense	0	0	0	0	0
<b>5100</b>	Office Administration	0	0	0	0	0
<b>5200</b>	Management Support	0	0	0	0	0
<b>5300</b>	Insurance	0	0	0	0	0
<b>5400</b>	Professional Services	0	0	0	0	0
<b>5600</b>	PPDA Reimbursements	0	0	0	0	0
<b>5600</b>	Other Administrative Expense	0	0	0	0	0
<b>5700</b>	System Operations & Maintenance	0	0	0	0	0
<b>5800</b>	Office & Operations Center Expense	0	0	0	0	0
<b>7000</b>	Stormwater Quality Management	0	0	0	0	0
<b>Capital Expenditures</b>						
<b>6000</b>	Office Buildings	0	0	0	0	0
<b>6100</b>	Equipment	0	0	0	0	0
<b>6220</b>	Land Appraisal & Acquisitions	1,550,734	404,877	7,000	1,000,000	412,500
<b>6230</b>	Engineering	7,219	12,090	27,576	8,800	75,000
<b>6240</b>	Improvements	2,520,243	3,839,567	4,782,066	9,092,058	11,857,500
<b>6270</b>	Environmental Planning	33,580	72,697	4,924	43,871	158,026
<b>6300</b>	Master Plan Engineering	0	8,000	0	0	60,000
<b>9000</b>	Debt Service	0	0	0	0	0
	Unauthorized Projects	0	0	0	0	850,000
<b>TOTAL EXPENDITURES</b>		<b>4,111,776</b>	<b>4,337,231</b>	<b>4,821,566</b>	<b>10,144,729</b>	<b>13,413,026</b>
<b>TRANSFERS IN</b>						
<b>4931</b>	IN From General Fund - Miscellaneous	1,202,450	1,299,916	3,196,104	1,223,953	1,100,000
<b>4931</b>	IN From General Fund - Parks	0	0	0	0	0
<b>4932</b>	IN From PPPDA - Annual Transfer	0	0	0	0	0
<b>4933</b>	IN - Intra-Fund Transfers	0	0	0	0	315,000
<b>4935</b>	IN From General Fund - Assessment Tax	5,700,000	6,000,000	6,000,000	6,000,000	6,000,000
<b>4936</b>	IN From PPPDA - Special Projects	407,000	820,000	0	4,290,005	1,040,000
<b>4938</b>	IN From General Fund - Grants/Contributions	3,607,245	180,467	1,145,726	801,926	600,000
<b>TOTAL TRANSFERS IN</b>		<b>10,916,695</b>	<b>8,300,383</b>	<b>10,341,830</b>	<b>12,315,884</b>	<b>9,055,000</b>
<b>TRANSFERS OUT</b>						
<b>5956</b>	OUT To General Fund (Old)	0	0	0	0	0
<b>8231</b>	OUT To General Fund	579,410	6,469	0	0	0
<b>8232</b>	OUT To PPDA	0	0	0	0	0
<b>8233</b>	OUT - Intra-Fund Transfers	0	0	0	0	315,000
<b>8234</b>	OUT To Debt Service	0	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>		<b>579,410</b>	<b>6,469</b>	<b>0</b>	<b>0</b>	<b>315,000</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>42,735,081</b>	<b>47,699,263</b>	<b>54,748,234</b>	<b>58,069,457</b>	<b>55,126,441</b>

**DEBT SERVICE FUND  
5-YEAR BUDGET ANALYSIS**

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>1,296,765</b>	<b>1,286,600</b>	<b>1,348,450</b>	<b>1,370,723</b>	<b>1,387,545</b>
<b>REVENUES</b>						
<b>4000</b>	Property Tax & Subventions Revenue	0	0	0	0	0
<b>4060</b>	Assessments Tax Revenue	0	0	0	0	0
<b>4100</b>	Interest & Rental Revenue	7,733	15,771	19,824	15,315	11,002
<b>4300</b>	Income - Grants Loans & Contributions	0	0	0	0	0
<b>4400</b>	Income From Service Charges	0	0	0	0	0
<b>4500</b>	Other Revenue	0	0	0	0	0
<b>4600</b>	Drainage Fee Revenue	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>7,733</b>	<b>15,771</b>	<b>19,824</b>	<b>15,315</b>	<b>11,002</b>
<b>EXPENDITURES</b>						
<b>Operational and Administrative Expenditures</b>						
<b>5000</b>	Personnel Expense	0	0	0	0	0
<b>5100</b>	Office Administration	0	0	0	0	0
<b>5200</b>	Management Support	0	0	0	0	0
<b>5300</b>	Insurance	0	0	0	0	0
<b>5400</b>	Professional Services	0	0	0	0	0
<b>5600</b>	PPDA Reimbursements	0	0	0	0	0
<b>5600</b>	Other Administrative Expense	0	0	0	0	0
<b>5700</b>	System Operations & Maintenance	0	0	0	0	0
<b>5800</b>	Office & Operations Center Expense	0	0	0	0	0
<b>7000</b>	Stormwater Quality Management	0	0	0	0	0
<b>Capital Expenditures</b>						
<b>6000</b>	Office Buildings	0	0	0	0	0
<b>6100</b>	Equipment	0	0	0	0	0
<b>6220</b>	Land Appraisal & Acquisitions	0	0	0	0	0
<b>6230</b>	Engineering	0	0	0	0	0
<b>6240</b>	Improvements	0	0	0	0	0
<b>6270</b>	Environmental Planning	0	0	0	0	0
<b>6300</b>	Master Plan Engineering	0	0	0	0	0
<b>9000</b>	Debt Service	1,133,048	1,124,831	1,121,892	1,118,873	1,115,771
<b>TOTAL EXPENDITURES</b>		<b>1,133,048</b>	<b>1,124,831</b>	<b>1,121,892</b>	<b>1,118,873</b>	<b>1,115,771</b>
<b>TRANSFERS IN</b>						
<b>81XX</b>	IN From General Fund	1,115,150	1,170,910	1,124,340	1,120,380	1,119,000
<b>81XX</b>	IN From PPDA - Funded Projects	0	0	0	0	0
<b>81XX</b>	IN From PPDA - Annual Transfer	0	0	0	0	0
<b>81XX</b>	IN From PPDA - Loan Back	0	0	0	0	0
<b>81XX</b>	IN From Capital Projects Fund	0	0	0	0	0
<b>81XX</b>	IN From Debt Service Fund	0	0	0	0	0
<b>TOTAL TRANSFERS IN</b>		<b>1,115,150</b>	<b>1,170,910</b>	<b>1,124,340</b>	<b>1,120,380</b>	<b>1,119,000</b>
<b>TRANSFERS OUT</b>						
<b>82XX</b>	OUT To General Fund	0	0	0	0	0
<b>82XX</b>	OUT To PPDA - Funded Projects	0	0	0	0	0
<b>82XX</b>	OUT To PPDA - Annual Transfer	0	0	0	0	0
<b>82XX</b>	OUT To PPDA	0	0	0	0	0
<b>82XX</b>	OUT To Capital Projects Fund	0	0	0	0	0
<b>82XX</b>	OUT To Debt Service Fund	0	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>1,286,600</b>	<b>1,348,450</b>	<b>1,370,723</b>	<b>1,387,545</b>	<b>1,401,776</b>

**ALL BUDGETED FUNDS  
5-YEAR BUDGET ANALYSIS**

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>BEGINNING FUND BALANCE - JULY 1</b>		<b>69,533,737</b>	<b>77,857,556</b>	<b>85,357,701</b>	<b>95,523,191</b>	<b>102,691,489</b>
<b>REVENUES</b>						
<b>4000</b>	Property Tax Revenue	13,942,469	14,948,726	16,355,861	16,479,075	17,204,900
<b>4060</b>	Assessments Tax Revenue	8,439,183	8,402,727	8,501,041	8,465,818	8,508,147
<b>4100</b>	Interest & Rental Revenue	661,742	1,706,364	2,605,918	2,033,273	2,908,342
<b>4300</b>	Income - Grants Loans & Contributions	1,518,076	609,477	1,464,826	987,281	730,000
<b>4400</b>	Income From Service Charges	1,481,430	808,096	1,205,850	1,035,351	723,400
<b>4500</b>	Other Revenue	346,581	104,015	100,267	276,594	49,350
<b>4600</b>	Drainage Fee Revenue	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>26,389,481</b>	<b>26,579,405</b>	<b>30,233,764</b>	<b>29,277,392</b>	<b>30,124,139</b>
<b>EXPENDITURES</b>						
<b>Operational and Administrative Expenditures</b>						
<b>5000</b>	Personnel Expense	9,515,902	9,307,895	10,066,118	9,459,418	11,696,250
<b>5100</b>	Office Administration	302,774	292,724	345,329	352,866	395,635
<b>5200</b>	Management Support	83,938	113,851	123,990	135,297	192,000
<b>5300</b>	Insurance	208,507	248,122	287,392	426,485	449,700
<b>5400</b>	Professional Services	210,241	215,895	234,129	246,902	413,100
<b>5600</b>	PPDA Reimbursements	0	0	0	0	0
<b>5600</b>	Other Administrative Expense	266,285	149,328	62,395	347,448	658,200
<b>5700</b>	System Operations & Maintenance	2,778,455	2,943,451	3,104,144	3,472,992	3,781,500
<b>5800</b>	Office & Operations Center Expense	234,584	309,032	290,901	326,955	226,850
<b>7000</b>	Stormwater Quality Management	672,911	651,848	762,920	1,083,510	1,015,100
	Budget Reserves - General Fund	0	0	0	0	400,000
<b>Capital Expenditures</b>						
<b>6000</b>	Office Buildings	(8,949)	1,351,669	0	155,627	760,000
<b>6100</b>	Equipment	178,143	189,350	204,143	342,357	452,800
<b>6220</b>	Land Appraisal & Acquisitions	1,550,734	404,877	7,000	1,000,000	412,500
<b>6230</b>	Engineering	7,219	12,090	27,576	8,800	75,000
<b>6240</b>	Improvements	2,520,243	3,839,567	4,782,066	9,092,058	11,857,500
<b>6270</b>	Environmental Planning	33,580	72,697	4,924	43,871	158,026
<b>6300</b>	Master Plan Engineering	0	8,000	0	0	60,000
<b>9000</b>	Debt Service	1,133,048	1,124,831	1,121,892	1,118,873	1,115,771
	Unauthorized Projects & Budget Reserves	0	0	0	0	850,000
<b>TOTAL EXPENDITURES</b>		<b>19,687,615</b>	<b>21,235,227</b>	<b>21,424,920</b>	<b>27,613,459</b>	<b>34,969,932</b>
<b>TRANSFERS IN</b>						
<b>811X</b>	IN To General Fund	1,794,363	1,345,966	1,356,646	1,214,361	1,020,000
<b>813X</b>	IN To Capital Projects	10,916,695	8,300,383	10,341,830	12,315,884	9,055,000
<b>814X</b>	IN To Debt Service	1,115,150	1,170,910	1,124,340	1,120,380	1,119,000
<b>TOTAL TRANSFERS IN</b>		<b>13,826,208</b>	<b>10,817,259</b>	<b>12,822,816</b>	<b>14,650,625</b>	<b>11,194,000</b>
<b>TRANSFERS OUT</b>						
<b>821X</b>	OUT From General Fund	11,624,845	8,654,823	11,466,170	9,146,259	8,819,000
<b>823X</b>	OUT From Capital Projects	579,410	6,469	0	0	315,000
<b>824X</b>	OUT From Debt Service	0	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>		<b>12,204,255</b>	<b>8,661,292</b>	<b>11,466,170</b>	<b>9,146,259</b>	<b>9,134,000</b>
<b>ENDING FUND BALANCE - JUNE 30</b>		<b>77,857,556</b>	<b>85,357,701</b>	<b>95,523,191</b>	<b>102,691,489</b>	<b>99,905,696</b>

## **ATTACHMENT 1 - DEFINITION OF TERMS**

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**Association of California Water Agencies (ACWA)** – A non-profit organization representing and providing services to water agencies throughout California. Services provided by ACWA include assistance on regulatory issues, policy development, human resources, and employee benefit programs.

**ACWA-Joint Powers Insurance Authority (ACWA-JPIA)** – The ACWA-JPIA provides workers' compensation, general liability and property damage insurance coverage and related services to its member agencies.

**Appropriation** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for a specific purpose.

**Assessment Tax (AT)** –  
Special assessment amounts levied against certain properties.

**Assessed Valuation (AV)** – The total value, assigned by the County Assessor, of all land, improvements and taxable personal property within the District. Used in the computation of the District's maximum annual assessment tax levy.

**Benefits** – Payment to which participants may be entitled under a pension plan including pension benefits, death benefits, and benefits due on termination of employment.

**Budget** – An estimate of the expenditures of a fiscal year and the means proposed to finance them.

**California Infrastructure and Economic Development Bank (CIEDB)** – The source of the State Infrastructure Loan Contract as a debt service reserve for the loan payments.

**Consumer Price Index** – An index measuring the change in the cost of typical wage-earner purchases of goods and services expressed as a percentage change in the cost of these same goods and services in some base period.

**District Act** – The legislation that created the District. Formally known as the Fresno Metropolitan Flood Control Act, it is located in Chapter 73 of the State of California Water Code Appendix. The District Act was approved by the voters in 1956.

**District Services Plan (DSP)** – A comprehensive document used to describe the mission and general organization of the District, and describes the flood control, urban stormwater drainage, and related programs and services that are provided by the District.

**Encumbrances** – Commitments related to unperformed contracts for goods and services.

**Economic Development Reserve** – Created by the Board of Directors to fund specifically qualified projects linked to regional economic development objectives.

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities or balances and changes therein are recorded and segregated to carry out specific activities or attain certain objectives in accordance with special regulation, restrictions, or limitations.

**Fund Balance** – Defined as Assets minus Liabilities.

**GAAP** – Generally Accepted Accounting Principles.

**General Fund (GF)** – The primary operating fund of the District.

**Educational Revenue Augmentation Fund (ERAF)** – Created by the State to receive and redistribute to schools, a defined portion of the property tax revenues otherwise received by all other units of local government.

**Local Cooperation Agreement (LCA)** – The Master contract with the U.S. Army Corps of Engineers governing the construction, operation, maintenance, repair and financing of the Redbank-Fancher Creeks Flood Control Project.

**Non-Conforming Facilities Fees (NCFF)** – Charges collected by the District representing prepaid maintenance for non-Master Plan facilities accepted by the District for perpetual operation and maintenance from public and private entities.

**National Pollutant Discharge Elimination System (NPDES)** – The Federal Clean Water Act regulatory sections requiring this issuance of a formal permit to discharge regulated wastewater (including stormwater) to waters of the U.S.

**Office of Emergency Services (OES)** – The State entity through which eligible flood damage, flood fight costs are reimbursed, in coordination with the Federal Emergency Management Agency (FEMA).

**Operating Budget** – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and services deliver activities of a government are controlled.

**Park Construction Fund** – A special set-aside account into which basin maintenance cost savings produced by the Association of Retarded Citizens (ARC) contract are deposited and held for the purpose of accelerating basin landscaping.

**Pre-Paid Drainage Assessment (PPDA)** – The formal name of the proportionate share of drainage system costs paid by developers as a condition of securing a development entitlement (also known as “Drainage Fees”).

**Reserved Fund Balance** – The portion of the fund balance that is (1) not available for appropriation or expenditure and/or (2) is segregated legally for a specific future use.

**Storm Water Quality Management (SWQM)** – The specific program conducted under order of, and to implement the requirements of the District’s NPDES permit.

**Unreserved Fund Balance** – The portion of the fund balance that is not appropriated for expenditure or legally segregated for specific future use.



## **ATTACHMENT 2 - POSITION LIST AND SALARY SCHEDULE**

~ 2025-26 POSITION and SALARY SCHEDULE ~  
 Salary Resolution XXXX-XXXX - June 30, 2025  
 COLA of 2.2% EFFECTIVE 7/01/2025

