

# American River Flood Control District

## 5-year Budget Projection

### 5-year Budget Projection Summary Page

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Income</b>					
ARFCD Benefit Assessment	1,429,793	1,451,240	1,473,008	1,495,103	1,517,530
Consolidated Capital Assessment District	980,000	980,000	980,000	980,000	980,000
O&M Agreements	231,801	235,278	238,807	242,389	246,025
Interest	77,267	78,426	79,602	80,796	82,008
Reserve Fund Transfers	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Budgeted Income</b>	<b>2,718,861</b>	<b>2,744,944</b>	<b>2,771,418</b>	<b>2,798,289</b>	<b>2,825,563</b>
<b>Expense</b>					
Operations and Maintenance	1,647,158	1,636,450	1,685,907	1,738,256	1,793,742
Administration	517,450	635,299	561,730	692,424	619,671
Special Projects	225,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	100,000	150,000	150,000	150,000	150,000
Capital Outlay: District Headquarters	227,000	40,000	40,000	40,000	40,000
Retiree Health Benefits	72,000	297,000	297,000	297,000	297,000
Emergency Repair	-	-	-	-	-
Flood Emergency Response	-	-	-	-	-
Reserve Fund Transfers	-	-	-	-	-
<b>Total Budgeted Expenses</b>	<b>2,788,608</b>	<b>2,963,749</b>	<b>2,939,638</b>	<b>3,122,679</b>	<b>3,105,413</b>
<b>Difference</b>	<b>(69,747)</b>	<b>(218,805)</b>	<b>(168,220)</b>	<b>(324,390)</b>	<b>(279,849)</b>
<b>Income</b>					
ARFCD Benefit Assessment	1,429,793	1,451,240	1,473,008	1,495,103	1,517,530
Consolidated Capital Assessment District	980,000	980,000	980,000	980,000	980,000
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	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	% Increase (Escalation Factor)
<b>Operations and Maintenance Expense</b>						
Salary/Wages	790,476	802,333	814,368	826,584	838,982	1.5%
Payroll Taxes	63,238	64,187	65,149	66,127	67,119	1.5%
Pension	156,542	159,673	162,866	166,124	169,446	2.0%
Compensation Insurance	39,524	40,117	40,718	41,329	41,949	1.5%
Medical/Dental/Vision	213,378	234,716	258,187	284,006	312,407	10.0%
Fuel & Oil	35,000	36,050	37,132	38,245	39,393	3.0%
Equipment Rental	20,000	20,600	21,218	21,855	22,510	3.0%
Equipment Repair/Parts	45,000	46,350	47,741	49,173	50,648	3.0%
Equipment Purchase (less than \$5,000)	15,000	15,450	15,914	16,391	16,883	0.0%
Shop Supplies	15,000	15,450	15,914	16,391	16,883	3.0%
Levee Maintenance (Supplies & Materials)	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Chemicals)	15,000	15,450	15,914	16,391	16,883	3.0%
Levee Maintenance (Services)	80,000	82,400	84,872	87,418	90,041	3.0%
Rodent Abatement (Supplies & Materials)	10,000	10,300	10,609	10,927	11,255	3.0%
Employee Uniforms	7,000	7,000	7,000	7,000	7,000	0.0%
Staff Training	7,500	5,000	5,000	5,000	5,000	0.0%
Miscellaneous	2,000	2,000	2,000	2,000	2,000	0.0%
Small Tools and Equipment	7,500	7,725	7,957	8,195	8,441	0.0%
Emergency Preparedness	15,000	15,450	15,914	16,391	16,883	0.0%
Engineering Services	20,000	20,600	21,218	21,855	22,510	0.0%
Environmental Services/Studies	5,000	-	-	-	-	0.0%
Survey Services	-	-	-	-	-	0.0%
Encroachment Remediation	15,000	15,000	15,000	15,000	15,000	0.0%
Test-Urban Camp Cleanup, Contract & Expenses	50,000	50,000	50,000	50,000	50,000	100.0%
<b>Total Operations and Maintenance</b>	<b>1,647,158</b>	<b>1,636,450</b>	<b>1,685,907</b>	<b>1,738,256</b>	<b>1,793,742</b>	
<b>Special Projects Expense</b>						
Engineering Studies/Survey Studies	150,000	15,000	15,000	15,000	15,000	0.0%
Levee Standards Compliance	25,000	140,000	140,000	140,000	140,000	0.0%
Encroachment Remediation	-	-	-	-	-	0.0%
Vegetation Management	-	-	-	-	-	0.0%
Small Capital Projects	50,000	50,000	50,000	50,000	50,000	0.0%
<b>Total Special Projects Expense</b>	<b>225,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	

