

March 8, 2024  
Sacramento, California

The Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, February 9, 2024. In attendance were Trustee Johns, Trustee L'Ecluse, Trustee Shah, Trustee Holloway, and Trustee Vander Werf. Trustee Johns presided. Also present from the District were General Manager (GM) Tim Kerr, Retired Annuitant Interim-Superintendent Ross Kawamura, Interim-Superintendent David Diaz, Legal Counsel Rebecca Smith, and Office Manager Malane Chapman. No members of the public were 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:* On a motion by Trustee Shah seconded by Holloway, the Board unanimously approved items 2a) Minutes of Regular Meeting on February 9, 2024 2b) Approval of Report of Investment Transactions January 2024 (City Pool, LAIF, River City) and Treasurer's Certification, 2c) District Financial Reports: Statement of Operations (January 2024) and Cash Flow Report, 2d) Correspondence: None.

*Item No. 3 Accounts Payable and General Fund Expenses (February 2024):* Trustee Holloway inquired on payments made to Bobcat Central, and Kent Arborist Services. Following explanation by staff and on a motion by Trustee L'Ecluse seconded by Trustee Holloway, the Board unanimously approved payments on the Schedule of Accounts Payable (February 2024) of \$100,343.26 and General Fund Expenses of \$134,780.33 (total aggregate sum \$235,123.59).

*Item No. 4 Endorsement of CA Central Valley Flood Board Permit; Applicant: Linda Fraizer; Description: Riverdale RV Resort and New Sewer Line Connection, North Levee American River:* GM Kerr briefed the Board on the development of an upscale RV Resort. On a motion by Trustee Holloway seconded by Trustee Shah, the Board unanimously endorsed the permit application for the Riverdale RV Resort and New Sewer Line Connection.

*Item No. 5 Endorsement of CA Central Valley Flood Board Permit; Applicant: Union Pacific Railroad; Description: UPRR Bridge Section Replacement, South Levee American River:* GM Kerr briefed the Board on the application to replace the last wooden bridge section of the crossing on the American River. On a motion by Trustee Vander Werf seconded by Trustee L'Ecluse, the Board unanimously endorsed the permit application for the Union Pacific Railroad Bridge Section Replacement.

*Item No. 6 Resolution 2024-03 Establishing a By-District Election:* Trustee Johns briefed the Board that at the December 8, 2023 Board Meeting only 3 of the 5 Trustees were present and that this item should have had the full Board present. Trustee L'Ecluse mentioned that the previous resolution keeps the current Board of Trustees on track and that it maintains the representative government. Trustee L'Ecluse asked to know what the current election cycle was. Office Manger Chapman informed the Board that in 2024 Trustee Shah and Trustee L'Ecluse were up for election. She also informed the Board on which Division each Trustee resides. Trustee Holloway and Trustee Shah are both in Division 2, Trustee L'Ecluse and Trustee Johns are both in Division 4 and Trustee Vander

Werf resides within Division 5. The District does not have any current Board members residing in Divisions 1 or 3. Trustee Vander Werf asked for clarification on at-large seats. Office Manager Chapman used Division 4 as an example, there are two Trustees who reside in that Division and one of those Trustees is up for election in 2024 and one in 2026. If the Trustee who is up for 2024 election wins, then the other Trustee would still sit on the Board as an at-large Trustee for the remainder of their four-year term (2 years, 2026) and then not be eligible to run for another term until 2028 when the Division 4 seat holds another election. If the 2026 Trustee were to win, they would start a new four-year term and their current at-large seat would be available for the Board to appoint a Trustee from anywhere within the At-Large District and the Trustee whose term ended in 2024 would not be eligible to run for election until the Division seat becomes available in 2028. However, the 2024 Trustee could be appointed to the at-large seat and serve for the next two years. On a motion by Trustee Holloway seconded by Trustee Shah, the Board passed by a three – two vote to have Divisions 4 and 5 on the 2024 elections cycle and Divisions 1, 2 and 3 on the 2026 elections cycle.

*Item No. 7 Administrative Staff Reports:*

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

- General Manager's February Meeting Summary: Mead and Hunt Levee Penetrations meetings were discussed;
- Lathrop Way Parcel;
- Bobcat Track Loader Service;
- Upcoming Committee Meetings;
- Hydrologic Conditions: Folsom Lake is 66% of total capacity with an outflow of 6,539 cfs. The gauge at I Street Bridge shows a water surface elevation of 21.4-feet above sea level;
- Next Board Meeting is scheduled for April 12, 2024

b) *Legal Counsel Rebecca Smith:* Legal Counsel Smith: Nothing further to report.

c) *Office Manager Malane Chapman:*

- Form 700: Forms due April 2, 2024;
- General Election Timeline

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

*Interim-Superintendent David Diaz:*

- Crew activities including trimming, and camp cleanup.

*Item No. 9 Questions and Comments by Trustees:* Trustee Holloway asked about the SAFCA project at H-Street. Trustee Johns asked if there was a ribbon cutting at Glenn Hall park. GM Kerr informed the Board that the ribbon ceremony was earlier today.

*Item No. 10 Adjourn:* There being no further business requiring action by the Board, the meeting was adjourned by Trustee Johns at 12:11 p.m.

Attest:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

**American River Flood Control District  
Staff Report**

**Investment Transactions Summary; February 2024**

**LAIF:**

- There were no transactions in this account during the month of February.

**City Pool A**

- Accrued Interest Receivable for the month of February was \$21,502.34.
- As of February 29, 2024, the balance of Interest Receivable in this account was \$166,345.65.

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

---

**River City Bank Money Market:**

- On February 29, 2024, a monthly interest payment was received in the amount of \$2,636.47.

**River City Bank Checking:**

- On February 2, 2024, a wire was received from Sacramento Tax Collector in the amount of \$720,113.66.
- On February 2, 2024, a miscellaneous deposit was received in the amount of \$162.00.
- On February 21, 2024, a deposit was received from Sacramento Area Flood Control Agency in the amount of \$269,573.20.
- On February 29, 2024, a monthly interest payment was deposited in the amount of \$52.43.
- Total amount of Accounts Payable cleared during the month of February was \$185,710.02.

**American River Flood Control District  
Investment Transaction Report  
February 2024**

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	2/1/24	\$70,007.79	\$9,202,420.22	\$1,477,571.79	\$156,840.16
<b>Transactions</b>					
River City Miscellaneous Deposit	2/2/24				\$162.00
Sacramento Teeter Payment	2/2/24				\$720,113.66
SAFCA Payment	2/21/24				\$269,573.20
City Pool A Interest	2/29/24		\$21,502.34		
River City Bank Interest	2/29/24			\$2,636.47	\$52.43
Accounts Payable (cleared)					(\$185,710.02)
<b>Ending Balance:</b>	<b>2/29/24</b>	<b>\$70,007.79</b>	<b>\$9,202,420.22</b>	<b>\$1,480,208.26</b>	<b>\$961,031.43</b>

