

May 11, 2018  
Sacramento, California

The Board of Trustees of the American River Flood Control District met in regular session in its office at 185 Commerce Circle, Sacramento, CA at 11:00 a.m. on Friday, May 11, 2018. In attendance were Trustee Holloway, Trustee Redway, Trustee Johns and Trustee Pavão. Trustee Shah was absent. Trustee Holloway presided. Also present from the District were General Manager (GM) Tim Kerr, Superintendent Ross Kawamura, Legal Counsel David Aladjem, Legal Counsel Scott Shapiro and Office Manager Malane Chapman. Mr. Derek Larsen was present from Larsen Wurzel & Associates, Inc. One member of the public was present.

*Item No. 1 Public Comments on Non-Agenda Items:* There were no comments on non-agenda items from members of the public.

*Item No. 2 Approval of Consent Agenda Items:* On a motion by Trustee Pavão seconded by Trustee Johns, the Board unanimously approved Items 2a) Minutes of Regular Meeting on April 13, 2018, 2b) Approval of Report of Investment Transactions March 2018 (City Pool, LAIF, River City) and Treasurer's Certification, 2c) District Financial Reports: Statement of Operations (April 2018) and Cash Flow Report, 2d) Adopt Resolution No. 2018-06: Levying a Benefit Assessment, Establishing the Rates Thereof and Requesting Collection of Benefit Assessment and 2e) Correspondence: None.

*Item No. 3 Accounts Payable and General Fund Expenses (April 2018):* Trustee Pavão seconded by Trustee Johns, the Board unanimously approved payments on the Schedule of Accounts Payable (April 2018) of \$49,798.52 and General Fund Expenses of \$64,135.11 (total aggregate sum \$113,933.63).

*Item No. 4 SAFCA Agreement for Operation, Maintenance, Repair, Replacement & Rehabilitation for the North Sacramento Streams Levee Improvement Project:* Legal Counsel Shapiro provided the Board with a new draft "Repair, Replacement, and Rehabilitation – The Three Rs (and now perhaps a fourth)". On a motion by Trustee Redway seconded by Trustee Pavão, the Board unanimously agreed to sign the SAFCA OMRR&R agreement with a transmittal letter that provides the Board's understanding of the ambiguous terms.

*Item No. 5 MBK Engineers LAR Erosion Inspection:* GM Kerr provided a review of the Erosion Inspection Report noting that there was no erosion damage from the previous year's storms. On a motion by Trustee Pavão seconded by Trustee Johns, the Board unanimously approved the item.

*Item No. 6 Resolution 2018-07: Calling General Election:* GM Kerr explained that after the Board approved Resolution 2018-04: Calling General Election, the Sacramento County Voter Registration and Elections office contacted the District requesting that we consider conforming like all other agencies and having all candidates work directly with

their office. On a motion by Trustee Johns seconded by Trustee Pavão, the Board unanimously approved this item.

*Item No. 7 Administrative Staff Reports:*

- a) *General Manager Tim Kerr reported on the following:* Review of High Hazard Encroachments meeting was discussed;
- General Manager's April Meeting Summary;
  - La Riviera Staging Area: New fencing is being installed;
  - Hydrologic Conditions: Folsom Lake is 93% full, with an outflow of 3,332 cfs, snowpack is 15% of normal and the gauge at the I Street Bridge shows 6 1/2 feet above sea level;
  - Next Board Meeting: June 8, 2018: GM Kerr asked if the Board would move this meeting to June 15, 2018. The Board approved this request.
- b) *Legal Counsel David Aladjem had nothing further to report.*
- c) *Office Manager Malane Chapman:*
- CSDA Pre Conference Training: E-Records, E-mail, Trustworthy Electronic Records, Retention, Document Imaging, and Other Leadership Opportunities: Office Manger Chapman asked the Board if she could attend the Pre-Conference Training in October. The Board approved this training;
  - Summer Gathering for Board and Staff: Office Manager Chapman reported the costs of Bocce Ball and suggested having a Barbeque at the office following one of the summer Board Meetings.

*Item No. 8 Operations and Maintenance Staff Reports:*

- a) *Superintendent Ross Kawamura reported on:*
- Crew activities including equipment repair work, garbage cleanup, camp cutouts, annual trimming and mowing.

*Item No. 9 Questions and Comments by Trustees:* Trustee Johns mentioned that the Sacramento Tree Foundation had reviewed new plans for the Matsui park. Trustee Redway asked about the Sacramento Tree Foundations Reclaimed Wood Project, Trustee Johns informed the Board that the new site location is at the former Army Depot.

*Item No. 10 Adjourn:* There being no further business requiring action by the Board, the meeting was adjourned by Trustee Holloway at 12:21 p.m.

Attest:

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Secretary

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President

**American River Flood Control District  
Staff Report**

**Investment Transactions Summary; April 2018**

**LAIF:**

- On April 13, 2018 an interest payment was deposited in the amount of \$1,641.20.

**City Pool A**

- Accrued Interest Receivable for the month of April was \$11,911.28.
- As of April 30, 2018, the balance of Interest Receivable in this account was \$103,164.27.

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

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**River City Bank:**

- Total amount of Accounts Payable cleared during the month of April was \$130,514.60.
- On April 13, 2018 a miscellaneous deposit was made in the amount of \$23,093.22
- On April 30, 2018 a monthly interest payment was deposited in the amount of \$62.32.

**American River Flood Control District  
Investment Transaction Report  
April 2018**

Item 2b

**Balance and Transactions**

<b>Account</b>		<b>LAIF</b>	<b>City Pool A</b>	<b>River City Bank</b>
Beginning Balance	4/1/18	\$441,189.24	\$7,267,268.07	\$972,112.73
<b>Transactions</b>				
River City Bank Deposit	4/13/18			23,093.22
LAIF Interest	4/13/18	1,641.20		
City Pool A Interest	4/30/18		11,911.28	
River City Bank Interest	4/30/18			62.32
Accounts Payable (cleared)				(130,514.60)
<b>Ending Balance:</b>	<b>4/30/18</b>	<b>\$442,830.44</b>	<b>\$7,267,268.07</b>	<b>\$864,753.67</b>

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

**Interest**

<b>Date:</b>	<b>May 2017</b>	<b>June 2017</b>	<b>July 2017</b>	<b>Aug 2017</b>
LAIF	0.88	0.98	1.05	1.08
City Pool A	1.42	1.55	1.50	1.61
River City Bank	0.25	0.20	0.08	0.08
<b>Date:</b>	<b>Sep 2017</b>	<b>Oct 2017</b>	<b>Nov 2017</b>	<b>Dec 2017</b>
LAIF	1.11	1.14	1.17	1.24
City Pool A	1.70	1.66	1.46	1.71
River City Bank	0.08	0.08	0.08	0.08
<b>Date:</b>	<b>Jan 2018</b>	<b>Feb 2018</b>	<b>Mar 2018</b>	<b>Apr 2018</b>
LAIF	1.35	1.41	1.52	<b>1.66</b>
City Pool A	1.65	2.01	1.71	<b>1.97</b>
River City Bank	0.08	0.08	0.08	<b>0.08</b>

**American River  
Flood Control  
District**

# AMERICAN RIVER FLOOD CONTROL DISTRICT

## MONTHLY REVIEW – APRIL 2018

### 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.

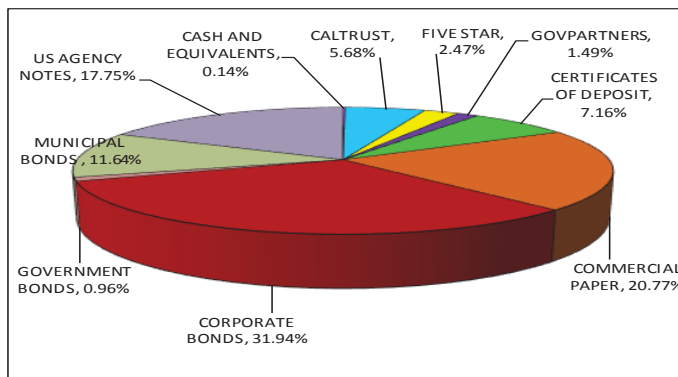
### PORTFOLIO STATISTICS

Portfolio’s Beginning Balance	7,358,521
Contributions	0
Withdrawals	0
Interest Earned	11,911
Month-End Market Value	7,370,432