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	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	% Increase (Escalation Factor)
<b>Administration Expense</b>						
Board of Trustees Compensation	7,600	7,828	8,063	8,305	8,554	3.0%
Trustee Expenses	1,750	1,803	1,857	1,912	1,970	3.0%
Accounting Services	20,000	20,600	21,218	21,855	22,510	3.0%
Legal Services (General)	50,000	51,500	53,045	54,636	56,275	3.0%
Utilities	40,000	41,200	42,436	43,709	45,020	3.0%
Telephone/Internet	25,000	25,750	26,523	27,318	28,138	3.0%
Retiree Benefits	135,000	148,500	163,350	179,685	197,654	10.0%
Office/Shop/Yard Lease	6,000	-	-	-	-	n/a
Office Equipment/Furniture	7,500	7,725	7,957	8,195	8,441	3.0%
Office Supplies	2,000	2,060	2,122	2,185	2,251	3.0%
Auto Allowance	6,600	7,100	7,100	7,100	7,100	0.0%
Parking & Mileage Reimbursement	500	150	150	150	150	0.0%
General Office Expense	15,000	15,450	15,914	16,391	16,883	3.0%
Technology and Software	10,000	10,300	10,609	10,927	11,255	3.0%
Legislative Services	-	-	-	-	-	0.0%
Dues and Association Expenses	25,000	25,750	26,523	27,318	28,138	3.0%
Property & Liability Insurance Premiums	30,000	30,900	31,827	32,782	33,765	3.0%
Conference/Workshop/Seminar	-	-	-	-	-	3.0%
Public Relations/Information	30,000	30,900	31,827	32,782	33,765	3.0%
Miscellaneous	5,000	5,150	5,305	5,464	5,628	3.0%
Employee Morale/Wellness	2,000	1,500	1,500	1,500	1,500	0.0%
Election Expenses	-	99,723	-	102,715	-	3.0%
Investment Fees	20,000	20,600	21,218	21,855	22,510	3.0%
Community Services	1,500	1,500	1,500	1,500	1,500	0.0%
Bookkeeping	14,000	14,420	14,853	15,298	15,757	3.0%
Property Taxes	3,000	3,090	3,183	3,278	3,377	3.0%
Building Maintenance	10,000	10,300	10,609	10,927	11,255	3.0%
County DTech Fees for DLMS	50,000	51,500	53,045	54,636	56,275	3.0%
<b>Total Administration</b>	<b>517,450</b>	<b>635,299</b>	<b>561,730</b>	<b>692,424</b>	<b>619,671</b>	

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## 5-year Budget Projection

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	% Increase (Escalation Factor)
<b>Capital Outlay: Flood Control</b>						
Bank Protection	-	-	-	-	-	0.0%
Magpie Creek	-	-	-	-	-	0.0%
Property Acquisition	-	-	-	-	-	0.0%
Equipment Purchase (over \$5,000)	100,000	150,000	150,000	150,000	150,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
<b>Total Capital Outlay: Flood Control</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	
<b>Capital Outlay: District Headquarters</b>						
Building Improvements/Maintenance	225,000	25,000	25,000	25,000	25,000	0.0%
La Riviera Improvements/Maintenance	2,000	15,000	15,000	15,000	15,000	0.0%
Construction Management	-	-	-	-	-	0.0%
Architect/Building Design	-	-	-	-	-	0.0%
General Construction Contractors	-	-	-	-	-	0.0%
Permitting	-	-	-	-	-	0.0%
Legal Fees	-	-	-	-	-	0.0%
<b>Total Capital Outlay: District Headquarters Build-Out</b>	<b>227,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	
<b>Retiree Health Benefit Expense</b>						
Retiree Health Benefit Expense (OPEB Transfer)	72,000	297,000	297,000	297,000	297,000	0.0%
Reserve Fund Transfer	-	-	-	-	-	
<b>Total Retiree Health Benefit Expense</b>	<b>72,000</b>	<b>297,000</b>	<b>297,000</b>	<b>297,000</b>	<b>297,000</b>	
<b>Emergency Repair Expense</b>						
Emergency Repair Expense	-	-	-	-	-	0.0%
<b>Total Emergency Repair Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Flood Emergency Response Expense</b>						
Flood Fight Expenses	-	-	-	-	-	0.0%
Flood Litigation	-	-	-	-	-	0.0%
<b>Total Flood Emergency Response Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Budgeted Expenses</b>	<b>2,788,608</b>	<b>2,963,749</b>	<b>2,939,638</b>	<b>3,122,679</b>	<b>3,105,413</b>	

**Reserve Fund Balances**

	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
Capital Outlay Reserve	1,270,000	1,270,000	1,270,000	1,270,000
Retiree Health Benefit Reserve	1,443,558	2,980,014	3,480,014	3,552,014
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
<b>Total Reserves Estimated Ending Balance</b>	<b>5,713,558</b>	<b>7,250,014</b>	<b>7,750,014</b>	<b>7,750,014</b>

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

**Estimated Reserve Fund Balances**

	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
Capital Outlay Reserve	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Retiree Health Benefit Reserve	3,552,014	3,849,014	4,146,014	4,443,014	4,668,014
Emergency Repair Reserve	1,500,000	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	1,500,000
<b>Total Reserves Estimated Ending Balance</b>	<b>8,052,014</b>	<b>8,349,014</b>	<b>8,646,014</b>	<b>8,943,014</b>	<b>9,168,014</b>