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

**Interest**

<b>Date:</b>	<b>Mar 2023</b>	<b>Apr 2023</b>	<b>May 2023</b>	<b>June 2023</b>
LAIF	2.83	2.87	2.99	3.17
City Pool A	2.33	2.38	2.53	2.79
River City Bank Money Market	1.26	1.26	1.26	1.26
River City Bank Checking	0.08	0.08	0.08	0.08
<b>Date:</b>	<b>July 2023</b>	<b>Aug 2023</b>	<b>Sep 2023</b>	<b>Oct 2023</b>
LAIF	3.31	3.43	3.53	3.67
City Pool A	2.67	2.57	2.64	2.69
River City Bank Money Market	1.26	0.35	2.11	2.28
River City Bank Checking	0.08	0.08	0.08	0.08
<b>Date:</b>	<b>Nov 2023</b>	<b>Dec 2023</b>	<b>Jan 2024</b>	<b>Feb 2024</b>
LAIF	3.84	3.93	4.01	<b>4.12</b>
City Pool A	2.61	2.60	2.79	<b>2.90</b>
River City Bank Money Market	2.28	2.28	2.28	<b>2.28</b>
River City Bank Checking	0.08	0.08	0.08	<b>0.08</b>

**American River  
Flood Control  
District**

# AMERICAN RIVER FLOOD CONTROL DISTRICT

## MONTHLY REVIEW – FEBRUARY 2024

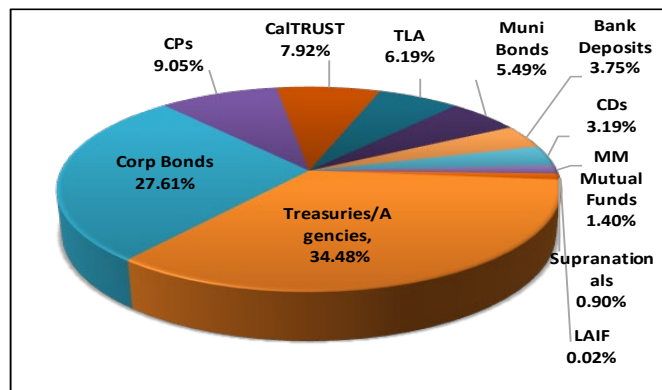
### STRATEGY

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	9,347,264
Contributions	0
Withdrawals	0
Interest Earned	21,502
Ending Balance	9,368,766

### CITY POOL A PORTFOLIO COMPOSITION



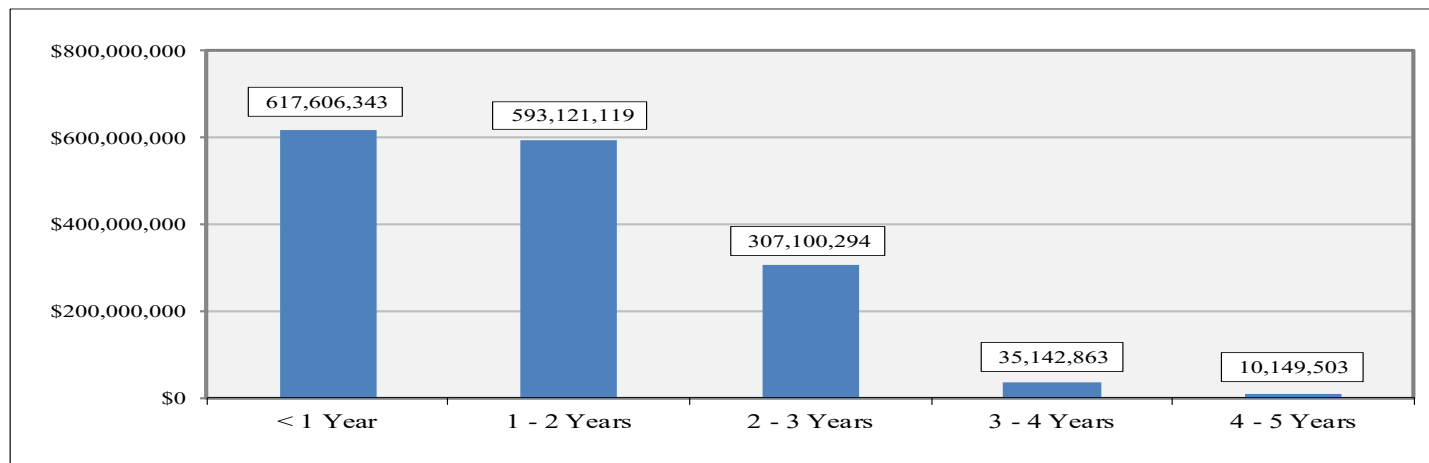
### PERFORMANCE COMPARISON

City Pool A	2.90%
LAIF	4.12%
90 Day T-Bill	5.38%
Federal Funds	5.33%

Asset Type	Pct. Assets	YTM
Treasuries/Agencies	34.48%	2.00%
Corp Bonds	27.61%	2.12%
CPs	9.05%	5.55%
CalTRUST	7.92%	4.57%
TLA	6.19%	5.07%
Muni Bonds	5.49%	2.38%
Bank Deposits	3.75%	4.41%
CDs	3.19%	2.32%
MM Mutual Funds	1.40%	4.98%
Supranationals	0.90%	0.55%
LAIF	0.02%	4.01%

### CITY POOL A MATURITY SCHEDULE

Maturity	Market Value	Pct. Holdings
< 1 Year	617,606,343	39.51%
1 - 2 Years	593,121,119	37.94%
2 - 3 Years	307,100,294	19.65%
3 - 4 Years	35,142,863	2.25%
4 - 5 Years	10,149,503	0.65%
Total	1,563,120,122	100.00%



City of Sacramento  
 CASH LEDGER  
**American River Flood Control District**  
*From 02-01-24 To 02-29-24*

Item 2b

**All Cash Accounts**

Trade Date	Settle Date	Tran Code	Quantity	Security	Amount	Cash Balance
<b>Pool A Interest Receivable</b>						
02-01-24				Beginning Balance		144,843.31
02-29-24	02-29-24	in		Pool A Cash	21,502.34	166,345.65
				Feb 2024 estimated Pool A interest		
					<b>21,502.34</b>	
<b>02-29-24</b>				<b>Ending Balance</b>		<b>166,345.65</b>
<b>Pool A Cash</b>						
02-01-24				Beginning Balance		9,202,420.22
<b>02-29-24</b>				<b>Ending Balance</b>		<b>9,202,420.22</b>

# California State Treasurer *Fiona Ma, CPA*



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

March 01, 2024

[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

February 2024 Statement

### Account Summary

Total Deposit:	0.00	Beginning Balance:	70,007.79
Total Withdrawal:	0.00	Ending Balance:	70,007.79





# River City Bank

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: January 31, 2024  
This statement: February 29, 2024  
Total days in statement period: 29

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	\$1,477,571.79
Low balance	\$1,477,571.79	Total additions	2,636.47
Average balance	\$1,477,571.79	Total subtractions	0.00
Avg collected balance	\$1,477,571	Ending balance	\$1,480,208.26
Interest paid year to date	\$5,449.56		

## CREDITS

Date	Description	Additions
02-29	Interest Credit	2,636.47

## DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
01-31	1,477,571.79	02-29	1,480,208.26		

## INTEREST INFORMATION

Annual percentage yield earned	2.28%
Interest-bearing days	29
Average balance for APY	\$1,477,571.79
Interest earned	\$2,636.47

AMERICAN RIVER FLOOD CONTROL DISTRICT  
February 29, 2024

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: January 31, 2024

This statement: February 29, 2024

Total days in statement period: 29

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

Page 1  
0811090736  
( 50)