AUTHORIZED POSITIONS	STAFF	2024-25 MONTHLY SALARY STEPS							STAFF	2025-26 MONTHLY SALARY STEPS						
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
General Manager	1	\$19,075	\$20,029	\$21,030	\$22,081	\$23,186	\$24,345	\$25,562	1	\$19,496	\$20,471	\$21,493	\$22,568	\$23,697	\$24,882	\$26,126
Assistant GM-Administration	1	\$14,651	\$15,383	\$16,153	\$16,961	\$17,808	\$18,698	\$19,634	1	\$14,974	\$15,724	\$16,510	\$17,336	\$18,202	\$19,112	\$20,068
Finance Manager	1	\$11,126	\$11,683	\$12,268	\$12,881	\$13,524	\$14,200	\$14,911	1	\$11,371	\$11,938	\$12,536	\$13,163	\$13,821	\$14,512	\$15,238
Environmental Resources Manager	1	\$10,313	\$10,829	\$11,371	\$11,938	\$12,536	\$13,163	\$13,821	1	\$10,541	\$11,067	\$11,620	\$12,201	\$12,812	\$13,453	\$14,125
Administrative Services Manager	1	\$9,514	\$9,991	\$10,491	\$11,015	\$11,566	\$12,144	\$12,751	1	\$9,724	\$10,209	\$10,721	\$11,256	\$11,819	\$12,411	\$13,030
Information Systems Coordinator	1	\$9,709	\$10,194	\$10,703	\$11,239	\$11,800	\$12,389	\$13,009	0	\$9,923	\$10,420	\$10,940	\$11,486	\$12,060	\$12,662	\$13,295
Senior Staff Analyst	0	\$8,125	\$8,532	\$8,959	\$9,408	\$9,878	\$10,372	\$10,890	0	\$8,720	\$9,156	\$9,614	\$10,095	\$10,599	\$11,130	\$11,687
Staff Analyst III	0	\$7,070	\$7,423	\$7,794	\$8,184	\$8,593	\$9,022	\$9,473	0	\$7,226	\$7,588	\$7,967	\$8,366	\$8,784	\$9,224	\$9,685
Staff Analyst II	1	\$6,151	\$6,459	\$6,782	\$7,122	\$7,477	\$7,852	\$8,244	2	\$6,286	\$6,600	\$6,929	\$7,276	\$7,640	\$8,021	\$8,422
Staff Analyst I	4	\$5,347	\$5,614	\$5,896	\$6,190	\$6,500	\$6,825	\$7,167	3	\$5,464	\$5,737	\$6,023	\$6,325	\$6,641	\$6,972	\$7,321
Senior Accountant	0	\$8,194	\$8,604	\$9,035	\$9,488	\$9,962	\$10,461	\$10,983	0	\$8,374	\$8,792	\$9,232	\$9,694	\$10,179	\$10,688	\$11,223
Accountant III	1	\$6,929	\$7,276	\$7,640	\$8,021	\$8,422	\$8,842	\$9,284	1	\$7,081	\$7,434	\$7,807	\$8,197	\$8,606	\$9,037	\$9,490
Accountant II	0	\$6,034	\$6,335	\$6,652	\$6,985	\$7,334	\$7,700	\$8,086	0	\$6,166	\$6,474	\$6,797	\$7,137	\$7,495	\$7,869	\$8,264
Accountant I	0	\$5,256	\$5,519	\$5,794	\$6,084	\$6,387	\$6,706	\$7,042	0	\$5,371	\$5,640	\$5,922	\$6,218	\$6,530	\$6,858	\$7,200
Senior Accounting Technician	1	\$5,256	\$5,519	\$5,794	\$6,084	\$6,387	\$6,706	\$7,042	1	\$5,371	\$5,640	\$5,922	\$6,218	\$6,530	\$6,858	\$7,200
Accounting Technician II	0	\$4,567	\$4,795	\$5,035	\$5,287	\$5,551	\$5,828	\$6,121	0	\$4,667	\$4,901	\$5,146	\$5,404	\$5,675	\$5,958	\$6,257
Accounting Technician I	1	\$3,976	\$4,175	\$4,383	\$4,602	\$4,832	\$5,074	\$5,328	1	\$4,063	\$4,266	\$4,479	\$4,702	\$4,938	\$5,185	\$5,445
Accounting Technician Aide	0	\$3,452	\$3,625	\$3,807	\$3,998	\$4,197	\$4,407	\$4,628	0	\$3,527	\$3,703	\$3,887	\$4,082	\$4,286	\$4,500	\$4,726
Clerk to the Board	1	\$5,835	\$6,127	\$6,433	\$6,754	\$7,092	\$7,448	\$7,821	1	\$5,963	\$6,262	\$6,576	\$6,905	\$7,250	\$7,612	\$7,993
Records & Information Clerk II	1	\$5,040	\$5,291	\$5,555	\$5,833	\$6,125	\$6,431	\$6,751	1	\$5,150	\$5,408	\$5,679	\$5,963	\$6,262	\$6,576	\$6,905
Records & Information Clerk I	0	\$4,388	\$4,606	\$4,836	\$5,079	\$5,332	\$5,599	\$5,878	0	\$4,485	\$4,710	\$4,947	\$5,194	\$5,454	\$5,727	\$6,013
Office Program Technician	1	\$5,146	\$5,404	\$5,675	\$5,958	\$6,257	\$6,569	\$6,899	1	\$5,259	\$5,521	\$5,796	\$6,086	\$6,390	\$6,708	\$7,044
Office Assistant III	1	\$4,388	\$4,606	\$4,836	\$5,079	\$5,332	\$5,599	\$5,878	1	\$4,485	\$4,710	\$4,947	\$5,194	\$5,454	\$5,727	\$6,013
Office Assistant II	1	\$3,813	\$4,004	\$4,203	\$4,414	\$4,635	\$4,866	\$5,109	1	\$3,898	\$4,093	\$4,297	\$4,511	\$4,736	\$4,973	\$5,222
Office Assistant I	2	\$3,313	\$3,478	\$3,651	\$3,833	\$4,024	\$4,225	\$4,437	1	\$3,387	\$3,556	\$3,733	\$3,920	\$4,115	\$4,320	\$4,537
Office Aide	0	\$2,884	\$3,029	\$3,181	\$3,339	\$3,506	\$3,681	\$3,865	0	\$2,947	\$3,094	\$3,248	\$3,410	\$3,582	\$3,761	\$3,950
District Engineer-Assistant General Manager	1	\$14,651	\$15,383	\$16,153	\$16,961	\$17,808	\$18,698	\$19,634	1	\$14,974	\$15,724	\$16,510	\$17,336	\$18,202	\$19,112	\$20,068
Assistant District Engineer	1	\$13,667	\$14,350	\$15,067	\$15,821	\$16,612	\$17,442	\$18,315	1	\$13,969	\$14,666	\$15,399	\$16,168	\$16,976	\$17,825	\$18,716
Design Engineer	1	\$12,835	\$13,477	\$14,151	\$14,859	\$15,602	\$16,382	\$17,201	1	\$13,117	\$13,774	\$14,463	\$15,186	\$15,945	\$16,742	\$17,578
Operations Engineer	1	\$12,835	\$13,477	\$14,151	\$14,859	\$15,602	\$16,382	\$17,201	1	\$13,117	\$13,774	\$14,463	\$15,186	\$15,945	\$16,742	\$17,578
Development Services Manager	1	\$11,668	\$12,250	\$12,864	\$13,507	\$14,183	\$14,892	\$15,637	1	\$11,923	\$12,519	\$13,145	\$13,802	\$14,493	\$15,217	\$15,977
MP Special Projects Manager	1	\$11,668	\$12,250	\$12,864	\$13,507	\$14,183	\$14,892	\$15,637	1	\$11,923	\$12,519	\$13,145	\$13,802	\$14,493	\$15,217	\$15,977
Project Manager	0	\$11,668	\$12,250	\$12,864	\$13,507	\$14,183	\$14,892	\$15,637	0	\$11,923	\$12,519	\$13,145	\$13,802	\$14,493	\$15,217	\$15,977
Rural Streams Program Manager	1	\$11,668	\$12,250	\$12,864	\$13,507	\$14,183	\$14,892	\$15,637	1	\$11,923	\$12,519	\$13,145	\$13,802	\$14,493	\$15,217	\$15,977
Construction Manager	1	\$8,099	\$8,504	\$8,929	\$9,375	\$9,843	\$10,335	\$10,853	1	\$8,609	\$9,039	\$9,492	\$9,967	\$10,465	\$10,989	\$11,540
Facilities Manager	1	\$7,564	\$7,943	\$8,340	\$8,756	\$9,193	\$9,653	\$10,136	1	\$8,118	\$8,524	\$8,951	\$9,399	\$9,869	\$10,363	\$10,881
Engineering Services/Agreements Manager	1	\$7,867	\$8,262	\$8,675	\$9,109	\$9,564	\$10,043	\$10,545	1	\$8,421	\$8,842	\$9,284	\$9,748	\$10,235	\$10,747	\$11,284
Senior Engineer	2	\$10,606	\$11,137	\$11,694	\$12,279	\$12,892	\$13,537	\$14,213	1	\$10,840	\$11,382	\$11,951	\$12,549	\$13,178	\$13,836	\$14,528
Engineer III - RCE	1	\$10,348	\$10,866	\$11,410	\$11,980	\$12,578	\$13,206	\$13,867	1	\$10,576	\$11,104	\$11,659	\$12,242	\$12,855	\$13,498	\$14,174
Engineer II - RCE	0	\$9,003	\$9,453	\$9,926	\$10,422	\$10,944	\$11,492	\$12,066	0	\$9,200	\$9,659	\$10,142	\$10,649	\$11,182	\$11,741	\$12,328
Engineer I - RCE	0	\$7,828	\$8,220	\$8,632	\$9,063	\$9,516	\$9,993	\$10,493	0	\$7,999	\$8,400	\$8,821	\$9,276	\$9,760	\$10,272	\$10,723
Engineer III	2	\$9,861	\$10,355	\$10,872	\$11,416	\$11,986	\$12,586	\$13,215	3	\$10,077	\$10,582	\$11,111	\$11,665	\$12,248	\$12,861	\$13,505
Engineer II	3	\$8,567	\$8,996	\$9,447	\$9,919	\$10,415	\$10,935	\$11,481	4	\$8,756	\$9,193	\$9,653	\$10,136	\$10,643	\$11,176	\$11,735
Engineer I	3	\$7,453	\$7,826	\$8,218	\$8,630	\$9,061	\$9,514	\$9,991	2	\$7,618	\$7,999	\$8,400	\$8,821	\$9,263	\$9,726	\$10,212
Senior Engineering Technician	0	\$7,490	\$7,865	\$8,259	\$8,673	\$9,107	\$9,562	\$10,040	0	\$7,655	\$8,038	\$8,441	\$8,864	\$9,308	\$9,774	\$10,264

~ 2025-26 POSITION and SALARY SCHEDULE ~  
 Salary Resolution XXXX-XXXX - June 30, 2025  
 COLA of 2.2% EFFECTIVE 7/01/2025

AUTHORIZED POSITIONS	STAFF	2024-25 MONTHLY SALARY STEPS							STAFF	2025-26 MONTHLY SALARY STEPS						
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Engineering Technician III	7	\$6,810	\$7,150	\$7,508	\$7,882	\$8,277	\$8,691	\$9,126	7	\$6,959	\$7,308	\$7,674	\$8,058	\$8,461	\$8,883	\$9,328
Engineering Technician II	1	\$5,922	\$6,218	\$6,530	\$6,858	\$7,200	\$7,560	\$7,937	1	\$6,052	\$6,355	\$6,673	\$7,007	\$7,358	\$7,726	\$8,112
Engineering Technician I	1	\$5,146	\$5,404	\$5,675	\$5,958	\$6,257	\$6,569	\$6,899	1	\$5,259	\$5,521	\$5,796	\$6,086	\$6,390	\$6,708	\$7,044
GIS Coordinator	1	\$8,827	\$9,269	\$9,733	\$10,220	\$10,732	\$11,269	\$11,832	1	\$9,022	\$9,473	\$9,947	\$10,446	\$10,968	\$11,516	\$12,092
GIS Analyst/Programmer	0	\$8,617	\$9,048	\$9,501	\$9,975	\$10,474	\$10,998	\$11,548	0	\$8,805	\$9,245	\$9,707	\$10,192	\$10,701	\$11,236	\$11,798
GIS Analyst II	1	\$7,490	\$7,865	\$8,259	\$8,673	\$9,107	\$9,562	\$10,040	1	\$7,655	\$8,038	\$8,441	\$8,864	\$9,308	\$9,774	\$10,264
GIS Analyst I	0	\$6,810	\$7,150	\$7,508	\$7,882	\$8,277	\$8,691	\$9,126	0	\$6,959	\$7,308	\$7,674	\$8,058	\$8,461	\$8,883	\$9,328
Senior Design Technician																
Design Technician III	0	\$5,956	\$6,253	\$6,565	\$6,894	\$7,239	\$7,601	\$7,980	0	\$6,086	\$6,390	\$6,708	\$7,044	\$7,397	\$7,768	\$8,155
Design Technician II	1	\$5,176	\$5,434	\$5,705	\$5,991	\$6,290	\$6,604	\$6,933	1	\$5,291	\$5,555	\$5,833	\$6,125	\$6,431	\$6,751	\$7,089
Design Technician I	1	\$4,507	\$4,732	\$4,968	\$5,217	\$5,477	\$5,750	\$6,039	1	\$4,606	\$4,836	\$5,079	\$5,332	\$5,599	\$5,878	\$6,173
Systems Programmer II	1	\$7,490	\$7,865	\$8,259	\$8,673	\$9,107	\$9,562	\$10,040	1	\$7,655	\$8,038	\$8,441	\$8,864	\$9,308	\$9,774	\$10,264
Systems Programmer I	0	\$6,810	\$7,150	\$7,508	\$7,882	\$8,277	\$8,691	\$9,126	0	\$6,959	\$7,308	\$7,674	\$8,058	\$8,461	\$8,883	\$9,328
Computer Network Technician II	1	\$5,922	\$6,218	\$6,530	\$6,858	\$7,200	\$7,560	\$7,937	1	\$6,052	\$6,355	\$6,673	\$7,007	\$7,358	\$7,726	\$8,112
Computer Network Technician I	0	\$5,146	\$5,404	\$5,675	\$5,958	\$6,257	\$6,569	\$6,899	0	\$5,259	\$5,521	\$5,796	\$6,086	\$6,390	\$6,708	\$7,044
Senior Resources Technician	0	\$6,810	\$7,150	\$7,508	\$7,882	\$8,277	\$8,691	\$9,126	0	\$6,959	\$7,308	\$7,674	\$8,058	\$8,461	\$8,883	\$9,328
Resources Technician III	0	\$5,922	\$6,218	\$6,530	\$6,858	\$7,200	\$7,560	\$7,937	0	\$6,052	\$6,355	\$6,673	\$7,007	\$7,358	\$7,726	\$8,112
Resources Technician II	0	\$5,146	\$5,404	\$5,675	\$5,958	\$6,257	\$6,569	\$6,899	0	\$5,259	\$5,521	\$5,796	\$6,086	\$6,390	\$6,708	\$7,044
Resources Technician I	2	\$4,476	\$4,700	\$4,934	\$5,181	\$5,441	\$5,714	\$6,000	2	\$4,574	\$4,804	\$5,044	\$5,295	\$5,560	\$5,837	\$6,130
Resources Aide	0	\$3,891	\$4,086	\$4,290	\$4,505	\$4,730	\$4,966	\$5,215	0	\$3,978	\$4,177	\$4,385	\$4,604	\$4,834	\$5,077	\$5,330
Senior Construction Inspector	1	\$7,360	\$7,729	\$8,114	\$8,519	\$8,946	\$9,393	\$9,863	1	\$7,523	\$7,900	\$8,294	\$8,708	\$9,143	\$9,601	\$10,082
Construction Inspector III	1	\$6,396	\$6,717	\$7,053	\$7,406	\$7,776	\$8,164	\$8,571	0	\$6,537	\$6,864	\$7,206	\$7,566	\$7,945	\$8,342	\$8,760
Construction Inspector II	1	\$5,558	\$5,835	\$6,127	\$6,433	\$6,754	\$7,092	\$7,447	0	\$5,679	\$5,963	\$6,262	\$6,576	\$6,905	\$7,250	\$7,612
Construction Inspector I	0	\$4,834	\$5,077	\$5,330	\$5,597	\$5,876	\$6,171	\$6,478	2	\$4,940	\$5,187	\$5,447	\$5,720	\$6,006	\$6,307	\$6,624
Construction Aide	0	\$4,206	\$4,416	\$4,637	\$4,869	\$5,111	\$5,367	\$5,636	0	\$4,299	\$4,513	\$4,739	\$4,975	\$5,224	\$5,486	\$5,761
Telemetry Technician III	1	\$6,810	\$7,150	\$7,508	\$7,882	\$8,277	\$8,691	\$9,126	1	\$6,959	\$7,308	\$7,674	\$8,058	\$8,461	\$8,883	\$9,328
Telemetry Technician II	0	\$5,922	\$6,218	\$6,530	\$6,858	\$7,200	\$7,560	\$7,937	0	\$6,052	\$6,355	\$6,673	\$7,007	\$7,358	\$7,726	\$8,112
Telemetry Technician I	0	\$5,146	\$5,404	\$5,675	\$5,958	\$6,257	\$6,569	\$6,899	0	\$5,259	\$5,521	\$5,796	\$6,086	\$6,390	\$6,708	\$7,044
Senior Facilities Technician	4	\$6,238	\$6,550	\$6,877	\$7,222	\$7,583	\$7,963	\$8,361	4	\$6,374	\$6,693	\$7,027	\$7,378	\$7,746	\$8,134	\$8,541
Facilities Technician III	3	\$5,432	\$5,703	\$5,989	\$6,288	\$6,602	\$6,931	\$7,278	3	\$5,551	\$5,828	\$6,121	\$6,426	\$6,747	\$7,085	\$7,440
Facilities Technician II	2	\$4,719	\$4,955	\$5,202	\$5,462	\$5,735	\$6,021	\$6,322	6	\$4,823	\$5,064	\$5,317	\$5,584	\$5,863	\$6,156	\$6,463
Facilities Technician I	4	\$4,108	\$4,314	\$4,531	\$4,758	\$4,996	\$5,246	\$5,508	0	\$4,199	\$4,409	\$4,630	\$4,862	\$5,105	\$5,360	\$5,629
Facilities Aide	0	\$3,569	\$3,746	\$3,933	\$4,130	\$4,336	\$4,552	\$4,780	0	\$3,647	\$3,829	\$4,019	\$4,221	\$4,431	\$4,652	\$4,884
Park Attendant	2	\$3,252	\$3,415	\$3,586	\$3,766	\$3,954	\$4,151	\$4,359	78	\$3,467	\$3,640	\$3,822	\$4,013	\$4,214	\$4,424	\$4,645
									76							

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# Exhibit A

- F.M.F.C.D. BOUNDARY
- DRAINAGE AREA BOUNDARY
- BQ DRAINAGE AREA DESIGNATION
- EXISTING PIPELINES
- DESIGN PIPELINES
- PROPOSED PIPELINES
- ACQUIRED BASIN FACILITY
- PROPOSED BASIN FACILITY
- NON-PLANNED AREAS
- AG USE FEE EXEMPTION
- CHANNELS AND CANALS
- RURAL STREAMS
- CITY SPHERE



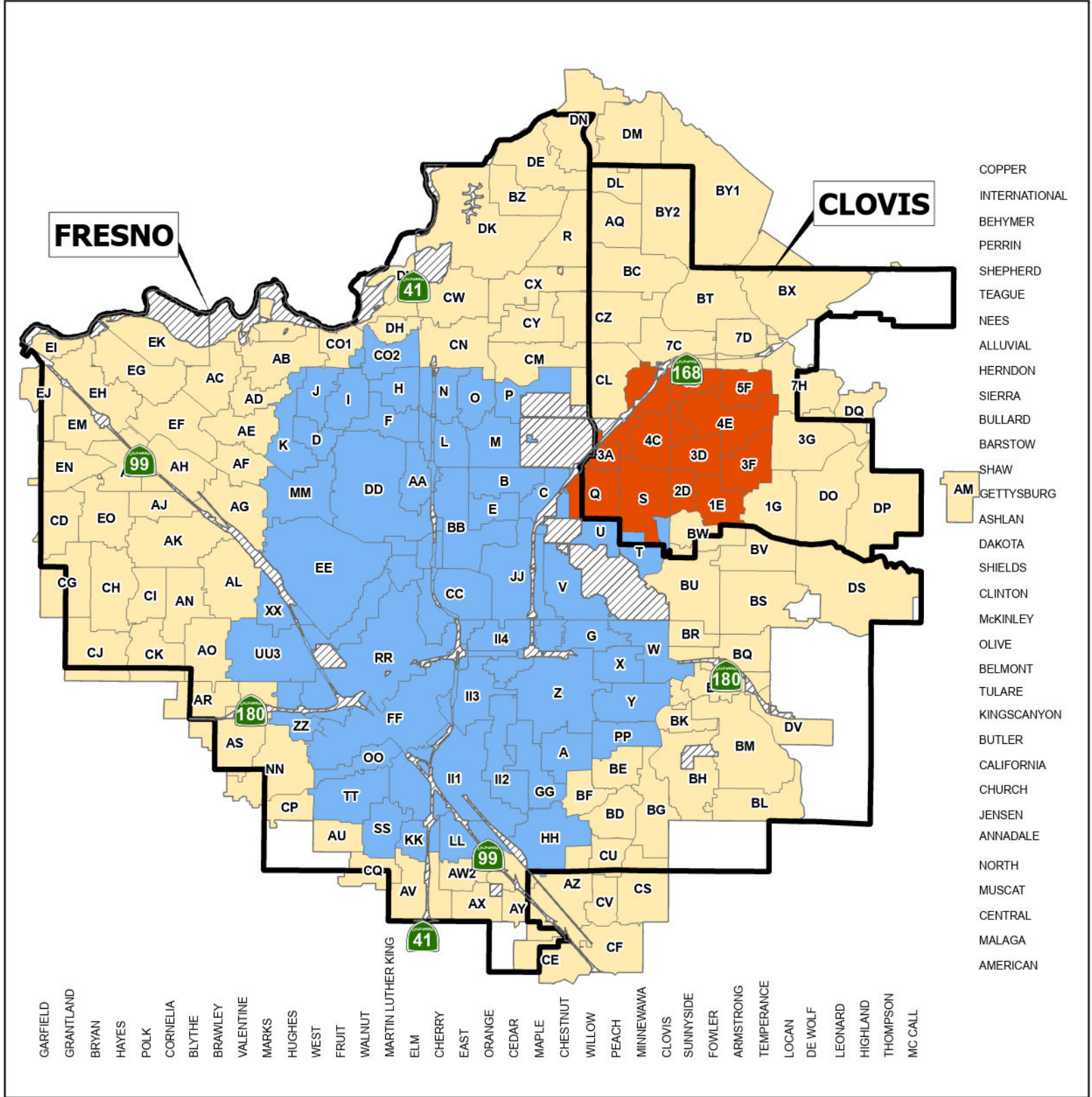
## Fresno Metropolitan Flood Control District STORM DRAINAGE AND FLOOD CONTROL MASTER PLAN FRESNO COUNTY, CALIFORNIA





