

**American River Flood Control District
FY 2018-19 Budget Proposal
Discussion Draft**

FY 2018-19 Budget Summary Page

	2015-16 EOY	2016-17 EOY	2017-18 Budget	2017-18 Estimated to Close	2018-19 Budget Proposed	% Diff.
Income						
ARFCD Benefit Assessment	1,326,664	1,284,180	1,385,000	1,388,148	1,429,793	3%
Consolidated Capital Assessment District	650,000	650,000	650,000	780,000	980,000	51%
O&M Agreements	224,000	-	225,000	229,285	231,801	3%
Interest	69,923	95,425	75,000	77,273	77,267	3%
Reserve Fund Transfers	295,000	-	-	-	-	n/a
Miscellaneous	4,850	5,109	3,500	26,751	-	0%
Total Budgeted Income	2,570,437	2,034,714	2,338,500	2,501,457	2,718,861	16%
Expense						
Operations and Maintenance	1,271,172	1,377,657	1,307,625	1,282,920	1,559,491	19%
Administration	383,951	365,476	522,647	402,232	577,919	11%
Special Projects	75,216	-	165,000	64,968	165,000	0%
Capital Outlay: Flood Control	275,212	116,373	50,000	48,689	93,000	86%
Capital Outlay: District Facilities	346,864	-	50,000	-	50,000	0%
Retiree Health Benefits (OPEB Transfer)	-	-	243,228	243,228	500,000	0%
Emergency Repair	-	-	-	-	-	0%
Flood Emergency Response	-	-	-	-	-	0%
Reserve Fund Transfers	-	-	293,228	293,228	-	0%
Total Budgeted Expenses	2,352,415	1,859,506	2,631,728	2,335,265	2,945,410	11.92%

Difference 166,192 (226,549)

Estimated Reserve Fund Balances

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Capital Outlay Reserve	1,100,000	1,270,000	1,270,000	1,270,000
Retiree Health Benefit Reserve	1,443,558	1,443,558	2,980,014	3,480,014
Emergency Repair Reserve	1,500,000	1,500,000	1,500,000	1,500,000
Flood Emergency Response Reserve	1,500,000	1,500,000	1,500,000	1,500,000
Total Reserves Estimated Ending Balance	5,543,558	5,713,558	7,250,014	7,750,014

Lastest actuarial study shows UAAL at \$3,725,382; new study due Fall 2019

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Income							
ARFCD Benefit Assessment	1,326,664	1,284,180	1,385,000	1,388,148	1,429,793	3%	Zone A, Zone B, and Zone C
Consolidated Capital Assessment District	650,000	650,000	650,000	780,000	980,000	51%	Collected and Disbursed by SAFCA
O&M Agreements	224,000	-	225,000	229,285	231,801	3%	Maintenance of North Area Creeks and Mayhew Levees for SAFCA
Interest	69,923	95,425	75,000	77,273	77,267	3%	River City Bank, City Pool A, LAIF
Reserve Fund Transfers	295,000	-	-	-	-	n/a	
Miscellaneous	4,850	5,109	3,500	26,751	-	0%	RPA Fund Refund, Surplus equipment disposals, recycling, etc.
Total Income	2,570,437	2,034,714	2,338,500	2,501,457	2,718,861	16%	

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Operations and Maintenance Expense							
Salary/Wages	707,038	702,486	664,645	650,548	730,938	10%	assumes 3% increase and additional staff
Payroll Taxes	52,876	50,822	53,172	57,095	58,475	10%	8% of Salary/Wages
Pension	135,286	126,444	124,602	130,962	132,418	6%	PERS Classic-EO 9.409%, PEPR-EO 6.842% + Unfunded Liability \$38716, PERS EPMC 7%, 457 Cont.\$192
Compensation Insurance	24,156	27,083	33,232	32,527	36,547	10%	5% of Comp
Medical/Dental/Vision	183,506	167,012	189,474	175,272	211,112	11%	Prior 3 years average 6% increase, additional staff benefits
Fuel & Oil	19,873	18,753	30,000	21,062	30,000	0%	
Equipment Rental	246	1,354	6,500	35,000	20,000	208%	
Equipment Repair/Parts	36,067	43,158	40,000	34,563	40,000	0%	
Equipment Purchase (less than \$5,000)	-	-	5,000	1,206	15,000	200%	
Shop Supplies	11,633	9,035	12,000	14,714	12,000	0%	
Levee Maintenance (Supplies & Materials)	4,002	17,740	17,000	6,076	10,000	-41%	
Levee Maintenance (Chemicals)	11,213	22,356	20,000	13,132	20,000	0%	
Levee Maintenance (Services)	28,168	79,687	34,000	59,661	60,000	76%	Tree removal and stump grinding
Rodent Abatement (Supplies & Materials)	6,108	3,132	10,000	7,654	10,000	0%	
Employee Uniforms	3,811	5,044	5,000	2,064	5,000	0%	
Staff Training	10,103	3,259	15,000	3,582	10,000	-33%	
Miscellaneous O&M	1,262	1,311	2,000	1,660	2,000	0%	
Small Tools and Equipment	1,826	2,868	3,000	4,386	6,000	100%	
Emergency Preparedness and Response	11,672	76,948	20,000	9,707	15,000	-25%	
Engineering Services	6,727	19,165	8,000	22,049	20,000	150%	Continuing funding SWIF work
Environmental Services/Studies	-	-	-	-	-	0%	
Survey Services	-	-	-	-	-	0%	
Encroachment Remediation	15,599	-	15,000	-	15,000	0%	SB 753 activities
Test Urban Camp Cleanup	-	-	-	-	100,000	100%	Test Urban Camp Cleanup Contract
Total Operations and Maintenance	1,271,172	1,377,657	1,307,625	1,282,920	1,559,491	19%	
Special Projects Expense							
Engineering Studies/Survey Studies	-	-	15,000	-	15,000	0%	Design Work
Levee Standards Compliance	-	-	100,000	-	100,000	0%	Accreditation/SWIF
Encroachment Remediation	-	-	-	-	-	0%	
Vegetation Management	-	-	-	-	-	0%	
Small Capital Projects	75,216	-	50,000	64,968	50,000	0%	
Total Special Projects Expense	75,216	-	165,000	64,968	165,000	0%	