Direct inquiries to:  
916-567-2836

## Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$156,840.16
Enclosures	50	Total additions	989,901.29
Low balance	\$116,982.60	Total subtractions	185,710.02
Average balance	\$836,500.45	Ending balance	\$961,031.43
Avg collected balance	\$827,188		

## CHECKS

Number	Date	Amount	Number	Date	Amount
9744	02-05	277.50	9792	02-22	3,150.00
9745	02-08	636.72	9793	02-21	632.93
9768 *	02-22	32,555.70	9794	02-21	675.00
9769	02-22	6,656.45	9795	02-23	4,632.00
9771 *	02-20	459.38	9796	02-23	1,568.75
9772	02-21	725.73	9797	02-26	95.63
9774 *	02-22	235.18	9798	02-29	982.72
9775	02-21	998.26	9799	02-21	960.33
9776	02-20	450.00	9800	02-22	249.00
9777	02-21	355.09	9801	02-20	348.42
9779 *	02-26	653.31	9802	02-22	241.30
9780	02-21	494.18	9803	02-23	444.78
9781	02-23	2,891.19	9804	02-27	848.22
9782	02-23	196.50	9805	02-26	85.00
9783	02-21	880.00	9807 *	02-23	148.61
9784	02-21	399.00	9808	02-22	1,305.17
9785	02-21	289.44	9809	02-26	202.50
9786	02-26	945.25	9810	02-29	711.56
9787	02-21	2,820.59	9812 *	02-28	596.59
9789 *	02-26	71.97	9813	02-28	195.34
9790	02-21	84.00	9814	02-26	1,601.55
9791	02-21	1,390.42	9815	02-29	478.97

AMERICAN RIVER FLOOD CONTROL DISTRICT  
February 29, 2024

Page 2  
0811090736

Number	Date	Amount	Number	Date	Amount
9817 *	02-28	2,509.00	* Skip in check sequence		
9818	02-26	50.00			

## DEBITS

Date	Description	Subtractions
02-01	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240201 946000047	39,857.56
02-02	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240202 946000047	3,248.54
02-02	Incoming Wire Fee 202402020058246 COUNTY OF SACRAMENSACRAMENTO,CA,9581 AMER RIVER FLOOD C	15.00
02-05	' ACH Withdrawal CALPERS 3100 100000017387134	2,567.01
02-05	' ACH Withdrawal CALPERS 3100 100000017387157	3,248.61
02-05	' ACH Withdrawal CALPERS 1900 100000017437505	8,607.33
02-06	' ACH Withdrawal HEALTH EQUITY INC HealthEqui 240206	250.00
02-06	' ACH Withdrawal CALPERS 1900 100000017439336	1,689.40
02-16	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240216 946000047	41,655.15
02-21	' ACH Withdrawal CALPERS 1900 100000017460558	1,598.20
02-21	' ACH Withdrawal CALPERS 3100 100000017418041	2,487.74
02-21	' ACH Withdrawal CALPERS 3100 100000017418080	2,977.89
02-23	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240223 946000047	327.24
02-29	' Service Charge ADDITIONAL DEBITS	1.12

## CREDITS

Date	Description	Additions
02-02	Incoming Wire 202402020058246 COUNTY OF SACRAMENSACRAMENTO,CA,9581 AMER RIVER FLOOD C	720,113.66
02-02	Deposit	162.00
02-21	Deposit	269,573.20

AMERICAN RIVER FLOOD CONTROL DISTRICT  
February 29, 2024

Date	Description	Additions
02-29	Interest Credit	52.43

**DAILY BALANCES**

Date	Amount	Date	Amount	Date	Amount
01-31	156,840.16	02-08	816,718.15	02-23	971,007.73
02-01	116,982.60	02-16	775,063.00	02-26	967,302.52
02-02	833,994.72	02-20	773,805.20	02-27	966,454.30
02-05	819,294.27	02-21	1,025,609.60	02-28	963,153.37
02-06	817,354.87	02-22	981,216.80	02-29	961,031.43

**INTEREST INFORMATION**

Annual percentage yield earned	0.08%
Interest-bearing days	29
Average balance for APY	\$827,188.07
Interest earned	\$52.43

**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 February 2024**
- Investment Pool A Account, City of Sacramento      **Dated February 2024**
- District Checking Account, River City Bank      **Dated February 2024**
- District Repurchase Account, River City Bank      **Dated February 2024**

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

AMERICAN RIVER FLOOD CONTROL DISTRICT  
Cash Flow Report  
July 2023 through June 2024

Cash Flow Report

Maintenance and Operations Expens	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	TOTAL
500 - Salary/Wages	45,855.79	72,709.96	117,137.60	29,496.83	78,062.12	115,763.67	39,657.39	83,243.21	78,988.55	38,176.30	0.00	0.00	699,091.42
501 - Payroll Taxes	3,561.49	5,625.34	9,075.07	2,313.55	5,152.81	7,439.08	3,697.20	7,880.43	6,119.35	2,931.56	0.00	0.00	53,795.88
502 - Pension	4,893.14	24,683.89	9,232.82	22,508.21	5,802.60	20,962.28	17,692.86	16,761.21	16,319.93	12,363.21	0.00	0.00	151,220.15
503 - Compensation Insurance	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
504 - Medical/Dental/Vision	17,849.44	17,650.94	13,974.86	14,644.36	15,220.13	18,237.66	19,652.70	20,880.71	19,205.19	0.00	0.00	0.00	157,315.99
508 - Fuel/Oil	(6,576.85)	2,947.09	4,981.28	64.62	5,664.54	1,906.64	6,937.36	3,148.51	4,122.40	0.00	0.00	0.00	23,195.59
509 - Equipment Rental	0.00	0.00	0.00	0.00	5,006.35	10,126.12	0.00	3,150.00	3,150.00	0.00	0.00	0.00	21,432.47
510 - Equipment Purchase(< \$5000	1,519.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,519.24
511 - Equipment Repair/Parts	9,133.86	9,235.23	4,270.24	2,055.75	5,752.73	7,628.28	2,405.06	6,658.94	16,873.88	0.00	0.00	0.00	64,013.97
512 - Shop Supplies	201.28	652.78	648.07	848.86	1,198.10	0.00	2,018.79	2,342.81	1,199.80	0.00	0.00	0.00	9,110.49
514 - Levee Maint(Supplies&Materi	(5,530.75)	(0.01)	530.21	0.00	3,456.64	4,269.68	3,551.86	0.00	2,433.29	0.00	0.00	0.00	8,710.92
515 - Levee Maintenance Services	(34,596.00)	0.00	0.00	0.00	9,350.00	0.00	14,310.00	0.00	16,351.11	0.00	0.00	0.00	5,415.11
516 - Employee Uniforms	0.00	650.00	3,676.79	393.14	164.00	433.34	58.46	0.00	0.00	0.00	0.00	0.00	5,375.73
518 - Staff Training	0.00	0.00	0.00	0.00	174.40	279.00	173.70	0.00	45.00	45.00	0.00	0.00	717.10
519 - Miscellaneous O&M	0.00	0.00	900.00	1,188.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,088.00
521 - Small Tools & Equip	4,346.45	0.00	241.93	1,357.09	63.23	17,525.40	2,693.70	399.00	0.00	0.00	0.00	0.00	26,626.80
523 - Levee Maint. (Chemicals)	7,895.26	0.00	0.00	271.53	2,832.48	0.00	11,624.62	3,803.58	0.00	0.00	0.00	0.00	26,427.47
525 - Emergency Preparedness Pr	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
530 - Encroachment Remediation I	958.10	1,554.27	1,089.41	855.00	2,214.40	562.97	1,145.75	1,343.59	1,086.82	0.00	0.00	0.00	10,810.31
532 - Rodent Abatement	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
533 - Urban Camp Cleanup	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
605 - Engineering Services	126.38	73.00	77.01	104.99	263.48	0.00	201.98	117.68	6.99	0.00	0.00	0.00	971.51
615 - Survey Services	0.00	2,186.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,186.79
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>49,636.83</b>	<b>137,969.28</b>	<b>165,835.29</b>	<b>76,101.93</b>	<b>140,378.01</b>	<b>205,134.12</b>	<b>125,821.43</b>	<b>149,729.67</b>	<b>165,902.31</b>	<b>53,516.07</b>	<b>0.00</b>	<b>0.00</b>	<b>1,270,024.94</b>