## Zones of Benefit





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Fresno Metropolitan  
Flood Control District

*Capturing Stormwater since 1956*

# APPENDIX 1

## 2025-2026 Capital Improvements

5469 E Olive Avenue, Fresno, California 93727  
Office: (559) 456-3292 Fax: 456-3194  
Website: [www.fresnofloodcontrol.org](http://www.fresnofloodcontrol.org)



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**2025-2026 Capital Improvements  
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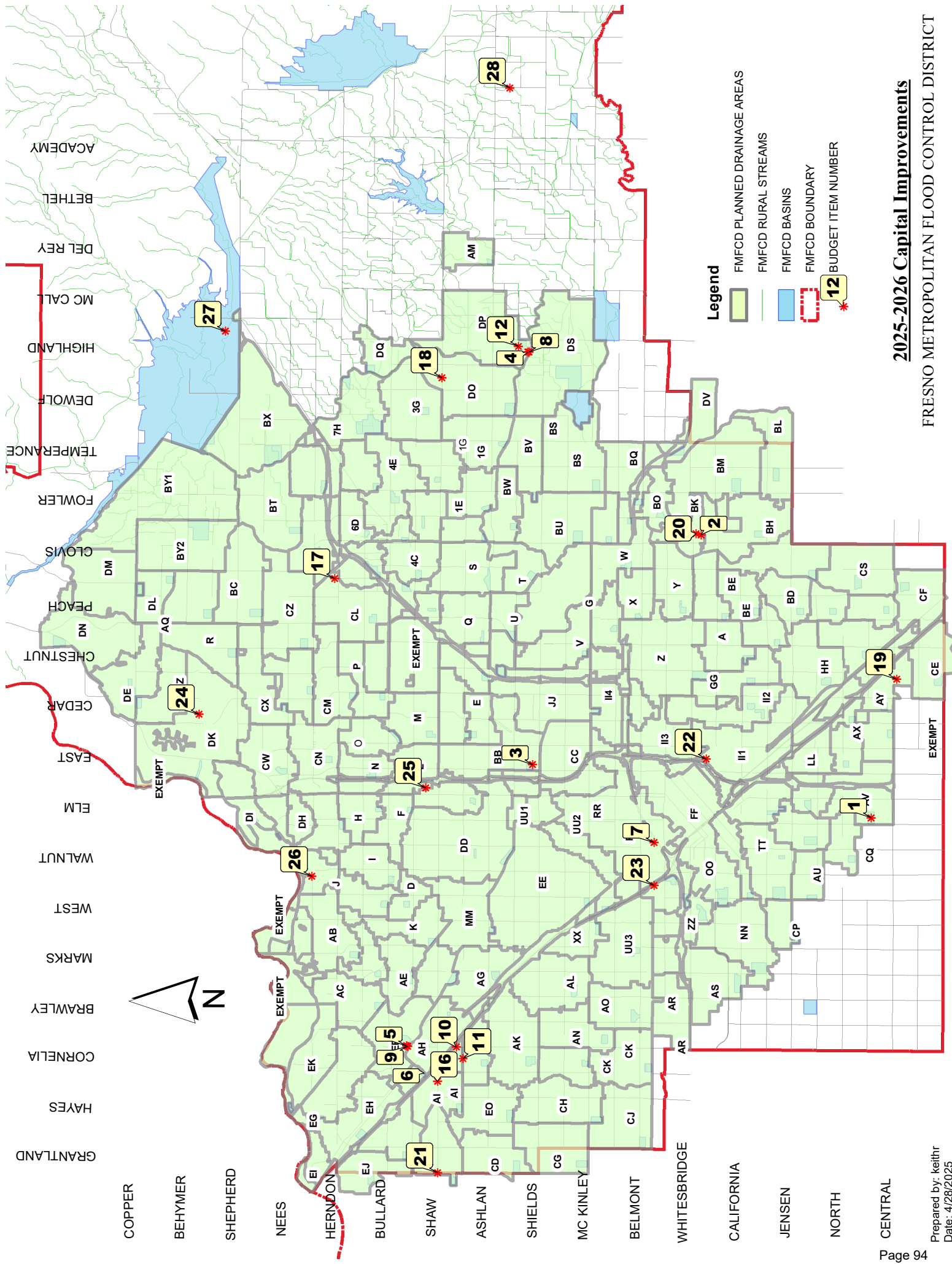
Budget Item Number	Description	Budget Amount	Anticipated Award Date
<b><u>Improvements - Basins</u></b>			
<b>Basin Fencing</b>			
<b>1</b>	AV	\$240,000	4th Quarter
<b>Basin Outfall Structures</b>			
<b>2</b>	BK	\$25,000	2nd Quarter
<b>Basin Pump Stations</b>			
<b>3</b>	BB (Upgrade)	\$125,000	4th Quarter
<b>4</b>	DP	\$1,100,000	3rd Quarter
<b>5</b>	EF, (Stands Only) (PPDA: 270,000)	\$600,000	2nd Quarter
<b>6</b>	EL	\$850,000	4th Quarter
<b>7</b>	RR, Ferger and Arroyo (RR-80)	\$300,000	2nd Quarter
<b>Basin Relief</b>			
<b>8</b>	DP	\$20,000	4th Quarter
<b>9</b>	EF (Remainder)	\$15,000	2nd Quarter
<b>Basin Street Improvements</b>			
<b>10</b>	AH2, Cornelia	\$150,000	4th Quarter
<b>11</b>	AH2, Gettysburg	\$450,000	4th Quarter
<b>12</b>	DP, Dakota (PPDA: \$230,000)	\$550,000	2nd Quarter
<b>Basin Clearing</b>			
<b>13</b>	General	\$25,000	4th Quarter
<b>Basin Slope Stabilization</b>			
<b>14</b>	Various Basins	\$25,000	2nd Quarter
<b>Basin Grading &amp; Excavation</b>			
<b>15</b>	Priority Basin Grading & Excavation	\$75,000	4th Quarter

**2025-2026 Capital Improvements  
Table of Contents**

Budget Item Number	Description	Budget Amount	Anticipated Award Date
<b><u>Improvements - Pipelines</u></b>			
<b>City of Fresno Projects</b>			
<b>16</b>	AI, Shaw and Polk (AI-13)	\$431,000	1st Quarter
<b>City of Clovis Projects</b>			
<b>17</b>	CL, Villa Avenue Widening (PPDA: \$15,000)	\$15,000	3rd Quarter
<b>18</b>	DO, Shaw: DeWolf to Leonard	\$600,000	4th Quarter
<b>FMFCD Urban Pipeline Projects</b>			
<b>19</b>	AY, Maple and Central	\$1,000,000	4th Quarter
<b>20</b>	BK, Kings Canyon to Basin (PPDA: \$15,000)	\$820,000	2nd Quarter
<b>21</b>	EN, Basin to Shaw (PPDA: \$440,000)	\$2,200,000	1st Quarter
<b>II/RR - Infrastructure</b>			
<b>22</b>	II1, O St. to Topeka (II1-114) (PPDA: \$70,000)	\$800,000	4th Quarter
<b>23</b>	RR1, Teilman Branch (99 Widening)	\$100,000	4th Quarter
<b>Operational Enhancements</b>			
<b>24</b>	DK, Yorktown and Plymouth	\$250,000	4th Quarter
<b>25</b>	L, Pump Upgrade	\$120,000	3rd Quarter
<b>Water Quality Improvements</b>			
<b>26</b>	CO1, Trash Capture Implementation: Alluvial & Pacific	\$350,000	4th Quarter

Budget Item Number	Description	Budget Amount	Anticipated Award Date
<b><u>Improvements - Rural Systems (ATF)</u></b>			
<b>Rural Improvement Projects</b>			
<b>27</b>	BDR, Floodproof Wells	\$50,000	4th Quarter
<b>28</b>	FCC, Bridge Upgrade: Madsen	\$150,000	4th Quarter

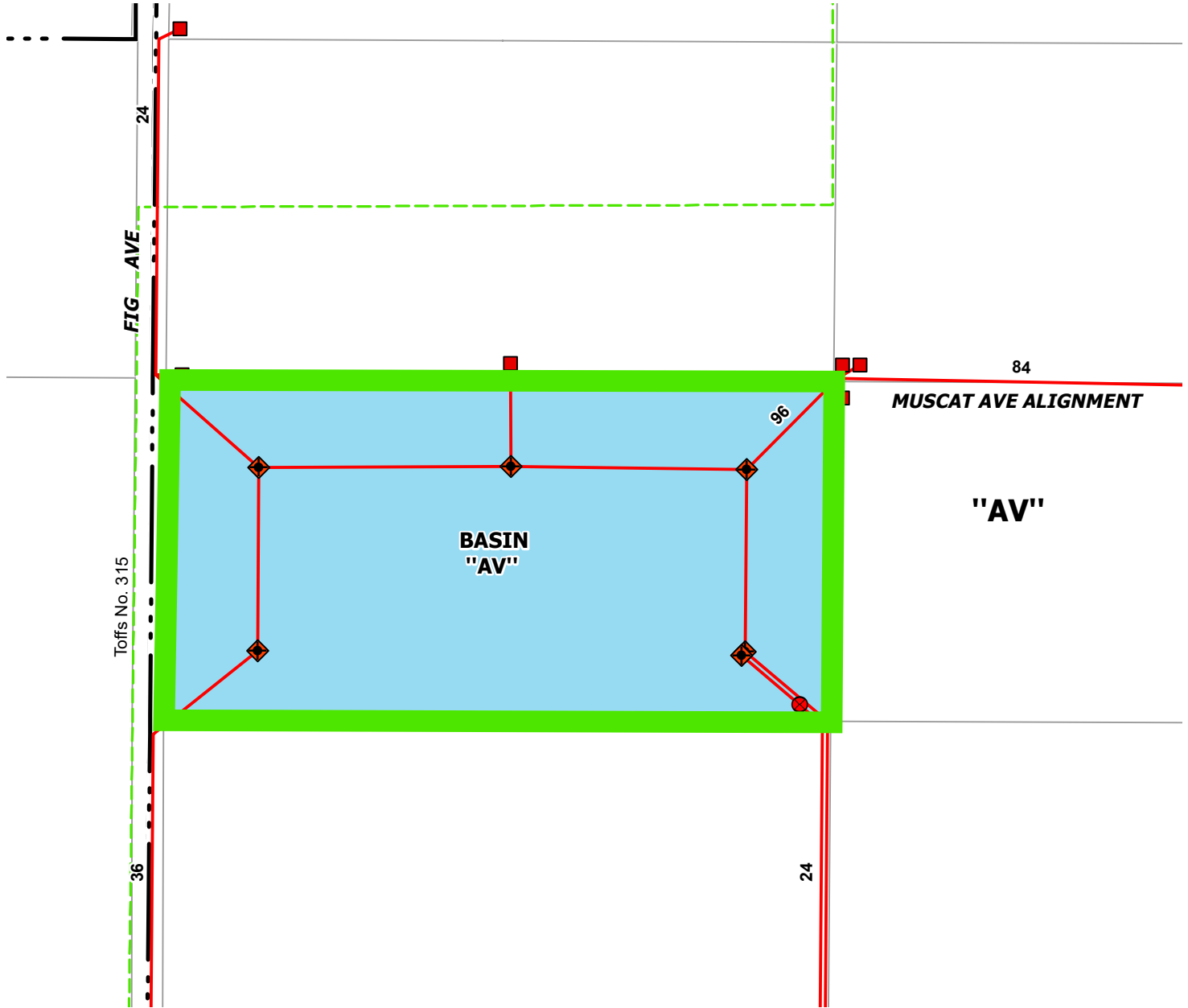
Drainage Control Expenditures:		Fund Source	Budget
<b>1, 2, 3, 4 Quarters</b>			
	URBAN INCIDENTAL EXPENDITURES	URBAN FUND	\$100,000.00
	RURAL INCIDENTAL EXPENDITURES	RURAL FUND	\$25,000.00
	GENERAL PROJECT DESIGN ENGINEERING: URBAN	URBAN FUND	\$100,000.00
	GENERAL PROJECT DESIGN ENGINEERING: RURAL	RURAL FUND	\$71,500.00
	GENERAL AGENCY COORDINATION PROJECTS	URBAN FUND	\$100,000.00
	RETROFIT INLETS	URBAN FUND	\$25,000.00
<b>Sub Total -</b>			<b>\$421,500.00</b>
<b>1 Quarter</b>			
16	AI, SHAW AND POLK (AI-13)	URBAN FUND	\$431,000.00
21	EN, BASIN TO SHAW (PPDA: \$440,000)	URBAN FUND	\$2,200,000.00
<b>Sub Total -</b>			<b>\$2,631,000.00</b>
<b>2 Quarter</b>			
2	BK, OUTFALL	URBAN FUND	\$25,000.00
5	EF, PUMP STANDS (PPDA: \$270,000)	URBAN FUND	\$600,000.00
7	RR, FERGER AND ARROYO (RR-80)	URBAN FUND	\$300,000.00
9	EF, RELIEF LINE	URBAN FUND	\$15,000.00
12	DP, DAKOTA STREET IMPROVEMENTS (PPDA: \$230,000)	URBAN FUND	\$550,000.00
14	SLOPE STABILIZATION - VARIOUS BASINS	URBAN FUND	\$25,000.00
20	BK, KINGS CANYON TO BASIN (PPDA: \$15,000)	URBAN FUND	\$820,000.00
<b>Sub Total -</b>			<b>\$2,335,000.00</b>
<b>3 Quarter</b>			
4	DP, PUMP STATION	URBAN FUND	\$1,100,000.00
17	CL, VILLA AVENUE WIDENING (PPDA: \$15,000)	URBAN FUND	\$15,000.00
25	L, PUMP UPGRADE	URBAN FUND	\$120,000.00
<b>Sub Total -</b>			<b>\$1,235,000.00</b>
<b>4 Quarter</b>			
1	AV, FENCE	URBAN FUND	\$240,000.00
3	BB, PUMP UPGRADE	URBAN FUND	\$125,000.00
6	EL, PUMP STATION	URBAN FUND	\$850,000.00
8	DP, RELIEF LINE	URBAN FUND	\$20,000.00
10	AH2, STREET IMPROVEMENTS: CORNELIA	URBAN FUND	\$150,000.00
11	AH2, STREET IMPROVEMENTS: GETTYSBURG	URBAN FUND	\$450,000.00
13	BASIN CLEARING - GENERAL	URBAN FUND	\$25,000.00
15	PRIORITY BASIN GRADING & EXCAVATION	URBAN FUND	\$75,000.00
18	DO, SHAW: DEWOLF TO LEONARD	URBAN FUND	\$600,000.00
19	AY, MAPLE AND CENTRAL	URBAN FUND	\$1,000,000.00
22	II1, O ST. TO TOPEKA (II1-114) (PPDA: \$70,000)	II/RR FUND	\$800,000.00
23	RR1, TEILMAN BRANCH (99 WIDENING)	URBAN FUND	\$100,000.00
24	DK, YORKTOWN AND PLYMOUTH	RURAL FUND	\$250,000.00
26	CO1, TRASH CAPTURE IMPLEMENTATION	URBAN FUND	\$350,000.00
27	BDR, FLOODPROOF WELLS	RURAL FUND	\$50,000.00
28	FCC, BRIDGE UPGRADE: MADSEN	RURAL FUND	\$150,000.00
<b>Sub Total -</b>			<b>\$5,235,000.00</b>
<b>Budget Total -</b>			<b>\$11,857,500.00</b>



**2025-2026 Capital Improvements**  
FRESNO METROPOLITAN FLOOD CONTROL DISTRICT

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

1



## LEGEND

- Fence To Be Constructed
- Future Master Plan Facilities
- Existing FID Facilities
- Drainage Area Boundary



1 " = 300 '

