

FY 2021-2022 Budget Summary Page

	2018-19 EOY	2019-20 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.
Income						
ARFCD Benefit Assessment	-	1,292,921	1,429,793	1,388,148	1,429,793	0%
Consolidated Capital Assessment District	650,000	980,000	980,000	980,000	980,000	0%
O&M Agreements	245,528	274,177	231,801	229,285	231,801	0%
Interest	137,637	198,773	77,267	77,273	77,267	0%
Reserve Fund Transfers	-	-	700,000	350,000	-	n/a
Miscellaneous	8,170	13,475	-	13,475	-	0%
Total Budgeted Income	1,041,335	2,759,345	3,418,861	3,038,181	2,718,861	-20%
Expense						
Operations and Maintenance	1,384,983	1,571,144	1,780,112	1,835,647	1,925,336	8%
Administration	438,499	455,104	642,023	616,302	554,175	-14%
Special Projects	101,927	44,433	245,000	(4,797)	215,000	-12%
Capital Outlay: Flood Control	73,824	88,844	100,000	281,634	162,000	62%
Capital Outlay: District Facilities	-	59,754	702,000	399,237	2,000	-100%
Retiree Health Benefits (OPEB Transfer)	-	72,000	-	-	-	0%
Emergency Repair	-	-	-	-	-	0%
Flood Emergency Response	-	-	-	-	-	0%
Reserve Fund Transfers	-	-	-	-	-	0%
Total Budgeted Expenses	1,999,233	2,291,279	3,469,135	3,128,023	2,858,511	-17.60%

Difference (50,274) (89,842) (139,650)

	2018-19 EOY	2019-20 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.	Notes
Income							
ARFCD Benefit Assessment		1,292,921	1,429,793	1,388,148	1,429,793	0%	Zone A, Zone B, and Zone C
Consolidated Capital Assessment District	650,000	980,000	980,000	980,000	980,000	0%	Collected and Disbursed by SAFCA
O&M Agreements	245,528	274,177	231,801	229,285	231,801	0%	Maintenance of North Area Creeks and Mayhew Levees for SAFCA
Interest	137,637	198,773	77,267	77,273	77,267	0%	River City Bank, City Pool A, LAIF
Reserve Fund Transfers	-	-	700,000	350,000	-	-100%	
Miscellaneous	8,170	13,475	-	13,475	-	0%	RPA Fund Refund, Surplus equipment disposals, recycling, etc.
Total Income	1,041,335	2,759,345	3,418,861	3,038,181	2,718,861	-20%	

	2018-19 EOY	2019-20 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.	Notes
Operations and Maintenance Expense							

Salary/Wages	673,897	763,417	833,238	864,846	890,792	7%	assumes 3% increase
Payroll Taxes	51,410	56,757	66,659	69,188	71,263	7%	8% of Salary/Wages
Pension	136,067	163,957	189,428	196,020	203,100	7%	PERS Classic-EO 11.031%, PEPR-EO 7.732% + Unfunded Liability \$75,787, PERS EPMC 7%, 457 Cont.\$320
Compensation Insurance	27,648	9,828	41,662	43,242	44,540	7%	5% of Comp
Medical/Dental/Vision	184,686	197,170	216,125	252,205	273,642	27%	
Fuel & Oil	29,473	30,386	35,000	35,425	35,000	0%	
Equipment Rental	45,141	18,598	20,000	5,960	15,000	-25%	
Equipment Repair/Parts	48,760	80,275	50,000	83,271	65,000	30%	
Equipment Purchase (less than \$5,000)	14,103	15,294	15,000	1,708	15,000	0%	
Shop Supplies	15,470	30,847	20,000	41,105	27,500	38%	
Levee Maintenance (Supplies & Materials)	28,204	10,516	20,000	23,767	20,000	0%	
Levee Maintenance (Chemicals)	12,235	25,095	27,500	38,201	35,000	27%	
Levee Maintenance (Services)	57,535	69,606	80,000	83,533	80,000	0%	
Rodent Abatement (Supplies & Materials)	5,561	3,394	10,000	6,492	10,000	0%	
Employee Uniforms	5,549	5,799	7,500	6,877	7,500	0%	
Staff Training	1,827	3,986	7,500	2,692	2,500	-67%	
Miscellaneous O&M	1,125	1,125	2,000	1,125	2,000	0%	
Small Tools and Equipment	7,162	3,244	7,500	5,236	7,500	0%	
Emergency Preparedness and Response	9,700	35,704	35,000	1,732	35,000	0%	
Engineering Services	23,681	11,093	20,000	33,551	20,000	0%	
Environmental Services/Studies	3,948	-	5,000	-	-	0%	
Survey Services	-	-	-	-	-	0%	
Encroachment Remediation	-	-	15,000	-	15,000	0%	SB 753 activities
Urban Camp Cleanup, Contract & Expenses	1,801	35,053	50,000	25,053	30,000	-40%	
Regulation Compliance (OSHA)	-	-	6,000	14,418	20,000	233%	Staff Trainings to be included, PPES
Total Operations and Maintenance	1,384,983	1,571,144	1,780,112	1,835,647	1,925,336	8%	
Special Projects Expense							
Engineering Studies/Survey Studies	-	9,506	170,000	18,628	170,000	0%	Design Work: Arcade Creek, DMP
Levee Standards Compliance	71,163	23,000	25,000	-	25,000	0%	Accreditation/SWIF
Encroachment Remediation	-	-	-	-	-	0%	
Vegetation Management	-	-	-	-	-	0%	
Small Capital Projects	30,763	11,927	50,000	(23,425)	20,000	-60%	
Total Special Projects Expense	101,927	44,433	245,000	(4,797)	215,000	-12%	

