

**DATE:** June 26, 2017

**TO:** Watershed Conservation Authority Governing Board

**FROM:** Salian Garcia, Fiscal Manager

**THROUGH:** Mark Stanley, Executive Officer

**SUBJECT:** Item 17: Consideration of a resolution approving the final budget for FY 17/18.

**RECOMMENDATION:** That the WCA Governing Board approve the final budget for Fiscal Year 2017/2018.

**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 \$11,149,945 and expenditures total amount of \$11,194,830.

Attached as Exhibit A is the Final Fiscal Year 2017/2018 Consolidated Budget. The budgetary presentation will be given at the Board Meeting.

**WATERSHED CONSERVATION AUTHORITY  
CONSOLIDATED BUDGET FISCAL YEAR 2017 - 2018**

	Budget FYE 2017	Forecasted FYE 2017	Budget FYE 2018	\$ Change Budget '17 vs. Budget '18
<b>Revenues</b>				
<b>General Administrative &amp; Operating Revenue</b>				
JPA Contributions	35,500	35,499	35,500	0
Lease Revenue	231,843	259,011	246,479	14,636
Property Management Contribution	40,000	40,000	40,000	0
Fees-Citation	15,500	3,128	23,681	8,181
Fees- Filming	1,500	1,250	2,000	500
Other Miscellaneous Revenue	2,720	5,252	23,000	20,280
<b>Subtotal-General Administrative &amp; Operating</b>	<b>327,063</b>	<b>344,140</b>	<b>370,660</b>	<b>43,597</b>
<b>Grants and Special Projects Revenue</b>				
Grant-Rivers & Mountains Conservancy <sup>1,5</sup>	2,078,749	812,466	2,192,629	113,880
Grant-LA County Flood Control District <sup>1,6</sup>	171,324	-	280,000	108,676
Grant-SEP <sup>2,6</sup>	2,393,870	-	7,625	(2,386,245)
Grant-Federal Funds <sup>1,6,7</sup>	256,389	6,884	3,810,937	3,554,548
Grant-Other State Funds <sup>4,6</sup>	324,166	384,730	2,159,143	1,834,977
Grant-Other County & Local Funds <sup>2,6</sup>	1,118,064	80,342	1,814,863	696,799
Grant-Public Foundations <sup>3,6</sup>	28,702	45,728	131,451	102,749
Other-Consultant Contracts <sup>3,6,8</sup>	374,934	239,144	382,637	7,703
<b>Subtotal-Grants and Special Projects</b>	<b>6,746,198</b>	<b>1,569,294</b>	<b>10,779,285</b>	<b>4,033,087</b>
<b>Total Revenue</b>	<b>7,073,261</b>	<b>1,913,434</b>	<b>11,149,945</b>	<b>4,076,684</b>
<b>Expenses</b>				
<b>General Administrative Expenses</b>				
Fiscal Services Auditor-Controller	65,000	65,000	65,000	-
Funding Opportunities	33,000	30,051	35,949	2,949
Legal Services	24,000	175	20,000	(4,000)
Information Technologies	15,000	12,205	15,000	-
Strategic Planning	10,000	7,715	10,000	-
Grant Writing	8,000	-	4,000	(4,000)
Travel	5,000	3,331	5,000	-
Financial Audit Services	8,000	5,177	5,400	(2,600)
Insurance/Insurance Bond	6,000	8,109	6,000	-
Training/Conferences	3,000	224	5,000	2,000
Meeting Supplies	-	50	500	500
Other/Not Classified	1,500	1,733	2,000	500
Wireless Phones	750	684	750	-
Personnel Services	3,500	3,841	3,750	250
Office Supplies	500	500	500	-
Postage	500	-	500	-
Printer Supplies	500	500	500	-
Equipment & Software	-	392	500	500
Dues & Subscriptions	600	600	600	-
<b>Subtotal-General Administrative</b>	<b>184,850</b>	<b>140,287</b>	<b>180,949</b>	<b>(3,901)</b>
<b>Personnel</b>				
Salaries	361,167	342,143	421,031	59,864
Merit Pool			30,123	
Benefits	118,549	84,413	134,025	15,476
Benefits Plan Provider Admin Cost	-	1,010	1,066	1,066
Employer Taxes	40,473	29,269	47,404	6,931
<b>Subtotal-Personnel</b>	<b>520,189</b>	<b>456,835</b>	<b>633,649</b>	<b>83,337</b>
<b>General Operational Expenses</b>				
Insurance	17,100	15,958	19,002	1,902
Security	3,400	3,087	3,400	-
Building Maintenance and Repair	30,500	14,180	20,500	(10,000)
Grounds Maintenance and Repair	10,300	4,683	10,300	-
Electricity	15,720	12,576	15,720	-
Propane	5,500	5,796	5,800	300
Other Utilities	3,100	3,174	3,376	276
Waste Removal	4,650	5,023	5,141	491
Water System Operation/Irrigation	44,000	38,736	39,772	(4,228)
Property Management	11,950	13,404	19,650	7,700
Deferred Maintenance Contingency	10,992	-	31,052	20,060
Janitorial Services	8,340	8,208	9,600	1,260
Ranger Services	92,000	92,000	92,000	-
Weed Abatement	19,000	8,800	19,000	-
Property Tax	550	494	561	11
<b>Subtotal-General Operational</b>	<b>277,102</b>	<b>226,120</b>	<b>294,874</b>	<b>17,772</b>
<b>Grants and Special Projects Total Expense-Capital Outlay</b>				
Grant-Rivers & Mountains Conservancy	1,972,328	877,716	2,021,799	49,471
Grant-LA County Flood Control District	160,764	741	264,039	103,275
Grant-SEP	2,378,687	18	-	(2,378,687)
Grant-Federal Funds	42,084	6,457	3,883,134	3,841,050
Grant-Other State Funds	265,422	1,503	2,019,084	1,753,662
Grant-Other County & Local Funds	1,164,436	55,484	1,653,670	489,234
Grant-Public Foundations	54,219	55,655	119,851	65,632
Other-Consultant Contracts	16,667	9,290	123,781	107,114
<b>Subtotal-Grants and Special Projects</b>	<b>6,054,607</b>	<b>1,006,865</b>	<b>10,085,358</b>	<b>4,030,751</b>
<b>Total Expense</b>	<b>7,036,748</b>	<b>1,830,106</b>	<b>11,194,830</b>	<b>4,127,959</b>
<b>Change In Net Position Before Transfers</b>	<b>36,513</b>	<b>83,328</b>	<b>(44,884)</b>	