Administrative Expenses	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	TOTAL
505 - Telephone	2,294.77	2,015.81	2,378.34	1,422.57	2,569.45	2,075.14	2,348.07	2,602.34	1,678.59	(208.29)	0.00	0.00	19,176.79
506 - Utility Charges	1,598.73	4,828.08	3,341.61	4,071.31	4,898.76	2,539.90	4,606.80	4,555.36	4,219.35	0.00	0.00	0.00	34,659.90
507 - Office/Shop Lease	636.72	636.72	636.72	636.72	636.72	636.72	636.72	0.00	1,273.44	0.00	0.00	0.00	5,730.48
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	275.00	550.00	825.00	275.00	550.00	825.00	275.00	550.00	550.00	275.00	0.00	0.00	4,950.00
520 - Retiree Benefits	11,541.80	11,541.80	11,541.80	10,340.87	11,141.49	11,597.99	11,597.99	11,597.99	11,597.99	0.00	0.00	0.00	102,499.72
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 Reimburs	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
527 - General Office Expense	0.00	0.00	8,400.00	0.00	918.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,318.01
529 - Pre-funding Retiree Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.08	0.00	0.00	0.00	16.08
531 - Technology & Software	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
600 - Board of Trustees Compensa	(1,473.42)	133.34	1,427.34	7,120.78	1,987.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,195.62
601 - Trustee Expenses	475.00	475.00	285.00	475.00	475.00	285.00	380.00	285.00	475.00	0.00	0.00	0.00	3,610.00
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	269,573.20	0.00	0.00	0.00	0.00	269,573.20
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	126.38	73.00	77.01	104.99	263.48	0.00	201.98	117.68	6.99	0.00	0.00	0.00	971.51
606 - Legislative Services	0.00	0.00	0.00	0.00	0.00	425.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00
607 - Dues and Assoc. Expens	3,776.00	5,145.00	1,652.50	3,116.00	2,115.00	704.00	1,716.00	880.00	1,500.50	0.00	0.00	0.00	20,605.00
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	(34,524.00)	0.00	415.75	838.25	1,723.00	1,083.00	1,062.25	0.00	318.00	0.00	0.00	0.00	(29,083.75)
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	60.00	0.00	6,405.00	15,517.00	8,187.00	0.00	12.21	177.79	135.00	0.00	0.00	0.00	30,494.00
612 - District Annexations	11,279.44	6,581.94	0.00	0.00	6,689.76	38,739.00	0.00	6,656.45	0.00	0.00	0.00	0.00	69,946.59
613 - Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369.96	0.00	0.00	0.00	369.96
614 - Miscellaneous Admin	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
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	211.57	204.08	487.69	310.43	557.10	292.77	1,268.57	908.19	891.17	166.75	0.00	0.00	5,298.32
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	4,572.00	0.00	0.00	4,601.00	0.00	0.00	4,632.00	0.00	0.00	0.00	0.00	13,805.00
622 - County DTech Fees for DLMS	0.00	2,183.13	1,888.09	1,452.56	1,625.41	275.00	614.47	0.00	0.00	0.00	0.00	0.00	8,038.66

AMERICAN RIVER FLOOD CONTROL DISTRICT  
Cash Flow Report  
July 2023 through June 2024

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	0.00
<b>Total Administrative</b>	(3,722.01)	38,939.90	39,761.85	45,681.48	48,938.76	59,478.52	24,720.06	302,536.00	23,032.07	233.46	0.00	0.00	0.00	579,600.09
<b>Special Projects Expenses</b>	<b>Jul 23</b>	<b>Aug 23</b>	<b>Sep 23</b>	<b>Oct 23</b>	<b>Nov 23</b>	<b>Dec 23</b>	<b>Jan 24</b>	<b>Feb 24</b>	<b>Mar 24</b>	<b>Apr 24</b>	<b>May 24</b>	<b>Jun 24</b>	<b>TOTAL</b>	
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	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	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	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	0.00
707 - Levee Standards Compliance	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	0.00
<b>Total Special Projects</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	0.00	0.00
<b>Capital Outlay: Flood Control</b>	<b>Jul 23</b>	<b>Aug 23</b>	<b>Sep 23</b>	<b>Oct 23</b>	<b>Nov 23</b>	<b>Dec 23</b>	<b>Jan 24</b>	<b>Feb 24</b>	<b>Mar 24</b>	<b>Apr 24</b>	<b>May 24</b>	<b>Jun 24</b>	<b>TOTAL</b>	
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	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	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	0.00
709 - Equipment Purchase (> \$500)	(1,789.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,789.00)
<b>Total Capital Outlay: Flood Control</b>	(1,789.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,789.00)
<b>Income</b>														
120 - Benefit Assessment	0.00	35,341.38	0.00	0.00	0.00	22,989.58	0.00	720,113.66	0.00	0.00	0.00	0.00	0.00	778,444.62
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	0.00	980,000.00
123 - Interest	185,202.25	2,186.79	3,484.51	4,499.35	3,735.11	3,141.64	3,521.06	2,688.90	2,878.69	0.00	0.00	0.00	0.00	211,338.30
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	269,573.20	0.00	0.00	0.00	0.00	0.00	269,573.20
126 - Miscellaneous Income	61,620.68	0.00	0.00	0.00	0.00	0.00	34,890.49	0.00	0.00	0.00	0.00	0.00	0.00	96,511.17
<b>Total Income</b>	1,226,822.93	37,528.17	3,484.51	4,499.35	3,735.11	26,131.22	38,411.55	992,375.76	2,878.69	0.00	0.00	0.00	0.00	2,335,867.29
<b>Fund Balance</b>														
<b>District Operations Fund</b>	<b>Jul 23</b>	<b>Aug 23</b>	<b>Sep 23</b>	<b>Oct 23</b>	<b>Nov 23</b>	<b>Dec 23</b>	<b>Jan 24</b>	<b>Feb 24</b>	<b>Mar 24</b>	<b>Apr 24</b>	<b>May 24</b>	<b>Jun 24</b>		
Beginning Balance	1,016,131.84	1,847,039.95	1,707,658.94	1,505,546.31	1,388,262.25	1,202,680.59	964,199.17	852,069.23	1,392,179.32	1,206,123.63	0.00	0.00	0.00	0.00
Income	1,226,822.93	37,528.17	3,484.51	4,499.35	3,735.11	26,131.22	38,411.55	992,375.76	2,878.69	0.00	0.00	0.00	0.00	0.00
Expenses	395,914.82	176,909.18	205,597.14	121,783.41	189,316.77	264,612.64	150,541.49	452,265.67	188,934.38	53,749.53	0.00	0.00	0.00	0.00
Ending Balance	1,847,039.95	1,707,658.94	1,505,546.31	1,388,262.25	1,202,680.59	964,199.17	852,069.23	1,392,179.32	1,206,123.63	1,152,374.10	0.00	0.00	0.00	0.00
<b>Capital Outlay Reserve Fund</b>														
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	0.00	0.00	0.00
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	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	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	0.00	0.00	0.00
<b>Retiree Health Benefit Reserve Fund</b>														
Beginning Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00
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	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	0.00	0.00
Ending Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00
<b>Flood Emergency Response Reserve Fund</b>														
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	0.00	0.00	0.00	0.00
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	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	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	0.00	0.00	0.00	0.00
<b>Emergency Repair Reserve Fund</b>														
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	0.00	0.00	0.00	0.00
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	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	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	0.00	0.00	0.00	0.00
<b>Total Balance</b>	<b>9,669,053.95</b>	<b>9,529,672.94</b>	<b>9,327,560.31</b>	<b>9,210,276.25</b>	<b>9,024,694.59</b>	<b>8,786,213.17</b>	<b>8,674,083.23</b>	<b>9,214,193.32</b>	<b>9,028,137.63</b>	<b>8,974,388.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**American River Flood Control District**  
**Statement of Operations**  
**July 1, 2023 to March 31, 2024 (Nine Months Ending of Fiscal 2024)**  
**For Internal Use Only**

