

May 8, 2020  
Sacramento, California

In Compliance with CA Executive Orders N-25-20 and N-29-20 the Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, May 8, 2020 by teleconference. In attendance were Trustee Shah, Trustee Johns Trustee Holloway, Trustee L'Ecluse and Trustee Vander Werf (joined at 11:19 a.m.). Trustee Shah presided. Also present from the District were General Manager (GM) Tim Kerr, Superintendent Ross Kawamura, Field Supervisor Scott Webb, Legal Counsel David Aladjem and Office Manager Malane Chapman. Two members of the public were present.

The meeting was called to order at 11:00 a.m. Roll call was taken and a quorum was present.

*Item No. 1 Public Comments on Non-Agenda Items:* No public comment on non-agenda items.

*Item No. 2 Approval of Consent Agenda Items:* On a motion by Trustee Holloway seconded by Trustee Johns, the Board unanimously approved items 2a) Minutes of Regular Meeting on April 10, 2020, 2b) Minutes of Special Meeting on April 24, 2020, 2c) Approval of Report of Investment Transactions March 2020 (City Pool, LAIF, River City) and Treasurer's Certification, 2d) District Financial Reports: Statement of Operations (April 2020) and Cash Flow Report and 2e) Correspondence: None.

Roll Call Vote:

Trustee Shah:	AYE
Trustee Johns:	AYE
Trustee Vander Werf:	AYE
Trustee L'Ecluse:	AYE
Trustee Holloway:	AYE

*Item No. 3 Accounts Payable and General Fund Expenses (April 2020):* Trustee Johns asked for clarification on payments to Mead & Hunt. Following explanation by staff and on a motion by Trustee Johns seconded by Trustee L'Ecluse, the Board unanimously approved payments on the Schedule of Accounts Payable (April 2020) of \$135,972.46 and General Fund Expenses of \$130,688.12 (total aggregate sum \$266,660.58).

Roll Call Vote:

Trustee Shah:	AYE
Trustee Johns:	AYE
Trustee Vander Werf:	AYE
Trustee L'Ecluse:	AYE
Trustee Holloway:	AYE

*Item No. 4 Final FY 2018-2019 Audit:* The Board reviewed the final audit. On a motion by Trustee Shah seconded by Trustee Vander Werf, the Board unanimously accepted the final fiscal year 2018-2019 audit.

Roll Call Vote:

Trustee Shah: AYE  
 Trustee Johns: AYE  
 Trustee Vander Werf: AYE  
 Trustee L'Ecluse: AYE  
 Trustee Holloway: AYE

*Item No. 5 Adopt Resolution 2020-02: Levying a Benefit Assessment, Establishing the Rate Thereof and Requesting Collection of Benefit Assessment:* Following explanation by GM Kerr and on a motion by Trustee Holloway seconded by Trustee L'Ecluse the Board passed the resolution.

Roll Call Vote:

Trustee Shah: AYE  
 Trustee Johns: AYE  
 Trustee Vander Werf: AYE  
 Trustee L'Ecluse: AYE  
 Trustee Holloway: AYE

*Item No. 6 Administrative Staff Reports:*

a) *General Manager Tim Kerr reported on the following:*

- General Manager's April Meeting Summary;
- Pipe Removal Updates;
- Hydrologic Conditions: Folsom Lake 57% of capacity with an outflow 1,474 cfs. The gauge at the I Street Bridge shows a water surface elevation of 6.5 feet above sea level;
- Next Board Meeting is scheduled for June 12, 2020.

b) *Legal Counsel David Aladjem reported the process for the bid opening.*

c) *Office Manager Malane Chapman had nothing further to report.*

*Item No. 7 Operations and Maintenance Staff Reports:*

a) *Superintendent Ross Kawamura reported on:*

- Crew activities including down trees, new fencing, hole repair, rock yard maintenance, eye wash station, OSHA compliance training, excavator training, Sacramento River clean-up, homeless camp repairs, install lock boxes, routine mowing and prep-work for pipe removal.
- Thank you to City of Sacramento for a great job letting bikers know about the detour through the project area.

*Item No. 8 Questions and Comments by Trustees:* Trustee L'Ecluse suggested Docusign for Trustee signatures on Board meeting documents.

*Item No. 9 Adjourn:* There being no further business requiring action by the Board, the meeting was adjourned by Trustee Shah at 11:41 a.m.

Attest:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

DRAFT

**American River Flood Control District  
Staff Report**

**Investment Transactions Summary; April 2020**

**LAIF:**

- On April 15, 2020 a quarterly interest deposit was received in the amount of \$2,321.20.

**City Pool A**

- Accrued Interest Receivable for the month of April was \$14,248.43.
- As of April 30, 2020, the balance of Interest Receivable in this account was \$167,973.37.

Interest Receivable is accrued and transferred to the Cash Balance at the discretion of the City.

---

**River City Bank Money Market:**

- On April 20, 2020 a transfer was sent to River City Bank Checking in the amount of \$150,000.00.
- On April 30, 2020 a monthly interest payment was deposited in the amount of \$428.88.

**River City Bank Checking:**

- On April 20, 2020 a transfer was received from River City Bank Money Market in the amount of \$150,000.00.
- On April 30, 2020 a monthly interest payment was deposited in the amount of \$14.35.
- Total amount of Accounts Payable cleared during the month of March was \$191,033.00.

**American River Flood Control District  
Investment Transaction Report  
April 2020**

Item 2b

**Balance and Transactions**

<b>Account</b>		<b>LAIF</b>	<b>City Pool A</b>	<b>River City Bank Money Market</b>	<b>River City Bank Checking</b>
Beginning Balance	4/1/20	\$461,211.23	\$8,628,237.09	\$471,162.54	\$177,521.51
<b>Transactions</b>					
LAIF Interest	4/15/20	2,321.20			
River City Bank Transfer	4/20/20			(150,000.00)	150,000.00
City Pool A Interest	4/30/20		14,248.43		
River City Bank Interest	4/30/20			716.77	14.35
Accounts Payable (cleared)					(191,033.00)
<b>Ending Balance:</b>	<b>4/30/20</b>	<b>\$463,532.43</b>	<b>\$8,628,237.09</b>	<b>\$321,879.31</b>	<b>\$136,502.86</b>

\*\*City Pool A Interest is accrued and deposited in the account at the discretion of the City.

**Interest**

<b>Date:</b>	<b>May 2019</b>	<b>June 2019</b>	<b>Jul 2019</b>	<b>Aug 2019</b>
LAIF	2.45	2.43	2.38	2.34
City Pool A	2.56	2.56	2.56	2.51
River City Bank Money Market	2.22	2.23	2.20	2.18
River City Bank Checking	0.10	0.10	0.10	0.10
<b>Date:</b>	<b>Sep 2019</b>	<b>Oct 2019</b>	<b>Nov 2019</b>	<b>Dec 2019</b>
LAIF	2.28	2.19	2.10	2.04
City Pool A	2.43	2.41	2.41	2.21
River City Bank Money Market	2.14	2.08	1.88	1.78
River City Bank Checking	0.09	0.10	0.08	0.09
<b>Date:</b>	<b>Jan 2020</b>	<b>Feb 2020</b>	<b>Mar 2020</b>	<b>Apr 2020</b>
LAIF	1.97	1.91	1.79	<b>1.65</b>
City Pool A	2.17	2.18	2.22	<b>1.97</b>
River City Bank Money Market	1.76	1.71	1.57	<b>1.26</b>
River City Bank Checking	0.10	0.10	0.10	<b>0.10</b>

**American River  
Flood Control  
District**

**AMERICAN RIVER FLOOD CONTROL DISTRICT**

**MONTHLY REVIEW – APRIL 2020**

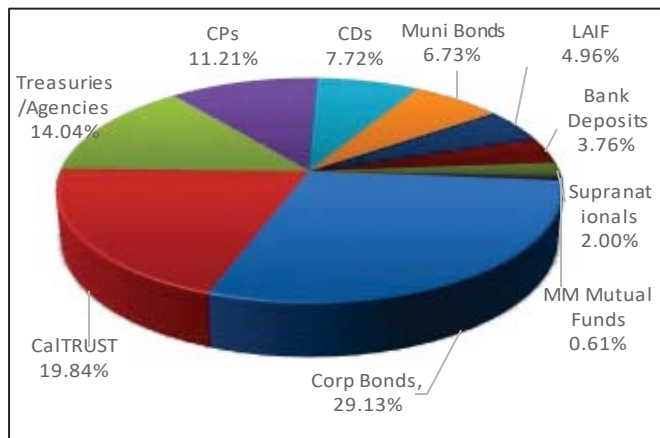
**STRATEGY**

The ARFCD funds are invested in the City of Sacramento’s Pool A investment fund. The Fund is invested pursuant to the objectives and requirements set forth in the City’s investment policy. The three objectives of the investment policy, in order of priority, are (1) the preservation of capital by the investment in safe instruments, (2) the liquidity needs of the City and pool participants so such parties will have access to cash when they need it, and (3) the maximizing of current income while remaining consistent with the other more important objectives. The City’s investment policy incorporates applicable provisions of state law including, among other things, the prudent person standard and California Code Section 53601 pertaining to eligible investments.

