

DATE: June 16, 2016

TO: Watershed Conservation Authority Governing Board

FROM: Salian Garcia, Fiscal Manager

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 13: Consideration of a resolution approving the final budget for FY 16/17.

RECOMMENDATION: That the WCA Governing Board approve the final budget for Fiscal Year 2016/2017.

BACKGROUND: In accordance with the provisions of the Joint Powers Agreement, adoption of the WCA budget by the WCA Governing Board is required. The budget is separated into four revenue and expenditure components: Administrative, Personnel, Operations, and Grants and Special Projects with revenue totaling \$6,438,261 and expenditures total amount of \$6,436,748.

Attached as Exhibit A is the Fiscal Year 2016/2017 budgetary presentation with the final budget data included as an appendix to the presentation.

Appendix

WATERSHED CONSERVATION AUTHORITY
CONSOLIDATED BUDGET FISCAL YEAR 2016-2017

	Budget FYE 2016	Forecasted FYE 2016	Budget FYE 2017	\$ Change Budget '16 vs. Budget '17
Revenues				
General Administrative & Operating Revenue				
JPA Contributions	35,500	35,500	35,500	0
Lease Revenue	244,380	307,481	231,843	(12,537)
Property Management Contribution	10,000	10,000	20,000	10,000
Fees-Citation	7,500	8,643	15,500	8,000
Fees- Filming	1,500	4,980	1,500	0
Other Miscellaneous Revenue	2,000	3,050	2,720	720
Subtotal-General Administrative & Operating	300,880	369,654	307,063	6,183
Grants and Special Projects Revenue				
Grant-Rivers & Mountains Conservancy	1,055,193	623,722	1,784,906	729,713
Grant-LA County Flood Control District	110,940	10,676	111,360	420
Grant-SEP	790,041	-	2,199,183	1,409,142
Grant-Other Federal, State, County & Local Funds	2,438,534	229,094	1,658,810	(779,724)
Other-Consultant Contracts	152,430	46,234	376,939	224,509
Other-Mitigation Revenue	-	-	-	0
Other-Donations	-	-	-	0
Other-Miscellaneous	142,452	-	-	(142,452)
Subtotal-Grants and Special Projects	4,689,590	909,727	6,131,198	1,441,608
Total Revenue	4,990,470	1,279,381	6,438,261	1,447,791
Expenses				
General Administrative Expenses				
Fiscal Services Auditor-Controller	53,000	53,000	65,000	12,000
Funding Opportunities	42,000	33,936	33,000	(9,000)
Legal Services	24,000	1,050	24,000	0
Information Technologies	15,000	9,447	15,000	0
Strategic Planning	12,000	-	10,000	(2,000)
Grant Writing	10,000	5,870	8,000	(2,000)
Travel	5,300	3,816	5,000	(300)
Financial Audit Services	5,000	4,783	8,000	3,000
Insurance/Insurance Bond	3,000	5,959	6,000	3,000
Training	3,000	-	3,000	0
Other/Not Classified	1,500	1,500	1,500	0
Wireless Phones	1,400	1,489	750	(650)
Personnel Services	3,500	2,952	3,500	0
Office Supplies	500	500	500	0
Postage	500	500	500	0
Printer Supplies	500	500	500	0
Equipment & Software	-	2,285	-	0
Dues & Subscriptions	800	600	600	(200)
Subtotal-General Administrative	181,000	128,187	184,850	3,850
Personnel				
Salaries	369,935	266,117	361,167	(8,768)
Benefits	104,262	68,606	118,549	14,287
Employer Taxes	41,582	26,984	40,473	(1,109)
Subtotal-Personnel	515,779	361,707	520,189	4,410
General Operational Expenses				
Insurance	17,550	14,815	17,100	(450)
Security	3,600	3,729	3,400	(200)
Building Maintenance and Repair	30,500	7,529	30,500	0
Grounds Maintenance and Repair	5,000	10,776	10,300	5,300
Electricity	15,403	14,003	15,720	317
Propane	5,500	5,300	5,500	0
Other Utilities	3,150	3,208	3,100	(50)
Waste Removal	5,500	5,360	4,650	(850)
Water System Operation/Irrigation	44,521	41,862	44,000	(521)
Property Management	10,000	8,430	11,950	1,950
Deferred Maintenance Contingency	10,941	-	10,992	51
Janitorial Services	7,775	7,331	8,340	565
Ranger Services	92,000	92,000	92,000	0
Weed Abatement	19,000	10,889	19,000	0
Property Tax	-	671	550	550
Subtotal-General Operational	270,440	225,903	277,102	6,662
Grants and Special Projects Total Expense-Capital Outlay				
Grant-Rivers & Mountains Conservancy	939,097	597,239	1,610,604	671,507
Grant-LA County Flood Control District	100,800	692	100,800	0
Grant-SEP	790,042	-	2,184,000	1,393,958
Grant-Other Federal, State, County & Local Funds	2,075,223	159,458	1,540,531	(534,692)
Other-Consultant Contracts	-	3,124	18,672	18,672
Other-Mitigation Revenue	-	-	-	0
Other-Donations	-	-	-	0
Other-Miscellaneous	118,864	-	-	(118,864)
Carryover	-	-	-	0
Subtotal-Grants and Special Projects	4,024,026	760,513	5,454,607	1,430,581
Total Expense	4,991,245	1,476,310	6,436,748	1,445,503
Change In Net Position Before Transfers	(775)	(196,929)	1,513	2,288
Transfers In	775	196,929		
Transfers Out			(1,513)	(2,288)
Change In Net Position	-	-	-	-

