

FY 2020-2021 Budget Summary Page

	2017-18 EOY	2018-19 EOY	2019-20 Budget	2019-20 Estimated to Close	2020-21 Budget Proposed	% Diff.
<b>Income</b>						
ARFCD Benefit Assessment	1,360,042	-	1,429,793	1,388,148	1,429,793	0%
Consolidated Capital Assessment District	650,000	650,000	980,000	980,000	980,000	0%
O&M Agreements	245,528	245,528	231,801	229,285	231,801	0%
Interest	137,637	137,637	77,267	77,273	77,267	0%
Reserve Fund Transfers	-	-	-	-	700,000	n/a
Miscellaneous	26,750	26,750	-	13,475	-	0%
<b>Total Budgeted Income</b>	<b>2,419,957</b>	<b>1,059,915</b>	<b>2,718,861</b>	<b>2,688,181</b>	<b>3,418,861</b>	<b>26%</b>
<b>Expense</b>						
Operations and Maintenance	1,249,947	1,384,983	1,647,158	1,664,042	1,780,112	8%
Administration	399,399	438,499	517,450	493,515	642,023	24%
Special Projects	-	101,927	225,000	324,555	245,000	9%
Capital Outlay: Flood Control	48,189	73,824	100,000	53,339	100,000	0%
Capital Outlay: District Facilities	-	-	227,000	73,363	702,000	209%
Retiree Health Benefits (OPEB Transfer)	-	-	72,000	72,000	-	0%
Emergency Repair	-	-	-	-	-	0%
Flood Emergency Response	-	-	-	-	-	0%
Reserve Fund Transfers	-	-	-	-	-	0%
<b>Total Budgeted Expenses</b>	<b>1,697,535</b>	<b>1,999,233</b>	<b>2,788,608</b>	<b>2,680,814</b>	<b>3,469,135</b>	<b>24.40%</b>

Difference 7,367 (50,274)

	2017-18 EOY	2018-19 EOY	2019-20 Budget	2019-20 Estimated to Close	2020-21 Budget Proposed	% Diff.	Notes
<b>Income</b>							
ARFCD Benefit Assessment	1,360,042	-	1,429,793	1,388,148	1,429,793	0%	Zone A, Zone B, and Zone C
Consolidated Capital Assessment District	650,000	650,000	980,000	980,000	980,000	0%	Collected and Disbursed by SAFCA
O&M Agreements	245,528	245,528	231,801	229,285	231,801	0%	Maintenance of North Area Creeks and Mayhew Levees for SAFCA
Interest	137,637	137,637	77,267	77,273	77,267	0%	River City Bank, City Pool A, LAIF
Reserve Fund Transfers	-	-	-	-	700,000	n/a	
Miscellaneous	26,750	26,750	-	13,475	-	0%	RPA Fund Refund, Surplus equipment disposals, recycling, etc.
<b>Total Income</b>	<b>2,419,957</b>	<b>1,059,915</b>	<b>2,718,861</b>	<b>2,688,181</b>	<b>3,418,861</b>	<b>26%</b>	

	2017-18 EOY	2018-19 EOY	2019-20 Budget	2019-20 Estimated to Close	2020-21 Budget Proposed	% Diff.	Notes
<b>Operations and Maintenance Expense</b>							