**PORTFOLIO STATISTICS**

Beginning Balance	8,781,962
Contributions	-
Withdrawals	-
Interest Earned	14,248
Ending Balance	8,796,210

**CITY POOL A PORTFOLIO COMPOSITION**



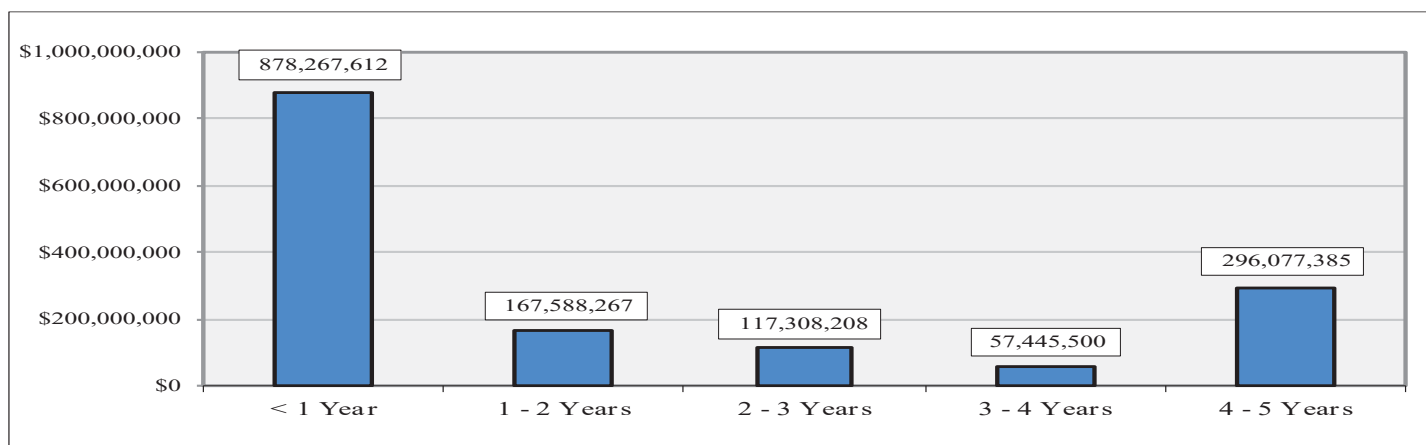
**PERFORMANCE COMPARISON**

City Pool A	1.97%
LAIF	1.65%
90 Day T-Bill	1.49%
Federal Funds	1.73%

Asset Type	Pct. Assets	YTM
Corp Bonds	29.13%	2.38%
CalTRUST	19.84%	1.25%
Treasuries/Agencies	14.04%	1.89%
CPs	11.21%	1.83%
CDs	7.72%	2.29%
Muni Bonds	6.73%	2.19%
LAIF	4.96%	1.65%
Bank Deposits	3.76%	1.54%
Supranationals	2.00%	2.10%
MM Mutual Funds	0.61%	0.04%

**CITY POOL A MATURITY SCHEDULE**

Maturity	Market Value	Pct. Holdings
< 1 Year	878,267,612	57.91%
1 - 2 Years	167,588,267	11.05%
2 - 3 Years	117,308,208	7.73%
3 - 4 Years	57,445,500	3.79%
4 - 5 Years	296,077,385	19.52%
Total	1,516,686,972	100.00%



City of Sacramento  
**CASH LEDGER**  
*American River Flood Control District*  
*From 04-01-20 To 04-30-20*

**All Cash Accounts**

Trade Date	Settle Date	Tran Code	Quantity	Security	Amount	Cash Balance
<b>Pool A Interest Receivable</b>						
04-01-20				Beginning Balance		153,724.94
04-30-20	04-30-20	in		Pool A Cash	14,248.43	167,973.37
				Apr 2020 estimated Pool A interest		
					14,248.43	
04-30-20				Ending Balance		167,973.37
<b>Pool A Cash</b>						
04-01-20				Beginning Balance		8,628,237.09
04-30-20				Ending Balance		8,628,237.09



California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
 P.O. Box 942809  
 Sacramento, CA 94209-0001  
 (916) 653-3001

May 01, 2020

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

AMERICAN RIVER FLOOD CONTROL DISTRICT

DISTRICT ENGINEER/MANAGER  
 165 COMMERCE CIRCLE, SUITE D  
 SACRAMENTO, CA 95815

[Tran Type Definitions](#)

Account Number: 90-34-002

April 2020 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/15/2020	4/14/2020	QRD	1637435	N/A	SYSTEM	2,321.20

**Account Summary**

Total Deposit:	2,321.20	Beginning Balance:	461,211.21
Total Withdrawal:	0.00	Ending Balance:	463,532.41



# River City Bank

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: March 31, 2020  
This statement: April 30, 2020  
Total days in statement period: 30

**AMERICAN RIVER FLOOD CONTROL DISTRICT  
C/O ROBERT MERRITT, CPA  
4000 MAGNOLIA HILLS DR  
EL DORADO HILLS CA 95762-6561**

Page 1  
0811100952  
( 0)

Direct inquiries to:  
916-567-2836

## Public Fund Money Market

Account number	0811100952	Beginning balance	\$471,162.54
Low balance	\$321,162.54	Total additions	428.88
Average balance	\$416,162.54	Total subtractions	150,000.00
Avg collected balance	\$416,162	Ending balance	\$321,591.42
Interest paid year to date	\$2,227.28		

### DEBITS

Date	Description	Subtractions
04-20	Cash Mgmt Trsfr Dr REF 1111233L FUNDS TRANSFER TO DEP XXXXX0736 FROM	150,000.00

### CREDITS

Date	Description	Additions
04-30	Interest Credit	428.88

### DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
03-31	471,162.54	04-20	321,162.54	04-30	321,591.42

### INTEREST INFORMATION

Annual percentage yield earned	1.26%
Interest-bearing days	30
Average balance for APY	\$416,162.54
Interest earned	\$428.88

AMERICAN RIVER FLOOD CONTROL DISTRICT  
April 30, 2020

Page 2  
0811100952

**OVERDRAFT/RETURN ITEM FEES**

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00



**River City Bank**

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: March 31, 2020  
This statement: April 30, 2020  
Total days in statement period: 30

AMERICAN RIVER FLOOD CONTROL DISTRICT  
C/O ROBERT MERRITT, CPA  
4000 MAGNOLIA HILLS DR  
EL DORADO HILLS CA 95762-6561

Page 1  
0811090736  
( 52)

Direct inquiries to:  
916-567-2836

### Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$177,521.51
Enclosures	52	Total additions	150,014.35
Low balance	\$124,029.93	Total subtractions	191,033.00
Average balance	\$175,018.68	Ending balance	\$136,502.86
Avg collected balance	\$175,018		

### CHECKS

Number	Date	Amount	Number	Date	Amount
7491	04-09	34.00	7534	04-22	14,950.00
7512 *	04-22	84.59	7535	04-27	6,321.29
7513	04-07	320.31	7536	04-23	1,223.25
7514	04-23	29,058.05	7537	04-22	610.30
7515	04-23	5,018.89	7538	04-28	9,135.00
7516	04-28	23.99	7539	04-23	17.06
7518 *	04-24	685.25	7540	04-27	321.69
7519	04-24	128.42	7541	04-23	365.52
7520	04-23	452.54	7542	04-28	438.76
7521	04-23	2,236.41	7543	04-23	30.00
7522	04-27	350.00	7544	04-23	84.92
7523	04-23	2,070.50	7545	04-15	1,284.54
7524	04-27	2,510.67	7546	04-22	2,778.00
7525	04-22	769.95	7547	04-27	897.18
7526	04-27	117.40	7549 *	04-27	1,091.62
7527	04-24	218.34	7550	04-27	541.10
7528	04-23	1,760.00	7551	04-22	1,029.20
7529	04-24	2,046.75	7552	04-23	823.39
7530	04-23	2,857.13	7553	04-27	200.00
7531	04-27	115.60	7554	04-23	819.80
7532	04-24	2,355.79	7555	04-24	820.81
7533	04-23	76.42	7556	04-23	1,916.78

AMERICAN RIVER FLOOD CONTROL DISTRICT  
April 30, 2020

Page 2  
0811090736

Number	Date	Amount	Number	Date	Amount
7557	04-27	575.00	7562	04-27	27.73
7558	04-28	203.66	7563	04-27	526.00
7559	04-23	1,648.02	7564	04-22	81.56
7560	04-27	192.67	* Skip in check sequence		
7561	04-23	441.52			