**Exhibit A
Appendix**

**WATERSHED CONSERVATION AUTHORITY
EXPANDED BUDGET FISCAL YEAR 2016-2017**

Item 13

	General Fund	Operational Duck Farm	Operational Mt. Baldy	Operational Citrus Heights	Operational El Encanto	Operational Parque Dos Rios	Operational Walnut Creek	Payroll and Accrued Leave	Grant & Special Project	Preliminary Budget FY 2016-2017
Revenues										
General Administrative & Operating Revenue										
JPA Contributions	35,500	-	-	-	-	-	-	-	-	35,500
Lease Revenue	-	109,584	-	-	84,259	38,000	-	-	-	231,843
Property Management Contribution	-	6,000	3,750	250	6,000	750	3,250	-	-	20,000
Fees-Citation	-	-	8,000	-	7,500	-	-	-	-	15,500
Fees- Filming	-	-	-	-	1,500	-	-	-	-	1,500
Other Miscellaneous Revenue	-	720	-	-	2,000	-	-	-	-	2,720
Subtotal-General Administrative & Operating	35,500	116,304	11,750	250	101,259	38,750	3,250	-	-	307,063
Grants and Special Project Income										
Grant-Rivers & Mountains Conservancy	-	-	-	-	-	-	-	-	1,784,906	1,784,906
Grant-LA County Flood Control District	-	-	-	-	-	-	-	-	111,360	111,360
Grant-SEP	-	-	-	-	-	-	-	-	2,199,183	2,199,183
Grant-Other Federal, State, County & Local Funds	-	-	-	-	-	-	-	-	1,658,810	1,658,810
Other-Consultant Contracts	-	-	-	-	-	-	-	-	376,939	376,939
Other-Mitigation Revenue	-	-	-	-	-	-	-	-	-	-
Other-Donations	-	-	-	-	-	-	-	-	-	-
Other-Miscellaneous	-	-	-	-	-	-	-	-	-	-
Subtotal-Grants and Special Projects	-	-	-	-	-	-	-	-	6,131,198	6,131,198
Total Revenue	35,500	116,304	11,750	250	101,259	38,750	3,250	-	6,131,198	6,438,261
Expenses										
General Administrative Expenses										
Fiscal Services Auditor-Controller	65,000	-	-	-	-	-	-	-	-	65,000
Funding Opportunitites	33,000	-	-	-	-	-	-	-	-	33,000
Legal Services	24,000	-	-	-	-	-	-	-	-	24,000
Information Technologies	15,000	-	-	-	-	-	-	-	-	15,000
Strategic Planning	10,000	-	-	-	-	-	-	-	-	10,000
Grant Writing	8,000	-	-	-	-	-	-	-	-	8,000
Travel	5,000	-	-	-	-	-	-	-	-	5,000
Financial Audit Services	8,000	-	-	-	-	-	-	-	-	8,000
Insurance/Insurance Bond	6,000	-	-	-	-	-	-	-	-	6,000
Training	3,000	-	-	-	-	-	-	-	-	3,000
Other/Not Classified	1,500	-	-	-	-	-	-	-	-	1,500
Wireless Phones	750	-	-	-	-	-	-	-	-	750
Personnel Services	3,500	-	-	-	-	-	-	-	-	3,500
Office Supplies	500	-	-	-	-	-	-	-	-	500
Postage	500	-	-	-	-	-	-	-	-	500
Printer Supplies	500	-	-	-	-	-	-	-	-	500
Equipment & Software	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	600	-	-	-	-	-	-	-	-	600
Subtotal-General Administrative	184,850	-	-	-	-	-	-	-	-	184,850
Personnel										
Salaries	-	-	-	-	-	-	-	361,167	-	361,167
Benefits	-	-	-	-	-	-	-	118,549	-	118,549
Employer Taxes	-	-	-	-	-	-	-	40,473	-	40,473
Subtotal-Personnel	-	-	-	-	-	-	-	520,189	-	520,189