Salary/Wages	623,956	673,897	790,476	792,361	833,238	5%	assumes 3% increase
Payroll Taxes	46,965	51,410	63,238	63,389	66,659	5%	8% of Salary/Wages
Pension	113,974	136,067	156,542	173,450	189,428	21%	PERS Classic-EO 11.031%, PEPR-EO 7.732% + Unfunded Liability \$75,787, PERS EPMC 7%, 457 Cont.\$192
Compensation Insurance	33,233	27,648	39,524	39,618	41,662	5%	5% of Comp
Medical/Dental/Vision	175,411	184,686	213,378	203,892	216,125	1%	
Fuel & Oil	23,812	29,473	35,000	35,140	35,000	0%	
Equipment Rental	32,657	45,141	20,000	21,727	20,000	0%	
Equipment Repair/Parts	38,344	48,760	45,000	84,181	50,000	11%	
Equipment Purchase (less than \$5,000)	2,938	14,103	15,000	6,940	15,000	0%	
Shop Supplies	17,962	15,470	15,000	33,195	20,000	33%	
Levee Maintenance (Supplies & Materials)	6,810	28,204	20,000	10,595	20,000	0%	
Levee Maintenance (Chemicals)	14,902	12,235	15,000	25,028	27,500	83%	
Levee Maintenance (Services)	65,783	57,535	80,000	69,231	80,000	0%	Tree removal and stump grinding
Rodent Abatement (Supplies & Materials)	7,996	5,561	10,000	3,478	10,000	0%	
Employee Uniforms	2,064	5,549	7,000	6,292	7,500	7%	
Staff Training	5,153	1,827	7,500	5,423	7,500	0%	
Regulation Compliance (OSHA)	-	-	-	-	6,000	0%	
Miscellaneous O&M	1,660	1,125	2,000	1,125	2,000	0%	
Small Tools and Equipment	4,385	7,162	7,500	7,626	7,500	0%	
Emergency Preparedness and Response	9,706	9,700	15,000	35,704	35,000	133%	
Engineering Services	22,236	23,681	20,000	11,093	20,000	0%	
Environmental Services/Studies	-	3,948	5,000	-	5,000	0%	
Survey Services	-	-	-	-	-	0%	
Encroachment Remediation	-	-	15,000	-	15,000	0%	SB 753 activities
Urban Camp Cleanup, Contract & Expenses	-	1,801	50,000	34,553	50,000	100%	Urban Camp Cleanup, Contract and Expenses
<b>Total Operations and Maintenance</b>	<b>1,249,947</b>	<b>1,384,983</b>	<b>1,647,158</b>	<b>1,664,042</b>	<b>1,780,112</b>	<b>8%</b>	
<b>Special Projects Expense</b>							
Engineering Studies/Survey Studies	-	-	150,000	110,455	170,000	13%	Design Work: Arcade Creek, DMP
Levee Standards Compliance	-	71,163	25,000	23,000	25,000	0%	Accreditation/SWIF
Encroachment Remediation	-	-	-	-	-	0%	
Vegetation Management	-	-	-	-	-	0%	
Small Capital Projects	-	30,763	50,000	191,100	50,000	0%	Construction costs DMP
<b>Total Special Projects Expense</b>	<b>-</b>	<b>101,927</b>	<b>225,000</b>	<b>324,555</b>	<b>245,000</b>	<b>9%</b>	

**Administration Expense**

	2017-18 EOY	2018-19 EOY	2019-20 Budget	2019-20 Estimated to Close	2020-21 Budget Proposed	% Diff.	Notes
Board of Trustees Compensation	5,510	5,795	7,600	6,460	7,600	0%	
Trustee Expenses	1,663	1,777	1,750	2,363	2,400	37%	
Trustee Training	-	-	-	-	5,000		
Accounting Services	13,310	15,600	20,000	12,450	15,000	-25%	
Legal Services (General)	26,874	36,745	50,000	47,302	50,000	0%	
Utilities	31,022	36,750	40,000	42,654	40,000	0%	
Telephone/Internet	14,566	19,838	25,000	19,690	25,000	0%	
Retiree Benefits	136,158	131,611	135,000	135,642	143,000	6%	Prior 3 years average 6% increase
Office/Shop/Yard Lease	-	-	6,000	7,200	7,200	0%	