### DEBITS

Date	Description	Subtractions
04-02	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 200402	150.00
04-02	' ACH Withdrawal CALPERS 1900 100000015994544	2,806.42
04-02	' ACH Withdrawal CALPERS 3100 100000015944004	3,274.43
04-02	' ACH Withdrawal CALPERS 3100 100000015944051	1,550.89
04-10	' Direct S/C STOP PAYMENT FEE	30.00
04-15	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 200415 946000047	32,940.89
04-16	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 200416 946000047	528.18
04-17	' ACH Withdrawal CALPERS 1900 100000015995789	48.97
04-17	' ACH Withdrawal CALPERS 3100 100000015976317	1,844.69
04-17	' ACH Withdrawal CALPERS 3100 100000015976288	3,194.69
04-17	' ACH Withdrawal CALPERS 1900 100000015995778	5,483.57
04-20	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 200420	152.95
04-20	' ACH Withdrawal CALPERS 1900 100000016017365	3,024.47
04-21	' Direct S/C STOP PAYMENT FEE	30.00
04-30	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 200430 946000047	33,283.38
04-30	' Service Charge ADDITIONAL DEBITS	2.10

AMERICAN RIVER FLOOD CONTROL DISTRICT  
 April 30, 2020

Page 3  
 0811090736

**CREDITS**

Date	Description	Additions
04-20	Cash Mgmt Trsfr Cr REF 1111233L FUNDS TRANSFER FRMDEP XXXXX0952 FROM	150,000.00
04-30	Interest Credit	14.35

**DAILY BALANCES**

Date	Amount	Date	Amount	Date	Amount
03-31	177,521.51	04-16	134,601.85	04-24	193,363.35
04-02	169,739.77	04-17	124,029.93	04-27	179,575.40
04-07	169,419.46	04-20	270,852.51	04-28	169,773.99
04-09	169,385.46	04-21	270,822.51	04-30	136,502.86
04-10	169,355.46	04-22	250,518.91		
04-15	135,130.03	04-23	199,618.71		

**INTEREST INFORMATION**

Annual percentage yield earned	0.10%
Interest-bearing days	30
Average balance for APY	\$175,018.68
Interest earned	\$14.35

**OVERDRAFT/RETURN ITEM FEES**

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

**CERTIFICATION**

The American River Flood Control District's investment portfolio [] is [ is not] in compliance with the District's Financial Management Investments Plan.

The District's investment portfolio is not in compliance in the following respects:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

A cash flow analysis confirms that the District [ is] [ is not] expected to be able to meet its expenditure requirements for the next six months.

The District's cash is insufficient to meet obligations for the next six months as a result of the following:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attached hereto are the most recent statements of accounts of the following District accounts:

- LAIF Account, State Treasurer's Office      **Dated April 2020**
- Investment Pool A Account, City of Sacramento **Dated April 2020**
- District Checking Account, River City Bank      **Dated April 2020**
- District Repurchase Account, River City Bank      **Dated April 2020**

Certified by: \_\_\_\_\_ Date: \_\_\_\_\_  
Rachelanne Vander Werf, District Treasurer

**American River Flood Control District**  
**Statement of Operations**  
**July 1, 2019 to May 31, 2020 (Eleven Months Ending of Fiscal 2020)**  
**For Internal Use Only**

	Year to Date July 1, 2019 to May 31, 2020	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ 1,292,921	\$ 1,429,793	90.43%
Consolidated capital assessment	-	980,000	0.00%
Interest	185,186	77,267	239.67%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
<b>Total Revenues</b>	<b>1,478,107</b>	<b>2,718,861</b>	<b>54.36%</b>
<b>M &amp; O Expenses</b>			
Salaries and wages	695,310	790,476	87.96%
Payroll tax expense	51,581	63,238	81.57%
Pension expense	150,010	156,542	95.83%
Compensation insurance	9,828	39,524	24.87%
Medical/dental/vision	197,002	213,378	92.33%
Fuel/oil reimbursement	26,339	35,000	75.25%
Equipment rental	18,598	20,000	92.99%
Equipment repairs/parts	72,373	45,000	160.83%
Equipment purchases (< \$5,000)	15,294	15,000	101.96%
Shop supplies	29,367	15,000	195.78%
Levee maint. (supp. & material)	10,461	20,000	52.31%
Levee maint. chemicals	21,103	15,000	140.69%
Levee maint. services	66,244	80,000	82.81%
Rodent abatement (supplies & materials)	3,394	10,000	33.94%
Employee uniforms	5,799	5,000	115.98%
Staff training	2,563	7,500	34.17%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	2,783	7,500	37.11%
Emergency preparedness program	35,704	15,000	238.03%
Engineering services	10,316	20,000	51.58%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	34,553	50,000	69.11%
<b>Total M &amp; O Expenses</b>	<b>1,459,747</b>	<b>1,645,158</b>	<b>88.73%</b>
<b>Administration Expenses</b>			
Board of trustees compensation	6,544	7,600	86.11%
Trustee expenses	2,084	1,750	119.09%
Accounting services	13,150	20,000	65.75%
Legal services (general)	34,548	50,000	69.10%
Utilities	34,075	40,000	85.19%
Telephone	13,942	25,000	55.77%
Retiree benefits	135,068	135,000	100.05%
Office/shop/yard lease	6,000	6,000	100.00%
Office equipment/furniture	1,985	7,500	26.47%
Office supplies	-	2,000	0.00%
Auto allowance	6,499	6,600	98.47%
Parking reimbursement	-	500	0.00%
General office expense	10,648	15,000	70.99%
Technology and software	9,135	10,000	91.35%
Legislative services	-	-	Not budgeted
Dues and associations	22,500	25,000	90.00%
Property and liability insurance	19,184	30,000	63.95%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	26,201	30,000	87.34%
Miscellaneous	9,494	5,000	189.88%
Election expense	-	-	Not budgeted
Employee morale/wellness	70	2,000	3.50%
Investment fees	13,042	20,000	65.21%
Community services	1,000	1,500	66.67%
Bookkeeping services	7,988	14,000	57.06%
Property taxes	1,752	3,000	58.40%
Building maintenance	9,865	10,000	98.65%
County Dtech fees for DLMS	52,586	50,000	105.17%
County assessment fees (non cash)	33,898	-	Not budgeted
Interest expense	274	-	Not budgeted
<b>Total Administration Expenses</b>	<b>471,532</b>	<b>517,450</b>	<b>91.13%</b>
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	66,371	150,000	44.25%
Levee standards compliance	23,000	25,000	92.00%
Encroachment remediation	-	-	Not budgeted
Vegetation management	-	-	Not budgeted
Small capital projects	10,694	50,000	21.39%
<b>Total Special Project Expenses</b>	<b>100,065</b>	<b>225,000</b>	<b>44.47%</b>
<b>Capital Outlay</b>			
Bank protection	-	-	Not budgeted
Magpie Creek	-	-	Not budgeted
Property acquisition	-	-	Not budgeted
Miscellaneous	-	-	Not budgeted
Equipment purchases (> \$5,000)	88,844	100,000	88.84%
<b>Total Capital Outlay</b>	<b>88,844</b>	<b>100,000</b>	<b>88.84%</b>
<b>Capital Outlay: District Headquarters Build-Out</b>			
Building improvements/maintenance	62,935	225,000	27.97%
La Riviera improvements/maintenance	139	2,000	6.95%
<b>Total District Headquarters Build-Out</b>	<b>63,074</b>	<b>227,000</b>	<b>27.79%</b>

**Note: Amounts above are not audited**

The above information is current through the last day of the previous month's bank activity.

Data has been verified by the bookkeeper and physical copies of checks have not been reviewed or received and some checks may not have cleared the bank account.