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Administration Expense

	2015-16 EOY	2016-17 EOY	2017-18 Budget	2017-18 Estimated to Close	2018-19 Budget Proposed	% Diff.	Notes
Board of Trustees Compensation	5,755	7,088	7,900	5,700	7,600	-4%	
Trustee Expenses	1,420	1,677	1,750	1,521	1,750	0%	
Accounting Services	12,840	12,250	15,000	13,310	15,000	0%	
Legal Services (General)	32,830	30,552	50,000	28,547	50,000	0%	
Utilities	22,520	25,208	25,000	34,038	35,000	40%	
Telephone/Internet	14,359	14,408	12,500	15,643	18,000	44%	
Retiree Benefits	45,369	110,863	135,270	136,158	135,650	0%	Appx \$11,300/mo
Office/Shop Lease	22,115	-	-	-	-	-	
Office Equipment/Furniture	35,189	1,944	10,000	-	7,500	-25%	Computers/Furniture
Office Supplies	1,744	1,414	2,000	989	2,000	0%	
Auto Allowance	7,099	7,082	7,100	6,600	6,600	-7%	
Parking & Mileage Reimbursement	71	31	150	304	500	233%	
General Office Expense	12,667	9,836	13,000	11,337	13,000	0%	
Technology and Software	6,897	6,053	17,000	6,231	10,000	-41%	
Legislative Services	-	-	-	-	-	0%	
Dues and Association Expenses	19,790	20,631	25,000	21,508	25,000	0%	
Property & Liability Insurance Premiums	26,995	26,838	30,000	24,079	30,000	0%	
Conference/Workshop/Seminar	-	-	1,500	-	3,000	100%	
Public Relations/Information	29,670	29,102	35,000	22,962	30,000	-14%	Annual Newsletter, Spring Letter
Miscellaneous Admin	4,638	3,332	5,000	4,315	5,000	0%	
Employee Morale/Wellness	631	156	1,500	1,155	2,000	33%	
Election Expenses	-	1,669	-	-	96,819	n/a	
Investment Fees	9,453	10,824	13,000	14,541	15,000	15%	
Community Services	1,553	1,000	1,500	1,000	1,500	0%	
Bookkeeping	11,138	11,943	12,000	10,731	14,000	17%	
Property Taxes	1,609	1,597	3,000	1,660	3,000	0%	Direct Levy
Building Maintenance	12,458	5,501	17,000	235	10,000	-41%	
DLMS Fees and Services	24,477	24,477	60,477	39,668	40,000	-34%	Renamed to include WSP Services
County Assessment Fees	20,664	-	21,000	-	-	-100%	Appx 1.5% of Benefit Assessment
Total Administration	383,951	365,476	522,647	402,232	577,919	11%	

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Capital Outlay: Flood Control							
Bank Protection	-	-	-	-	-	n/a	
Magpie Creek	-	-	-	-	-	n/a	
Property Acquisition	76,490	500	-	500	-	0%	
Equipment Purchase (over \$5,000)	198,722	115,873	50,000	48,189	93,000	86%	Increased from >\$1000 to >\$5000
Miscellaneous	-	-	-	-	-		
Total Capital Outlay: Flood Control	275,212	116,373	50,000	48,689	93,000	86%	
Capital Outlay: District Facilities							
Building Improvements/Maintenance	-	5,063	20,000	-	40,000		Rollup Doors, Outdoor Lights, New Sign, Cameras
La Riviera Improvements/Maintenance	-	9,323	30,000	30,000	10,000		
Construction Management	33,658	-	-	-	-		
Architect/Building Design	2,800	-	-	-	-		
General Construction Contractors	310,406	-	-	-	-		
Permitting	-	-	-	-	-		
Legal Fees	-	-	-	-	-		
Total Capital Outlay: District Facilities	346,864	-	50,000	-	50,000		
Retiree Health Benefit Expense							
Retiree Health Benefit Expense (OPEB Transfer)	-	-	243,228	243,228	500,000		
Reserve Fund Transfer	-	-	293,228	293,228	-		
Total Retiree Health Benefit Expense	-	-	536,456	536,456	500,000		
Emergency Repair Expense							
Emergency Repair Expense	-	-	-	-	-		
Total Emergency Repair Expense	-	-	-	-	-		
Flood Emergency Response Expense							
Flood Fight Expenses	-	-	-	-	-		
Flood Litigation	-	-	-	-	-		
Total Flood Emergency Response Expense	-	-	-	-	-		
Total Budgeted Expenses	2,352,415	1,859,506	2,631,728	2,335,265	2,945,410		