<sup>1</sup>Labor Reimbursed at Salary & EB Only

<sup>5</sup>Eligible for Advances

<sup>2</sup>Labor Eligible to be Reimbursed at Admin & Billable Rate

<sup>6</sup>Payment by Reimbursement Only

<sup>3</sup>Labor Reimbursed at Consultant Rate

<sup>7</sup>Eligible for additional 10% for Indirect Costs

<sup>4</sup>Labor Reimbursed at Grantor Approved Compensation Rate

<sup>8</sup>Primarily SGRDCA, NET, & Los Alamitos

WATERSHED CONSERVATION AUTHORITY  
EXPANDED BUDGET FISCAL YEAR 2017 - 2018

	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 2017-2018
<b>Revenues</b>										
<b>General Administrative &amp; Operating Revenue</b>										
JPA Contributions	35,500	-	-	-	-	-	-	-	-	35,500
Lease Revenue	-	119,274	-	-	85,706	41,500	-	-	-	246,479
Property Management Contribution	-	12,000	7,500	500	12,000	1,500	6,500	-	-	40,000
Fees-Citation	-	7,893	7,895	-	7,893	-	-	-	-	23,681
Fees- Filming	-	-	500	-	1,500	-	-	-	-	2,000
Other Miscellaneous Revenue	-	1,000	-	-	22,000	-	-	-	-	23,000
<b>Subtotal-General Administrative &amp; Operating</b>	<b>35,500</b>	<b>140,167</b>	<b>15,895</b>	<b>500</b>	<b>129,099</b>	<b>43,000</b>	<b>6,500</b>	<b>-</b>	<b>-</b>	<b>370,660</b>
<b>Grants and Special Project Income</b>										
Grant-Rivers & Mountains Conservancy	-	-	-	-	-	-	-	-	2,192,629	2,192,629
Grant-LA County Flood Control District	-	-	-	-	-	-	-	-	280,000	280,000
Grant-SEP	-	-	-	-	-	-	-	-	7,625	7,625
Grant-Federal Funds	-	-	-	-	-	-	-	-	3,810,937	3,810,937
Grant-Other State Funds	-	-	-	-	-	-	-	-	2,159,143	2,159,143
Grant-Other County & Local Funds	-	-	-	-	-	-	-	-	1,814,863	1,814,863
Grant-Public Foundations	-	-	-	-	-	-	-	-	131,451	131,451
Other-Consultant Contracts	-	-	-	-	-	-	-	-	382,637	382,637
<b>Subtotal-Grants and Special Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,779,285</b>	<b>10,779,285</b>
<b>Total Revenue</b>	<b>35,500</b>	<b>140,167</b>	<b>15,895</b>	<b>500</b>	<b>129,099</b>	<b>43,000</b>	<b>6,500</b>	<b>-</b>	<b>10,779,285</b>	<b>11,149,945</b>
<b>Expenses</b>										
<b>General Administrative Expenses</b>										
Fiscal Services Auditor-Controller	65,000	-	-	-	-	-	-	-	-	65,000
Funding Opportunities	35,949	-	-	-	-	-	-	-	-	35,949
Legal Services	20,000	-	-	-	-	-	-	-	-	20,000
Information Technologies	15,000	-	-	-	-	-	-	-	-	15,000
Strategic Planning	10,000	-	-	-	-	-	-	-	-	10,000
Grant Writing	4,000	-	-	-	-	-	-	-	-	4,000
Travel	5,000	-	-	-	-	-	-	-	-	5,000
Financial Audit Services	5,400	-	-	-	-	-	-	-	-	5,400
Insurance/Insurance Bond	6,000	-	-	-	-	-	-	-	-	6,000
Training/Conferences	5,000	-	-	-	-	-	-	-	-	5,000