AMERICAN RIVER FLOOD CONTROL DISTRICT  
Cash Flow Report  
July 2019 through June 2020

Cash Flow Report

Maintenance and Operations Expens	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
500 - Salary/Wages	58,116.53	59,270.60	61,453.64	61,066.28	65,950.92	94,194.78	32,029.14	64,058.28	60,273.00	67,758.92	68,356.28	32,250.25	724,778.62
501 - Payroll Taxes	4,470.68	4,558.96	4,726.01	4,286.42	4,282.16	5,884.39	3,024.09	5,588.26	4,729.95	5,273.20	5,398.12	2,491.72	54,713.96
502 - Pension	9,373.16	18,128.96	9,467.15	18,267.44	8,762.09	12,343.18	14,348.25	13,474.71	17,892.04	8,992.63	18,654.42	(777.95)	148,926.08
503 - Compensation Insurance	0.00	0.00	0.00	0.00	0.00	0.00	11,546.19	0.00	0.00	0.00	0.00	0.00	11,546.19
504 - Medical/Dental/Vision	15,684.32	15,856.32	14,028.06	14,806.69	17,042.54	19,830.44	19,032.98	18,371.00	16,814.84	17,515.42	17,515.42	0.00	186,498.03
508 - Fuel/Oil	2,188.69	5,121.50	1,669.65	2,200.13	2,975.27	3,914.87	756.90	3,517.54	967.62	2,355.79	4,244.26	0.00	29,912.22
509 - Equipment Rental	3,129.50	3,129.50	3,129.50	6,950.51	3,129.50	379.21	0.00	1,059.81	0.00	819.80	0.00	0.00	21,727.33
510 - Equipment Purchase(< \$5000	297.26	0.00	0.00	3,172.05	0.00	0.00	0.00	3,470.69	0.00	0.00	0.00	0.00	6,940.00
511 - Equipment Repair/Parts	5,655.89	8,224.85	9,097.22	3,665.05	2,066.12	4,416.39	10,760.46	3,763.77	9,327.87	7,599.55	13,783.29	0.00	78,360.46
512 - Shop Supplies	1,231.54	3,512.76	1,161.26	1,365.55	2,103.64	2,322.41	1,467.59	3,873.01	8,412.51	1,958.53	3,159.64	0.00	30,568.44
514 - Levee Maint(Supplies&Materi	134.09	1,109.89	182.69	2,028.65	1,409.36	1,497.64	142.45	1,435.26	869.87	27.73	1,757.10	0.00	10,594.73
515 - Levee Maintenance Services	4,645.16	1,635.71	5,152.78	15,593.86	287.74	3,598.78	4,888.32	1,455.95	153.70	16,761.76	13,215.40	0.00	67,389.16
516 - Employee Uniforms	492.64	4,782.23	0.00	0.00	285.47	650.00	0.00	0.00	0.00	81.56	0.00	0.00	6,291.90
518 - Staff Training	1,500.00	805.00	0.00	0.00	115.90	779.61	0.00	380.00	195.00	0.00	224.10	0.00	3,999.61
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125.00
521 - Small Tools & Equip	0.00	1,185.23	0.00	0.00	3,030.92	847.91	2,109.21	0.00	0.00	452.54	0.00	0.00	7,625.81
523 - Levee Maint. (Chemicals)	0.00	1,360.38	0.00	0.00	142.72	9,008.16	4,773.83	4,712.92	756.86	263.19	0.00	0.00	21,018.06
525 - Emergency Preparedness Pr	0.00	0.00	15,942.92	0.00	26,416.43	(7,154.24)	499.38	0.00	0.00	0.00	0.00	0.00	35,704.49
530 - Encroachment Remediation I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532 - Rodent Abatement	0.00	0.00	0.00	2,447.13	227.23	0.00	0.00	0.00	0.00	557.62	246.44	0.00	3,478.42
533 - Urban Camp Cleanup	0.00	0.00	0.00	937.40	312.12	8,334.84	3,030.71	3,926.14	7,444.79	6,481.25	4,085.66	0.00	34,552.91
605 - Engineering Services	53.92	798.12	61.94	181.90	106.63	206.15	294.29	181.90	199.98	53.17	0.00	0.00	2,138.00
615 - Survey Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
616 - Environmental Services/Studi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total M&amp;O Expense</b>	<b>106,973.38</b>	<b>129,480.01</b>	<b>126,072.82</b>	<b>136,969.06</b>	<b>139,771.76</b>	<b>161,054.52</b>	<b>108,703.79</b>	<b>129,269.24</b>	<b>128,038.03</b>	<b>136,952.66</b>	<b>150,640.13</b>	<b>33,964.02</b>	<b>1,487,889.42</b>

Administrative Expenses	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
505 - Telephone	1,131.79	1,382.67	1,338.16	1,517.39	1,577.88	1,239.42	1,210.42	1,973.98	1,242.55	1,255.19	1,597.49	0.00	15,466.94
506 - Utility Charges	2,905.15	3,315.25	3,336.87	3,291.29	3,170.62	3,313.19	3,214.78	3,675.49	3,976.76	3,470.21	3,042.41	0.00	36,712.02
507 - Office/Shop Lease	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	0.00	0.00	1,200.00	0.00	6,000.00
513 - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
517 - Auto Allowance	550.00	550.00	550.00	550.00	550.00	825.00	275.00	550.00	550.00	550.00	550.00	275.00	6,325.00
520 - Retiree Benefits	10,968.74	10,968.74	10,968.74	10,968.74	10,968.74	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	0.00	124,099.48
522 - Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,984.69	0.00	0.00	0.00	1,984.69
526 - Mileage/Parking Reimburse	0.00	0.00	0.00	0.00	223.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	223.88
527 - General Office Expense	1,050.23	1,079.19	1,115.46	1,054.92	2,655.54	1,236.94	665.28	1,406.08	927.95	1,144.05	1,163.39	0.00	13,499.03
529 - Pre-funding Retiree Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 - Technology & Software	341.55	259.99	259.99	1,002.04	1,399.53	275.56	3,313.05	388.47	3,160.14	553.76	652.13	0.00	11,606.21
600 - Board of Trustees Compensa	0.00	0.00	0.00	937.40	312.12	8,334.84	3,030.71	3,926.14	7,444.79	6,481.25	4,085.66	0.00	34,552.91
601 - Trustee Expenses	380.00	380.00	380.00	475.00	760.00	475.00	285.00	475.00	950.00	475.00	950.00	0.00	5,985.00
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603 - Legal Fees (General)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
604 - Flood Litigation	53.92	798.12	61.94	181.90	106.63	206.15	294.29	181.90	199.98	53.17	0.00	0.00	2,138.00
606 - Legislative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,672.00	0.00	2,778.00	0.00	0.00	12,450.00
607 - Dues and Assoc. Expens	3,810.00	8,944.00	1,180.41	2,352.00	4,452.00	3,528.00	7,267.50	3,991.50	2,816.00	3,830.50	5,130.50	0.00	47,302.41
608 - Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
609 - Conference /Workshops/Sem	0.00	(16,569.19)	2,755.50	1,131.10	2,834.50	2,191.00	0.00	625.50	778.00	0.00	0.00	0.00	(6,253.59)
610 - Public Relations Information	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611 - Election Expenses	0.00	60.00	5,747.00	9,820.00	7,197.00	0.00	0.00	0.00	0.00	(60.00)	0.00	0.00	22,764.00
612 - District Annexations	14,314.08	0.00	0.00	21,574.00	0.00	0.00	0.00	0.00	0.00	5,018.89	0.00	0.00	40,906.97
613 - Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
614 - Miscellaneous Admin	0.00	0.00	0.00	0.00	0.00	4,294.35	9,597.10	10,286.66	0.00	1,472.18	551.00	0.00	26,201.29
617 - Investment Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
618 - Property Tax	164.97	1,122.65	180.29	163.05	179.50	147.63	399.96	201.44	326.68	231.80	6,234.35	0.00	9,352.32
619 - Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620 - Bookkeeping Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
621 - County Assessment Fees	0.00	4,083.00	0.00	0.00	0.00	0.00	4,334.00	4,341.00	0.00	0.00	4,367.00	0.00	17,125.00
622 - County DTEch Fees for DLMS	0.00	0.00	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	250.00

AMERICAN RIVER FLOOD CONTROL DISTRICT  
Cash Flow Report  
July 2019 through June 2020

623 - Employee Morale/Wellness	0.00	0.00	0.00	0.00	1,684.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,684.42
<b>Total Administrative</b>	<b>36,270.43</b>	<b>16,974.42</b>	<b>28,474.36</b>	<b>55,618.83</b>	<b>38,672.36</b>	<b>38,209.71</b>	<b>46,279.72</b>	<b>53,837.79</b>	<b>36,900.17</b>	<b>38,796.63</b>	<b>41,066.56</b>	<b>275.00</b>	<b>431,375.98</b>	

Special Projects Expenses	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
702 - Engineering/Survey Studies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
703 - Encroachment Remediation §	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 - Vegetation Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705 - Small Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707 - Levee Standards Compliance	0.00	8,245.50	0.00	11,613.00	18,978.25	35,539.40	0.00	5,797.60	0.00	15,456.29	(27,150.46)	41,975.52	110,455.10
<b>Total Special Projects</b>	<b>0.00</b>	<b>8,245.50</b>	<b>0.00</b>	<b>11,613.00</b>	<b>18,978.25</b>	<b>35,539.40</b>	<b>0.00</b>	<b>5,797.60</b>	<b>0.00</b>	<b>15,456.29</b>	<b>(27,150.46)</b>	<b>41,975.52</b>	<b>110,455.10</b>