### PERFORMANCE

Earned Interest Yield for the Month	1.97%
Laif Rate of Return (book value)	1.66%
90 Day T-Bill	1.73%
Federal Funds	1.68%

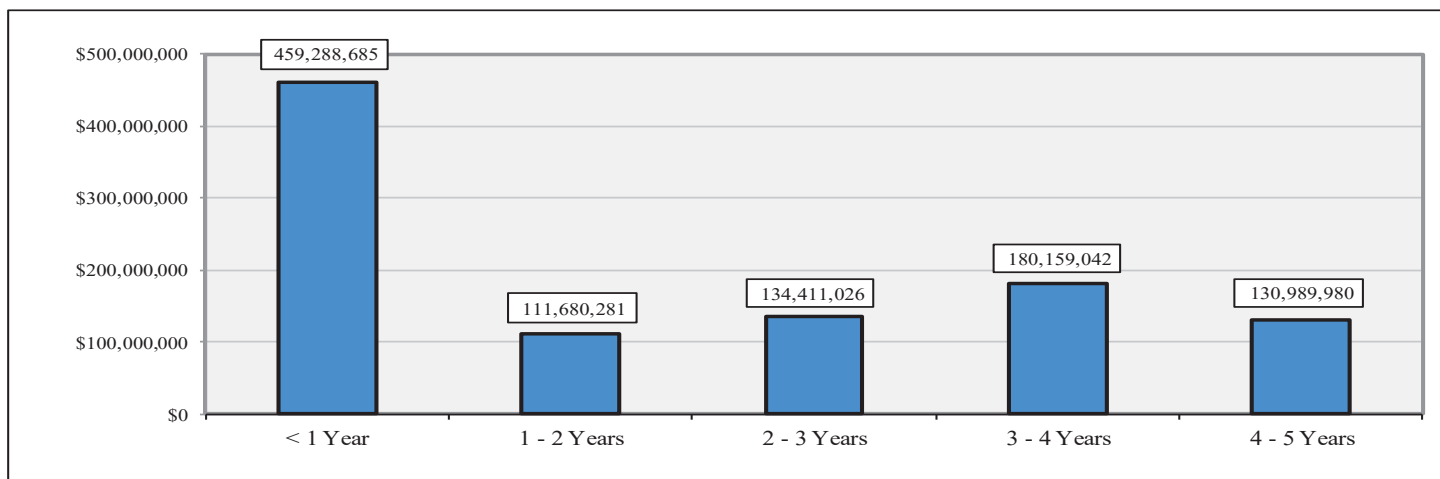
### POOL A BY ASSET CLASS



### POOL A MATURITY SCHEDULE

Maturity	Market Value	%
< 1 Year	459,288,685	45.18%
1 - 2 Years	111,680,281	10.99%
2 - 3 Years	134,411,026	13.22%
3 - 4 Years	180,159,042	17.72%
4 - 5 Years	130,989,980	12.89%
Total	1,016,529,014	100.00%

Investment Description	Portfolio at Cost	Yield at Month End
CASH AND EQUIVALENTS	0.14%	1.12%
CALTRUST	5.68%	1.71%
FIVE STAR	2.47%	1.66%
GOVPARTNERS	1.49%	1.74%
CERTIFICATES OF DEPOSIT	7.16%	1.94%
COMMERCIAL PAPER	20.77%	1.92%
CORPORATE BONDS	31.94%	2.14%
GOVERNMENT BONDS	0.96%	1.90%
MUNICIPAL BONDS	11.64%	1.98%
US AGENCY NOTES	17.75%	1.76%



City of Sacramento  
 CASH LEDGER  
**American River Flood Control District**  
 From 04-01-18 To 04-30-18

Item 2b

**All Cash Accounts**

Trade Date	Settle Date	Tran Code	Quantity	Security	Amount	Cash Balance
<b>Pool A Interest Receivable</b>						
04-01-18				Beginning Balance		91,252.99
04-30-18	04-30-18	in		Pool A Cash	11,911.28	103,164.27
				Apr 2018 estimated Pool A interest	11,911.28	
04-30-18				Ending Balance		103,164.27
<b>Pool A Cash</b>						
04-01-18				Beginning Balance		7,267,268.07
04-30-18				Ending Balance		7,267,268.07

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

[www.treasurer.ca.gov/pmia-laif/laif.asp](http://www.treasurer.ca.gov/pmia-laif/laif.asp)  
May 02, 2018

AMERICAN RIVER FLOOD CONTROL DISTRICT

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

PMIA Average Monthly Yields

**Account Number:**  
90-34-002

Tran Type Definitions

April 2018 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
4/13/2018	4/12/2018	QRD	1566782	SYSTEM	1,641.20

Account Summary

Total Deposit:	1,641.20	Beginning Balance:	441,189.24
Total Withdrawal:	0.00	Ending Balance:	442,830.44





# River City Bank

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: March 31, 2018  
This statement: April 30, 2018  
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

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0811100952  
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Direct inquiries to:  
916-567-2836

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## Public Fund Interest Checking

Account number	0811100952	Beginning balance	\$972,112.73
Low balance	\$864,691.35	Total additions	63.32
Average balance	\$947,730.41	Total subtractions	107,422.38
Avg collected balance	\$947,730	Ending balance	\$864,753.67

### DEBITS

Date	Description	Subtractions
04-02	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	1.12
04-04	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	217.00
04-05	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	3,226.37
04-11	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	192.54
04-13	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	3,093.55
04-17	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	5,730.08
04-18	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	152.95

AMERICAN RIVER FLOOD CONTROL DISTRICT  
April 30, 2018

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0811100952

Date	Description	Subtractions
04-19	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	428.91
04-20	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	61.64
04-23	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	5,499.82
04-24	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	53,722.60
04-25	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	5,311.28
04-26	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	2,447.97
04-27	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	883.53
04-30	' Automatic Transfer TRANSFER TO DEPOSIT SYSTEM ACCOUNT XXXXXX0736	26,453.02

#### CREDITS

Date	Description	Additions
04-03	' Credit Memo REVERSE MAINTNCE FEE 3/31/18	1.00
04-30	' Interest Credit	62.32

#### DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
03-31	972,112.73	04-13	965,383.15	04-24	899,787.15
04-02	972,111.61	04-17	959,653.07	04-25	894,475.87
04-03	972,112.61	04-18	959,500.12	04-26	892,027.90
04-04	971,895.61	04-19	959,071.21	04-27	891,144.37
04-05	968,669.24	04-20	959,009.57	04-30	864,753.67
04-11	968,476.70	04-23	953,509.75		

#### INTEREST INFORMATION

Annual percentage yield earned	0.08%
Interest-bearing days	30
Average balance for APY	\$947,730.41
Interest earned	\$62.32

AMERICAN RIVER FLOOD CONTROL DISTRICT  
April 30, 2018

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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, 2018  
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C/O ROBERT MERRITT, CPA  
4000 MAGNOLIA HILLS DR  
EL DORADO HILLS CA 95762-6561

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0811090736  
( 50)

Direct inquiries to:  
916-567-2836

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### Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$-1.12
Enclosures	50	Total additions	130,515.60
Low balance	\$0.00	Total subtractions	130,515.60
Average balance	\$-0.04	Ending balance	\$-1.12
Avg collected balance	\$-2,309		