	Year to Date July 1, 2023 to March 31, 2024	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ 743,645	\$ 1,429,792	52.01%
Consolidated capital assessment	-	980,000	0.00%
Interest	194,327	77,267	251.50%
O & M agreements	-	312,057	0.00%
Miscellaneous	34,890	-	Not budgeted
<b>Total Revenues</b>	<u>972,862</u>	<u>2,799,116</u>	34.76%
<b>M &amp; O Expenses</b>			
Salaries and wages	699,091	861,494	81.15%
Payroll tax expense	53,432	68,920	77.53%
Pension expense	150,219	208,156	72.17%
Compensation insurance	13,346	43,075	30.98%
Medical/dental/vision	174,738	256,528	68.12%
Fuel/oil reimbursement	28,965	55,000	52.66%
Equipment rental	21,432	15,000	142.88%
Equipment repairs/parts	55,568	65,000	85.49%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	9,178	10,000	91.78%
Levee maint. (supp. & material)	13,584	20,000	67.92%
Levee maint. chemicals	23,208	25,000	92.83%
Levee maint. services	40,250	80,000	50.31%
Rodent abatement (supplies & materials)	15,392	15,000	102.61%
Employee uniforms	5,376	6,000	89.60%
Staff training	1,497	5,000	29.94%
Regulation Compliance (OSHA)	11,897	50,000	23.79%
Miscellaneous	2,088	1,500	139.20%
Small tools & equipment	21,618	7,500	288.24%
Emergency preparedness program	12,118	25,000	48.47%
Engineering services	5,440	20,000	27.20%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	13,260	30,000	44.20%
<b>Total M &amp; O Expenses</b>	<u>1,371,697</u>	<u>1,898,173</u>	72.26%
<b>Administration Expenses</b>			
Board of trustees compensation	3,853	7,600	50.70%
Trustee expenses	872	2,400	36.33%
Trustee training	-	5,000	0.00%
Accounting services	1,125	15,000	7.50%
Legal services (general)	11,684	50,000	23.37%
Utilities	34,838	55,000	63.34%
Telephone	17,721	25,000	70.88%
Retiree benefits	114,042	148,109	77.00%
Office/shop/yard lease	6,355	7,641	83.17%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	5,325	6,600	80.68%
Parking reimbursement	16	500	3.20%
General office expense	10,883	15,000	72.55%
Technology and software	6,883	12,500	55.06%
Dues and associations	29,549	25,000	118.20%
Property and liability insurance	48,257	65,000	74.24%
Public relations/information	-	30,000	0.00%
Miscellaneous	4,392	5,000	87.84%
Conference/Workshop/Seminar	370	2,500	14.80%
Election expenses	-	50,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	9,233	20,000	46.17%
Community services	-	1,500	0.00%
Bookkeeping services	8,685	14,000	62.04%
Property taxes	1,788	3,000	59.60%
Building maintenance	10,057	20,000	50.29%
County Dtech fees for DLMS	25,060	35,000	71.60%
County assessment fees	17,146	-	Not budgeted
Interest expense	189	-	Not budgeted
<b>Total Administration Expenses</b>	<u>368,323</u>	<u>625,850</u>	58.85%
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	2,509	-	Not budgeted
<b>Total Special Project Expenses</b>	<u>2,509</u>	<u>45,000</u>	5.58%
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	264,815	330,000	80.25%
<b>Total Capital Outlay</b>	<u>264,815</u>	<u>330,000</u>	
<b>Capital Outlay: District Facilities</b>			
District headquarters facilities	-	90,000	0.00%
	-	90,000	

**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

## 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:

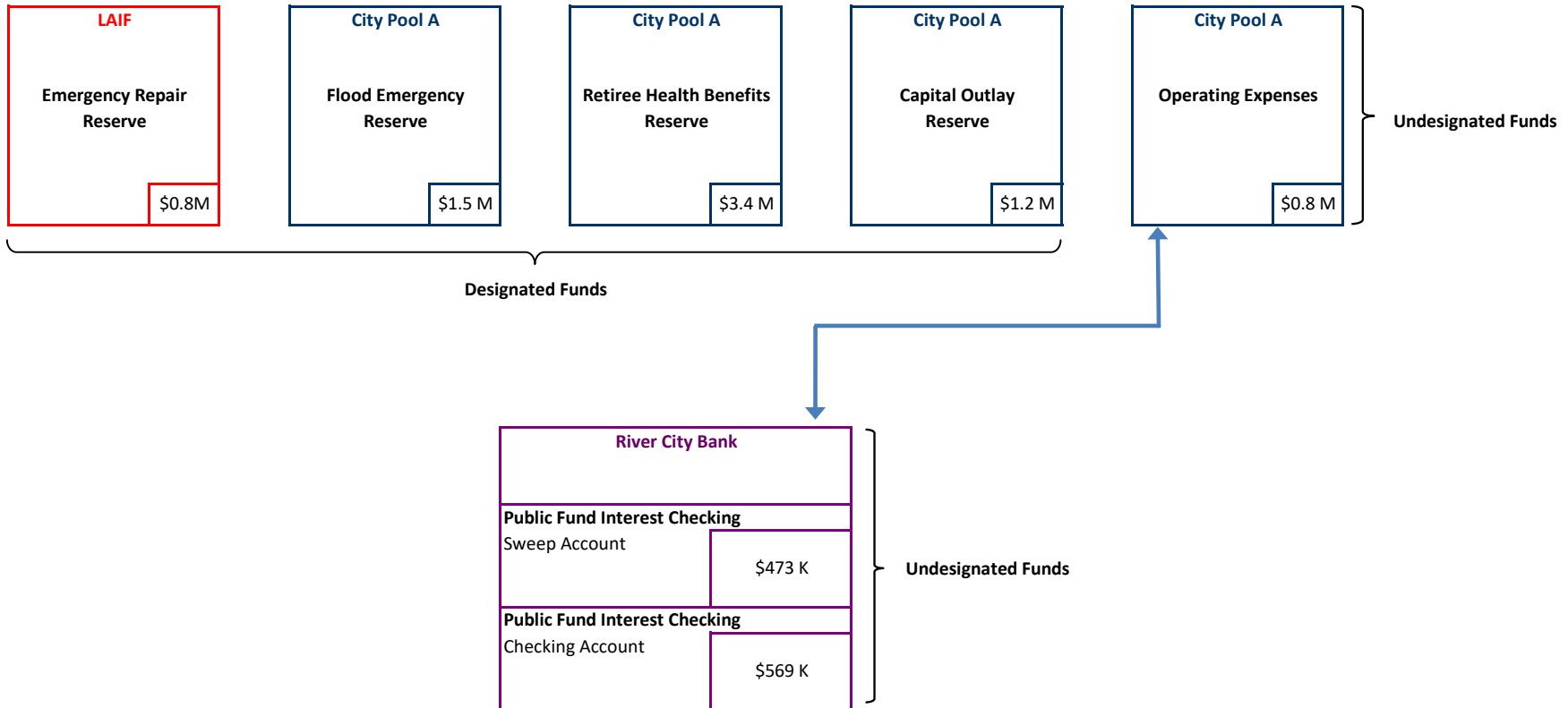
- Staff time to plan, design and manage various capital improvement projects
- Consulting services including real estate, environmental, design, survey, geotechnical and construction management associated with capital improvement projects
- Preparation of environmental documents, construction documents 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.

