

**American River Flood Control District
FY 2017-18 Budget Proposal
Discussion Draft**

FY 2017-18 Budget Summary Page

	2014-15 EOY	2015-16 EOY	2016-17 Budget	2016-17 Estimated to Close	2017-18 Budget Proposed	% Diff.
Income						
ARFCD Benefit Assessment	1,341,128	1,326,664	1,385,000	1,376,561	1,385,000	0%
Consolidated Capital Assessment District	650,000	650,000	650,000	650,000	650,000	0%
O&M Agreements	234,286	224,000	225,000	229,285	225,000	0%
Interest	69,795	69,923	75,000	77,273	75,000	0%
Reserve Fund Transfers	238,575	295,000	-	-	-	n/a
Miscellaneous	23,372	4,850	-	4,449	3,500	0%
Total Budgeted Income	2,557,156	2,570,437	2,335,000	2,337,568	2,338,500	0%
Expense						
Operations and Maintenance	1,240,470	1,271,172	1,228,551	1,376,899	1,307,624	6%
Administration	471,611	383,951	548,203	414,665	522,647	-5%
Special Projects	60,915	75,216	165,000	64,968	165,000	0%
Capital Outlay: Flood Control	139,740	275,212	54,000	105,597	-	-100%
Capital Outlay: District Facilities	706,464	346,864	80,000	-	50,000	-38%
Retiree Health Benefits	-	-	-	-	-	0%
Emergency Repair	-	-	-	-	-	0%
Flood Emergency Response	-	-	-	-	-	0%
Reserve Fund Transfers	-	-	-	375,439	293,229	n/a
Total Budgeted Expenses	2,619,200	2,352,415	2,075,754	2,337,568	2,338,500	12.66%

(0) (0)

Estimated Reserve Fund Balances

	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	
Capital Outlay Reserve	1,500,000	1,100,000	1,270,000	1,270,000	
Retiree Health Benefit Reserve	1,443,558	1,443,558	2,443,558	2,736,787	Lastest actuarial study shows UAAL at \$3,584,662; new study due Fall 2017
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	5,943,558	5,543,558	6,713,558	7,006,787	

	2014-15 EOY	2015-16 EOY	2016-17 Budget	2016-17 Estimated to Close	2017-18 Budget Proposed	% Diff.	Notes
Income							
ARFCD Benefit Assessment	1,341,128	1,326,664	1,385,000	1,376,561	1,385,000	0%	Zone A, Zone B, and Zone C
Consolidated Capital Assessment District	650,000	650,000	650,000	650,000	650,000	0%	Collected and Disbursed by SAFCA
O&M Agreements	234,286	224,000	225,000	229,285	225,000	0%	Maintenance of North Area Creeks and Mayhew Levees for SAFCA
Interest	69,795	69,923	75,000	77,273	75,000	0%	River City Bank, City Pool A, LAIF
Reserve Fund Transfers	238,575	295,000	-	375,439	293,229	n/a	
Miscellaneous	23,372	4,850	-	4,449	3,500	0%	Surplus equipment disposals, recycling, etc.
Total Income	2,557,156	2,570,437	2,335,000	2,713,007	2,631,729	13%	

**American River Flood Control District
FY 2017-18 Budget Proposal
Discussion Draft**

	2014-15 EOY	2015-16 EOY	2016-17 Budget	2016-17 Estimated to Close	2017-18 Budget Proposed	% Diff.	Notes
Operations and Maintenance Expense							
Salary/Wages	671,874	707,038	675,000	713,682	664,645	-2%	assumes 3% increase
Payroll Taxes	51,013	52,876	54,000	57,095	53,172	-2%	8% of Salary/Wages
Pension	127,442	135,286	119,536	130,962	124,602	4%	PERS Classic-EO 8.88%, PEPRA-EO 6.555% + Unfunded Liability \$25k, PERS EPMC 7%, 457 Cont.
Compensation Insurance	30,695	24,156	33,750	35,684	33,232	-2%	5% of Comp
Medical/Dental/Vision	183,198	183,506	116,265	177,959	189,474	63%	Prior 3 years average 6% increase
Fuel & Oil	30,175	19,873	30,000	22,428	30,000	0%	
Equipment Rental	5,320	246	6,500	902	6,500	0%	
Equipment Repair/Parts	31,326	36,067	40,000	34,008	40,000	0%	
Equipment Purchase (less than \$5,000)	-	-	500	-	5,000	900%	Increased from <\$1000 to <\$5000
Shop Supplies	5,600	11,633	12,000	9,017	12,000	0%	
Levee Maintenance (Supplies & Materials)	10,571	4,002	17,000	16,384	17,000	0%	
Levee Maintenance (Chemicals)	4,127	11,213	10,000	22,867	20,000	100%	
Levee Maintenance (Services)	30,575	28,168	34,000	45,913	34,000	0%	Contract with CCC for 2 weeks
Rodent Abatement (Supplies & Materials)	7,653	6,108	10,000	5,000	10,000	0%	
Employee Uniforms	4,576	3,811	7,000	1,401	5,000	-29%	
Staff Training	2,714	10,103	15,000	5,000	15,000	0%	
Miscellaneous	1,207	1,262	2,000	1,500	2,000	0%	
Small Tools and Equipment	1,596	1,826	3,000	3,000	3,000	0%	
Emergency Preparedness and Response	20,101	11,672	20,000	76,396	20,000	0%	January-February storms, added "and response"
Engineering Services	5,108	6,727	8,000	17,702	8,000	0%	
Environmental Services/Studies	-	-	-	-	-	0%	
Survey Services	-	-	-	-	-	0%	
Encroachment Remediation	15,599	15,599	15,000	-	15,000	0%	SB 753 activities
Total Operations and Maintenance	1,240,470	1,271,172	1,228,551	1,376,899	1,307,624	6%	
Special Projects Expense							
Engineering Studies/Survey Studies	-	-	15,000	-	15,000	0%	Design Work
Levee Standards Compliance	5,000	-	100,000	-	100,000	0%	Accreditation/SWIF
Encroachment Remediation	-	-	-	-	-	0%	
Vegetation Management	665	-	-	-	-	0%	
Small Capital Projects	55,250	75,216	50,000	64,968	50,000	0%	
Total Special Projects Expense	60,915	75,216	165,000	64,968	165,000	0%	