### CHECKS

Number	Date	Amount	Number	Date	Amount
6316	04-04	92.00	6372	04-25	20.19
6349 *	04-04	125.00	6374 *	04-24	2,475.19
6350	04-11	192.54	6375	04-25	13.58
6351	04-25	179.21	6376	04-24	2,010.79
6352	04-24	26,639.81	6377	04-25	147.08
6353	04-24	11,688.68	6378	04-25	121.96
6354	04-26	48.97	6380 *	04-24	441.62
6355	04-26	164.43	6381	04-24	1,082.81
6356	04-23	150.00	6382	04-26	533.69
6357	04-25	385.29	6383	04-26	159.90
6358	04-24	712.76	6384	04-23	1,650.00
6359	04-23	1,813.40	6385	04-26	513.78
6360	04-25	208.93	6386	04-24	98.71
6362 *	04-24	350.00	6387	04-26	23.82
6363	04-24	196.00	6388	04-24	637.50
6365 *	04-24	92.92	6390 *	04-27	700.72
6366	04-26	92.00	6391	04-30	48.49
6367	04-24	458.11	6392	04-25	1,097.76
6368	04-23	70.00	6393	04-25	621.71
6369	04-24	943.00	6394	04-24	200.00
6370	04-26	514.18	6395	04-23	1,816.42
6371	04-27	182.81	6396	04-24	1,785.79

AMERICAN RIVER FLOOD CONTROL DISTRICT  
April 30, 2018

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Number	Date	Amount	Number	Date	Amount
6397	04-24	3,206.11	6400	04-24	493.06
6398	04-26	397.20	6401	04-24	209.74
6399	04-25	2,515.57			

\* Skip in check sequence

#### DEBITS

Date	Description	Subtractions
04-05	' ACH Withdrawal CALPERS 1900 100000015249446	3,226.37
04-13	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 180413 946000047	26,186.77
04-17	' ACH Withdrawal CALPERS 3100 100000015225270	890.20
04-17	' ACH Withdrawal CALPERS 1900 100000015267987	2,253.21
04-17	' ACH Withdrawal CALPERS 3100 100000015225232	2,586.67
04-18	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 180418	152.95
04-19	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 180419 946000047	428.91
04-20	' ACH Withdrawal CALPERS 3100 100000015225290	61.64
04-30	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 180430 946000047	26,404.53
04-30	' Service Charge ADDITIONAL DEBITS	1.12

#### CREDITS

Date	Description	Additions
04-02	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	1.12
04-04	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	217.00
04-05	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	3,226.37
04-11	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	192.54

AMERICAN RIVER FLOOD CONTROL DISTRICT  
April 30, 2018

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Date	Description	Additions
04-13	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	3,093.55
04-13	Deposit	23,093.22
04-17	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	5,730.08
04-18	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	152.95
04-19	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	428.91
04-20	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	61.64
04-23	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	5,499.82
04-24	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	53,722.60
04-25	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	5,311.28
04-26	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	2,447.97
04-27	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	883.53
04-30	' Automatic Transfer TRANSFER FROM DEPOSIT SYSTEM ACCOUNT XXXXXX0952	26,453.02

#### DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
03-31	-1.12	04-17	0.00	04-25	0.00
04-02	0.00	04-18	0.00	04-26	0.00
04-04	0.00	04-19	0.00	04-27	0.00
04-05	0.00	04-20	0.00	04-30	-1.12
04-11	0.00	04-23	0.00		
04-13	0.00	04-24	0.00		

AMERICAN RIVER FLOOD CONTROL DISTRICT  
April 30, 2018

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**INTEREST INFORMATION**

Annual percentage yield earned	0.00%
Interest-bearing days	30
Average balance for APY	\$0.00
Interest earned	\$0.00

**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 2018**
- Investment Pool A Account, City of Sacramento **Dated April 2018**
- District Checking Account, River City Bank      **Dated April 2018**
- District Repurchase Account, River City Bank      **Dated April 2018**

Certified by: \_\_\_\_\_ Date: \_\_\_\_\_  
Cyril Shah, District Treasurer



**American River Flood Control District**  
**Statement of Operations**  
**July 1, 2017 to May 31, 2018 (Eleven Months Ending of Fiscal Year 2017-2018)**  
**For Internal Use Only**

	Year to Date July 1, 2017 to May 31, 2018	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ 1,287,126	\$ 1,385,000	92.93%
Consolidated capital assessment	-	650,000	0.00%
Interest	109,659	75,000	146.21%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,658	3,500	104.51%
<b>Total Revenues</b>	<b>1,400,443</b>	<b>2,338,500</b>	<b>59.89%</b>
<b>M &amp; O Expenses</b>			
Salaries and wages	572,625	664,645	86.16%
Payroll tax expense	42,076	53,172	79.13%
Pension expense	108,716	124,602	87.25%
Compensation insurance	19,835	33,232	59.69%
Medical/dental/vision	168,906	189,474	89.14%
Fuel/oil reimbursement	17,739	30,000	59.13%
Equipment rental	28,347	6,500	436.11%
Equipment repairs/parts	33,569	40,000	83.92%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	14,258	12,000	118.82%
Levee maint. (supp. & material)	5,952	17,000	35.01%
Levee maint. chemicals	13,087	20,000	65.44%
Levee maint. services	54,191	34,000	159.39%
Rodent abatement (supplies & materials)	7,996	10,000	79.96%
Employee uniforms	1,834	5,000	36.68%
Staff training	4,611	15,000	30.74%
Miscellaneous	712	2,000	35.60%
Small tools & equipment	1,561	3,000	52.03%
Emergency preparedness program	6,907	20,000	34.54%
Engineering services	15,184	8,000	189.80%
Encroachment remediation	-	15,000	0.00%
<b>Total M &amp; O Expenses</b>	<b>1,118,106</b>	<b>1,307,625</b>	<b>85.51%</b>
<b>Administration Expenses</b>			
Board of trustees compensation	5,614	7,900	71.06%
Trustee expenses	1,285	1,750	73.43%
Accounting services	13,310	15,000	88.73%
Legal services (general)	17,940	50,000	35.88%
Utilities	25,835	25,000	103.34%
Telephone	15,050	12,500	120.40%
Retiree benefits	136,126	135,270	100.63%
Office equipment/furniture	-	10,000	0.00%
Office supplies	916	2,000	45.80%
Auto allowance	6,493	7,100	91.45%
Parking reimbursement	29	150	19.33%
General office expense	8,759	13,000	67.38%
Technology and software	5,834	17,000	34.32%
Dues and associations	21,124	25,000	84.50%
Property and liability insurance	6,318	30,000	21.06%
Conference/workshop/seminar	-	1,500	0.00%
Public relations/information	22,962	35,000	65.61%
Miscellaneous	7,318	5,000	146.36%
Employee morale/wellness	1,047	1,500	69.80%
Investment fees	7,282	13,000	56.02%
Community services	1,000	1,500	66.67%
Bookkeeping services	7,519	12,000	62.66%
Property taxes	1,660	3,000	55.33%
Building maintenance	3,923	17,000	23.08%
County Dtech fees for DLMS	37,904	60,477	62.68%
County assessment fees	1,061	21,000	5.05%
Interest expense	464	-	Not budgeted
<b>Total Administration Expenses</b>	<b>356,773</b>	<b>522,647</b>	<b>68.26%</b>
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	11,173	100,000	11.17%
Small capital projects	8,610	50,000	17.22%
<b>Total Special Project Expenses</b>	<b>19,783</b>	<b>165,000</b>	<b>11.99%</b>
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	49,396	50,000	98.79%
<b>Total Capital Outlay</b>	<b>49,396</b>	<b>50,000</b>	
<b>Capital Outlay: District Headquarters Build-Out</b>			
Building improvements/maintenance	-	20,000	0.00%
La Riviera improvements/maintenance	2,848	30,000	9.49%
	2,848	50,000	