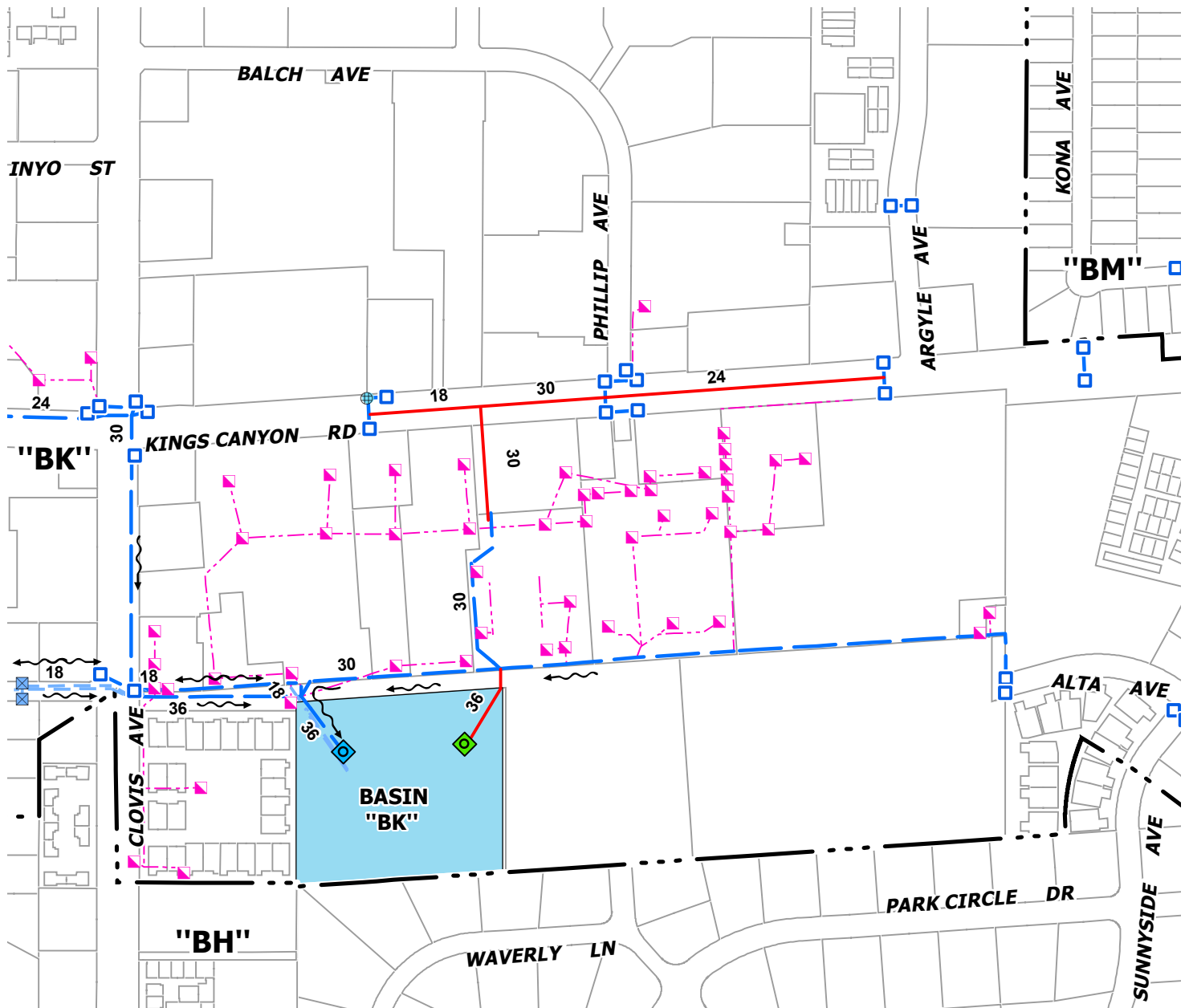
**FENCE**  
**DRAINAGE AREA "AV"**  
\$240,000







**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

2



## LEGEND

-  Facilities To Be Constructed
-  Existing Master Plan Facilities
-  Future Master Plan Facilities
-  Approved Design Facilities
-  Private Facilities
-  Direction Of Flow
-  Drainage Area Boundary



1" = 400'

## BASIN OUTFALL DRAINAGE AREA "BK"

\$25,000



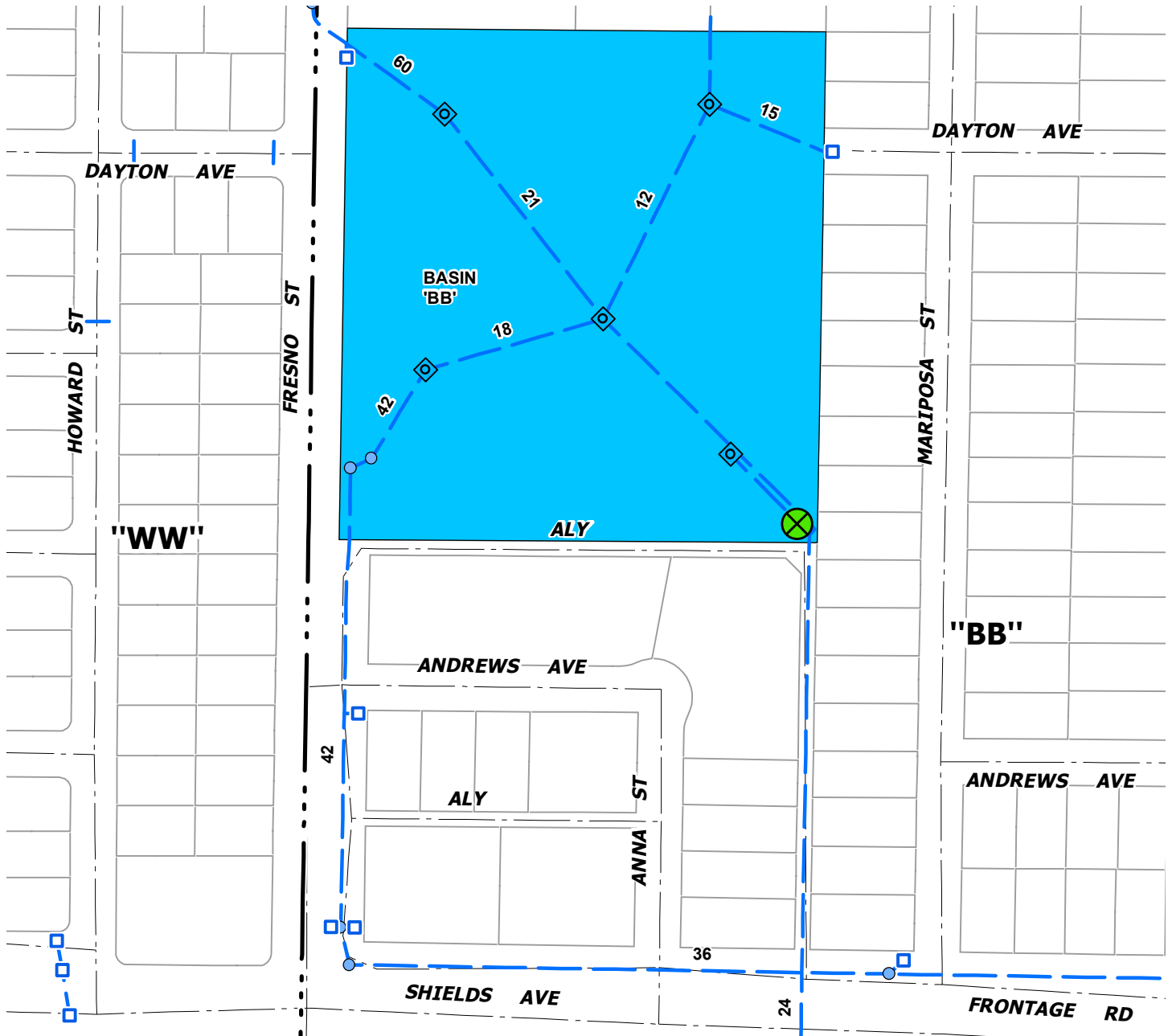
**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

Prepared by: alexm  
Date: 4/24/2025  
Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\BK - Basin Outfall.mxd







NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

3



## LEGEND

-  Pump Station Upgrade To Be Constructed
-  Existing Facilities
-  Future Facilities
-  Drainage Area Boundary



1" = 200'

## PUMP STATION UPGRADE DRAINAGE AREA "BB"

\$125,000



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

4



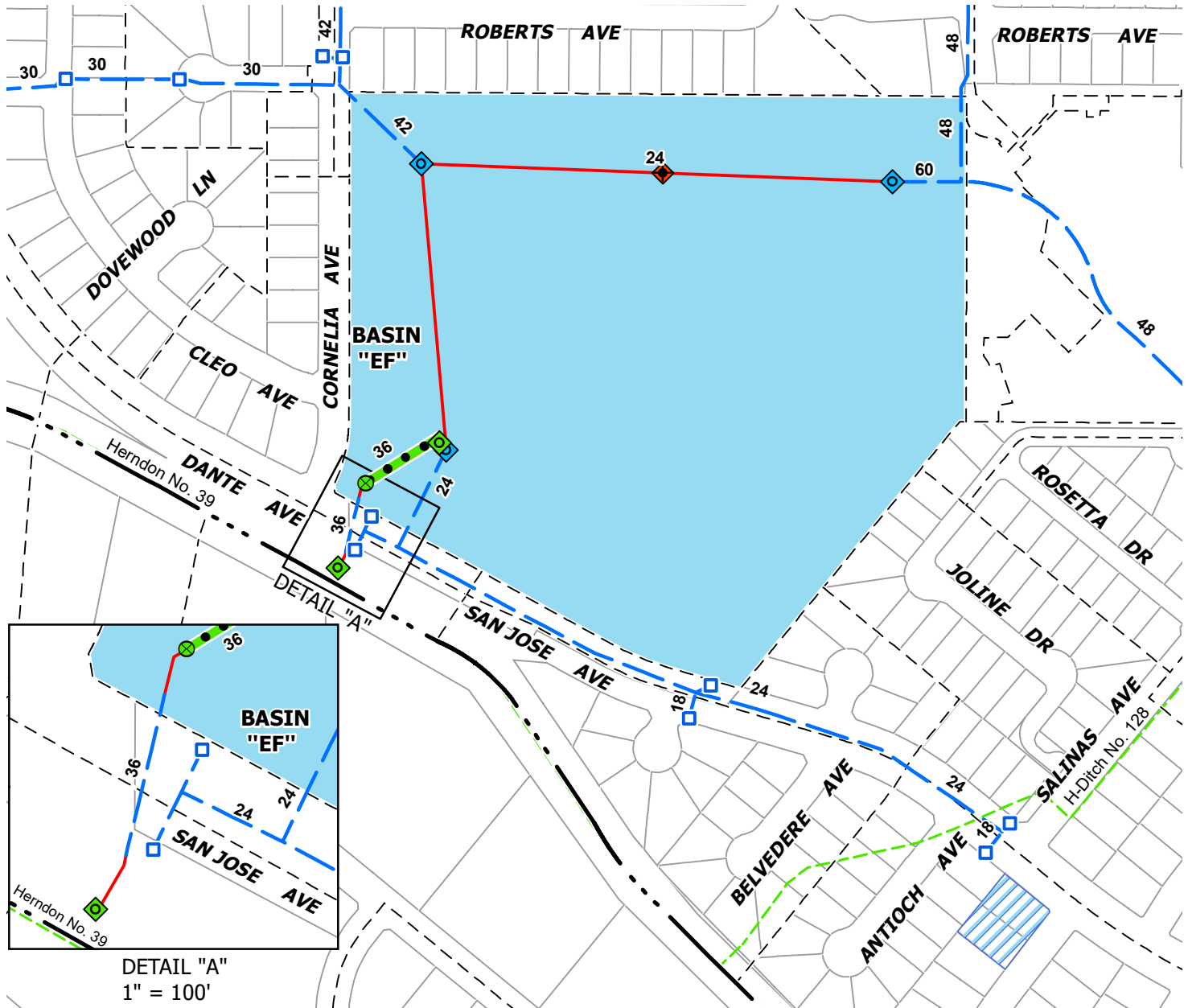
- 

**PUMP STATION**  
**DRAINAGE AREA "DP"**  
\$1,100,000



NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

5



## LEGEND

- — ◆ Facilities To Be Constructed
- — ◆ Existing Master Plan Facilities
- — ◆ Future Master Plan Facilities
- Inlet Boundary
- - - Drainage Area Boundary
- - - Existing FID Facilities



1" = 300'

## PUMP STANDS & CANAL INTERTIE

**DRAINAGE AREA "EF"**

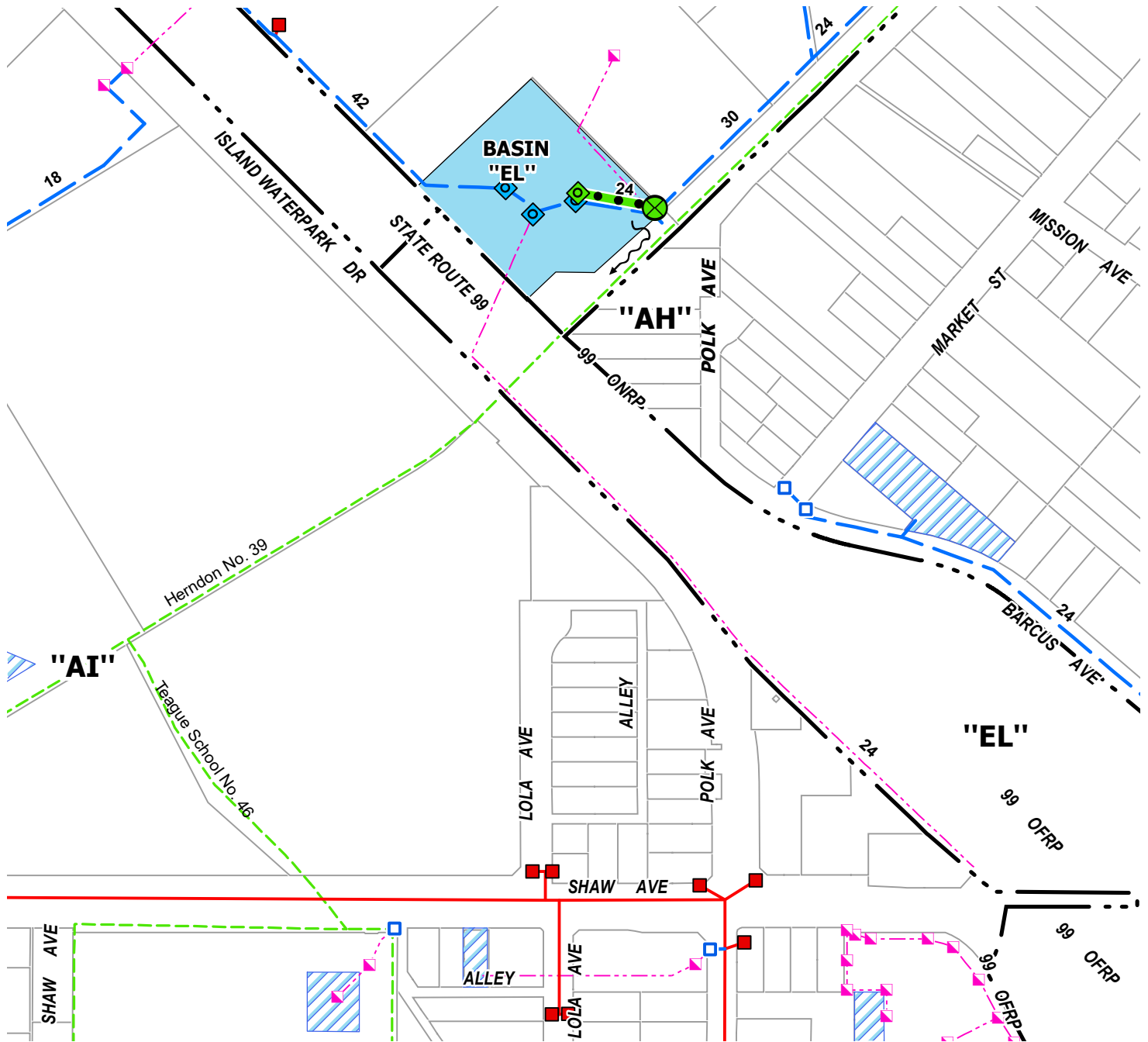
**\$600,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

6



## LEGEND

- Facilities To Be Constructed
- Existing Master Plan Facilities
- Future Master Plan Facilities
- Private Facilities
- Direction Of Flow
- Existing FID Facilities
- Drainage Area Boundary



1" = 300'

## PUMP STATION DRAINAGE AREA "EL"

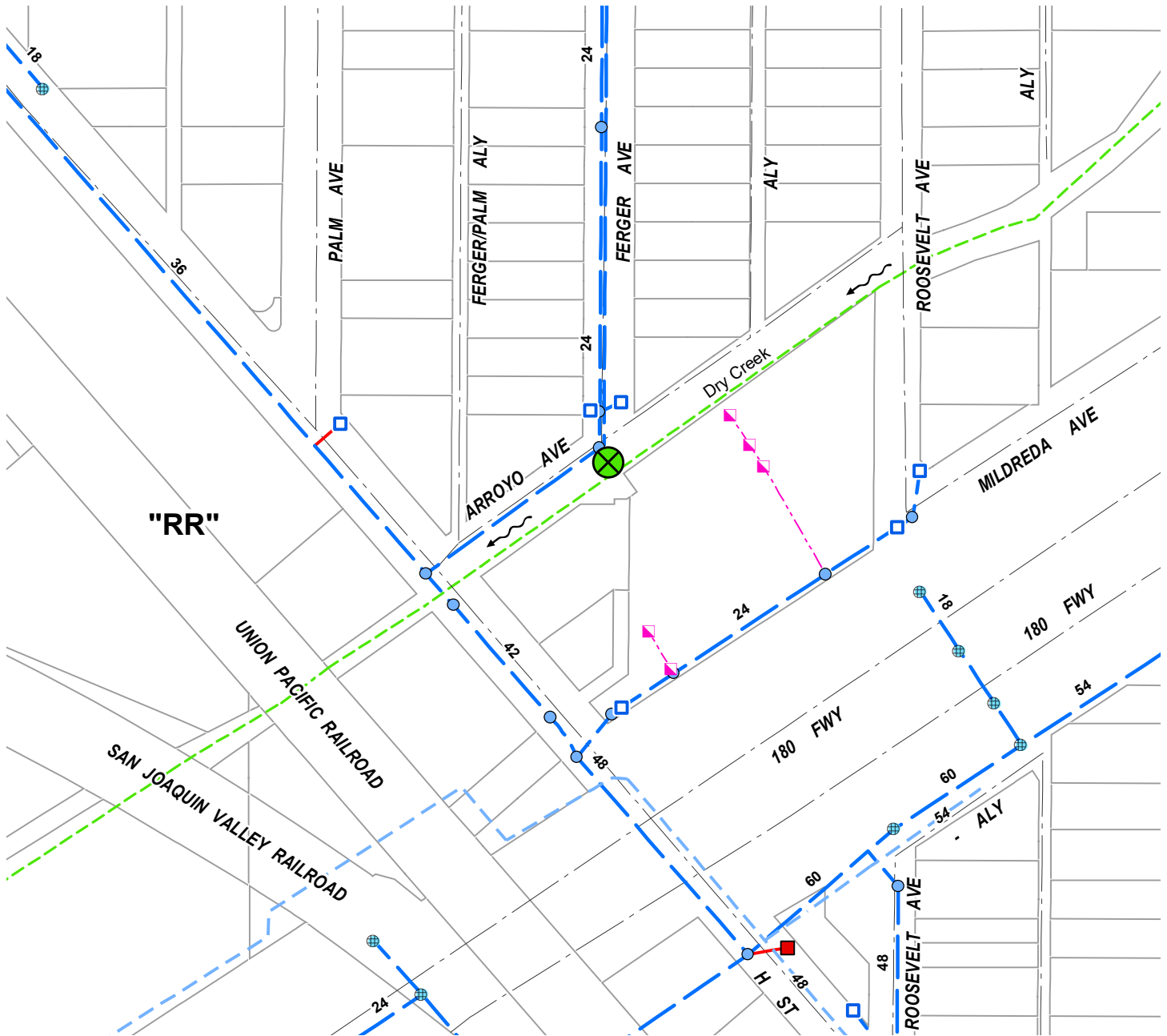
\$850,000








**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

**NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.**

7



## LEGEND

-  Pump Station To Be Rehabilitated (Pump House, Pump & Electrical)
-  FID Canal
-  Existing Facilities
-  Future Facilities
-  Direction of Flow