**American River Flood Control District
FY 2017-18 Budget Proposal
Discussion Draft**

Administration Expense

	2014-15 EOY	2015-16 EOY	2016-17 Budget	2016-17 Estimated to Close	2017-18 Budget Proposed	% Diff.	Notes
Board of Trustees Compensation	6,818	5,755	7,900	6,935	7,900	0%	
Trustee Expenses	1,525	1,420	1,750	2,014	1,750	0%	
Accounting Services	12,915	12,840	15,000	12,250	15,000	0%	
Legal Services (General)	59,325	32,830	50,000	42,471	50,000	0%	
Utilities	17,937	22,520	25,000	27,775	25,000	0%	
Telephone/Internet	8,311	14,359	12,500	15,326	12,500	0%	
Retiree Benefits	43,391	45,369	115,000	109,938	135,270	18%	Appx \$11,272/mo
Office/Shop Lease	75,552	22,115	-	-	-		
Office Equipment/Furniture	5,719	35,189	10,000	2,056	10,000	0%	Computers/Furniture
Office Supplies	1,075	1,744	2,000	2,500	2,000	0%	
Auto Allowance	7,100	7,099	7,100	6,600	7,100	0%	
Parking & Mileage Reimbursement	104	71	150	51	150	0%	
General Office Expense	11,437	12,667	13,000	12,750	13,000	0%	
Technology and Software	3,615	6,897	17,000	6,950	17,000	0%	
Legislative Services	-	-	-	-	-	0%	
Dues and Association Expenses	24,052	19,790	25,000	26,938	25,000	0%	
Property & Liability Insurance Premiums	27,765	26,995	30,000	26,742	30,000	0%	
Conference/Workshop/Seminar	165	-	1,500	-	1,500	0%	
Public Relations/Information	31,228	29,670	35,000	29,102	35,000	0%	Annual Newsletter, Spring Letter
Miscellaneous	1,858	4,638	5,000	5,500	5,000	0%	
Employee Morale/Wellness	-	631	1,500	98	1,500	0%	
Election Expenses	78,367	-	81,826	-	-	n/a	
District Annexations	-	-	-	-	-	0%	
Investment Fees	12,307	9,453	13,000	14,380	13,000	0%	
Community Services	1,064	1,553	1,500	1,500	1,500	0%	
Bookkeeping	7,163	11,138	12,000	13,517	12,000	0%	
Property Taxes	2,866	1,609	3,000	1,609	3,000	0%	Direct Levy
Building Maintenance	9,262	12,458	17,000	2,500	17,000	0%	
DLMS Fees and Services	-	24,477	24,477	24,477	60,477	147%	Renamed to include WSP Services
County Assessment Fees	20,690	20,664	21,000	20,686	21,000	0%	Appx 1.5% of Benefit Assessment
Total Administration	471,611	383,951	548,203	414,665	522,647	-5%	

**American River Flood Control District
 FY 2017-18 Budget Proposal
 Discussion Draft**

	2014-15 EOY	2015-16 EOY	2016-17 Budget	2016-17 Estimated to Close	2017-18 Budget Proposed	% Diff.	Notes
Capital Outlay: Flood Control							
Bank Protection	-	-	-	-	-	n/a	
Magpie Creek	-	-	-	-	-	n/a	
Property Acquisition	2,900	76,490	-	500	-	0%	
Equipment Purchase (over \$5,000)	136,840	198,722	54,000	105,097	-	-100%	Increased from >\$1000 to >\$5000
Miscellaneous	-	-	-	-	-		
Total Capital Outlay: Flood Control	139,740	275,212	54,000	105,597	-	-100%	
Capital Outlay: District Facilities							
Building Improvements/Maintenance	-	-	60,000	-	20,000		New Category, capitalized expenditures for building
La Riviera Improvements/Maintenance	-	-	20,000	-	30,000		
Construction Management	66,419	33,658	-	-	-		
Architect/Building Design	72,476	2,800	-	-	-		
General Construction Contractors	534,626	310,406	-	-	-		
Permitting	16,994	-	-	-	-		
Legal Fees	15,949	-	-	-	-		
Total Capital Outlay: District Facilities	706,464	346,864	80,000	-	50,000		
Retiree Health Benefit Expense							
Retiree Health Benefit Expense	-	-	-	-	-		
Total Retiree Health Benefit Expense	-	-	-	-	-		
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	2,619,200	2,352,415	2,075,754	1,962,129	2,045,271		