**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 2017 through June 2018

Cash Flow Report

Maintenance and Operations Expens	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL
500 - Salary/Wages	47,744.54	50,883.41	51,666.88	50,964.96	51,666.88	74,781.73	26,944.12	55,714.89	50,234.96	53,750.85	53,888.24	55,714.90	623,956.36
501 - Payroll Taxes	3,674.40	3,923.51	3,992.41	3,648.14	3,160.27	4,494.90	2,619.55	4,920.61	3,919.49	4,150.53	4,160.99	4,264.84	46,929.64
502 - Pension	10,923.54	5,981.02	11,142.09	9,080.39	7,296.32	11,252.62	6,465.42	9,901.89	13,027.45	5,820.71	13,663.24	5,943.12	110,497.81
503 - Compensation Insurance	8,741.45	0.00	0.00	0.00	8,081.08	0.00	9,209.70	0.00	0.00	7,201.68	0.00	0.00	33,233.91
504 - Medical/Dental/Vision	13,701.42	13,701.42	13,800.42	13,701.42	13,701.42	14,791.05	14,371.05	15,479.13	15,937.13	15,409.13	15,339.13	0.00	159,932.72
508 - Fuel/Oil	2,966.92	2,085.35	2,513.28	837.83	1,708.85	822.09	949.15	1,263.38	1,732.84	2,160.79	2,918.30	0.00	19,958.78
509 - Equipment Rental	4,310.00	2,060.14	4,643.10	3,333.48	5,598.71	3,612.79	6,690.24	592.15	0.00	1,816.42	0.00	0.00	32,657.03
510 - Equipment Purchase(< \$5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,206.33	0.00	0.00	0.00	1,206.33
511 - Equipment Repair/Parts	2,536.96	3,662.27	3,409.60	2,276.33	2,061.22	2,871.17	1,562.99	2,132.80	4,809.45	9,261.59	568.73	0.00	35,153.11
512 - Shop Supplies	1,471.30	869.01	1,771.04	711.22	1,353.41	469.05	3,128.55	609.99	1,125.07	2,581.63	1,804.81	0.00	15,895.08
514 - Levee Maint(Supplies&Materi	0.00	392.13	0.00	208.74	269.14	1,118.96	401.31	2,417.14	722.78	545.64	0.00	0.00	6,075.84
515 - Levee Maintenance Services	6,508.48	9,004.85	1,075.98	27,637.64	9,159.76	0.00	5,161.23	124.94	410.75	577.60	1,087.33	0.00	60,748.56
516 - Employee Uniforms	0.00	486.19	0.00	0.00	0.00	0.00	455.53	213.47	0.00	909.20	0.00	0.00	2,064.39
518 - Staff Training	738.93	164.58	5.20	235.36	327.31	375.54	14.99	180.00	837.00	163.05	1,256.95	50.00	4,348.91
519 - Miscellaneous O&M	0.00	0.00	0.00	540.62	1,061.00	0.00	0.00	0.00	0.00	58.85	0.00	0.00	1,660.47
521 - Small Tools & Equip	2,601.61	222.65	0.00	0.00	0.00	0.00	0.00	0.00	495.64	691.67	374.12	0.00	4,385.69
523 - Levee Maint. (Chemicals)	44.31	1,432.03	0.00	0.00	7,803.26	0.00	3,105.70	0.00	0.00	746.41	0.00	0.00	13,131.71
525 - Emergency Preparedness Prt	0.00	0.00	0.00	0.00	0.00	9,706.54	0.00	0.00	0.00	0.00	0.00	0.00	9,706.54
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	26.88	333.93	5,831.10	0.00	1.34	14.76	0.00	406.59	1,039.38	342.40	0.00	7,996.38
605 - Engineering 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
615 - Survey Services	155.70	161.95	224.75	226.95	382.89	275.14	478.55	268.80	217.07	178.48	4,396.29	29.25	6,995.82
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>106,119.56</b>	<b>95,057.39</b>	<b>94,578.68</b>	<b>119,234.18</b>	<b>113,631.52</b>	<b>124,572.92</b>	<b>81,572.84</b>	<b>93,819.19</b>	<b>95,082.55</b>	<b>107,063.61</b>	<b>99,800.53</b>	<b>66,002.11</b>	<b>1,196,535.08</b>

Administrative Expenses	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL
505 - Telephone	1,018.25	1,048.45	1,056.94	1,018.12	1,291.36	1,074.05	1,055.52	1,407.41	1,224.69	1,773.65	1,542.18	0.00	13,510.62
506 - Utility Charges	2,753.83	2,281.71	2,741.07	2,311.02	3,153.53	1,288.83	2,931.79	4,000.77	2,486.49	2,629.93	2,238.18	0.00	28,817.15
507 - Office/Shop Lease	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
513 - Office Supplies	506.71	0.00	220.03	61.22	118.36	0.00	29.99	0.00	0.00	52.70	0.00	0.00	989.01
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	550.00	6,600.00
520 - Retiree Benefits	11,272.49	11,272.49	11,272.49	11,272.49	11,272.49	11,991.88	11,991.88	10,609.48	11,300.68	11,300.68	11,300.68	0.00	124,857.73
522 - Office Equipment/Furniture	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
526 - Mileage/Parking Reimbursem	45.15	0.00	0.00	235.15	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	304.30
527 - General Office Expense	1,159.75	727.33	1,293.60	755.59	1,393.26	719.89	1,794.98	825.56	1,071.59	1,313.61	737.61	0.00	11,792.77
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	270.26	269.85	514.21	527.38	2,275.37	384.51	268.04	251.94	349.98	429.12	250.76	0.00	5,791.42
600 - Board of Trustees Compensa	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
601 - Trustee Expenses	285.00	380.00	475.00	380.00	760.00	475.00	760.00	475.00	380.00	380.00	380.00	0.00	5,130.00
602 - Accounting Services	363.22	81.63	1.52	60.61	58.20	66.57	478.85	43.30	146.00	(66.96)	350.13	0.00	1,583.07
603 - Legal Fees (General)	0.00	0.00	0.00	0.00	0.00	0.00	1,750.00	0.00	11,560.00	0.00	0.00	0.00	13,310.00
604 - Flood Litigation	1,448.67	6,298.00	6,255.50	1,129.50	525.00	1,498.50	1,134.50	536.00	1,940.09	1,139.00	3,782.00	0.00	25,686.76
606 - Legislative Services	3,878.00	2,986.75	4,745.50	1,645.50	386.25	4,539.75	1,005.60	0.00	430.00	0.00	2,431.50	0.00	22,048.85
607 - Dues and Assoc. 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	0.00
608 - Insurance Premiums	0.00	5,489.00	60.00	0.00	9,601.00	6,358.00	0.00	0.00	0.00	0.00	0.00	0.00	21,508.00
609 - Conference /Workshops/Sem	0.00	0.00	0.00	19,592.00	0.00	0.00	0.00	0.00	0.00	4,487.00	0.00	0.00	24,079.00
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	0.00	0.00	0.00	0.00	2,500.00	9,763.23	10,698.61	0.00	0.00	0.00	0.00	22,961.84
612 - District Annexations	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
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	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
617 - Investment Fees	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
618 - Property Tax	0.00	3,619.00	0.00	0.00	3,634.00	0.00	0.00	3,648.00	0.00	0.00	0.00	0.00	10,901.00
619 - Building Maintenance	0.00	0.00	0.00	0.00	1,659.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,659.54
620 - Bookkeeping Services	112.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.93
621 - County Assessment Fees	1,012.50	1,200.00	768.75	1,087.50	0.00	825.00	1,050.00	825.00	975.00	637.50	1,350.00	0.00	9,731.25
622 - County DTEch Fees for DLMS	88.40	915.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.27	139.07	0.00	1,168.61
623 - Employee Morale/Wellness	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 Administrative</b>	<b>24,765.16</b>	<b>37,120.08</b>	<b>29,954.61</b>	<b>40,626.08</b>	<b>36,678.36</b>	<b>32,570.98</b>	<b>35,289.38</b>	<b>33,871.07</b>	<b>32,414.52</b>	<b>24,651.50</b>	<b>25,052.11</b>	<b>550.00</b>	<b>353,543.85</b>

AMERICAN RIVER FLOOD CONTROL DISTRICT  
Cash Flow Report  
July 2017 through June 2018

Special Projects Expenses	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	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	7,593.18	0.00	1,118.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,711.98
<b>Total Special Projects</b>	0.00	7,593.18	0.00	1,118.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,711.98

Capital Outlay: Flood Control	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	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	10,105.20	1,068.25	0.00	0.00	0.00	0.00	0.00	0.00	11,173.45
<b>Total Capital Outlay: Flood Control</b>	0.00	0.00	0.00	0.00	10,105.20	1,068.25	0.00	0.00	0.00	0.00	0.00	0.00	11,173.45