1" = 200'

## **PUMP STATION DRAINAGE AREA "RR"**

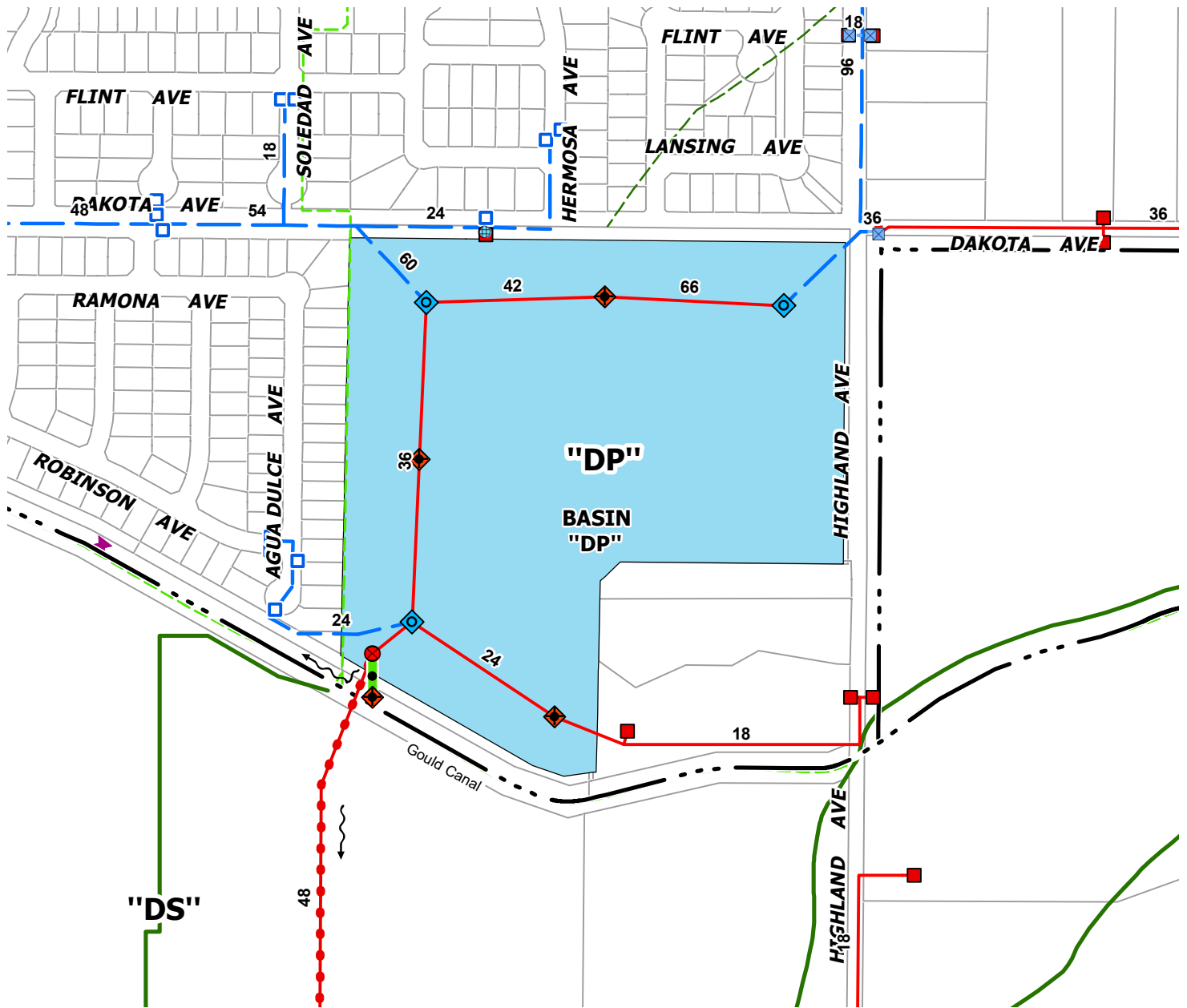
\$300,000



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

8



## LEGEND

- ● ● ● Facilities To Be Constructed
- — Existing Master Plan Facilities
- — Future Master Plan Facilities
- ● ● ● Future Non-Master Rural Plan Facilities
- ~ Direction Of Flow
- Existing FID Facilities
- Drainage Area Boundary



1" = 400'

**RELIEF LINE**  
**DRAINAGE AREA "DP"**  
**\$20,000**

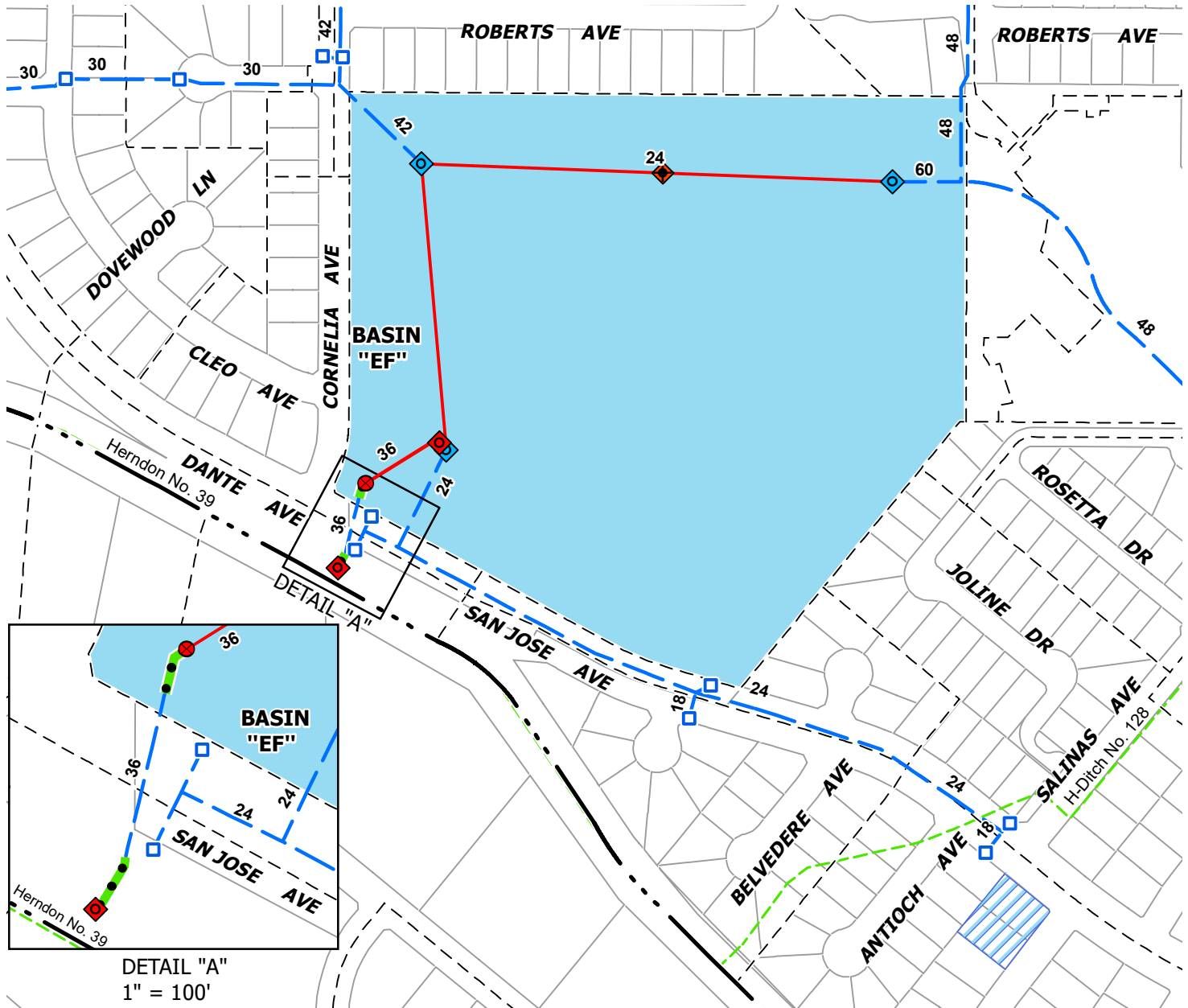


**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

Prepared by: alexm  
Date: 4/4/2025  
Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\DP - Relief Line.mxd

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

9



## LEGEND

- — Facilities To Be Constructed
- — Existing Master Plan Facilities
- — Future Master Plan Facilities
- Inlet Boundary
- - - Drainage Area Boundary
- Existing FID Facilities



1" = 300'

## RELIEF LINE

**DRAINAGE AREA "EF"**

**\$20,000**

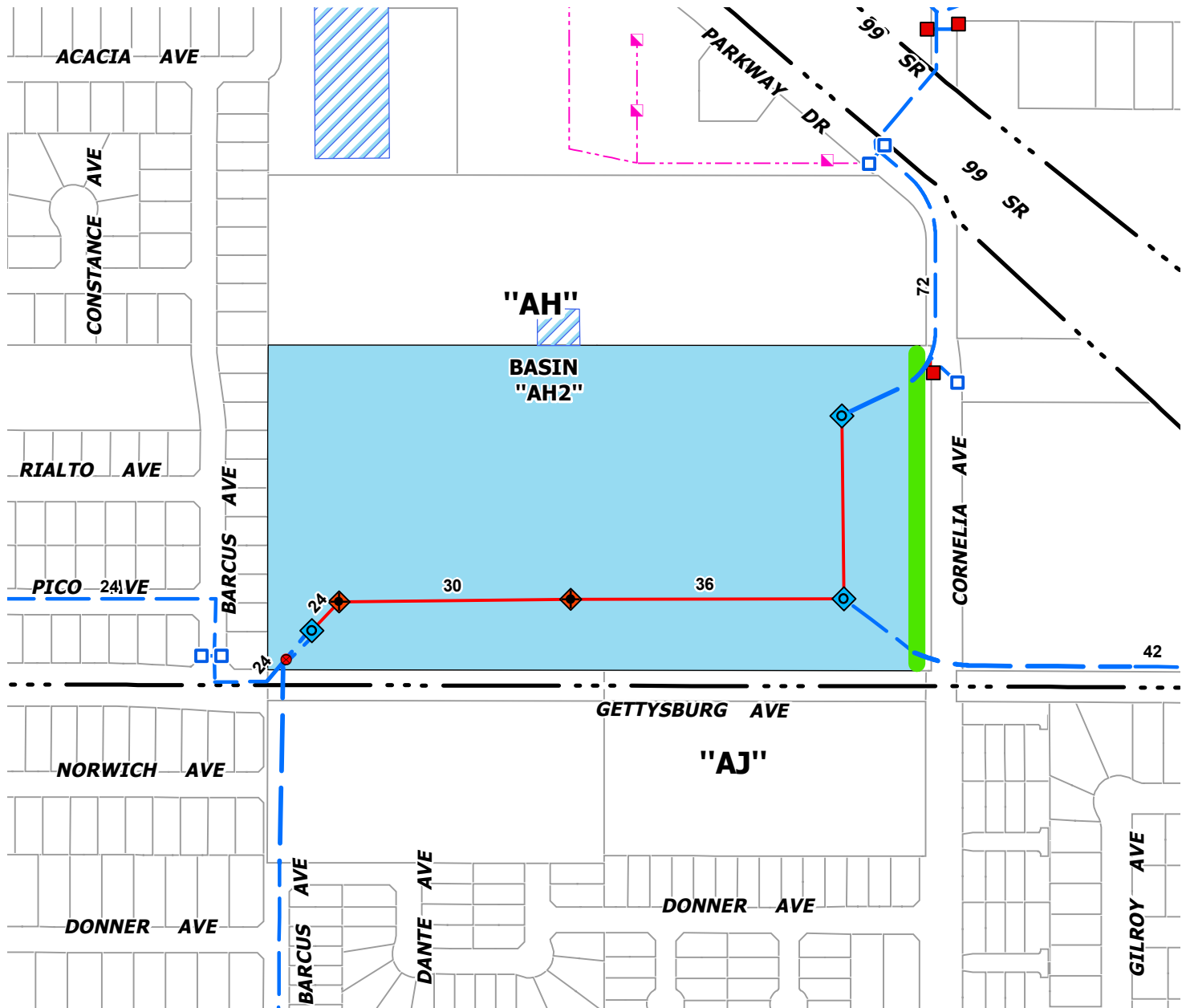


**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

Prepared by: alexm  
Date: 4/24/2025  
Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\EF - Relief Line.mxd

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

10



## LEGEND

- Street Improvements To Be Constructed
- Existing Master Plan Facilities
- Future Master Plan Facilities
- Drainage Area Boundary



1" = 300'

## STREET FRONTAGE IMPROVEMENTS

DRAINAGE AREA "AH"

\$150,000

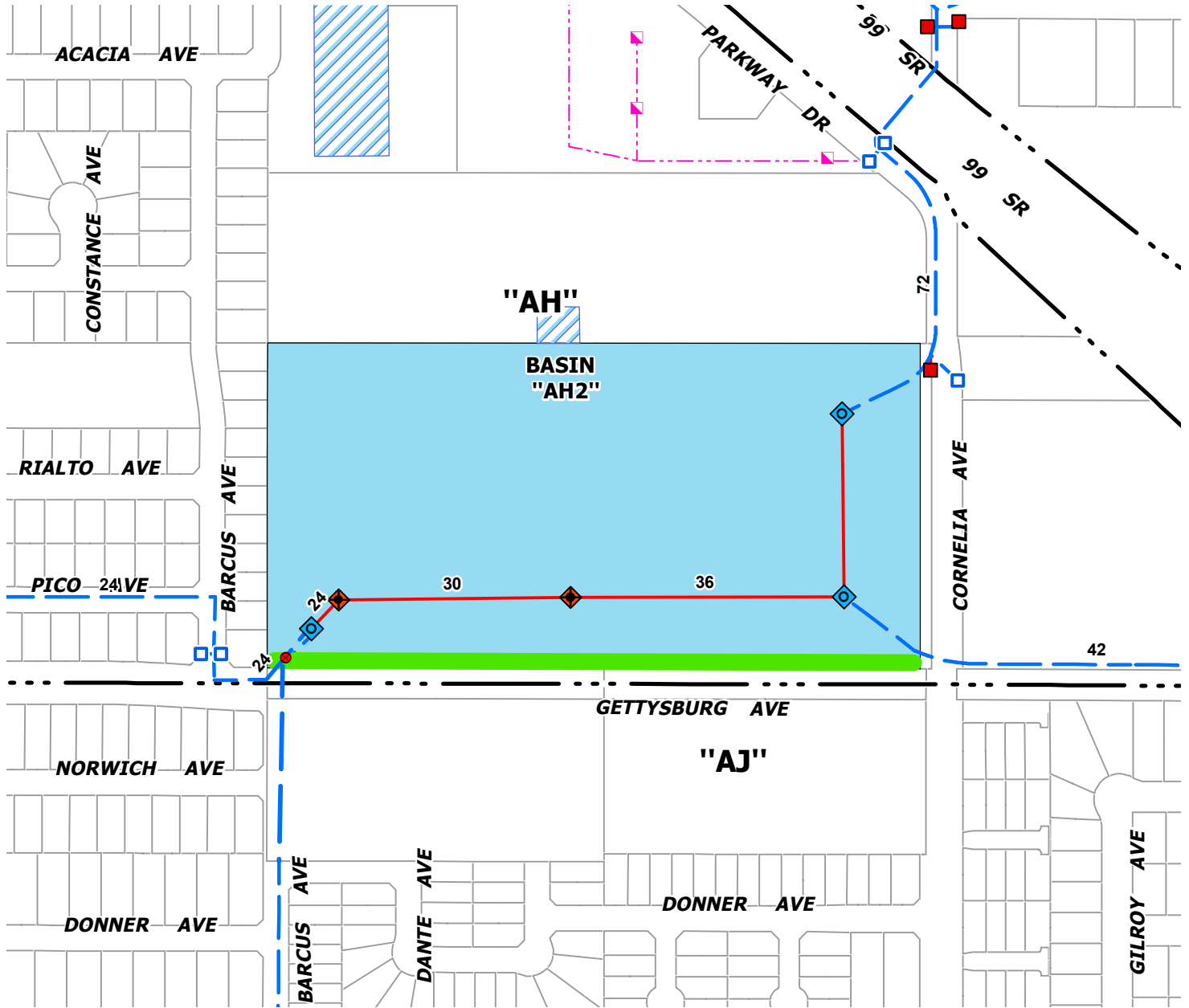


**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**



NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

11



## LEGEND

- Street Improvements To Be Constructed
- Existing Master Plan Facilities
- Future Master Plan Facilities
- Drainage Area Boundary



1" = 300'

## STREET FRONTAGE IMPROVEMENTS

**DRAINAGE AREA "AH"**

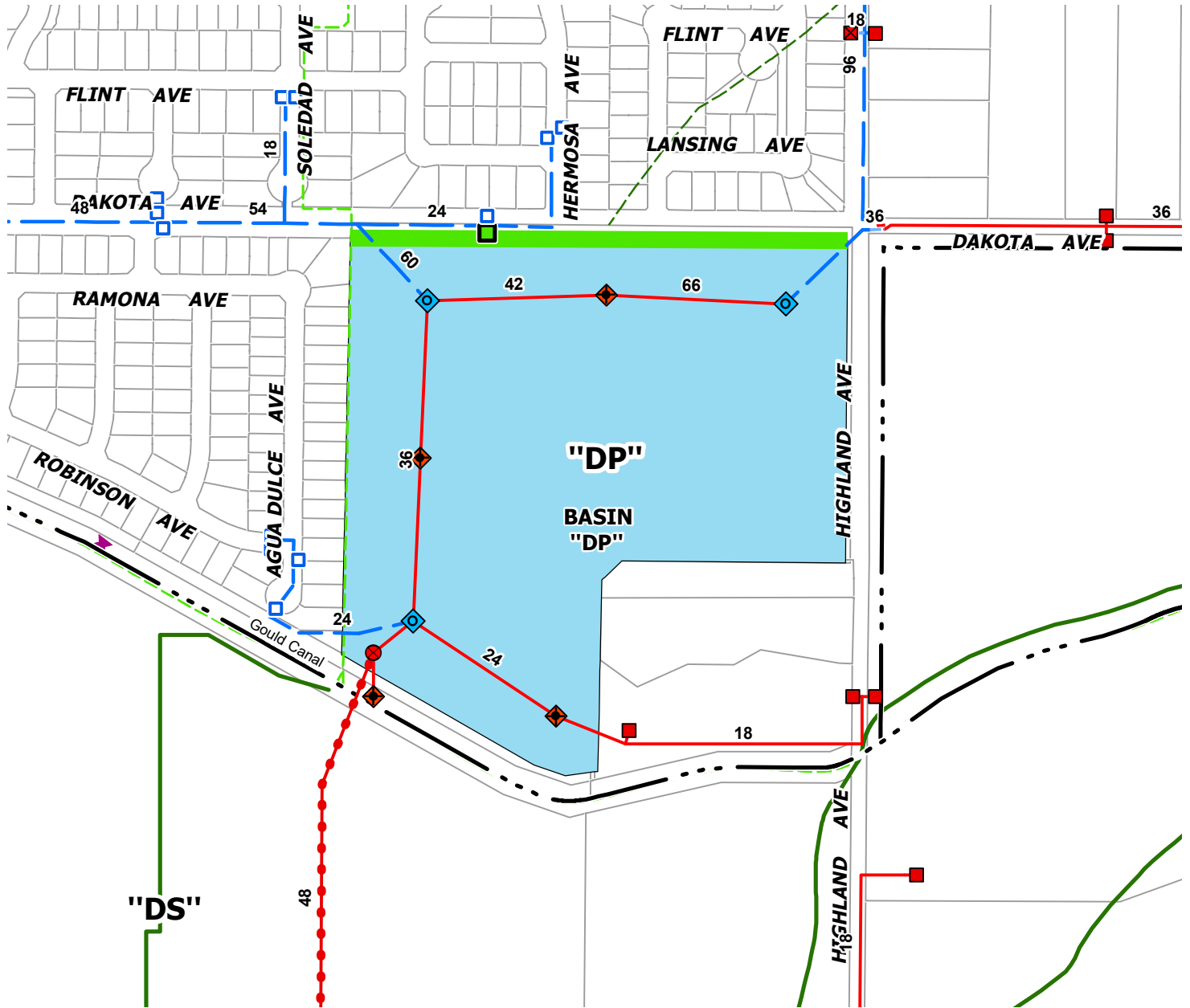
**\$450,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