Capital Outlay: Flood Control	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
700 - Bank Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701 - Magpie Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
706 - Property Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
709 - Equipment Purchase (> \$500)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Outlay: Flood Control</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Income	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
120 - Benefit Assessment	0.00	38,024.99	0.00	0.00	0.00	28,726.23	722,016.80	0.00	0.00	0.00	536,136.16	0.00	1,324,904.18
122 - SAFCA CAD4	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,000.00
123 - Interest	3,819.31	1,892.89	1,552.62	3,972.63	717.78	444.05	2,794.26	960.13	732.79	2,750.06	164.71	0.00	19,801.23
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	224,359.20	0.00	0.00	0.00	0.00	0.00	224,359.20
126 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,474.54	0.00	0.00	0.00	13,474.54
<b>Total Income</b>	<b>983,819.31</b>	<b>39,917.88</b>	<b>1,552.62</b>	<b>3,972.63</b>	<b>717.78</b>	<b>29,170.28</b>	<b>949,170.26</b>	<b>960.13</b>	<b>14,207.33</b>	<b>2,750.06</b>	<b>536,300.87</b>	<b>0.00</b>	<b>2,562,539.15</b>

Fund Balance

District Operations Fund	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20
Beginning Balance	1,204,681.07	2,045,256.57	1,930,474.52	1,777,479.96	1,577,251.70	1,380,547.11	1,174,913.76	1,969,100.51	1,781,156.01	1,630,425.14	1,441,969.62	1,813,714.26
Income	983,819.31	39,917.88	1,552.62	3,972.63	717.78	29,170.28	949,170.26	960.13	14,207.33	2,750.06	536,300.87	0.00
Expenses	143,243.81	154,699.93	154,547.18	204,200.89	197,422.37	234,803.63	154,983.51	188,904.63	164,938.20	191,205.58	164,556.23	76,214.54
Ending Balance	2,045,256.57	1,930,474.52	1,777,479.96	1,577,251.70	1,380,547.11	1,174,913.76	1,969,100.51	1,781,156.01	1,630,425.14	1,441,969.62	1,813,714.26	1,737,499.72

Capital Outlay Reserve Fund

Beginning Balance	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00

Retiree Health Benefit Reserve Fund

Beginning Balance	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00

Flood Emergency Response Reserve Fund

Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00

Emergency Repair Reserve Fund

Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00

<b>Total Balance</b>	<b>9,795,270.57</b>	<b>9,680,488.52</b>	<b>9,527,493.96</b>	<b>9,327,265.70</b>	<b>9,130,561.11</b>	<b>8,924,927.76</b>	<b>9,719,114.51</b>	<b>9,531,170.01</b>	<b>9,380,439.14</b>	<b>9,191,983.62</b>	<b>9,563,728.26</b>	<b>9,487,513.72</b>
----------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

# AMERICAN RIVER FLOOD CONTROL DISTRICT

## Credit Card Policy

### **Summary**

The American River Flood Control District seeks to establish a concise policy regarding the use of District credit cards. This policy serves to clarify the appropriate personnel authorized to use District credit cards and identifies the process to obtain permission for use of a District credit card.

### **Authorized Users**

The credit card is issued to the General Manager only. District credit cards are not permitted to be issued to Board members. Field operations staff and administration staff may use the Home Depot and Office Depot credit cards for emergency repair supplies and other work related purchases with the prior approval of the General Manager.

### **Use of District Credit Cards**

Cash advances are prohibited. Personal usage of a District credit card is not allowed. If personal expenses are charged to a District credit card unintentionally, those expenses must be reimbursed to the District within ten days of discovery.

Please see Appendix A for a detailed description of the process required to use a District Credit Card.

### **Account Reconciliation**

Receipts for all purchases must be turned in to the Office Manager immediately following a purchase for reconciliation against the monthly credit bill. The General Manager is responsible for verifying all transactions on credit accounts.

**AMERICAN RIVER FLOOD CONTROL DISTRICT**

## Credit Card Policy

**APPENDIX A**

This appendix describes the detailed process required for District personnel to use a District credit card:

1. The employee requests approval from a supervisor to create a purchase order for a necessary item.
2. The purchase order is checked out by filling in the purchase information on the purchase order check out sheet. This sheet is located in the front of the purchase order binder kept on the Field Supervisor's desk.
3. The purchase order form is completed by the employee.
4. The employee requests that the General Manager approve the purchase order.
5. Upon approval of the purchase order by the General Manager, the employee requests that the Office Manager issue the appropriate credit card. The Office Manager keeps all proprietary credit cards in the Office Manager's lock box. The credit card is kept by the General Manager.
6. The employee makes the necessary purchase with the credit card and keeps the receipt.
7. The employee returns immediately to the office and gives the credit card and receipt to the Office Manager.
8. The Office Manager locks the credit card in the Office Manager's lockbox.
9. The Office Manager compares the receipt with the purchase order and compares the receipt with the monthly credit card bill.
10. The General Manager then verifies all items on receipts and then reconciles the receipts with each monthly credit card bill prior to submittal of the Accounts Payable ledger to the Board of Trustees.

## **American River Flood Control District Reserve Fund Policy**

### **Summary**

The American River Flood Control District Board of Trustees adopted Resolution 2003-05 in June 2003 to establish a Flood Emergency Response Fund, an Emergency Repair Reserve Fund, and a Capital Outlay Reserve Fund. Any funds not included in the three reserve funds were held in the District's undesignated Operations and Maintenance Fund. In December 2007 the Board directed staff to establish a Retiree Health Benefit Reserve Fund, and adopted Resolution 2008-03 to create this fund. The allocation among District funds shall be reviewed on an annual basis when adopting the budget for each fiscal year. The following sections summarize the fund descriptions and uses.

The structure of investment accounts for individual reserve funds is shown in Appendix A.

### **Flood Emergency Response Fund**

The District has agreements with local contractors to respond with materials, equipment and labor during a flood emergency on a 24-hour/7-day a week basis. As the "first responder" to a flood emergency, the District must be prepared to underwrite the costs for an initial flood fight without assistance from other local agencies, the State or Federal governments. In 2003, the District prepared a hypothetical flood scenario which estimated the District's costs for a flood emergency response could be approximately \$1 million. This estimate anticipates the Corp of Engineers assumes control of the flood fight at the most critical sites after two days while the District continues operations at less critical sites.

The Flood Emergency Response Fund may be used, but is not limited to the following:

- Purchase and deployment of materials for flood fighting
- Purchase of flood fight equipment and vehicles
- Overtime for District staff
- Supplemental staff from outside agencies
- Rental of equipment and vehicles for use during a flood emergency response
- Payment to contractors for labor, equipment and materials
- Construction observation services to monitor contractor's activities and prepare records of work done including labor, equipment and materials
- Retention of consultants or other experts to assist the District in evaluating its facilities, recommending an emergency action or otherwise managing the flood emergency response
- Use of California Conservation Corps or Department of Forestry and Fire Protection workforce to prepare for a flood such as filling sandbags and/or actually conducting a flood fight
- Payment for the care (food and shelter) of volunteers and/or paid flood responders
- Services rendered to document flood damages and prepare damage reports or other records necessary to request federal and state disaster assistance funds

- Any other purpose as approved by the Board of Trustees

Since the District's Flood Emergency Reserve Fund was established, Hurricane Katrina demonstrated the need for higher funding levels to carry out effective emergency response measures in a major flood event. The District shall strive to maintain a high level of funding as in its Flood Emergency Reserve Fund. The target funding level for this reserve fund is between \$1 million and \$2 million.

### **Emergency Repair Fund**

Following a flood, interim repairs to damaged or breached levees are necessary to strengthen the system before more complete repairs can be made at the end of flood season. In addition, the District would be responsible for the local cost share of permanent repairs conducted by the Corps of Engineers under Public Law 84-99. The local cost share for levee repairs following a major flood was estimated to be between \$600,000 and \$1,000,000 in 2003. Levee repair unit costs have grown in recent years due to the large number of critical erosion repair projects leading to a higher demand for materials in addition to higher fuel costs.

The Emergency Repair Fund may be used for, but is not limited to the following:

- Labor, equipment and materials to repair damaged levees or other District facilities
- Equipment rental by District staff needed for repairs
- Consulting services including legal, environmental, design, survey, geotechnical and construction management
- Services needed to conduct damage survey assessments to submit for federal and state disaster assistance.
- Management and consultant services needed to negotiate an agreement with Corps of Engineers and then managing the work thereafter
- Any other purpose as approved by the Board of Trustees.

The target funding level for this reserve fund is between \$1 million and \$2 million.