**Exhibit A
Appendix**

**WATERSHED CONSERVATION AUTHORITY
EXPANDED BUDGET FISCAL YEAR 2016-2017**

Item 13

	General Fund	Operational Duck Farm	Operational Mt. Baldy	Operational Citrus Heights	Operational El Encanto	Operational Parque Dos Rios	Operational Walnut Creek	Payroll and Accrued Leave	Grant & Special Project	Preliminary Budget FY 2016-2017
General Operational Expenses										
Insurance	-	3,200	1,600	100	12,000	100	100	-	-	17,100
Security	-	1,600	-	-	1,800	-	-	-	-	3,400
Building Maintenance and Repair	-	5,500	-	-	25,000	-	-	-	-	30,500
Grounds Maintenance and Repair	-	2,000	4,000	-	2,000	2,000	300	-	-	10,300
Electricity	-	720	-	-	15,000	-	-	-	-	15,720
Propane	-	-	-	-	5,500	-	-	-	-	5,500
Other Utilities	-	-	-	-	3,100	-	-	-	-	3,100
Waste Removal	-	1,800	-	-	2,850	-	-	-	-	4,650
Water System Operation/Irrigation	-	12,000	-	-	32,000	-	-	-	-	44,000
Property Management	-	3,750	2,500	250	3,750	500	1,200	-	-	11,950
Deferred Maintenance Contingency	-	6,557	-	-	4,435	-	-	-	-	10,992
Janitorial Services	-	-	-	-	8,340	-	-	-	-	8,340
Ranger Services	-	15,000	25,000	-	40,000	2,000	10,000	-	-	92,000
Weed Abatement	-	12,000	-	-	4,000	-	3,000	-	-	19,000
Property Tax	-	-	550	-	-	-	-	-	-	550
Subtotal-General Operational	-	64,127	33,650	350	159,775	4,600	14,600	-	-	277,102
Grants and Special Project Total Expense-Capital Outlay										
Grant-Rivers & Mountains Conservancy	-	-	-	-	-	-	-	-	1,610,604	1,610,604
Grant-LA County Flood Control District	-	-	-	-	-	-	-	-	100,800	100,800
Grant-SEP	-	-	-	-	-	-	-	-	2,184,000	2,184,000
Grant-Other Federal, State, County & Local Funds	-	-	-	-	-	-	-	-	1,540,531	1,540,531
Other-Consultant Contracts	-	-	-	-	-	-	-	-	18,672	18,672
Other-Mitigation Revenue	-	-	-	-	-	-	-	-	-	-
Other-Donations	-	-	-	-	-	-	-	-	-	-
Other-Miscellaneous	-	-	-	-	-	-	-	-	-	-
Subtotal-Grants and Special Projects	-	-	-	-	-	-	-	-	5,454,607	5,454,607
Total Expense	184,850	64,127	33,650	350	159,775	4,600	14,600	520,189	5,454,607	6,436,748
Change In Net Position Before Transfers	(149,350)	52,177	(21,900)	(100)	(58,515)	34,150	(11,350)	(520,189)	676,591	1,513
Transfers In	149,350		21,900	100	58,515		11,350	520,189		
Transfers Out		(52,177)				(34,150)			(676,591)	(1,513)
Change In Net Position	-	-	-	-	-	-	-	-	-	-