**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.





**MEMORANDUM OF UNDERSTANDING BY AND BETWEEN  
AMERICAN RIVER FLOOD CONTROL DISTRICT  
AND  
THE COUNTY OF SACRAMENTO**

1. **PARTIES.** This Memorandum of Understanding (MOU) is entered into by the American River Flood Control District (“District”) and the County of Sacramento, a political subdivision of the State of California (“County”).

2. **PURPOSE OF THIS MOU.** The purpose of this MOU is to define the expectations, rights, and responsibilities of the parties with regard to providing certain services for all elections. This MOU supersedes any other agreement between the parties related to the matters covered by this MOU.

3. **ROLES AND RESPONSIBILITIES.** The responsibilities of the Sacramento County Registrar of Voters and the Clerk of the Board of the American River Flood Control District are defined in Attachment A (Scope of Services), which is a part of this MOU.

4. **REIMBURSEMENT FOR SERVICES PROVIDED.** The District agrees to reimburse the County for elections services within 30 days from receipt of an invoice from the County Elections Office. If there is a dispute about services provided or costs claimed, the Registrar of Voters and the Clerk of the Board or General Manager shall meet in good faith to resolve the dispute before any other remedies are sought.

5. **MUTUAL INDEMNIFICATION.**

5.1 District agrees to indemnify and hold harmless County, its officers, employees, agents, and volunteers from any and all liabilities for injury to persons and damage to property arising out of any act or omission of District, its officers, employees, agents or volunteers in connection with District’s performance of its obligations under this MOU.

5.2 County agrees to indemnify and hold harmless District, its officers, employees, agents, and volunteers from any and all liabilities for injury to persons and damage to property arising out of any act or omission of County, its officers, employees, agents or volunteers in connection with County’s performance of its obligations under this MOU.

5.3 This Section 5 survives the termination or expiration of this MOU.

6. **TERM OF AGREEMENT.** This MOU is effective upon the signatures of the parties, and may be modified at any time by the written consent of the parties. It may be terminated at any time upon mutual consent of the parties, or unilaterally upon written notice from the terminating party to the other party at least 60 days prior to the date of termination. The District shall reimburse the County for cost of services provided through the date of the termination notice.

AMERICAN RIVER FLOOD  
CONTROL DISTRICT,

COUNTY OF SACRAMENTO,  
a political subdivision of the State of  
California

By: \_\_\_\_\_  
Clerk of the Board

By: \_\_\_\_\_  
Registrar of Voters

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Approved as to Form:

Approved as to Form:

By: \_\_\_\_\_  
District Counsel

By: \_\_\_\_\_  
County Counsel

## ATTACHMENT A - SCOPE OF SERVICES

### ALL ELECTIONS

**Registrar of Voters shall provide the following services for all American River Flood Control District elections:**

1. Prepare election process forms and provide to the Clerk of the Board at least 120 days prior to the election.
2. Verify signatures on petitions, including but not limited to, all candidate official filing forms, nomination paper petitions, and supplemental nomination paper petitions; initiative, referendum, and recall petitions; Notices of Intent to Circulate Petitions; and Notices of Intent to Recall.
3. Assign measure letters.
4. Prepare, translate, and format the sample ballot for materials including, as applicable: candidates' statement, ballot arguments and rebuttals, measure ballot title and summary, measure impartial analysis, facsimile ballot, voting instructions, polling place information, and map and/or address of ballot drop-off locations in the AMERICAN RIVER FLOOD CONTROL DISTRICT.
5. Supply sample ballot materials to registered voters in the affected District zones.
6. Provide to the Clerk of the Board an electronic listing of all electors eligible to vote in the election, including polling place, if applicable.
7. Provide ballot tabulation equipment and qualified and trained personnel for its operation throughout the election as provided by law.
8. Provide security during ballot counting and tabulation process.
9. Provide sufficient personnel to deliver, process, count, and tabulate election ballots.
10. Provide sufficient personnel to process, count, and tabulate signature withdrawal requests.
11. Distribute and process vote-by-mail ballots.
12. Distribute and process provisional ballots and challenged ballots.
13. Perform canvass and issue Official Statement of Vote to the Clerk of the Board as required by federal and state election laws.
14. Prepare invoices for services rendered within 45 days of the election and provide revised invoices, as necessary, following cost reconciliation
15. Other services as requested by the Clerk of the Board.

**The Clerk of the Board shall provide the following services to the Registrar of Voters for all American River Flood Control District elections:**

1. Provide a copy of the resolution calling the election and requesting services as required by federal and state election law.
2. Provide Board action regarding costs for printing of candidate statements.
3. As applicable, promptly furnish copies of the full text of measures, including a written description of any related maps or images, impartial analysis, ballot title and summary, arguments, and rebuttals.
4. Remit payment for services rendered within 30 days of receiving invoice.

### ELECTION POLLING LOCATIONS

**The Registrar of Voters shall provide the additional following services for American River Flood Control District polling location elections:**

1. Establish polling locations that are compliant with State of California law regarding accessibility.
2. Provide furniture and equipment, as needed, for polling locations and poll workers.
3. Hire, train, and compensate poll workers and alternate poll workers.
4. Hire, train, and compensate Coordinators and technical teams for technical and logistical support to poll workers and elections personnel.
5. Provide the Clerk of the Board with a direct link to County website that indicates polling locations.

### ALL-MAIL-BALLOT ELECTIONS

**The Registrar of Voters shall provide the additional following services for American River Flood Control District all-mail-ballot elections:**

1. Provide materials, equipment, staffing, and activities required for all-mail-ballot elections as required by law.
2. Hire and train workers for ballot drop-off locations.
3. Provide for the establishment of ballot drop-off locations, with days and hours of operation for a period of at least 15 days prior to Election Day and on Election Day from 7 a.m. to 8 p.m. or as required by election law.
4. Provide materials, furniture, and equipment, as needed, for ballot drop-off locations.
5. Timely deliver all official ballots as required by law.
6. Provide daily tallies of returned ballots by zone as requested to the Clerk of the Board.