12



## LEGEND

- Street Improvements To Be Constructed
- ● ● ● Facilities To Be Constructed
- Existing Master Plan Facilities
- Future Master Plan Facilities
- Existing FID Facilities
- Drainage Area Boundary



1" = 400'

## STREET FRONTAGE IMPROVEMENTS

**DRAINAGE AREA "DP"**

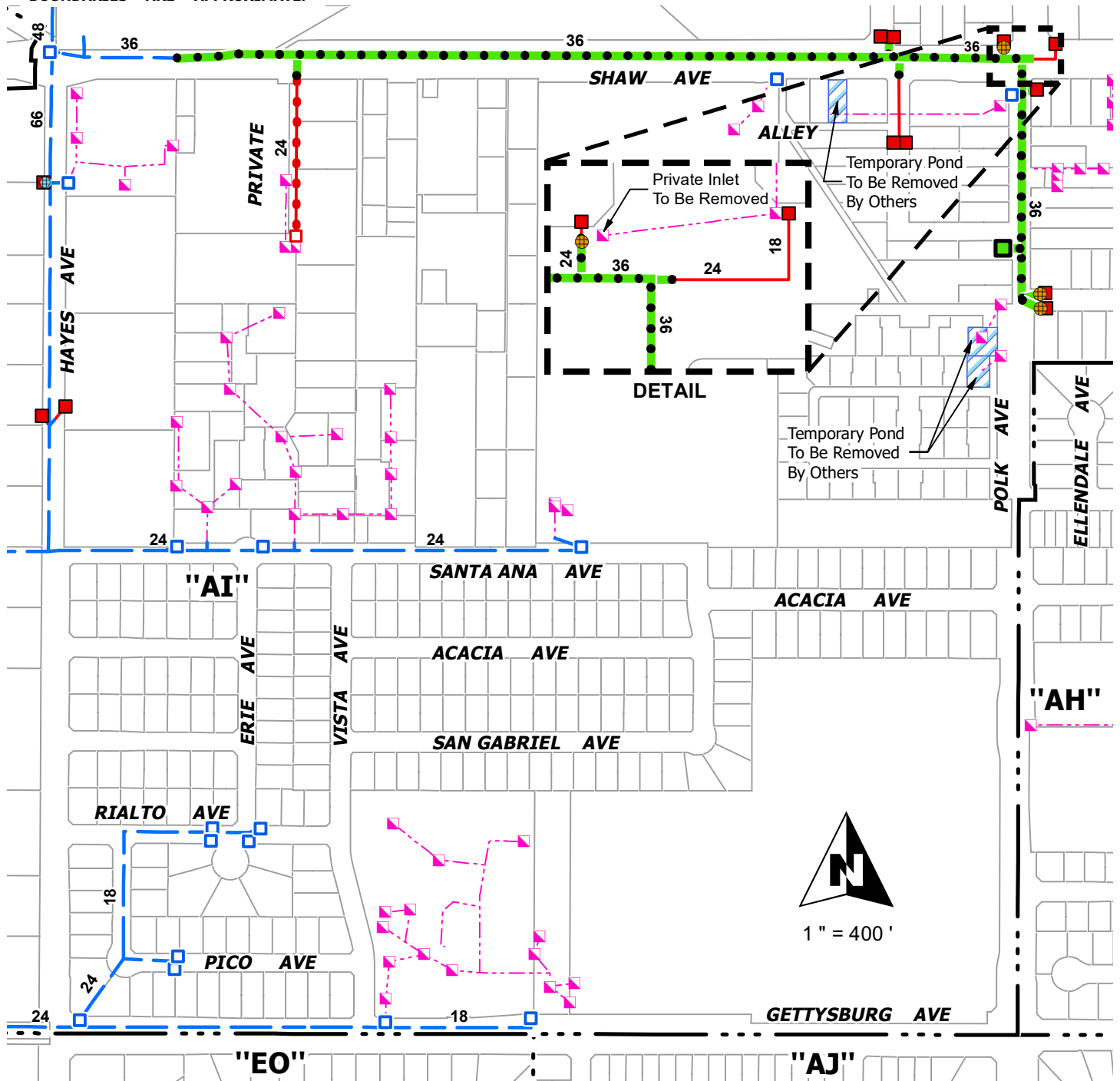
**\$550,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

Prepared by: keithr  
Date: 4/28/2025  
Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\DP - Street Improvements.mxd

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.



## LEGEND

- |  |  |  |                          |
|--|--|--|--------------------------|
|  | Master Plan Facilities To Be Constructed     |  | Existing Temporary Inlet |
|  | Non-Master Plan Facilities To Be Constructed |  | Private Facilities       |
|  | Future Facilities                            |  | Drainage Area Boundary   |
|  | Future Non-Master Plan Facilities            |  |                          |
|  | Existing Facilities                          |  |                          |

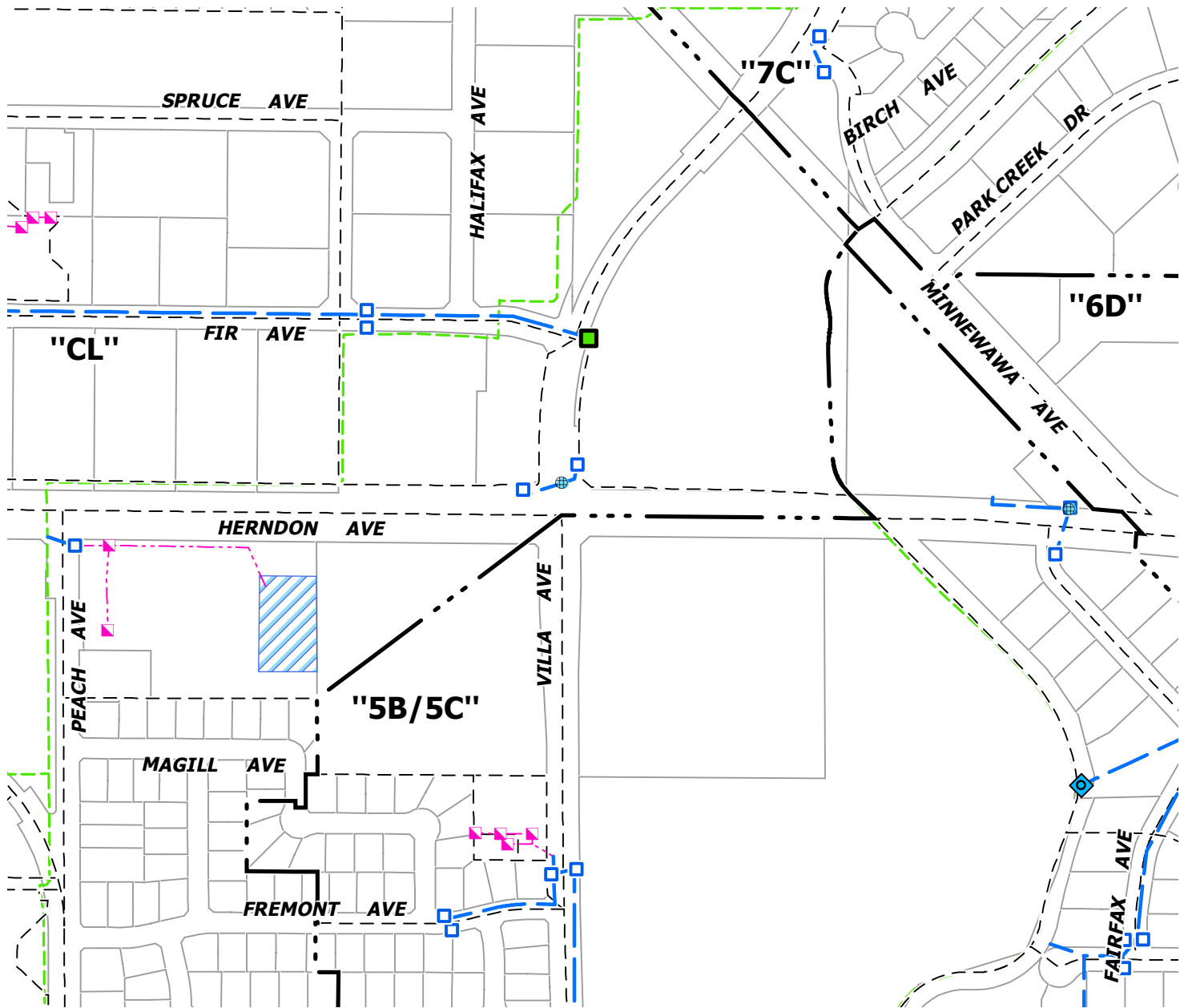
**PIPELINE**  
**DRAINAGE AREA "AI"**  
**\$431,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

17



## LEGEND

- Facilities To Be Constructed
- Existing Master Plan Facilities
- - - □ - - - Private Facilities
- - - Drainage Area Boundary
- - - Existing FID Facilities



1" = 400'

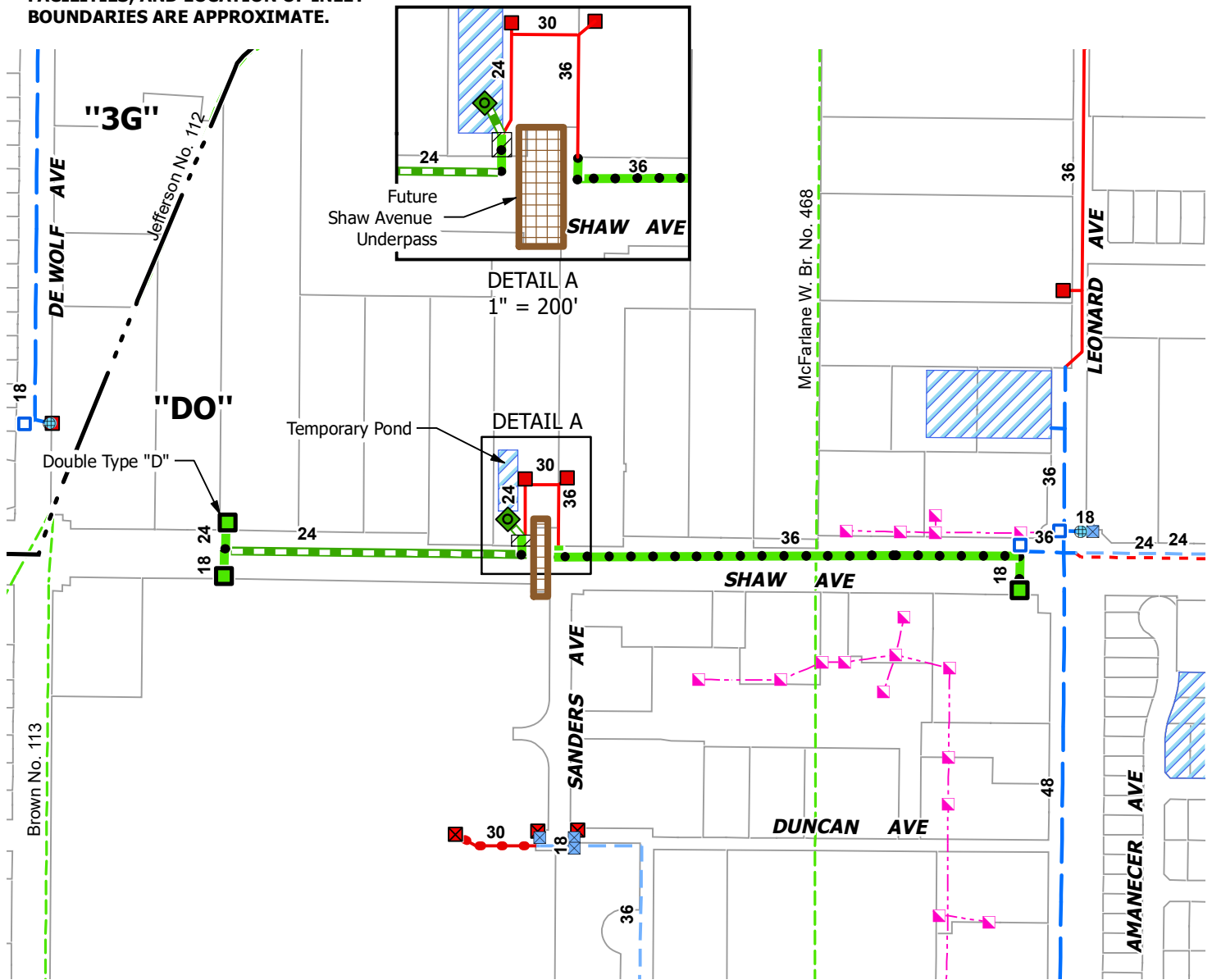
**INLET**  
**DRAINAGE AREA "CL"**  
**\$15,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

Prepared by: keithr  
Date: 4/28/2025  
Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\CL - Inlet.mxd

**NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.**



## LEGEND

- Master Plan Facilities To Be Constructed
- Non-Master Plan Facilities To Be Constructed
- Existing Master Plan Facilities
- Future Master Plan Facilities
- Private Facilities
- Drainage Area Boundary
- Existing FID Facilities
- Proposed Storm Drain Easement To Be Dedicated To FMFCD



1" = 400'

## PIPELINE

**DRAINAGE AREA "DO"**

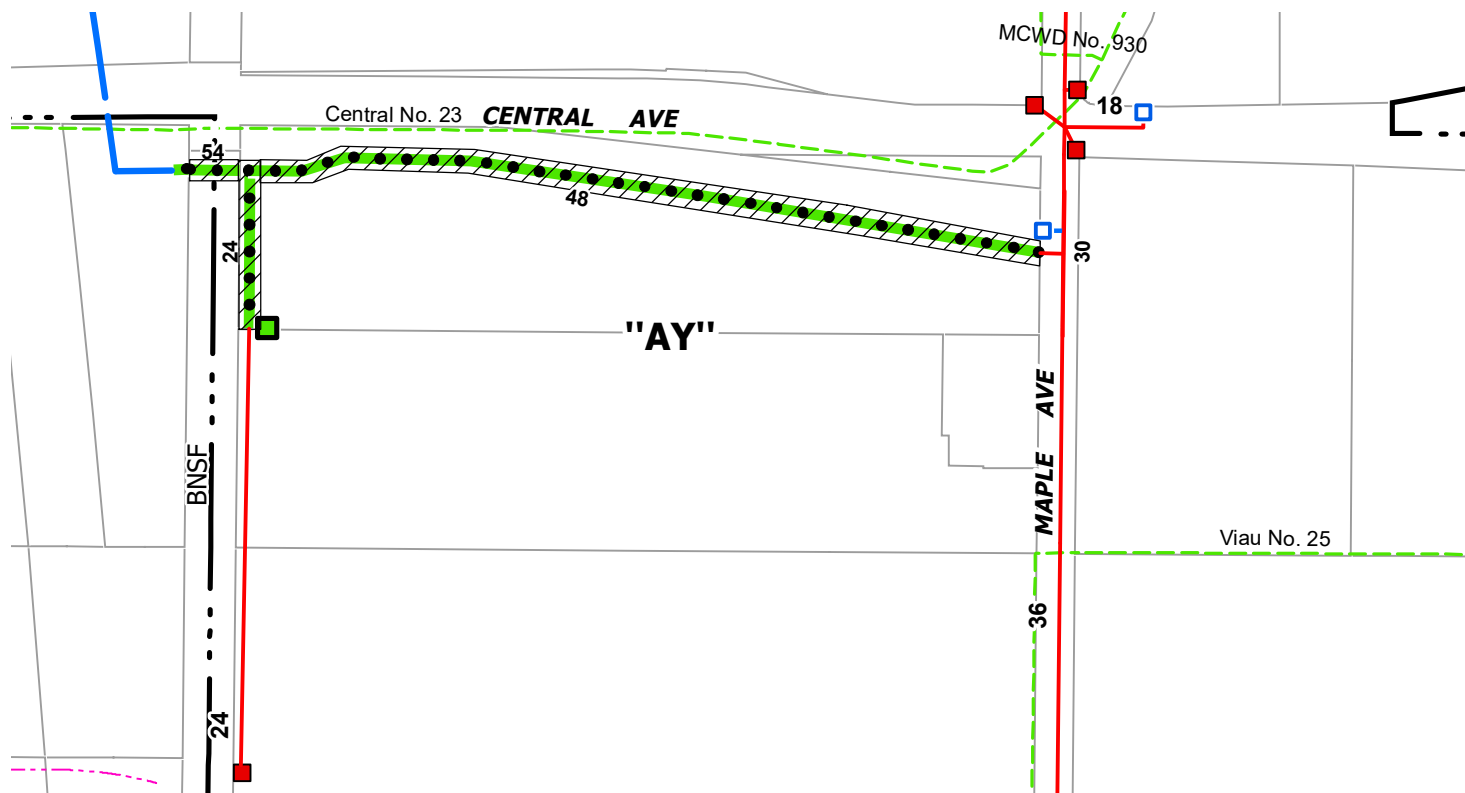
**\$600,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

19



## LEGEND

- Master Plan Facilities To Be Constructed
- Existing Master Plan Facilities
- Future Master Plan Facilities
- Private Facilities
- Drainage Area Boundary
- Existing FID Facilities
- Storm Drain Easement To Be Dedicated To FMFCD



1" = 300'