WATERSHED CONSERVATION AUTHORITY
PERSONNEL BUDGET FISCAL YEAR 2016-2017

	Budget FYE 2016	Actual as of 05/31/16	Additional Projected through 6/30/16	Forecasted FYE 2016 ³	Budget FYE 2017 ⁴	\$ Change Budget '16 vs. Budget '17
Expense Detail						
Salaries	\$369,935	\$246,428	\$19,689	\$266,117	\$361,167	(\$8,768)
Benefits	\$104,262	\$64,451	\$4,155	\$68,606	\$118,549	\$14,287
Employer Taxes	\$41,582	\$23,100	\$3,884	\$26,984	\$40,473	(\$1,109)
Personnel Subtotal	\$515,779	\$333,979	\$27,728	\$361,707	\$520,189	\$4,410
Total Expense	\$515,779	\$333,979	\$27,728	\$361,707	\$520,189	\$4,410

Personnel Detail										
		FY 15/16 Wages	FY 16/17 Wages	Hrs	Total Annual	Benefits	Employer Taxes	Total Comp		
Deputy Executive Director (FT) ¹	Active	35.89	36.61	2080	\$ 76,152	\$ 21,204	\$ 8,303	\$ 105,660		
Fiscal Manager (FT) ^{1,2}	Active	26.45	27.51	2080	\$ 57,217	\$ 17,500	\$ 6,294	\$ 81,011		
Project Manager III (FT) ⁵	Active	24.18	29.31	2080	\$ 60,965	\$ 18,762	\$ 6,775	\$ 86,502		
Project Manager I (FT) ¹	Active	23.41	23.88	2080	\$ 49,665	\$ 16,373	\$ 5,548	\$ 71,585		
Project Manager I (FT) ^{1,2}	Active	22.95	23.87	2080	\$ 49,645	\$ 16,370	\$ 5,546	\$ 71,561		
Associate PM (FT) ¹	Active	17.85	18.21	2080	\$ 37,871	\$ 14,613	\$ 4,382	\$ 56,865		
Admin Assistant (FT) ¹	Active	13.98	14.26	2080	\$ 29,653	\$ 13,728	\$ 3,624	\$ 47,005		
TOTAL					\$ 361,167	\$ 118,549	\$ 40,473	\$ 520,189		

Notes:

1- A 2% COLA adjustment is added to active employee salaries. Increase based on CPI U Dec 2014/15 change.

2- A 2% increase is added to the two positions that the WCA hired during FY 15/16. The employee handbook allows for a 2% increase following the introductory period of 6 months of employment upon a satisfactory employee review.

3 - Forecasted FY 2015/16 personnel expenditures less than FY 2015/16 budgeted due to timing of new hires taking place in December and January and one being hired as PMI instead of PMIII.

4 - FY15/16 and FY16/17 year over year budget change is essentially unchanged due to promotion and consideration of joining CalPERS healthcare program being partially offset by lower base wages for current staffing than budgeted in FY15/16. 2016 is below budget; however, FY 2017 will be higher than FY2017 due to larger staff and increased benefit costs

5 - Promotion/Merit increase based on exceptional employee performance. Promotion from PM I to PM III; Position will serve managerial responsibilities and is exempt classification.

June 16, 2016 - Item 13

RESOLUTION 2016-28

**RESOLUTION OF THE WATERSHED CONSERVATION AUTHORITY APPROVING
THE FINAL BUDGET FOR FY 16/17.**

WHEREAS, The Watershed Conservation Authority has been established as a joint powers agency between the Rivers and Mountains Conservancy (RMC) and the Los Angeles County Flood Control District (District); and

WHEREAS, the Watershed Conservation Authority (WCA) has further been established to focus on projects which will provide open space, habitat restoration, and watershed improvement projects in both the San Gabriel and Lower Los Angeles Rivers watershed; and

WHEREAS, this action will approve the final budget for FY 16/17; and

WHEREAS, the proposed action is exempt from the provisions of the California Environmental Quality Act; NOW

Therefore be it resolved that the WCA hereby:

1. **FINDS** that this action is consistent with the purposes and objectives of the WCA.
2. **FINDS** that the actions contemplated by this resolution are exempt from the environmental impact report requirements of the California Environmental Quality Act (CEQA).
3. **ADOPTS** the staff report dated June 16, 2016.
4. **APPROVES** the Watershed Conservation Authority finaly budget for FY 16/17.

~ End of Resolution ~

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Motion _____ Second: _____

Ayes: _____ Nays: _____ Abstentions: _____

Resolution 2016-28

Passed and Adopted by the Board of the
WATERSHED CONSERVATION AUTHORITY
On June 16, 2016

Brian Mejia, Chairperson

ATTEST: _____
Terry Fujimoto
Deputy Attorney General