### **Capital Outlay Fund**

The District may undertake capital improvement projects to repair damaged levees, improve the reliability of the system and/or increase the District's ability to monitor the system and respond in a flood emergency. In the recent past, the majority of the capital improvements have been erosion protection placed on levee and riverbank slopes. High velocity flows during floods which scour the river banks and levee slopes are responsible for the damage. Along the American River, the flows are regulated by Folsom Dam. Construction of the Folsom Dam auxiliary spillway will provide additional overall flood protection, however it will also result in moderate flood releases more often and for longer durations which will potentially increase erosion damage on the levees. Erosion also affects the river's banks, and if not arrested, will eventually begin erosion of the levee itself. Currently significant bank protection work has been done along the American River primarily by the Corps of Engineers, the Reclamation Board, and the Sacramento Area Flood Control Agency. The District may undertake smaller

erosion repair projects on its own at sites that are not included in the federal bank protection program.

The Capital Outlay Fund may be used for, but is not limited to the following:

- Staff time to plan, design and manage various capital improvement projects
- Consulting services including real estate, environmental, design, survey, geotechnical and construction management associated with capital improvement projects
- Preparation of environmental documents, construction documents and all securing all required permits.
- Securing all easements and rights of way necessary to implement the project
- Relocation of any utility which conflicts with the proposed project
- All construction costs associated with the project
- Required environmental mitigation
- Any other purpose as approved by the Board

The target funding level for this reserve fund is between \$1 million and \$2 million.

### **Retiree Health Benefit Reserve Fund**

In 2007, the District commissioned an actuarial study to determine its liability for retiree health benefits to comply with the Government Accounting Standards Board Rules 75. The Board of Trustees is reviewing options for establishing a trust fund for this purpose. In the interim, the Board directed staff to set aside the Annual Required Contribution in a Retiree Health Benefit Reserve Fund. This reserve fund may be reallocated to other uses such as flood emergency response until the Board formally approves enrolling in a trust fund to be used for retiree health benefits. The target funding level for this reserve fund shall be based on recommendations from an actuarial study to be performed every three years.

Investment Policy  
American River Flood Control District

Purpose

This policy statement governs the prudent management and investment of the funds of American River Flood Control District, Sacramento, California.

Objective

District funds in excess of short-term expenses for operations, administrative, and special project costs will be invested in accounts which provide a revenue return and maintain, in priority: first, the safety; second, the liquidity of the assets; and third, the rate of return.

Policy

The District's General Manager will implement the investment policy with the review and approval of the District's Treasurer and Board of Trustees (Board).

The General Manager and Office Manager will:

- a. Receive and deposit all revenues
- b. Make deposits, withdrawals, and transfers of District funds among its various accounts
- c. Submit a monthly list of accounts payable for review and approval by the Board
- d. Submit a monthly statement of expenses and revenues to the Board
- e. Submit monthly statements to the Board for the District's accounts with banks, the Local Agency Investment Fund (LAIF) administered by the California State Treasurer's Office, the City of Sacramento Investment Pool A (City Pool A), and to the extent that District funds are invested in other instruments, the items of information required by Government Code section 53646
- f. Submit a monthly certification for the District Treasurer's signature that states whether the District's investments are in compliance with this statement of investment policy
- g. Submit an annual report summarizing investment performance as part of the annual budget review
- h. Submit the investment policy for the Board's review annually at a public meeting. The Board may recommend changes or that the existing investment policy remain in place.



District funds will be deposited as follows:

- a. One or more checking accounts
- b. One or more interest paying accounts with an FDIC insured institution
- c. Investment accounts with the Local Agency Investment Fund (LAIF) of the State Treasurer's Office
- d. Investment accounts with the City of Sacramento Investment Pool A
- e. One or more investment instruments consistent with the objective of this investment policy and approved by the Board.

The checking account will be used for payment of monthly accounts payable approved by the Board, payroll, payroll taxes, and miscellaneous administrative expenses of the District. The balance in the checking account will be sufficient to pay short-term obligations. This account will be used for the initial deposit of District assessment and revenues for District contract services to others prior to transfer to the District investment accounts.

The LAIF and City Pool A accounts will be the District's principal investment instruments. The operation of these accounts will be in accordance with the rules established by the State Treasurer and the City Treasurer's Office. Up to 100 percent of the District's funds in excess of short-term obligations may be deposited in these accounts.

As approved by the Board all other investments of the District will be made as opportunity occurs for increased yield, but consistent with the primary objective of safety and secondary objective of liquidity.

District funds not invested with LAIF or City Pool A may be invested with state or federal banks or savings and loan institutions, or in government securities and debt obligations that carry the full faith and credit of the governmental agency.

District funds will not be invested in stocks, bonds, real estate investment properties, commodity futures, currency futures, or options contracts, except as such investments may be made by LAIF or City Pool A.

All District investments will be insured or collateralized as required by law and the District Treasurer may request certification or evidence of such insurance or collateral.

Income from all District investments is considered general revenue of the District and may be allocated by the Board to any legitimate and legal purpose of the District.

The revenues and expenditures of the District will be accounted for in accordance with generally accepted accounting practices within designated funds established by the Board, as follows:

- a. The Operations and Maintenance Reserve Fund (including administrative and contingency expenses)
- b. The Capital Outlay Reserve Fund (for general capital expenses of the District)
- c. The Emergency Flood Fight Reserve Fund (for short-term expenses of emergency flood fight activities, including contractors employed during emergencies)
- d. The Emergency Repair Reserve Fund (for unplanned, unexpected, short-term repairs for damages sustained during flood emergencies)
- e. The Retiree Health Benefit Reserve Fund (for post employment benefits as required by the Government Accounting Standards Board Rule 75)
- f. Any other funds which the Board may establish

The Board may allocate revenues from any source to any of the District accounts or transfer funds from one account to another as required for the prudent management of the District and implementation of its programs.

Depositories having custody of District funds will provide monthly activity statements and written confirmation of all deposits, transfers, and other transactions.

The District will not use brokers or dealers in placing investments.





**American River Flood Control District  
District Pay Ranges  
Staff Report**

**Discussion:**

The District hired Grace Consulting in 2014 to perform a Total Compensation study that looked at the market average pay and benefits for all of our pay classifications. This helped the District establish pay ranges that reflected the current market and allowed for competitive pay. The Study also looked at the benefit package provided by the District and other comparable local agencies.

In 2017, the District had Grace Consulting perform a similar study but only looked at updating the market average pay and adjusting the width of our pay ranges.

In March 2020, the District hired Grace Consulting to update the Total Compensation study for the purpose of adopting new pay ranges for each job classification. Staff worked with Grace to provide updated job descriptions and salary and benefits information for the District.

The Personnel Committee met in early June to review results data and recommendations from Grace Consulting (Attachment 1).

Based on the results and recommendations from the study, the Personnel Committee submits for the Board's approval, Resolution 2020-03 (Attachment 2) to adopt new District Pay Ranges with pay range midpoints placed at the Market Average Midpoint +5%. This puts the District's pay at slightly above the Market Average. The Committee also proposes pay ranges with a spread of 35% centered on each pay range midpoint.

**Recommendation:**

The General Manager recommends that the Board approve the new pay ranges based on the results from the Total Compensation Study from Grace Consulting.

## PRELIMINARY RECOMMENDATIONS

- I recommend that you use the structure based on the Market Average Midpoints, so that you will lead the market average midpoint, but not to excess.
- To stay aligned with the market – adjust the salary range by the cost of living for each year – adjusting the midpoint and setting the range spread around that. When you conduct the study every few years, there will be less variance to deal with.
- If you keep the range spread at 35% - it will also allow room for salary growth.
- I adjusted the market for comparability to the Office Manager Job to the organizations with the most comparable jobs and the least amount of supervisory responsibility. (The structure database is attached).
- I adjusted the market value used for the range midpoint upwards by 5% to agree with your philosophy to pay 5% above market. This is the same process that was applied a couple of years ago
- Ten of the organizations plan to give an overall salary adjustment at some point this year. The average that is expected is 2.5% to 3% COLA. [As we discussed, this could change based on what the Feds allocate to the state and how that trickles down. There is a good chance that “claw-backs” may occur.](#)
- I reattached the benefits and incentives summaries. You match or exceed market contributions in all categories except life insurance and long-term disability insurance as we discussed. So that you would be leading the market average midpoint in total compensation overall.