**PIPELINE**  
**DRAINAGE AREA "AY"**  
**\$1,000,000**

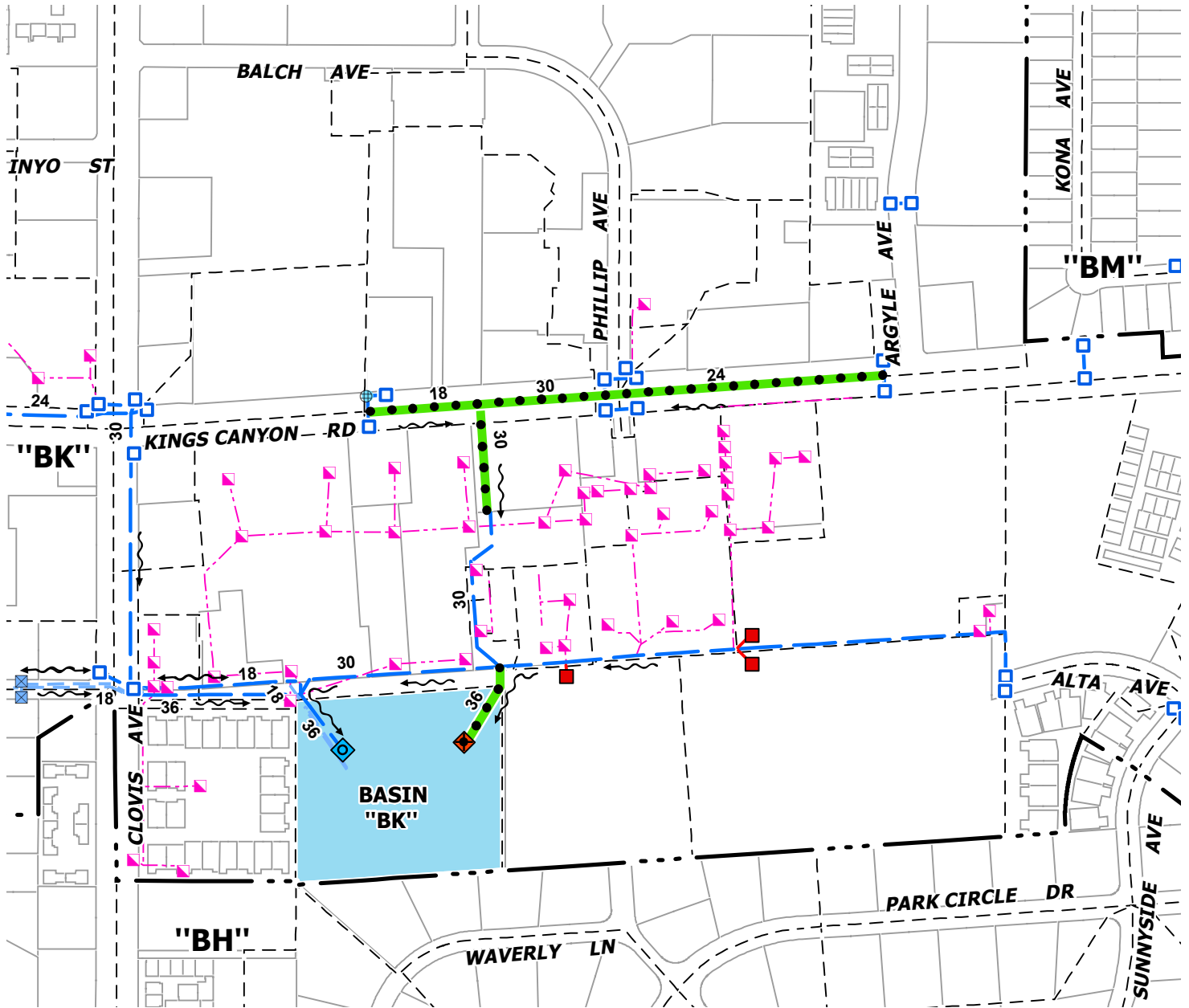


## EXHIBIT NO. 1 FRESNO METROPOLITAN FLOOD CONTROL DISTRICT

Prepared by: alexm  
Date: 4/28/2025  
Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\AY - Pipeline.mxd

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

20



## LEGEND

- Facilities To Be Constructed
- Existing Master Plan Facilities
- Future Master Plan Facilities
- Approved Design Facilities
- Private Facilities
- Direction Of Flow
- Future Master Plan Outfall
- Drainage Area Boundary



1" = 400'

## PIPELINE

**DRAINAGE AREA "BK"**

**\$820,000**

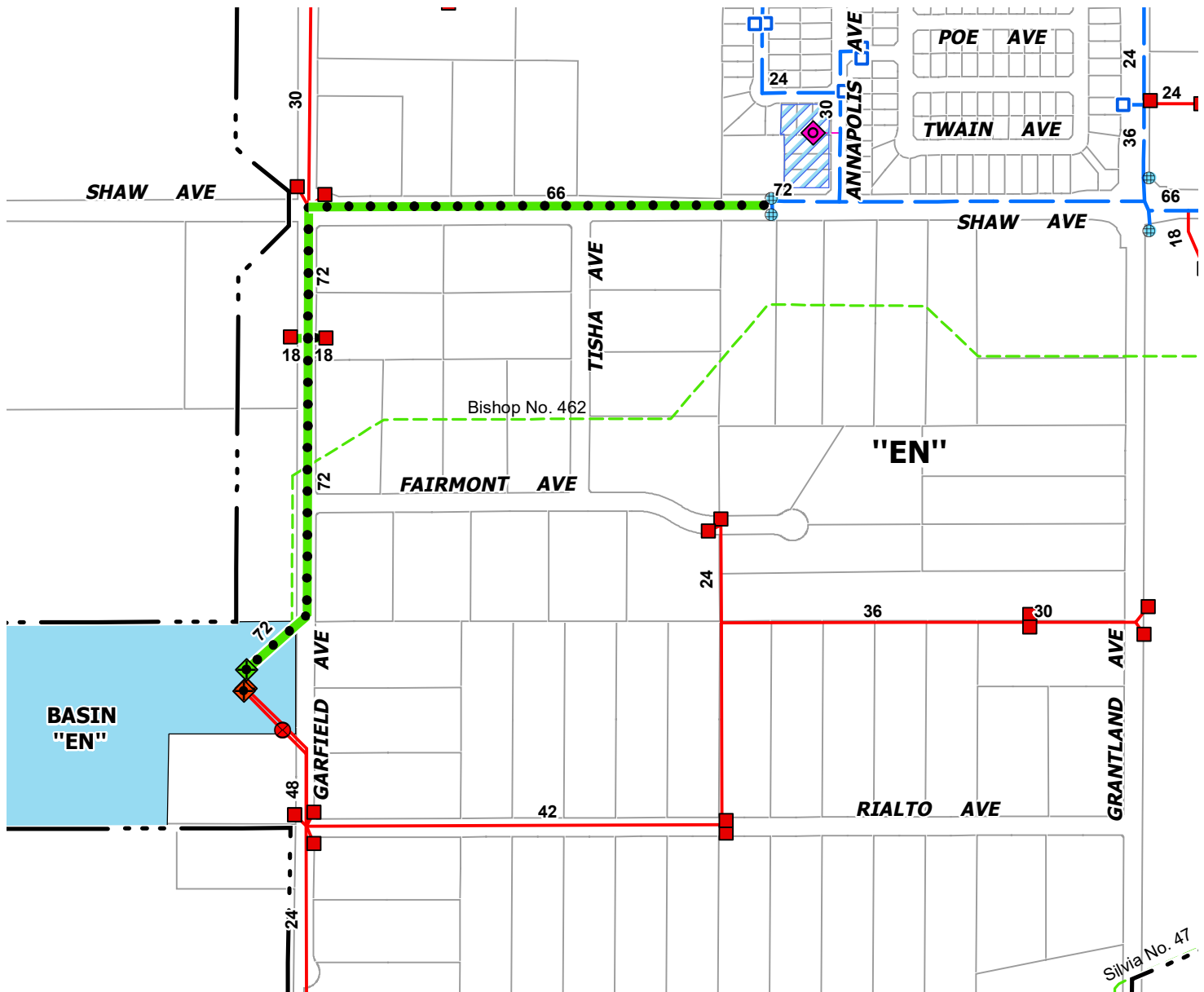


**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

Prepared by: keithr  
Date: 4/28/2025  
Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\BK - Pipeline.mxd

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

21



## LEGEND

- ● ● ● Facilities To Be Constructed
- — Existing Master Plan Facilities
- — Future Master Plan Facilities
- - - ◆ Private Facilities
- - - Existing FID Facilities
- - - Drainage Area Boundary



1" = 500'

**PIPELINE**  
**DRAINAGE AREA "EN"**  
**\$2,200,000**



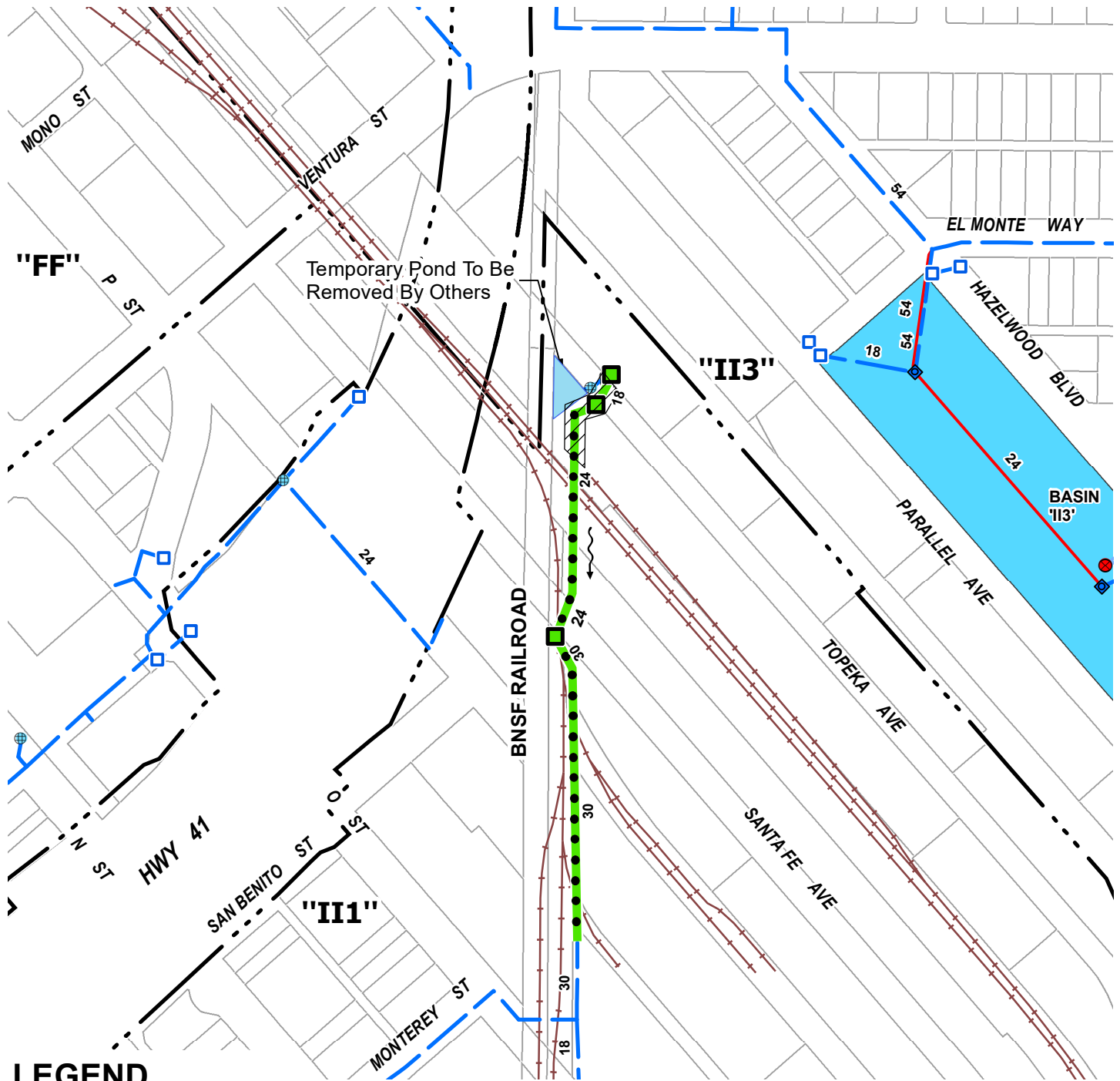
**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

Prepared by: keithr  
Date: 4/28/2025  
Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\EN - Pipeline.mxd



NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

22



## LEGEND

- Facilities To Be Constructed
- Existing Facilities
- Future Facilities
- Drainage Area Boundary
- Direction of Flow
- Easement To Be Acquired By FMFCD



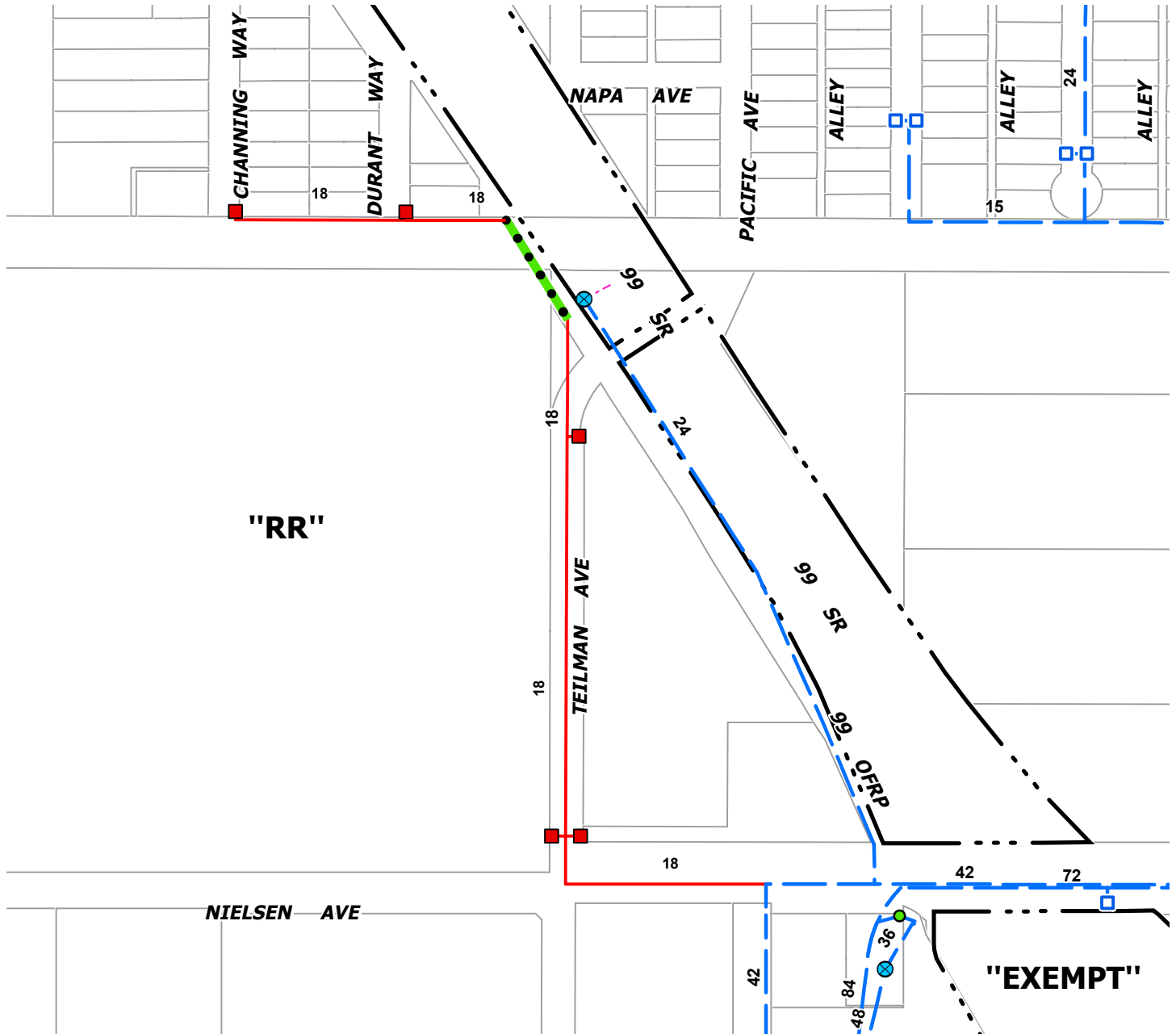
1" = 300'

**PIPELINE**  
**DRAINAGE AREA "II1"**  
**\$800,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.



## LEGEND

- Facilities To Be Constructed
- Future Facilities
- Existing Facilities
- Drainage Area Boundary



1" = 300'

**PIPELINE**  
**DRAINAGE AREA "RR"**  
**\$100,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

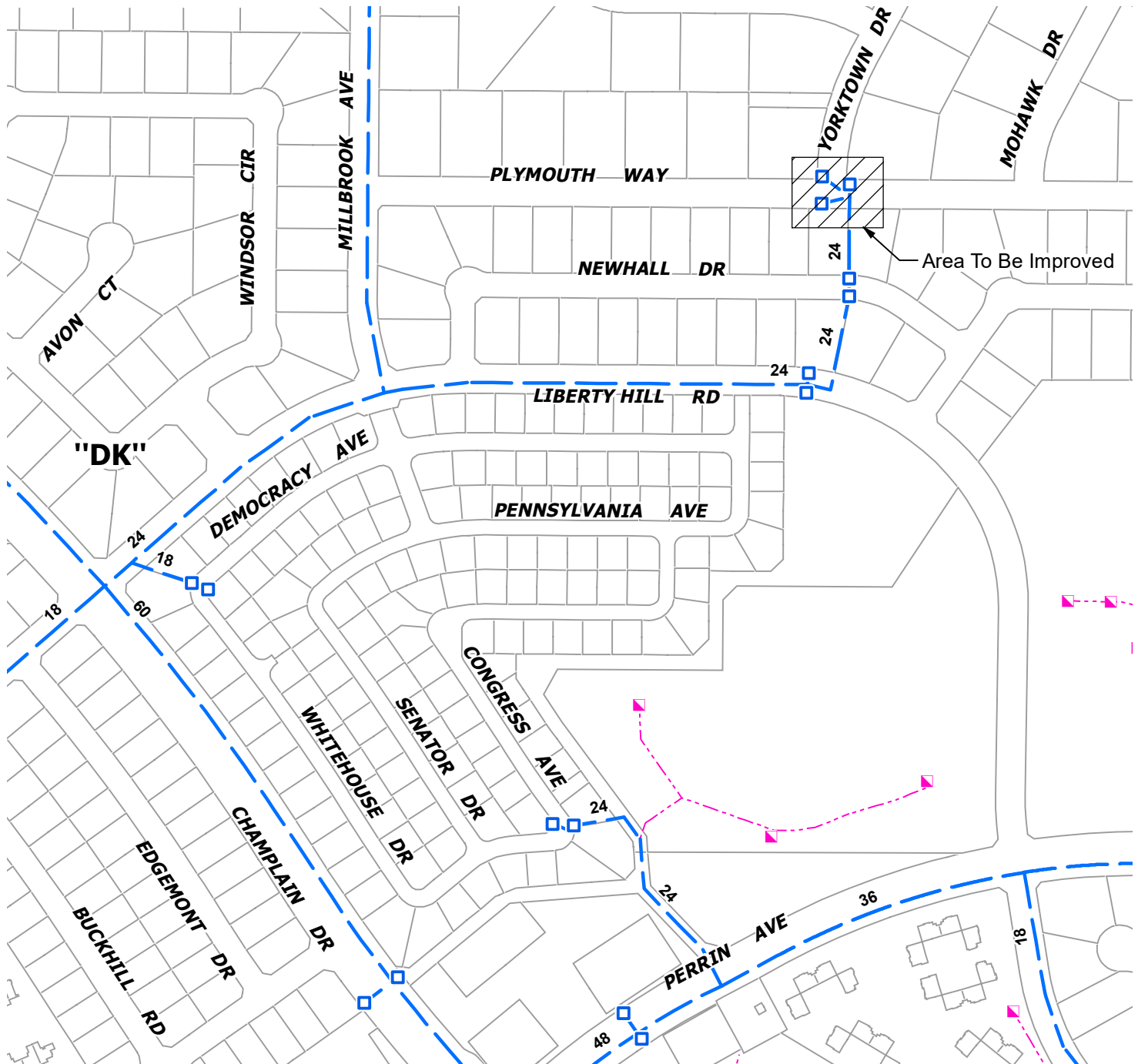
Prepared by: keithr

Date: 4/28/2025

Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\RR - Teilman & Nielsen (9).mxd