Income	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL
120 - Benefit Assessment	0.00	40,376.68	0.00	0.00	0.00	32,307.85	788,621.15	0.00	0.00	0.00	498,736.68	0.00	1,360,042.36
122 - SAFCA CAD4	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
123 - Interest	1,807.07	48.24	36.23	2,091.19	17.48	37.10	2,004.30	72.50	71.91	1,703.52	87.66	0.00	7,977.20
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	245,528.40	0.00	0.00	0.00	0.00	0.00	0.00	245,528.40
126 - Miscellaneous Income	0.00	0.00	0.00	3,657.50	0.00	0.00	0.00	0.00	0.00	23,093.22	0.00	0.00	26,750.72
<b>Total Income</b>	1,807.07	40,424.92	36.23	5,748.69	17.48	277,873.35	790,625.45	72.50	71.91	24,796.74	498,824.34	0.00	1,640,298.68

Fund Balance

District Operations Fund	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
<b>Beginning Balance</b>	2,294,495.71	1,165,418.06	1,066,072.33	941,575.27	786,344.90	636,052.50	756,781.95	1,430,545.18	1,302,927.42	1,175,502.26	1,068,583.89	1,442,555.59
<b>Income</b>	1,807.07	40,424.92	36.23	5,748.69	17.48	277,873.35	790,625.45	72.50	71.91	24,796.74	498,824.34	0.00
<b>Expenses</b>	1,130,884.72	139,770.65	124,533.29	160,979.06	150,309.88	157,143.90	116,862.22	127,690.26	127,497.07	131,715.11	124,852.64	66,552.11
<b>Ending Balance</b>	1,165,418.06	1,066,072.33	941,575.27	786,344.90	636,052.50	756,781.95	1,430,545.18	1,302,927.42	1,175,502.26	1,068,583.89	1,442,555.59	1,376,003.48

Capital Outlay Reserve Fund	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
<b>Beginning Balance</b>	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00
<b>Income</b>	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>Expenses</b>	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>Ending Balance</b>	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00

Retiree Health Benefit Reserve Fund	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
<b>Beginning Balance</b>	1,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00
<b>Income</b>	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenses</b>	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>Ending Balance</b>	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00

Flood Emergency Response Reserve Fund	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
<b>Beginning Balance</b>	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>Income</b>	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>Expenses</b>	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>Ending Balance</b>	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	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
<b>Beginning Balance</b>	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>Income</b>	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>Expenses</b>	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>Ending Balance</b>	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>	7,673,976.06	7,574,630.33	7,450,133.27	7,294,902.90	7,144,610.50	7,265,339.95	7,939,103.18	7,811,485.42	7,684,060.26	7,577,141.89	7,951,113.59	7,884,561.48
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# **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 California Department of General Services VISA Cal-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 DGS VISA Cal-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

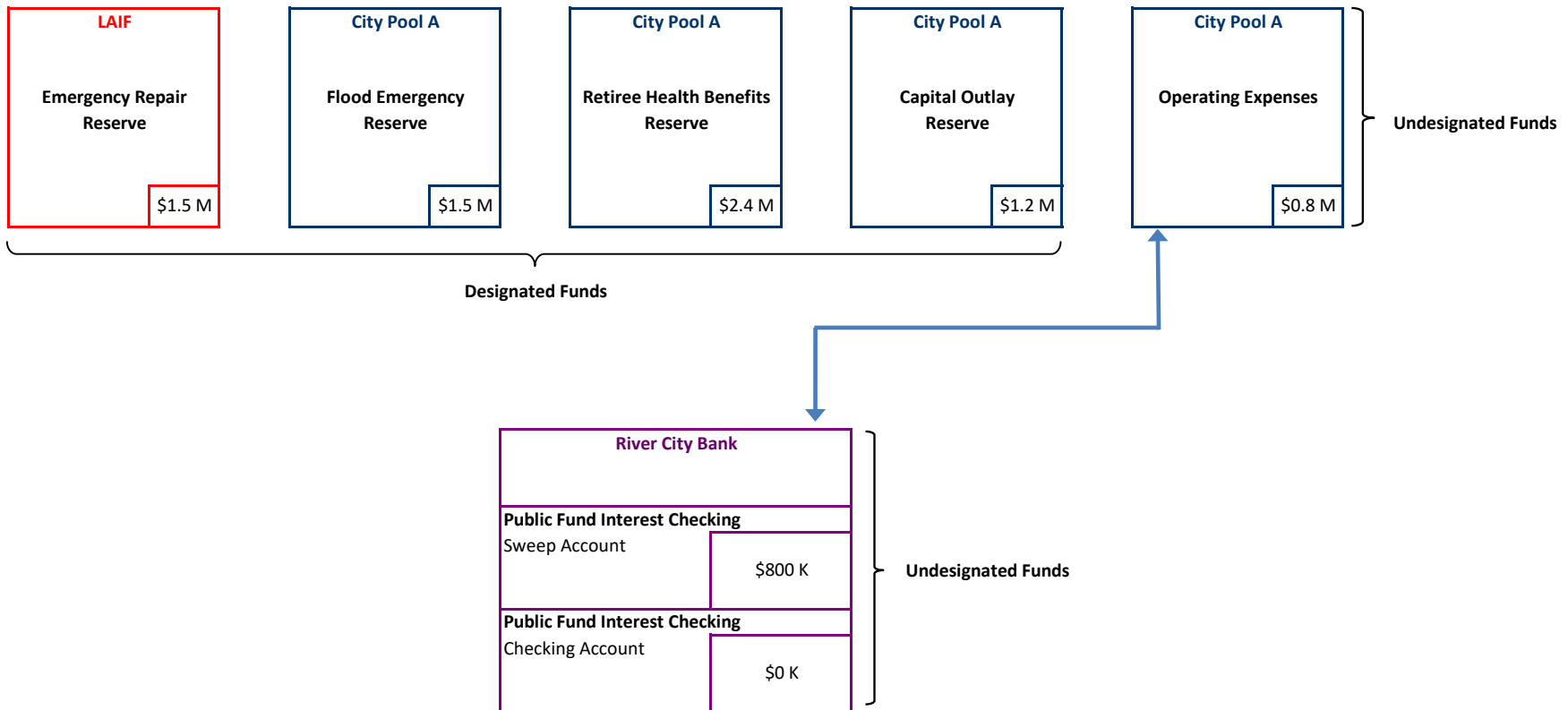
The target funding level for this reserve fund is between \$1 million and \$2 million.

### **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.



**American River Flood Control District  
Reserve Fund Policy  
Appendix A  
Reserve Fund Investment Account Structure**



Notes:

1. This proposal establishes individual investment accounts for each of the four ARFCD reserve funds.
2. One investment account will also be created for Operating Expenses. This account will be used to store revenue from assessments and the SAFCA Consolidated Capital Assessment District.
3. The River City Bank Public Fund Interest Checking "Sweep Account" and checking accounts will be replenished from the Operating Expenses account.
4. All interest accrued in the individual reserve fund investment accounts will be kept in the respective account.
5. This proposal will enable the District to verify that the designated reserve fund balances equate to actual investment account balances.
6. When the Board deems it necessary to adjust the reserve balances, future deposits or transfers will be made to/from each respective account.

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.







May 09, 2018

Tim Kerr, General Manager  
American River Flood Control District  
185 Commerce Circle  
Sacramento, CA 95815

Subject: ARFCD Assessment District Support Services

Dear Tim:

WSP USA Inc. (WSP) is pleased to submit the enclosed proposal to provide Assessment District Support Services. Utilizing Sacramento County's Direct Levy Management System (DLMS), WSP would update the American River Flood Control District (ARFCD) assessment database, calculate assessments, and submit the assessment roll to the Sacramento County Auditor/Tax Collector for inclusion on property tax bills for FY 2018-19.

Kind regards,

A handwritten signature in black ink that reads "Betsy Mitton".

Betsy Mitton  
Area Manager, Water & Environment

A handwritten signature in black ink that reads "Robert J. Cermak".