	2018-19 EOY	2019-20 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.	Notes
Administration Expense							
Board of Trustees Compensation	5,795	7,064	7,600	5,605	7,600	0%	
Trustee Expenses	1,777	2,084	2,400	-	2,400	0%	
Trustee Training	-	-	5,000	-	5,000		
Accounting Services	15,600	13,150	15,000	15,275	15,000	0%	
Legal Services (General)	36,745	41,918	50,000	38,692	50,000	0%	
Utilities	36,750	38,287	40,000	49,283	40,000	0%	
Telephone/Internet	19,838	15,630	25,000	19,690	25,000	0%	
Retiree Benefits	131,611	135,068	143,000	154,478	157,231	10%	Prior 3 years average 12% increase

Office/Shop/Yard Lease	-	6,600	7,200	7,200	7,344	0%	
Office Equipment/Furniture	2,484	1,985	7,500	479	5,000	-33%	
Office Supplies	-	-	-	-	-	0%	
Auto Allowance	6,600	7,091	6,600	6,600	6,600	0%	
Parking & Mileage Reimbursement	117	-	500	-	500	0%	
General Office Expense	15,312	11,826	15,000	15,224	15,000	0%	
Technology and Software	4,754	9,765	10,000	16,381	10,000	0%	
Legislative Services	-	-	-	-	-	0%	
Dues and Association Expenses	22,454	22,500	25,000	23,939	25,000	0%	
Property & Liability Insurance Premiums	30,544	19,184	42,000	54,299	42,000	0%	
Conference/Workshop/Seminar	-	-	-	-	-	n/a	
Public Relations/Information	24,748	26,201	30,000	3,055	30,000	0%	Annual Newsletter, Spring Letter
Miscellaneous Admin	2,788	9,811	5,000	4,970	5,000	0%	
Employee Morale/Wellness	190	70	2,000	-	2,000	0%	
Election Expenses	2,008	-	99,723	145,993	-	-100%	
Investment Fees	19,367	13,042	20,000	17,661	20,000	0%	
Community Services	1,210	1,000	1,500	-	1,500	0%	
Bookkeeping	9,900	8,625	14,000	11,850	14,000	0%	
Property Taxes	1,690	1,752	3,000	1,710	3,000	0%	
Building Maintenance	9,904	9,865	10,000	-	10,000	0%	
DLMS Fees and Services	36,313	52,586	55,000	23,920	55,000	0%	
Total Administration	438,499	455,104	642,023	616,302	554,175	-14%	

	2018-19 EOY	2018-19 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.	Notes
Capital Outlay: Flood Control							
Bank Protection	-	-	-	-	-	n/a	
Magpie Creek	-	-	-	-	-	n/a	
Property Acquisition	-	-	-	-	-	0%	
Equipment Purchase (over \$5,000)	73,824	88,844	100,000	281,634	162,000	62%	robot mower, deweze mower, pickup truck
Miscellaneous	-	-	-	-	-		
Total Capital Outlay: Flood Control	73,824	88,844	100,000	281,634	162,000	62%	

Capital Outlay: District Facilities							
Building Improvements/Maintenance	-	59,615	700,000	375,652	-	-100%	
La Riviera Improvements/Maintenance	-	139	2,000	54	2,000	0%	
Construction Management	-	-	-	-	-		
Architect/Building Design	-	-	-	23,531	-		
General Construction Contractors	-	-	-	-	-		

Permitting	-	-	-	-	-
Legal Fees	-	-	-	-	-
Total Capital Outlay: District Facilities	-	59,754	702,000	399,237	2,000
Retiree Health Benefit Expense					
Retiree Health Benefit Expense (OPEB Transfer)	-	72,000	-	-	-
Reserve Fund Transfer	-	-	-	-	-
Total Retiree Health Benefit Expense	-	72,000	-	-	-
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	1,999,233	2,291,279	3,469,135	3,128,023	2,858,511