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

24



## LEGEND

- Existing Master Plan Facilities
- - - □ - - - Private Facilities



1" = 300'

## FLOOD CONTROL IMPROVEMENTS

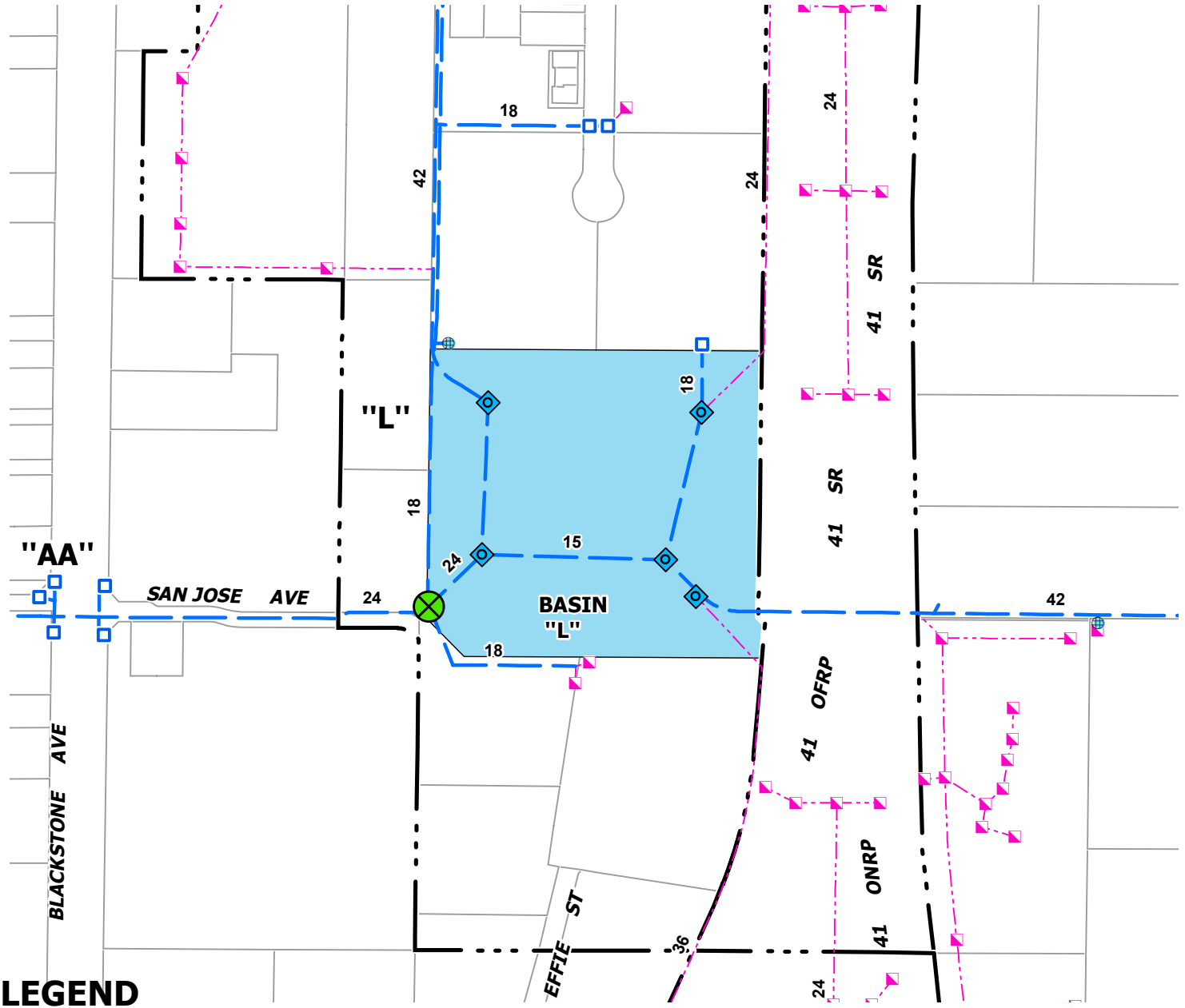
**DRAINAGE AREA "DK"**

**\$250,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.



## LEGEND

- Existing Master Plan Facilities
- - - □ - - - Private Facilities
- - - - - Drainage Area Boundary
- ⊗ Pump Station Upgrade



1" = 300'

## PUMP UPGRADE

DRAINAGE AREA "L"

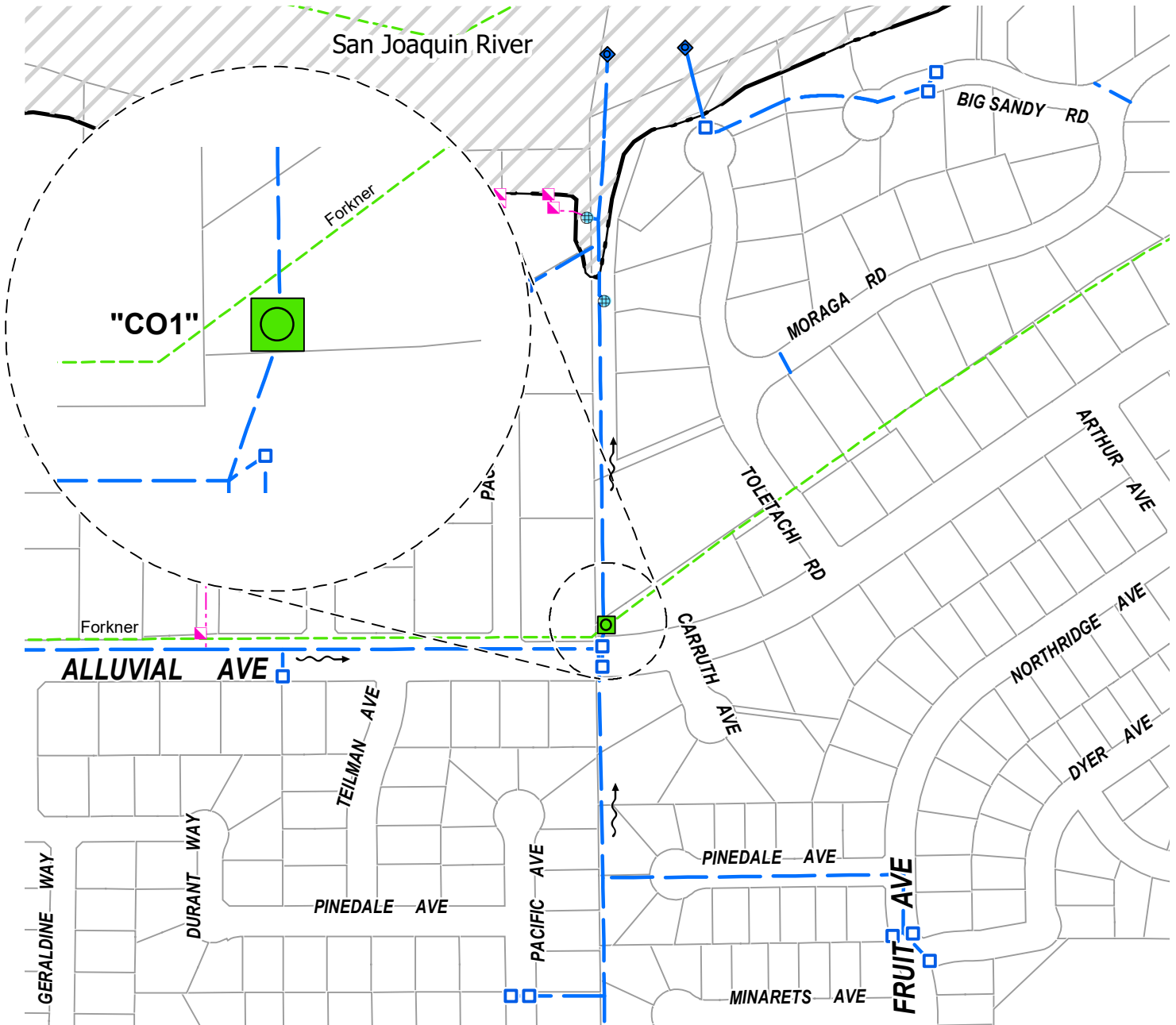
\$120,000



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

26



## LEGEND

-  Facilities To Be Constructed
-  Existing Facilities
-  Private Facilities
-  Direction of Flow
-  FID Facilities
-  Drainage Area Boundary



1" = 300'

## TRASH CAPTURE IMPLEMENTATION DRAINAGE AREA "CO1"

\$350,000

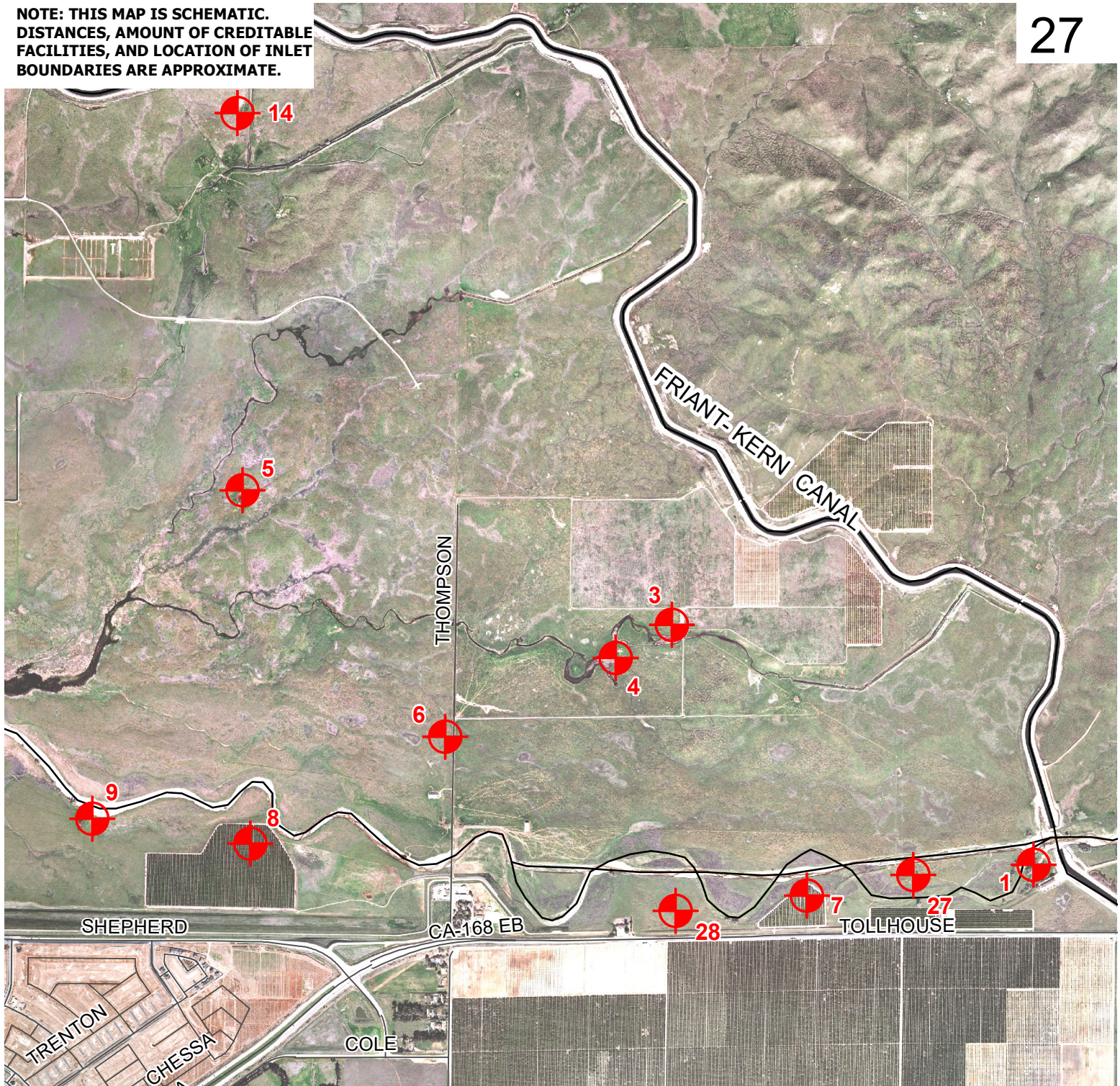


**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**



NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.

27



Project is for flood proofing the remaining  
11 wells located within the reservoir flood pool.



## Legend



WELL LOCATION & NUMBER

**FLOOD PROOF WELLS**

**BIG DRY CREEK RESERVOIR**

**\$50,000**



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

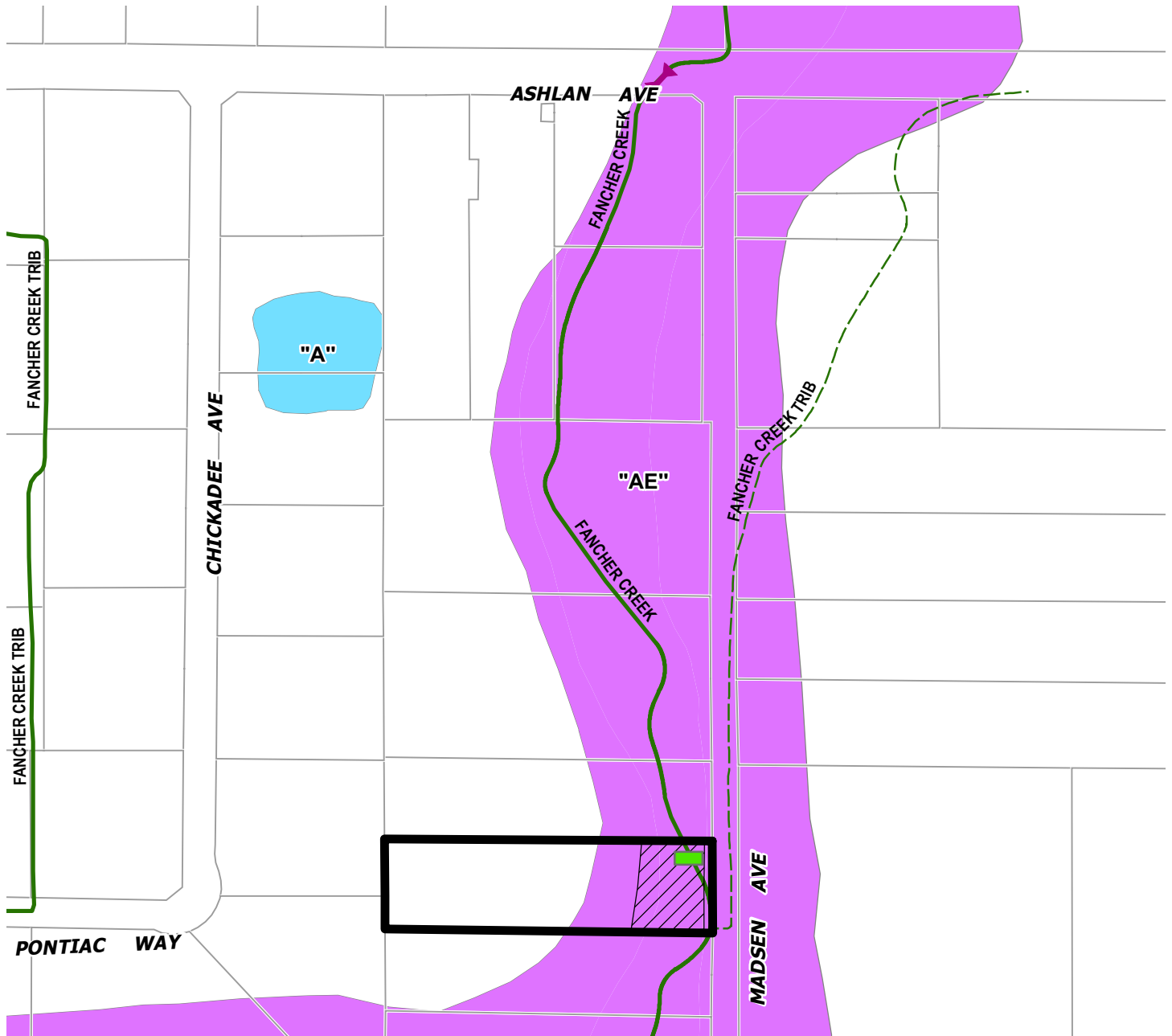
Prepared by: keithr

Date: 4/28/2025








Path: K:\Autocad\DWGS\0EXHIBIT\Budget\2025-26\BDR Abandon Wells.mxd



NOTE: THIS MAP IS SCHEMATIC.  
DISTANCES, AMOUNT OF CREDITABLE  
FACILITIES, AND LOCATION OF INLET  
BOUNDARIES ARE APPROXIMATE.



## LEGEND

-  Bridge To Be Upgraded
-  Channel Easement To Be Acquired
-  Existing Major Stream Course (Master Plan Channel)
-  Existing Minor Stream Course (Master Plan Channel)
-  APN: 309-340-35
-  FEMA Flood Zone "AE"
-  FEMA Flood Zone "A"



1" = 300'

## BRIDGE UPGRADE

FANCHER CREEK

\$150,000



**FRESNO METROPOLITAN FLOOD CONTROL DISTRICT**

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