Robert Cermak  
Senior Project Manager

Encl.  
cc: file

WSP USA  
Suite 400  
2150 River Plaza Drive  
Sacramento, CA 95833

Tel.: +1 916 567-2500  
Fax: +1 916 925-3517  
wsp.com



**AMERICAN RIVER FLOOD CONTROL DISTRICT  
ASSESSMENT DISTRICT ENGINEERING SERVICES  
SCOPE OF SERVICES**

WSP USA Inc. (WSP) will provide assessment district engineering services necessary to place the American River Flood Control District (ARFCD) assessment roll on the Sacramento County property tax bills. Services include: database corrections, updating and maintenance; report generation; and assessment data transfer to Sacramento County. WSP will also respond to assessment inquiries and provide other special assessment reports. The following is a description of tasks to be performed.

**ARFCD ASSESSMENT DISTRICT**

**TASK 110 -- ASSESSMENT ROLL**

This task provides for the development of the Assessment Roll.

- **Process New Parcels.** ARFCD Zone (A, B and C) boundary lines (as defined by current Zone classification of parcels) will be used to assign new parcels to the appropriate Zone. Each ARFCD Zone is processed in the County's Direct Levy Management System (DLMS) as a separate district.
- **Parcel Change Process.** Utilizing the County's DLMS database, update the assessment database to reflect all parcel changes (parcel splits, parcel combinations, new parcels, etc.) that are reflected in the Sacramento County Assessor's updates.
- **Automated Parcel Match and Parcel Zoning Code and Owner Code Match Process.** Utilizing the County's DLMS database, compare parcels from Sacramento County's database to the ARFCD assessment database. This process identifies all parcels found on the County Assessor's database within the ARFCD Assessment District boundaries but not on the ARFCD assessment database and parcels on the ARFCD database that are not valid parcels on the Sacramento County database. Compare County Assessor's use codes, zoning code and owner codes found in Sacramento County's database against those found within the ARFCD assessment database. If the County Assessor's use codes, zoning codes or owner codes do not match, ARFCD's database will be updated to reflect the County Assessor's use code, zoning code and owner code for that parcel.
- **Analyze Changes, Exceptions and Errors.** Within DLMS, run RECALC program and generate the Quality Control Reports. Review all identified error flags. Evaluate them in order to determine the correct parcel characteristic.
- **Update ARFCD Database.** Update ARFCD's database to account for all known changes, additions, deletions and corrections identified in the previous subtasks. Updates will occur in June and July, 2018. All required changes and updates necessitated by the review and match processes noted above will be completed by August 2018. These updates will include:





- A. Parcel changes (splits, combinations, and new parcels) including adding any new parcel numbers and deleting any old parcels.
  - B. Error corrections.
  - C. Parcel characteristic changes (County Assessor's use code, zoning code, owner code, and levied acreage).
- **Calculate Assessments.** Using the ARFCD assessment rate by Zone, calculate the actual assessments and produce the Draft Assessment Roll.
  - **Produce Assessment Roll in Acceptable Format for Data Transfer to Sacramento County Auditor/Tax Collector.** Calculate the final assessments for the ARFCD assessments and submit to the Auditor/Tax Collector for Sacramento County by their deadline (assumed third week in August 2018).

Produce the final copy of the ARFCD Assessments by September 2018.

It is assumed the assessment district identification number and format of assessment data to be used by Sacramento County tax billing systems will be provided by the ARFCD or the County to WSP at least 30 days prior to the deadline for submittal to the County.

- **Respond to County's Reject Match Process.** Review and make corrections as may be necessary to the final ARFCD Assessment Roll after Sacramento County has made a comparison with its database.

#### **TASK 120 -- RESPOND TO ASSESSMENT INQUIRIES**

WSP will assist ARFCD staff in responding to individual owner inquiries in a timely manner on an as needed basis. It is assumed that inquiries will be limited to no more than 10. An inquiry may involve one or more parcels. An individual inquiry that involves multiple parcels in the same geographic area will be treated as a single inquiry.

#### **TASK 130 -- GIS Support**

Utilize the Geographic Information System (GIS) data available for the ARFCD Assessment District Zones from the County of Sacramento. Process the GIS data to establish links with ARFCD Assessment District databases. Utilize the GIS linkage to develop maps and other graphic displays of Assessment District characteristics such as external boundary and Zones.

#### **TASK 150 -- MEETINGS AND SPECIAL REPORTS**

- **Meetings.** WSP will periodically meet with ARFCD to discuss the progress and status of the ARFCD assessment rolls. A maximum of 2 meetings is assumed.
- **Provide Reports.** WSP will provide ARFCD with miscellaneous special data reports as requested by ARFCD. The number of reports is assumed limited to 2.



## **TASK 160 -- PROJECT MANAGEMENT AND PROJECT ADMINISTRATION**

WSP will provide ongoing project management and administration to support the project. WSP's project accounting system will be updated to track project costs. Invoices will be submitted to ARFCD monthly showing the labor and direct costs for the billing period.

### **ASSUMPTIONS**

1. The assessments will be calculated using the "ARFCD Assessment Calculation Notes" provided by ARFCD.
2. Land use will be determined for assessment calculation purposes using the zoning code in DLMS. The specific zoning codes for residential, commercial and agricultural land uses will be interpreted from the existing ARFCD database.
3. Public owned parcels with owner code of 10 will be exempt.
4. Unusable parcels, defined by County Assessor's land use code beginning with "M", will be exempt.
5. For parcels greater than 5 acres, the levy acreage will be calculated according to the formula in Assumption number 1 above unless otherwise directed by ARFCD.
6. ARFCD will provide WSP with copies of all forms and documents submitted by ARFCD to the County as part of FY 2017-18 assessment roll submittal.
7. ARFCD will provide copies of ARFCD Board Resolution authorizing levy of FY 2018-19 assessments. Resolution will contain statements required by County (for example, compliance with Proposition 218).



## Cost Proposal ARFCD Assessment District Engineering Services

### Summary

Title	Project Manager	Sr Planner	Database Analyst	Sr Engr	Asst Engr	Project Admin III	Total Hours	Total Cost
Grade	P14	P10	T9	P10	P7	P9		
Rate/Hour	\$294	\$113	\$118	\$156	\$84	\$109		
Task Description								
<b>ARFCD Assessments District</b>								
110 - Assessment Roll	18		140				158	\$21,812
120 - Respond to Assessment Inquiries			8				8	\$944
130 - GIS Support		20					20	\$2,260
150 - Meetings and Special Reports	4		8				12	\$2,120
160 - Project Mgmt & Project Admin	4					12	16	\$2,484
<b>Subtotal Labor</b>	26	20	156	0	0	12	214	<b>\$29,620</b>

Subtotal	\$0
Fee on Subs 5.0%	\$0
<b>Subtotal Subconsultants</b>	<b>\$0</b>

Travel Costs	\$40
Reproduction	\$300
Delivery Services & Misc	\$40
Subtotal Direct Expenses	\$380
Fee on Direct Expenses (5%)	\$19
<b>Subtotal Direct Expenses</b>	<b>\$399</b>

**TOTAL** **\$30,000**

**American River Flood Control District**  
**District Approach to Urban Camps on the Levees**  
**Staff Report**

**Discussion:**

The incidence of urban campsites along District levees has skyrocketed exponentially in the last three years. The District should foresee the problem continuing and develop a strategy on how to lessen the deleterious impact to District levees. There are a number of possible approaches to mitigate this impact and it is likely that a combination of methods will be required.

The immediate concerns presented by urban camping are:

1. Digging/excavation damage to the levees
2. Belongings/debris obstructing the District's ability to perform maintenance
3. Hazardous waste at campsites and potential contact with District workers
4. Dangerous interactions with campers and their dogs

Past Operations

In previous years, direct communication with most campers yielded good results with campers staying off the levee footprint and toe road. Due to the growing magnitude of the camping population, this approach is no longer successful along some reaches of levee. The NEMDC and Arcade Creek levee reaches are examples of especially high urban camping populations.

Another tool the District has used in the past was to coordinate with City and County authorities to relocate campers and their belongings to allow District crews to mow, trim, and spray herbicides. This was also done to grant District crews access to repair camper damage. It has become increasingly difficult to get City and County support as they have become overwhelmed with the magnitude of the camping population.

Lastly, the District General Manager has been reluctant to task District crews with direct contact with camper trash and belongings but has been keen on supplying District crews and equipment to load debris collected and bagged by City and County work crews. The District then pays to haul and dispose of the collected debris at a landfill. This provides support to agencies and authorities with the primary role of addressing urban campers. This approach is no longer able to keep up with the volume of trash being generated and maintenance work is being delayed or reduced.