**MIDPOINT BASED ON MARKET AVERAGE MIDPOINT +5%**

CLASSIFICATION	MONTHLY BASE PAY			RANGE SPREAD
	MIN	MIDPOINT	MAX	
General Manager	11,299	13,276	15,254	35.00%
		+49%		
Superintendent	7,579	8,905	10,232	35.00%
		+32%		
Field Supervisor	5,769	6,779	7,788	35.00%
		Mechanic+21%		
Office Manager/Clerk of the Board*	5,724	6,726	7,728	35.00%
Vehicle & Equipment Specialist	4,776	5,611	6,447	35.00%
		+2%		
Maintenance Worker Range B	4,681	5,501	6,320	35.00%
		+21%		
Maintenance Worker Range A	3,870	4,548	5,225	35.00%

**MIDPOINT BASED ON MARKET AVERAGE MAXIMUM +5%**

CLASSIFICATION	MONTHLY BASE PAY			RANGE SPREAD
	MIN	MIDPOINT	MAX	
General Manager	12,543	14,738	16,933	35.00%
		+46%		
Superintendent	8,565	10,064	11,563	35.00%
		+32%		
Field Supervisor	6,471	7,603	8,735	35.00%
		Mechanic+21%		
Office Manager/Clerk of the Board*	6,218	7,306	8,394	35.00%
Vehicle & Equipment Specialist	5,338	6,273	7,207	35.00%
		+2%		
Maintenance Worker Range B	5,232	6,148	7,063	35.00%
		+21%		
Maintenance Worker Range A	4,334	5,093	5,851	35.00%

\* Office Manager salary recommendations are based on an adjusted market sample of the most comparable jobs with limited supervisory responsibility (see structure database)

[Some Recommendations on Next Page.](#)

**American River Flood Control District**

**Resolution 2020-03**

**Adopting 2020 Pay Ranges**

**WHEREAS**, the American River Flood Control District (the “District”) retained Grace Consulting to conduct a compensation and benefits study of comparable organizations in the relevant labor market for all positions in the District; and

**WHEREAS**, the results of that study and specific recommendations for the District are contained in the Salary Study of June 2020 (the “Study”); and

**WHEREAS**, consistent with the recommendations contained in the Study, the Board determines that it is in the best interests of the District to adopt new pay ranges for each position at the District. The pay ranges are established using the following methodology:

1. Use the Grace Consulting Study’s Market Average Midpoint plus 5% as the Midpoint for the District’s pay range for each position;
2. Using the District’s Midpoint as calculated in 1 above, establish a range of 35% from Bottom of Range (Minimum) to Top of Range (Maximum) for each position.

***Therefore, the Board resolves that:***

1. The monthly pay ranges for each position at the District as set forth in Exhibit “A” attached are hereby established and adopted using the methodology described above; and
2. The Employee Compensation and Benefits Policy is revised and adopted as set forth in Exhibit “B”, attached.

**PASSED AND ADOPTED** this 12<sup>th</sup> day of June, 2020.

ATTEST:

\_\_\_\_\_  
President  
Board of Trustees

\_\_\_\_\_  
Secretary  
Board of Trustees



EXHIBIT "A"

ARFCD Pay Ranges  
Current and Proposed  
FY 20-21

JOB CLASS	Current ARFCD Pay Ranges			Proposed Pay Ranges 2020-2021		
	Min	Mid	Max	Min	Mid	Max
General Manager	10,483	12,317	14,151	11,299	13,276	15,254
Superintendent	6,797	7,986	9,175	7,579	8,905	10,232
Field Supervisor	5,059	5,944	6,830	5,769	6,779	7,788
Office Manager/Clerk of the Board	5,270	6,192	7,114	5,724	6,726	7,728
Vehicle and Equipment Maint Spec				4,776	5,611	6,447
Maintenance Worker Range B	4,142	4,867	5,592	4,681	5,501	6,320
Maintenance Worker Range A	3,478	4,087	4,696	3,870	4,548	5,225

**EXHIBIT "B"****American River Flood Control District  
Employee Compensation and Benefits Policy  
(Revised June 2020)**

This Employee Compensation and Benefits Policy is intended to serve as a guideline for District Management and the Board. The District seeks to recruit, retain, and promote employees of the highest caliber in terms of skills and ethics. The District also seeks to apply principles of equity and fairness in establishing the compensation of its employees. At the same time, District Management and the Board remain responsible stewards of District funds, consistent with their fiscal and legal responsibilities.

The Board should consider retaining an independent consultant to review the District's employee compensation and benefits every four or five years, or more or less frequently if the Board deems it necessary or appropriate. Salary ranges may be established for each position based in part on the consultant's review. Management and the Board may also be guided by their own experience and knowledge of the specific positions at the District in establishing both salary ranges and goal compensation. Salary ranges may be increased or decreased each year by applying an appropriate index, such as the labor market movement established by the U.S. Bureau of Labor Statistics.

Consistent with its goal to recruit and retain the highest caliber employees, the Board may be guided by the market average midpoint salary for each position as established by the consultant's review. Salary caps and floors may be established by using a percentage, such as 10%, above and below the market average midpoint salary plus 5%. Alternatively, the Board may establish a range by using the market average midpoint salary plus 5% as the midpoint in the range, and then establishing a percentage range, such as 35%, between the bottom of the range (minimum) and the top of the range (maximum).

Management and the Board shall consider each individual employee's performance to determine the employee's actual salary within the approved ranges. Management and the Board may also take into consideration employee benefits, cost of living increases, merit increases, incentive bonuses, and longevity bonuses in establishing staff compensation.

The District guarantees every applicant for employment and every employee the right of equal treatment without regard to race, color, sex, age, religion, national origin, sexual preference, gender identity, disability or veteran status, or any other class protected by law. This policy extends to recruiting, hiring, working conditions, benefits, training programs, promotions, use of the District's facilities, and all other terms and conditions of employment. In recruiting, selecting and promoting employees, it is the policy of the District to further the principles of equal employment opportunity by seeking talented and competent persons who are suited for a specific position by reason of training, experience, character, personality, intelligence, and general ability. Such action shall occur without regard to the individual's protected status or class.

## EXHIBIT "B"

### American River Flood Control District Employee Compensation and Benefits Policy (Revised June 2020)

This Employee Compensation and Benefits Policy is intended to serve as a guideline for District Management and the Board. The District seeks to recruit, retain, and promote employees of the highest caliber in terms of skills and ethics. The District also seeks to apply principles of equity and fairness in establishing the compensation of its employees. At the same time, District Management and the Board remain responsible stewards of District funds, consistent with their fiscal and legal responsibilities.

The Board should consider retaining an independent consultant to review the District's employee compensation and benefits every four or five years, or more or less frequently if the Board deems it necessary or appropriate. Salary ranges may be established for each position based in part on the consultant's review. Management and the Board may also be guided by their own experience and knowledge of the specific positions at the District in establishing both salary ranges and goal compensation. Salary ranges may be increased or decreased each year by applying an appropriate index, such as the labor market movement established by the U.S. Bureau of Labor Statistics.

Consistent with its goal to recruit and retain the highest caliber employees, the Board may be guided by the ~~maximum~~ market average midpoint salary for each position as established by the consultant's review. Salary caps and floors may be established by using a percentage, such as 10%, above and below the ~~maximum~~ market average midpoint salary plus 5%. Alternatively, the Board may establish a range by using the ~~maximum~~ market average midpoint salary plus 5% as the midpoint in the range, and then establishing a percentage range, such as 35%, between the bottom of the range (minimum) and the top of the range (maximum).

~~The Board may establish as a goal an average compensation for each position's salary equal to 5% above the maximum market average salary. However,~~ Management and the Board shall consider each individual employee's performance to determine ~~whether the performance is equal to, above, or below the goal salary~~ the employee's actual salary within the approved ranges. Management and the Board may also take into consideration employee benefits, cost of living increases, merit increases, incentive bonuses, and longevity bonuses in establishing staff compensation.

The District guarantees every applicant for employment and every employee the right of equal treatment without regard to race, color, sex, age, religion, national origin, sexual preference, gender identity, disability or veteran status, or any other class protected by law. This policy extends to recruiting, hiring, working conditions, benefits, training programs, promotions, use of the District's facilities, and all other terms and conditions of employment. In recruiting, selecting and promoting employees, it is the policy of the District to further the principles of equal employment opportunity by seeking talented and

competent persons who are suited for a specific position by reason of training, experience, character, personality, intelligence, and general ability. Such action shall occur without regard to the individual's protected status or class.