Office Equipment/Furniture	1,944	2,484	7,500	1,985	7,500	0%	
Office Supplies	989	-	2,000	-	-	-100%	
Auto Allowance	6,600	6,600	6,600	6,600	6,600	0%	
Parking & Mileage Reimbursement	371	117	500	224	500	0%	
General Office Expense	12,983	15,312	15,000	15,224	15,000	0%	
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Technology and Software	6,051	4,754	10,000	12,081	10,000	0%	
Legislative Services	-	-	-	-	-	0%	
Dues and Association Expenses	21,508	22,454	25,000	22,764	25,000	0%	
Property & Liability Insurance Premiums	24,079	30,544	30,000	40,907	42,000	40%	
Conference/Workshop/Seminar	-	-	-	-	-	n/a	
Public Relations/Information	22,961	24,748	30,000	26,201	30,000	0%	Annual Newsletter, Spring Letter
Miscellaneous Admin	7,821	2,788	5,000	9,352	5,000	0%	ROI (OSHA)
Employee Morale/Wellness	1,168	190	2,000	70	2,000	0%	
Election Expenses	-	2,008	-	-	99,723	n/a	
Investment Fees	10,901	19,367	20,000	17,125	20,000	0%	
Community Services	1,000	1,210	1,500	1,000	1,500	0%	
Bookkeeping	10,481	9,900	14,000	11,700	14,000	0%	
Property Taxes	1,659	1,690	3,000	1,684	3,000	0%	
Building Maintenance	112	9,904	10,000	250	10,000	0%	
DLMS Fees and Services	39,668	36,313	50,000	52,586	55,000	10%	
<b>Total Administration</b>	<b>399,399</b>	<b>438,499</b>	<b>517,450</b>	<b>493,515</b>	<b>642,023</b>	<b>24%</b>	

	2017-18 EOY	2018-19 EOY	2019-20 Budget	2019-20 Estimated to Close	2020-21 Budget Proposed	% Diff.	Notes
<b>Capital Outlay: Flood Control</b>							
Bank Protection	-	-	-	-	-	n/a	
Magpie Creek	-	-	-	-	-	n/a	
Property Acquisition	-	-	-	-	-	0%	
Equipment Purchase (over \$5,000)	48,189	73,824	100,000	53,339	100,000	0%	Grant cost share, Dump Truck, Chipper, Tractor
Miscellaneous	-	-	-	-	-		
<b>Total Capital Outlay: Flood Control</b>	<b>48,189</b>	<b>73,824</b>	<b>100,000</b>	<b>53,339</b>	<b>100,000</b>	<b>0%</b>	

<b>Capital Outlay: District Facilities</b>							
Building Improvements/Maintenance	-	-	225,000	30,783	700,000	211%	New Roof
La Riviera Improvements/Maintenance	-	-	2,000	140	2,000	0%	
Construction Management	-	-	-	-	-		
Architect/Building Design	-	-	-	42,440	-		Designs for New Roof
General Construction Contractors	-	-	-	-	-		
Permitting	-	-	-	-	-		

Legal Fees	-	-	-	-	-
<b>Total Capital Outlay: District Facilities</b>	-	-	<b>227,000</b>	<b>73,363</b>	<b>702,000</b>
<b>Retiree Health Benefit Expense</b>					
Retiree Health Benefit Expense (OPEB Transfer)	-	-	72,000	72,000	-
Reserve Fund Transfer	-	-	-	-	-
<b>Total Retiree Health Benefit Expense</b>	-	-	<b>72,000</b>	<b>72,000</b>	-
<b>Emergency Repair Expense</b>					
Emergency Repair Expense	-	-	-	-	-
<b>Total Emergency Repair Expense</b>	-	-	-	-	-
<b>Flood Emergency Response Expense</b>					
Flood Fight Expenses	-	-	-	-	-
Flood Litigation	-	-	-	-	-
<b>Total Flood Emergency Response Expense</b>	-	-	-	-	-
<b>Total Budgeted Expenses</b>	<b>1,697,535</b>	<b>1,999,233</b>	<b>2,788,608</b>	<b>2,680,814</b>	<b>3,469,135</b>