Potential Methods to Address Impacts

The immediate need that must be met is regain access to mow the levees during the summer mowing season. High incidence of campsites equates to extremely high volumes of debris and belongings in the path of the mowers on the levee slopes. The District's first preference would

be to have the City or County authorities clear the area of campers and then bag up their trash. Absent of that occurring, the District needs to have the City/County authorities evict the campers so the District could pursue a means to have to debris and belongings sorted and removed. It is the General Manager's highest objective that this task not be conducted by District personnel. District staff is not trained, compensated, or recruited to sort through homeless camp detritus. The General Manager recommends that the District contract with an appropriate contractor to process the materials and debris. The District crews could then load the bagged materials and debris into a dump truck with the backhoe and dispose of the waste at a landfill.

Another approach that is currently being promoted by RD 1000, is to enter into a Memorandum of Understanding with the City, County, RD 1000, SAFCA, and ARFCD to cost-share for additional law enforcement and clean-up efforts on flood control facilities. Paul Devereux from RD 1000 has circulated a draft MoU that begins to outline various commitments of all parties to get more law enforcement presence and attention on the levees. It is not yet clear how much this could cost ARFCD, what services could be expected from law enforcement, and how reliable the services would be.

**Recommendation:**

The General Manager recommends that the Board of Trustees provide funding in the budget for contracting on urban camp cleanup and continue to work out the details of a MoU with other flood control stakeholders.

**American River Flood Control District  
FY 2018-19 Budget Proposal  
Discussion Draft**

**FY 2018-19 Budget Summary Page**

	2015-16 EOY	2016-17 EOY	2017-18 Budget	2017-18 Estimated to Close	2018-19 Budget Proposed	% Diff.
<b>Income</b>						
ARFCD Benefit Assessment	1,326,664	1,284,180	1,385,000	1,388,148	1,429,793	3%
Consolidated Capital Assessment District	650,000	650,000	650,000	780,000	980,000	51%
O&M Agreements	224,000	-	225,000	229,285	231,801	3%
Interest	69,923	95,425	75,000	77,273	77,267	3%
Reserve Fund Transfers	295,000	-	-	-	-	n/a
Miscellaneous	4,850	5,109	3,500	26,751	-	0%
<b>Total Budgeted Income</b>	<b>2,570,437</b>	<b>2,034,714</b>	<b>2,338,500</b>	<b>2,501,457</b>	<b>2,718,861</b>	<b>16%</b>
<b>Expense</b>						
Operations and Maintenance	1,271,172	1,377,657	1,307,625	1,282,920	1,559,491	19%
Administration	383,951	365,476	522,647	402,232	577,919	11%
Special Projects	75,216	-	165,000	64,968	165,000	0%
Capital Outlay: Flood Control	275,212	116,373	50,000	48,689	93,000	86%
Capital Outlay: District Facilities	346,864	-	50,000	-	50,000	0%
Retiree Health Benefits (OPEB Transfer)	-	-	243,228	243,228	500,000	0%
Emergency Repair	-	-	-	-	-	0%
Flood Emergency Response	-	-	-	-	-	0%
Reserve Fund Transfers	-	-	293,228	293,228	-	0%
<b>Total Budgeted Expenses</b>	<b>2,352,415</b>	<b>1,859,506</b>	<b>2,631,728</b>	<b>2,335,265</b>	<b>2,945,410</b>	<b>11.92%</b>

Difference 166,192 (226,549)

**Estimated Reserve Fund Balances**

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Capital Outlay Reserve	1,100,000	1,270,000	1,270,000	1,270,000
Retiree Health Benefit Reserve	1,443,558	1,443,558	2,980,014	3,480,014
Emergency Repair Reserve	1,500,000	1,500,000	1,500,000	1,500,000
Flood Emergency Response Reserve	1,500,000	1,500,000	1,500,000	1,500,000
<b>Total Reserves Estimated Ending Balance</b>	<b>5,543,558</b>	<b>5,713,558</b>	<b>7,250,014</b>	<b>7,750,014</b>

Lastest actuarial study shows UAAL at \$3,725,382; new study due Fall 2019

	2015-16 EOY	2016-17 EOY	2017-18 Budget	2017-18 Estimated to Close	2018-19 Budget Proposed	% Diff.	Notes
<b>Income</b>							
ARFCD Benefit Assessment	1,326,664	1,284,180	1,385,000	1,388,148	1,429,793	3%	Zone A, Zone B, and Zone C
Consolidated Capital Assessment District	650,000	650,000	650,000	780,000	980,000	51%	Collected and Disbursed by SAFCA
O&M Agreements	224,000	-	225,000	229,285	231,801	3%	Maintenance of North Area Creeks and Mayhew Levees for SAFCA
Interest	69,923	95,425	75,000	77,273	77,267	3%	River City Bank, City Pool A, LAIF
Reserve Fund Transfers	295,000	-	-	-	-	n/a	
Miscellaneous	4,850	5,109	3,500	26,751	-	0%	RPA Fund Refund, Surplus equipment disposals, recycling, etc.
<b>Total Income</b>	<b>2,570,437</b>	<b>2,034,714</b>	<b>2,338,500</b>	<b>2,501,457</b>	<b>2,718,861</b>	<b>16%</b>	

**American River Flood Control District  
FY 2018-19 Budget Proposal  
Discussion Draft**

	2015-16 EOY	2016-17 EOY	2017-18 Budget	2017-18 Estimated to Close	2018-19 Budget Proposed	% Diff.	Notes
<b>Operations and Maintenance Expense</b>							
Salary/Wages	707,038	702,486	664,645	650,548	730,938	10%	assumes 3% increase and additional staff
Payroll Taxes	52,876	50,822	53,172	57,095	58,475	10%	8% of Salary/Wages
Pension	135,286	126,444	124,602	130,962	132,418	6%	PERS Classic-EO 9.409%, PEPR-EO 6.842% + Unfunded Liability \$38716, PERS EPMC 7%, 457 Cont.\$192
Compensation Insurance	24,156	27,083	33,232	32,527	36,547	10%	5% of Comp
Medical/Dental/Vision	183,506	167,012	189,474	175,272	211,112	11%	Prior 3 years average 6% increase, additional staff benefits
Fuel & Oil	19,873	18,753	30,000	21,062	30,000	0%	
Equipment Rental	246	1,354	6,500	35,000	20,000	208%	
Equipment Repair/Parts	36,067	43,158	40,000	34,563	40,000	0%	
Equipment Purchase (less than \$5,000)	-	-	5,000	1,206	15,000	200%	
Shop Supplies	11,633	9,035	12,000	14,714	12,000	0%	
Levee Maintenance (Supplies & Materials)	4,002	17,740	17,000	6,076	10,000	-41%	
Levee Maintenance (Chemicals)	11,213	22,356	20,000	13,132	20,000	0%	
Levee Maintenance (Services)	28,168	79,687	34,000	59,661	60,000	76%	Tree removal and stump grinding
Rodent Abatement (Supplies & Materials)	6,108	3,132	10,000	7,654	10,000	0%	
Employee Uniforms	3,811	5,044	5,000	2,064	5,000	0%	
Staff Training	10,103	3,259	15,000	3,582	10,000	-33%	
Miscellaneous O&M	1,262	1,311	2,000	1,660	2,000	0%	
Small Tools and Equipment	1,826	2,868	3,000	4,386	6,000	100%	
Emergency Preparedness and Response	11,672	76,948	20,000	9,707	15,000	-25%	
Engineering Services	6,727	19,165	8,000	22,049	20,000	150%	Continuing funding SWIF work
Environmental Services/Studies	-	-	-	-	-	0%	
Survey Services	-	-	-	-	-	0%	
Encroachment Remediation	15,599	-	15,000	-	15,000	0%	SB 753 activities
Test Urban Camp Cleanup	-	-	-	-	100,000	100%	Test Urban Camp Cleanup Contract
<b>Total Operations and Maintenance</b>	<b>1,271,172</b>	<b>1,377,657</b>	<b>1,307,625</b>	<b>1,282,920</b>	<b>1,559,491</b>	<b>19%</b>	
<b>Special Projects Expense</b>							
Engineering Studies/Survey Studies	-	-	15,000	-	15,000	0%	Design Work
Levee Standards Compliance	-	-	100,000	-	100,000	0%	Accreditation/SWIF
Encroachment Remediation	-	-	-	-	-	0%	
Vegetation Management	-	-	-	-	-	0%	
Small Capital Projects	75,216	-	50,000	64,968	50,000	0%	
<b>Total Special Projects Expense</b>	<b>75,216</b>	<b>-</b>	<b>165,000</b>	<b>64,968</b>	<b>165,000</b>	<b>0%</b>	