**The Clerk of the Board shall provide to the Registrar of Voters for American River Flood District all-mail-ballot elections:**

1. Assist with the identification of potential facilities for ballot drop-off locations.



**Resolution 2024-04  
American River Flood Control District**

**CALLING GENERAL DISTRICT ELECTION**

**WHEREAS**, an election will be held within the American River Flood Control District, Divisions 4 and 5, on November 5, 2024, for the purpose of electing one (1) Trustees to the Board of Trustees from each Division; and

**WHEREAS**, a statewide general election will be held within the County of Sacramento on the same day; and

**WHEREAS**, Elections Code Section 10403 requires jurisdictions to file with the Board of Supervisors, and a copy with the Registrar of Voters, a resolution requesting consolidation with a statewide election:

**NOW THEREFORE BE IT RESOLVED** that the American River Flood Control District requests the Board of Supervisors of Sacramento County to consolidate the regularly scheduled By-district Election with the statewide election to be held on November 5, 2024; and

**BE IT FURTHER RESOLVED** that each Trustee shall be a registered voter of the division and shall have resided therein at least one year next preceding their appointment or election; and

**BE IT FURTHER RESOLVED** that any person desiring to be a candidate at any election for Trustees shall also file a statement under oath that they are a registered voter within the district and that they will not withdraw their name before the election; and

**BE IT FURTHER RESOLVED** that the candidate is to pay for the publication of the candidate's statement, pursuant to Election Code Section 13307, such publication cost to be pre-paid by the candidate to the Voter Registration and Elections office; and

**BE IT FURTHER RESOLVED** that the number of words that a candidate may use in their candidate's statement shall be limited to 200 words; and

**BE IT FURTHER RESOLVED** that the American River Flood Control District agrees to reimburse the Registrar of Voters for actual costs accrued, such costs to be calculated by the method set forth in the County's current Election Cost Allocation Procedures.

**BE IT FURTHER RESOLVED** that in the case of a tie between multiple candidates, the Registrar of Voters will select the winner by lot.

**PASSED AND UNANIMOUSLY ADOPTED** this 12<sup>th</sup> day of April, 2024.

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

**FY 2024-25 Budget Summary Page**

	<b>2024-2025</b>
	<b>Approved Budget</b>
<b>Income</b>	
ARFCD Benefit Assessment	1,429,792
Consolidated Capital Assessment District	980,000
O&M Agreements	312,057
Interest	77,267
Reserve Fund Transfers	800,000
Miscellaneous	-
<b>Total Budgeted Income</b>	<b>3,599,116</b>
<b>Expense</b>	
Operations and Maintenance	2,174,214
Administration	647,029
Special Projects	-
Capital Outlay: Flood Control	1,249,864
Capital Outlay: District Headquarters Facilities	90,000
Retiree Health Benefits (OPEB Transfer)	-
Emergency Repair	-
Reserve Fund Transfers	-
Flood Emergency Response	-
<b>Total Budgeted Expenses</b>	<b>4,161,107</b>

	<b>2024-2025</b>
	<b>Approved Budget</b>
<b>Income</b>	
ARFCD Benefit Assessment	1,429,792
Consolidated Capital Assessment District	980,000
O&M Agreements	312,057
Interest	77,267
Reserve Fund Transfers	800,000
Miscellaneous	-
<b>Total Income</b>	<b>3,599,116</b>

	<b>2024-2025</b>
	<b>Approved Budget</b>
<b>Operations and Maintenance Expense</b>	
Salary/Wages	1,115,429
Payroll Taxes	89,234
Pension	232,802
Compensation Insurance	55,771
Medical/Dental/Vision	290,977
Fuel & Oil	55,000
Equipment Rental	20,000
Equipment Repair/Parts	65,000
Equipment Purchase (less than \$5,000)	7,500
Shop Supplies	10,000
Levee Maintenance (Supplies & Materials)	20,000
Levee Maintenance (Chemicals)	25,000
Levee Maintenance (Services)	40,000
Rodent Abatement (Supplies & Materials)	15,000
Employee Uniforms	6,000
Staff Training	5,000
Regulation Compliance (OSHA)	40,000
Miscellaneous	1,500
Small Tools and Equipment	10,000
Emergency Preparedness and Response	25,000
Engineering Services	10,000
Environmental Services/Studies	-
Survey Services	-
Encroachment Remediation	5,000
Urban Camp Cleanup, Contract & Expenses	30,000
<b>Total Operations and Maintenance</b>	<b>2,174,214</b>

# American River Flood Control District

## FY 2024-2025

Item 5a

<b>Special Projects Expense</b>	
Engineering Studies/Survey Studies	20,000
Levee Standards Compliance	25,000
Encroachment Remediation	-
Vegetation Management	-
Small Capital Projects	-

	<b>2024-2025</b>
	<b>Approved Budget</b>
<b>Administration Expense</b>	
Board of Trustees Compensation	7,600
Trustee Expenses	2,400
Trustee Training	5,000
Accounting Services	15,000
Legal Services (General)	50,000
Utilities	55,000
Telephone	25,000
Retiree Benefits	148,109
Office/Shop/Yard Lease	3,821
Office Equipment/Furniture	2,500
Auto Allowance	6,600
Parking & Mileage Reimbursement	500
General Office Expense	15,000
Technology and Software	12,500
Dues and Association Expenses	25,000
Property & Liability Insurance Premiums	65,000
Conference/Workshop/Seminar	2,500
Public Relations/Information	30,000
Miscellaneous	5,000
Election Expenses	75,000
Investment Fees	20,000
Community Services	1,500
Bookkeeping	14,000
Property Taxes	3,000
Building Maintenance	20,000
DLMS Fees and Services	35,000
Employee Morale/Wellness	2,000
<b>Total Administration</b>	<b>647,029</b>

	<b>2024-2025</b>
	<b>Approved Budget</b>
<b>Capital Outlay: Flood Control</b>	
Bank Protection	-
Magpie Creek	-
Property Acquisition	800,000
Equipment Purchase (over \$5,000)	449,864
Miscellaneous	-
<b>Total Capital Outlay: Flood Control</b>	<b>1,249,864</b>
<b>Capital Outlay: District Facilities</b>	
Building Improvements/Maintenance	90,000
La Riviera Improvements/Maintenance	-
Reserve Fund Transfer	-
<b>Total Capital Outlay: District Facilities</b>	<b>90,000</b>
<b>Retiree Health Benefit Expense</b>	
Retiree Health Benefit Expense (OPEB Transfer)	-
Reserve Fund Transfer	-
<b>Total Retiree Health Benefit Expense</b>	<b>-</b>
<b>Emergency Repair Expense</b>	
Emergency Repair Expense	-
<b>Total Emergency Repair Expense</b>	<b>-</b>
<b>Flood Emergency Response Expense</b>	
Flood Fight Expenses	-
Flood Litigation	-
<b>Total Flood Emergency Response Expense</b>	<b>-</b>
<b>Total Budgeted Expenses</b>	<b>4,161,107</b>