Document comparison by Workshare 9.5 on Wednesday, June 03, 2020 3:37:16 PM

<b>Input:</b>	
Document 1 ID	PowerDocs://DOCS/705612/2
Description	DOCS-#705612-v2-Employee_Compensation_and_Benefits_Policy
Document 2 ID	PowerDocs://DOCS/705612/3
Description	DOCS-#705612-v3-Employee_Compensation_and_Benefits_Policy
Rendering set	Standard

<b>Legend:</b>	
<a href="#">Insertion</a>	
<del>Deletion</del>	
Moved from	
<a href="#">Moved to</a>	
Style change	
Format change	
<del>Moved deletion</del>	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

<b>Statistics:</b>	
	Count
Insertions	9
Deletions	6
Moved from	0
Moved to	0
Style change	0
Format changed	0
<b>Total changes</b>	<b>15</b>

**American River Flood Control District**

**Resolution 2020-04**

**Transfer of Funds from District Operations Fund  
to Retiree Health Benefit Reserve Fund**

**WHEREAS**, the Government Accounting Standards Board (GASB) Accounting Standards 75 established standards for accounting and financial reporting for state and local government employers that offer other post employment benefits (OPEB) to employees and,

**WHEREAS**, in December 2007, the Board established the Retiree Health Benefit Reserve Fund to set aside monies needed to fund future OPEB liabilities and,

**WHEREAS**, the Board has elected to set aside the full amount of the actuarial accrued liability (AAL) as established by an independent actuarial valuation and,

**WHEREAS**, GASB 75 require the District to conduct an updated actuarial valuation every three years and,

**WHEREAS**, in October 2018 (valuation date September 2017), the District received an updated independent actuarial valuation for its OPEB Liability, resulting in an AAL of \$3,782,186 and,

**WHEREAS**, the current balance of the Retiree Health Benefit Reserve Fund is \$3,480,014 resulting in a variance of \$302,172 and,

**NOW THEREFORE BE IT RESOLVED** that the Board of Trustees of the American River Flood Control District elects to transfer \$72,000 from the District Operations Fund into the Retiree Health Benefits Reserve Fund bringing the balance of the latter to \$3,552,014.

**PASSED AND ADOPTED** this 12th day of June, 2020.

ATTEST:

\_\_\_\_\_  
President  
Board of Trustees

\_\_\_\_\_  
Secretary  
Board of Trustees

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%	
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>

5-year Budget Projection Summary Page

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
<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	700,000	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Budgeted Income</b>	<b>3,418,861</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	1,780,112	1,772,336	1,824,816	1,880,280	1,938,981
Administration	642,023	568,364	698,760	625,656	755,368
Special Projects	245,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	100,000	100,000	100,000	100,000	100,000
Capital Outlay: District Headquarters	702,000	40,000	40,000	40,000	40,000
Retiree Health Benefits	-	297,000	297,000	297,000	297,000
Emergency Repair	-	-	-	-	-
Flood Emergency Response	-	-	-	-	-
Reserve Fund Transfers	-	-	-	-	-
<b>Total Budgeted Expenses</b>	<b>3,469,135</b>	<b>2,982,700</b>	<b>3,165,575</b>	<b>3,147,936</b>	<b>3,336,349</b>
<b>Difference</b>	<b>(50,274)</b>	<b>(237,757)</b>	<b>(394,157)</b>	<b>(349,647)</b>	<b>(510,785)</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
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	700,000	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Income</b>	<b>3,418,861</b>	<b>2,744,944</b>	<b>2,771,418</b>	<b>2,798,289</b>	<b>2,825,563</b>

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	% Increase (Escalation Factor)
<b>Operations and Maintenance Expense</b>						
Salary/Wages	833,238	845,736	858,422	871,299	884,368	1.5%
Payroll Taxes	66,659	67,659	68,674	69,704	70,749	1.5%
Pension	189,428	193,217	197,081	201,023	205,043	2.0%
Compensation Insurance	41,662	42,287	42,921	43,565	44,218	1.5%
Medical/Dental/Vision	216,125	237,738	261,511	287,662	316,429	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	50,000	51,500	53,045	54,636	56,275	3.0%
Equipment Purchase (less than \$5,000)	15,000	15,450	15,914	16,391	16,883	0.0%
Shop Supplies	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Supplies & Materials)	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Chemicals)	27,500	28,325	29,175	30,050	30,951	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	7,500	7,500	7,500	7,500	7,500	0.0%
Staff Training	7,500	5,000	5,000	5,000	5,000	0.0%
Regulation Compliance (OSHA)	6,000	6,000	6,000	6,000	6,000	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	35,000	36,050	37,132	38,245	39,393	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%
Urban Camp Cleanup, Contract & Expenses	50,000	50,000	50,000	50,000	50,000	100.0%
<b>Total Operations and Maintenance</b>	<b>1,780,112</b>	<b>1,772,336</b>	<b>1,824,816</b>	<b>1,880,280</b>	<b>1,938,981</b>	
<b>Special Projects Expense</b>						
Engineering Studies/Survey Studies	170,000	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>245,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	% 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	2,400	2,472	2,546	2,623	2,701	3.0%
Trustee Training	5,000	5,150	5,305	5,464	5,628	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	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	143,000	157,300	173,030	190,333	209,366	10.0%
Office/Shop/Yard Lease	7,200	7,344	7,491	7,641	-	3.0%
Office Equipment/Furniture	7,500	8,250	8,498	8,752	9,015	24.0%
Office Supplies	-	-	-	-	-	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	42,000	43,260	44,558	45,895	47,271	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	-	105,796	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	55,000	56,650	58,350	60,100	61,903	3.0%
<b>Total Administration</b>	<b>642,023</b>	<b>568,364</b>	<b>698,760</b>	<b>625,656</b>	<b>755,368</b>	

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	% 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	100,000	100,000	100,000	100,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
<b>Total Capital Outlay: Flood Control</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Capital Outlay: District Headquarters</b>						
Building Improvements/Maintenance	700,000	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>702,000</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)	-	297,000	297,000	297,000	297,000	0.0%
Reserve Fund Transfer	-	-	-	-	-	
<b>Total Retiree Health Benefit Expense</b>	<b>-</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>3,469,135</b>	<b>2,982,700</b>	<b>3,165,575</b>	<b>3,147,936</b>	<b>3,336,349</b>	

## General Manager's Meeting Summary

May 2020

**5/5: ARFCD Finance Committee meeting.** The Finance Committee met via teleconference to review the FY 18-19 Audit.

**5/8: American River Flood Control District Board of Trustees meeting.** The Board met in regular session. The agenda items included the final FY 18-19 Audit, a resolution levying a benefit assessment for FY 20-21 and a project update on the pipe removal contract.

**5/14: Central Valley Flood Control Association Monthly Update meeting.** This meeting was held via audio teleconference. Topics of discussion included the Association's modified operations under COVID-19 restrictions, State regional meetings on the Sacramento San Joaquin Drainage District assessment, temporary adjustments to the Brown Act, and the CVFPB's concern regarding Local Maintaining Agencies lack of progress on SWIFs.

**5/20: Valley Rail Comment Letter Web meeting.** I met with Staff from SAFCA and MBK Engineers to discuss submitting combined comments on the proposed Valley Rail project. The project plans to add additional rail lines to connect the Sacramento International Airport with San Joaquin County. New tracks will need to cross Arcade Creek near the junction with Steelhead Creek.

**5/21: Assembly Bill 1958 Conference Call.** I participated in this video teleconference with staff from the Central Valley Flood Protection Board, RD 1000, the City of Sacramento, and Assemblyman Cooper's office to discuss responses to comments on the legislation.

**5/27: Assembly Bill 1958 Conference Call.** I participated in this video teleconference with staff from the Central Valley Flood Protection Board, RD 1000, the City of Sacramento, and Assemblyman Cooper's office to discuss final revisions to the legislation.

**5/26: American River Pipe Removal Final Inspection.** Superintendent Kawamura and I attended this meeting with staff from Mead & Hunt, Kleinfelder, the City of Sacramento, and Diamond D General Engineering. The group discussed the final condition of the project footprint and de-mobilization.

**American River Flood Control District  
Roof Headquarters Repair/Replacement  
Project Schedule**

Advertise .....May 27 through June 9  
Pre-bid job walk .....June 17 at 10:00AM  
Issue final addenda .....June 25  
Open Bids .....Thursday July 2 at 2:00PM  
Protest period 3 days  
Award at July Board meeting.....July 10  
Notice To Proceed .....July 13  
Contract completion .....October 9



## November 3, 2020 Election Timeline

Nomination period: July 13-August 7

Everything is done at the Voter Registration and Elections office  
7000 65<sup>th</sup> Street, Suite A  
Sacramento, CA 95823

Candidates are encouraged to file their candidacy papers in-person by appointment.  
You can schedule an appointment [online](#)\* or call (916) 875-6276

\*<https://sacramentocountyelections.as.me/schedule.php>

Estimate Cost: \$1,250 to be paid when statement is filed.  
Statement: 200 words, 5 paragraphs.

Minimum Qualifications • Candidate shall be a registered voter of the district and be a resident of the district for at least 1 year preceding his or her appointment or election.

Requirements Nomination Signatures: 25 - 40 valid signatures

Items to be Filed • Media Sheet • Nomination Petitions • Code of Fair Campaign Practices - voluntary • Candidate Statement & estimated payment (if no statement, form must still be filed) • Ballot Designation Worksheet • Declaration of Candidacy • Statement that candidate will not withdraw before the election • Statement of Economic Interests • Campaign Disclosure Statements

Certification December 1

Take office, December 13<sup>th</sup>