**American River Flood Control District  
FY 2018-19 Budget Proposal  
Discussion Draft**

**Administration Expense**

	2015-16 EOY	2016-17 EOY	2017-18 Budget	2017-18 Estimated to Close	2018-19 Budget Proposed	% Diff.	Notes
Board of Trustees Compensation	5,755	7,088	7,900	5,700	7,600	-4%	
Trustee Expenses	1,420	1,677	1,750	1,521	1,750	0%	
Accounting Services	12,840	12,250	15,000	13,310	15,000	0%	
Legal Services (General)	32,830	30,552	50,000	28,547	50,000	0%	
Utilities	22,520	25,208	25,000	34,038	35,000	40%	
Telephone/Internet	14,359	14,408	12,500	15,643	18,000	44%	
Retiree Benefits	45,369	110,863	135,270	136,158	135,650	0%	Appx \$11,300/mo
Office/Shop Lease	22,115	-	-	-	-	-	
Office Equipment/Furniture	35,189	1,944	10,000	-	7,500	-25%	Computers/Furniture
Office Supplies	1,744	1,414	2,000	989	2,000	0%	
Auto Allowance	7,099	7,082	7,100	6,600	6,600	-7%	
Parking & Mileage Reimbursement	71	31	150	304	500	233%	
General Office Expense	12,667	9,836	13,000	11,337	13,000	0%	
Technology and Software	6,897	6,053	17,000	6,231	10,000	-41%	
Legislative Services	-	-	-	-	-	0%	
Dues and Association Expenses	19,790	20,631	25,000	21,508	25,000	0%	
Property & Liability Insurance Premiums	26,995	26,838	30,000	24,079	30,000	0%	
Conference/Workshop/Seminar	-	-	1,500	-	3,000	100%	
Public Relations/Information	29,670	29,102	35,000	22,962	30,000	-14%	Annual Newsletter, Spring Letter
Miscellaneous Admin	4,638	3,332	5,000	4,315	5,000	0%	
Employee Morale/Wellness	631	156	1,500	1,155	2,000	33%	
Election Expenses	-	1,669	-	-	96,819	n/a	
Investment Fees	9,453	10,824	13,000	14,541	15,000	15%	
Community Services	1,553	1,000	1,500	1,000	1,500	0%	
Bookkeeping	11,138	11,943	12,000	10,731	14,000	17%	
Property Taxes	1,609	1,597	3,000	1,660	3,000	0%	Direct Levy
Building Maintenance	12,458	5,501	17,000	235	10,000	-41%	
DLMS Fees and Services	24,477	24,477	60,477	39,668	40,000	-34%	Renamed to include WSP Services
County Assessment Fees	20,664	-	21,000	-	-	-100%	Appx 1.5% of Benefit Assessment
<b>Total Administration</b>	<b>383,951</b>	<b>365,476</b>	<b>522,647</b>	<b>402,232</b>	<b>577,919</b>	<b>11%</b>	



**American River Flood Control District  
FY 2018-19 Budget Proposal  
Discussion Draft**

	2015-16 EOY	2016-17 EOY	2017-18 Budget	2017-18 Estimated to Close	2018-19 Budget Proposed	% Diff.	Notes
<b>Capital Outlay: Flood Control</b>							
Bank Protection	-	-	-	-	-	n/a	
Magpie Creek	-	-	-	-	-	n/a	
Property Acquisition	76,490	500	-	500	-	0%	
Equipment Purchase (over \$5,000)	198,722	115,873	50,000	48,189	93,000	86%	Increased from >\$1000 to >\$5000
Miscellaneous	-	-	-	-	-		
<b>Total Capital Outlay: Flood Control</b>	<b>275,212</b>	<b>116,373</b>	<b>50,000</b>	<b>48,689</b>	<b>93,000</b>	<b>86%</b>	
<b>Capital Outlay: District Facilities</b>							
Building Improvements/Maintenance	-	5,063	20,000	-	40,000		Rollup Doors, Outdoor Lights, New Sign, Cameras
La Riviera Improvements/Maintenance	-	9,323	30,000	30,000	10,000		
Construction Management	33,658	-	-	-	-		
Architect/Building Design	2,800	-	-	-	-		
General Construction Contractors	310,406	-	-	-	-		
Permitting	-	-	-	-	-		
Legal Fees	-	-	-	-	-		
<b>Total Capital Outlay: District Facilities</b>	<b>346,864</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>		
<b>Retiree Health Benefit Expense</b>							
Retiree Health Benefit Expense (OPEB Transfer)	-	-	243,228	243,228	500,000		
Reserve Fund Transfer	-	-	293,228	293,228	-		
<b>Total Retiree Health Benefit Expense</b>	<b>-</b>	<b>-</b>	<b>536,456</b>	<b>536,456</b>	<b>500,000</b>		
<b>Emergency Repair Expense</b>							
Emergency Repair Expense	-	-	-	-	-		
<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	-	-	-	-	-		
Flood Litigation	-	-	-	-	-		
<b>Total Flood Emergency Response Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Budgeted Expenses</b>	<b>2,352,415</b>	<b>1,859,506</b>	<b>2,631,728</b>	<b>2,335,265</b>	<b>2,945,410</b>		

# 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>					
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 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>

# American River Flood Control District

## 5-year Budget Projection

	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>	

# American River Flood Control District

## 5-year Budget Projection

	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>	

# American River Flood Control District

## 5-year Budget Projection

	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>	

**American River Flood Control District**

**Resolution 2018-05**

**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 November 2017 (valuation date September 2016), the District received an updated independent actuarial valuation for its OPEB Liability, resulting in an AAL of \$4,165,293 and,

**WHEREAS**, the current balance of the Retiree Health Benefit Reserve Fund is \$2,443,558 resulting in a variance of \$1,721,735 and,

**NOW THEREFORE BE IT RESOLVED** that the Board of Trustees of the American River Flood Control District elects to transfer \$536,456 from the District Operations Fund into the Retiree Health Benefits Reserve Fund bringing the balance of the latter to \$2,980,014.

**PASSED AND ADOPTED** this 15th day of June, 2018.

ATTEST:

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

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

## General Manager's Meeting Summary – May 2018

**5/11: American River Flood Control District Board of Trustees meeting.** The Board met in regular session. The agenda items included an OMRR&R Agreement with SAFCA for the North Sacramento Streams project, the 2017 annual Erosion Inspection of the Lower American River, and a resolution calling for a General Election.

**5/14: SAFCA Urban Encampments meeting.** I attended this meeting to coordinate with SAFCA and RD 1000 on current means of addressing urban encampments and their impacts on the levees.

**5/16: Matsui Park/Hanami Line Permitting meeting.** I met with representatives from the City of Sacramento and the Sacramento Tree Foundation to discuss their upcoming improvements along the Sacramento River at Matsui Park.

**5/22: ARFCD Finance Committee meeting.** The Finance Committee met to review the proposed budget for FY 18-19 and re-examine the Investment, Reserve Fund, and Credit Card policies.

**5/23: CA Central Valley Flood Protection Board Coordination Committee meeting.** I attended this meeting to hear a discussion on levee OMRR&R. Representatives from the Central Valley Flood Control Association, Scott Shapiro and Ric Reinhardt, briefed the group.

**5/24: ARFCD Personnel Committee meeting.** The Personnel Committee met to review the 2018 Salary Survey prepared by Grace Consulting. The group also discussed potential pay adjustments for FY 2018-19.