5-year Budget Projection Summary Page

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
<b>Income</b>					
ARFCD Benefit Assessment	1,429,792	1,451,239	1,473,007	1,495,103	1,517,529
Consolidated Capital Assessment District	980,000	980,000	980,000	980,000	980,000
O&M Agreements	312,057	316,738	321,489	326,311	331,206
Interest	77,267	78,426	79,602	80,796	82,008
Reserve Fund Transfers	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Budgeted Income</b>	<b>2,799,116</b>	<b>2,826,403</b>	<b>2,854,099</b>	<b>2,882,210</b>	<b>2,910,743</b>
<b>Expense</b>					
Operations and Maintenance	2,174,214	2,177,949	2,243,243	2,312,401	2,385,758
Administration	647,029	602,474	708,821	662,681	767,751
Special Projects	45,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	1,249,864	100,000	100,000	100,000	100,000
Capital Outlay: District Headquarters	90,000	115,000	40,000	40,000	40,000
Retiree Health Benefits	-	-	-	-	-
Emergency Repair	-	-	-	-	-
Flood Emergency Response	-	-	-	-	-
<b>Total Budgeted Expenses</b>	<b>4,206,107</b>	<b>3,200,423</b>	<b>3,297,064</b>	<b>3,320,082</b>	<b>3,498,508</b>
<b>Difference</b>	<b>(1,406,991)</b>	<b>(374,020)</b>	<b>(442,965)</b>	<b>(437,872)</b>	<b>(587,765)</b>
<b>Income</b>					
ARFCD Benefit Assessment	1,429,792	1,451,239	1,473,007	1,495,103	1,517,529
Consolidated Capital Assessment District	980,000	980,000	980,000	980,000	980,000
O&M Agreements	312,057	316,738	321,489	326,311	331,206
Interest	77,267	78,426	79,602	80,796	82,008
Reserve Fund Transfers	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Income</b>	<b>2,799,116</b>	<b>2,826,403</b>	<b>2,854,099</b>	<b>2,882,210</b>	<b>2,910,743</b>

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	% Increase (Escalation Factor)
<b>Operations and Maintenance Expense</b>						
Salary/Wages	1,115,429	1,132,160	1,149,143	1,166,380	1,183,876	1.5%
Payroll Taxes	89,234	90,573	91,931	93,310	94,710	1.5%
Pension	232,802	237,458	242,207	247,051	251,992	2.0%
Compensation Insurance	55,771	56,608	57,457	58,319	59,194	1.5%
Medical/Dental/Vision	290,977	320,075	352,082	387,290	426,019	10.0%
Fuel & Oil	55,000	56,650	58,350	60,100	61,903	3.0%
Equipment Rental	20,000	20,600	21,218	21,855	22,510	3.0%
Equipment Repair/Parts	65,000	66,950	68,959	71,027	73,158	3.0%
Equipment Purchase (less than \$5,000)	7,500	7,725	7,957	8,195	8,441	0.0%
Shop Supplies	10,000	10,300	10,609	10,927	11,255	3.0%
Levee Maintenance (Supplies & Materials)	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Chemicals)	25,000	25,750	26,523	27,318	28,138	3.0%
Levee Maintenance (Services)	40,000	41,200	42,436	43,709	45,020	3.0%
Rodent Abatement (Supplies & Materials)	15,000	15,450	15,914	16,391	16,883	3.0%
Employee Uniforms	6,000	7,500	7,500	7,500	7,500	0.0%
Staff Training	5,000	5,000	5,000	5,000	5,000	0.0%
Miscellaneous	1,500	2,000	2,000	2,000	2,000	0.0%
Small Tools and Equipment	10,000	10,300	10,609	10,927	11,255	0.0%
Emergency Preparedness	25,000	25,750	26,523	27,318	28,138	0.0%
Engineering Services	10,000	10,300	10,609	10,927	11,255	0.0%
Environmental Services/Studies	-	-	-	-	-	0.0%
Survey Services	-	-	-	-	-	0.0%
Encroachment Remediation	5,000	15,000	15,000	15,000	15,000	0.0%
Urban Camp Cleanup, Contract & Expenses	30,000	50,000	50,000	50,000	50,000	100.0%
Regulation Compliance (OSHA)	40,000	6,000	6,000	6,000	6,000	0.0%
<b>Total Operations and Maintenance</b>	<b>2,174,214</b>	<b>2,177,949</b>	<b>2,243,243</b>	<b>2,312,401</b>	<b>2,385,758</b>	
<b>Special Projects Expense</b>						
Engineering Studies/Survey Studies	20,000	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	0.0%
<b>Total Special Projects Expense</b>	<b>45,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	% 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	55,000	56,650	58,350	60,100	61,903	3.0%
Telephone/Internet	25,000	25,750	26,523	27,318	28,138	3.0%
Retiree Benefits	148,109	162,920	179,212	197,133	216,846	10.0%
Office/Shop/Yard Lease	3,821	7,344	7,491	7,641	-	3.0%
Office Equipment/Furniture	2,500	2,750	2,833	2,917	3,005	24.0%
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	12,500	12,875	13,261	13,659	14,069	3.0%
Dues and Association Expenses	25,000	25,750	26,523	27,318	28,138	3.0%
Property & Liability Insurance Premiums	65,000	66,950	68,959	71,027	73,158	3.0%
Conference/Workshop/Seminar	2,500	2,575	2,652	2,732	2,814	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	75,000	-	77,250	-	79,568	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	20,000	20,600	21,218	21,855	22,510	3.0%
County DTech Fees for DLMS	35,000	36,050	37,132	38,245	39,393	3.0%
<b>Total Administration</b>	<b>647,029</b>	<b>602,474</b>	<b>708,821</b>	<b>662,681</b>	<b>767,751</b>	

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	% Increase (Escalation Factor)
<b>Capital Outlay: Flood Control</b>						
Bank Protection	-	-	-	-	-	0.0%
Magpie Creek	-	-	-	-	-	0.0%
Property Acquisition	800,000	-	-	-	-	0.0%
Equipment Purchase (over \$5,000)	449,864	100,000	100,000	100,000	100,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
<b>Total Capital Outlay: Flood Control</b>	<b>1,249,864</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	90,000	100,000	25,000	25,000	25,000	0.0%
La Riviera Improvements/Maintenance	-	15,000	15,000	15,000	15,000	0.0%
Reserve Fund Transfer	-	-	-	-	-	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>90,000</b>	<b>115,000</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>4,206,107</b>	<b>3,497,423</b>	<b>3,594,064</b>	<b>3,617,082</b>	<b>3,795,508</b>	

## **General Manager's Meeting Summary**

### **March 2024**

**3/8: American River Flood Control District Board of Trustees meeting.** The Board met in regular session. The agenda items consisted of Central Valley Flood Protection Board encroachment permit applications from the Union Pacific Railroad and the Riverdale RV Resort and a discussion on re-configuring the elections timeline.

**3/14: Public Outreach Committee meeting with Eric Grotenhuis from Page Design.** The Public Outreach Committee held a web meeting with Eric Grotenhuis to discuss his company's capability to assist the District with printed and digital public outreach materials. The work would cover the Annual Newsletter, visual aids and materials for public events, and possibly an e-mail blast.

**3/20: Central Valley Flood Control Association Board of Directors meeting.** I attended this meeting to discuss regional levee operations and maintenance topics. Items of discussion included hiring a consultant to find candidates for the Executive Director position, State funding for Delta Levee Subventions, the USACE Sac Bank program, and the National Flood Insurance Program.