

# American River Flood Control District

## 5-year Budget Projection

### 5-year Budget Projection Summary Page

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<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	1,559,491	1,489,700	1,534,440	1,581,933	1,632,420
Administration	577,919	504,361	629,352	556,700	688,447
Special Projects	165,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	93,000	150,000	205,000	84,000	125,000
Capital Outlay: District Headquarters	50,000	40,000	40,000	40,000	40,000
Retiree Health Benefits	500,000	297,000	297,000	297,000	297,000
Emergency Repair	-	-	-	-	-
Flood Emergency Response	-	-	-	-	-
Reserve Fund Transfers	-	-	-	-	-
<b>Total Budgeted Expenses</b>	<b>2,945,410</b>	<b>2,686,060</b>	<b>2,910,793</b>	<b>2,764,633</b>	<b>2,987,867</b>
<b>Difference</b>	<b>(226,549)</b>	<b>58,884</b>	<b>(139,375)</b>	<b>33,656</b>	<b>(162,304)</b>
<b>Estimated Reserve Fund Balances</b>					
Capital Outlay Reserve	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Retiree Health Benefit Reserve	3,480,014	3,777,014	4,074,014	4,371,014	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>7,980,014</b>	<b>8,277,014</b>	<b>8,574,014</b>	<b>8,871,014</b>	<b>9,168,014</b>
<b>Income</b>					
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	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	% Increase (Escalation Factor)
<b>Operations and Maintenance Expense</b>						
Salary/Wages	730,938	741,902	753,030	764,326	775,791	1.5%
Payroll Taxes	58,475	59,352	60,242	61,146	62,063	1.5%
Pension	132,418	135,067	137,768	140,524	143,334	2.0%
Compensation Insurance	36,547	37,095	37,652	38,216	38,790	1.5%
Medical/Dental/Vision	211,112	232,224	255,446	280,991	309,090	10.0%
Fuel & Oil	30,000	30,900	31,827	32,782	33,765	3.0%
Equipment Rental	20,000	20,600	21,218	21,855	22,510	3.0%
Equipment Repair/Parts	40,000	41,200	42,436	43,709	45,020	3.0%
Equipment Purchase (less than \$5,000)	15,000	5,000	5,000	5,000	5,000	0.0%
Shop Supplies	12,000	12,360	12,731	13,113	13,506	3.0%
Levee Maintenance (Supplies & Materials)	10,000	10,300	10,609	10,927	11,255	3.0%
Levee Maintenance (Chemicals)	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Services)	60,000	61,800	63,654	65,564	67,531	3.0%
Rodent Abatement (Supplies & Materials)	10,000	10,300	10,609	10,927	11,255	3.0%
Employee Uniforms	5,000	7,000	7,000	7,000	7,000	0.0%
Staff Training	10,000	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	6,000	2,000	2,000	2,000	2,000	0.0%
Emergency Preparedness	15,000	25,000	25,000	25,000	25,000	0.0%
Engineering Services	20,000	15,000	15,000	15,000	15,000	0.0%
Environmental Services/Studies	-	-	-	-	-	0.0%
Survey Services	-	-	-	-	-	0.0%
Encroachment Remediation	15,000	15,000	15,000	15,000	15,000	0.0%
Test Plan Urban Camp Cleanup	100,000	-	-	-	-	100.0%
<b>Total Operations and Maintenance</b>	<b>1,559,491</b>	<b>1,489,700</b>	<b>1,534,440</b>	<b>1,581,933</b>	<b>1,632,420</b>	
<b>Special Projects Expense</b>						
Engineering Studies/Survey Studies	15,000	15,000	15,000	15,000	15,000	0.0%
Levee Standards Compliance	100,000	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>165,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	

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	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	% 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	15,000	15,450	15,914	16,391	16,883	3.0%
Legal Services (General)	50,000	51,500	53,045	54,636	56,275	3.0%
Utilities	35,000	36,050	37,132	38,245	39,393	3.0%
Telephone/Internet	18,000	18,540	19,096	19,669	20,259	3.0%
Retiree Benefits	135,650	149,215	164,137	180,550	198,605	10.0%
Office/Shop Lease	-	-	-	-	-	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	13,000	13,390	13,792	14,205	14,632	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	3,000	3,090	3,183	3,278	3,377	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	96,819	-	99,724	-	102,715	3.0%
Investment Fees	15,000	15,450	15,914	16,391	16,883	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	40,000	41,200	42,436	43,709	45,020	3.0%
County Assessment Fees	-	-	-	-	-	3.0%
<b>Total Administration</b>	<b>577,919</b>	<b>504,361</b>	<b>629,352</b>	<b>556,700</b>	<b>688,447</b>	

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	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	% 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)	93,000	150,000	205,000	84,000	125,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
<b>Total Capital Outlay: Flood Control</b>	<b>93,000</b>	<b>150,000</b>	<b>205,000</b>	<b>84,000</b>	<b>125,000</b>	
<b>Capital Outlay: District Headquarters</b>						
Building Improvements/Maintenance	40,000	25,000	25,000	25,000	25,000	0.0%
La Riviera Improvements/Maintenance	10,000	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>50,000</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)	500,000	297,000	297,000	297,000	297,000	0.0%
Reserve Fund Transfer	-	-	-	-	-	
<b>Total Retiree Health Benefit Expense</b>	<b>500,000</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>2,945,410</b>	<b>2,686,060</b>	<b>2,910,793</b>	<b>2,764,633</b>	<b>2,987,867</b>	