Meeting Supplies	500	-	-	-	-	-	-	-	-	500
Other/Not Classified	2,000	-	-	-	-	-	-	-	-	2,000
Wireless Phones	750	-	-	-	-	-	-	-	-	750
Personnel Services	3,750	-	-	-	-	-	-	-	-	3,750
Office Supplies	500	-	-	-	-	-	-	-	-	500
Postage	500	-	-	-	-	-	-	-	-	500
Printer Supplies	500	-	-	-	-	-	-	-	-	500
Equipment & Software	500	-	-	-	-	-	-	-	-	500
Dues & Subscriptions	600	-	-	-	-	-	-	-	-	600
<b>Subtotal-General Administrative</b>	<b>180,949</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,949</b>
<b>Personnel</b>										
Salaries	-	-	-	-	-	-	-	421,031	-	421,031
Merit Pool	-	-	-	-	-	-	-	30,123	-	30,123
Benefits	-	-	-	-	-	-	-	134,025	-	134,025
Benefits Plan Provider Admin Cost	-	-	-	-	-	-	-	1,066	-	1,066
Employer Taxes	-	-	-	-	-	-	-	47,404	-	47,404
<b>Subtotal-Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>633,649</b>	<b>-</b>	<b>633,649</b>

WATERSHED CONSERVATION AUTHORITY  
EXPANDED BUDGET FISCAL YEAR 2017 - 2018

	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 2017-2018
<b>General Operational Expenses</b>										
Insurance	-	4,025	1,421	12	13,489	48	7	-	-	19,002
Security	-	1,600	-	-	1,800	-	-	-	-	3,400
Building Maintenance and Repair	-	5,500	-	-	15,000	-	-	-	-	20,500
Grounds Maintenance and Repair	-	2,000	4,000	-	2,000	2,000	300	-	-	10,300
Electricity	-	720	-	-	15,000	-	-	-	-	15,720
Propane	-	-	-	-	5,800	-	-	-	-	5,800
Other Utilities	-	-	-	-	3,376	-	-	-	-	3,376
Waste Removal	-	2,004	-	-	3,137	-	-	-	-	5,141
Water System Operation/Irrigation	-	6,000	-	-	33,772	-	-	-	-	39,772
Property Management	-	6,000	4,000	250	6,700	1,500	1,200	-	-	19,650
Deferred Maintenance Contingency	-	6,541	-	-	24,511	-	-	-	-	31,052
Janitorial Services	-	-	-	-	9,600	-	-	-	-	9,600
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	-	-	561	-	-	-	-	-	-	561
<b>Subtotal-General Operational</b>	-	61,390	34,982	262	178,185	5,548	14,507	-	-	294,874
<b>Grants and Special Project Total Expense-Capital Outlay</b>										
Grant-Rivers & Mountains Conservancy	-	-	-	-	-	-	-	-	2,021,799	2,021,799
Grant-LA County Flood Control District	-	-	-	-	-	-	-	-	264,039	264,039
Grant-SEP	-	-	-	-	-	-	-	-	-	-
Grant-Federal Funds	-	-	-	-	-	-	-	-	3,883,134	3,883,134
Grant-Other State Funds	-	-	-	-	-	-	-	-	2,019,084	2,019,084
Grant-Other County & Local Funds	-	-	-	-	-	-	-	-	1,653,670	1,653,670
Grant-Public Foundations	-	-	-	-	-	-	-	-	119,851	119,851
Other-Consultant Contracts	-	-	-	-	-	-	-	-	123,781	123,781
<b>Subtotal-Grants and Special Projects</b>	-	-	-	-	-	-	-	-	10,085,358	10,085,358
<b>Total Expense</b>	180,949	61,390	34,982	262	178,185	5,548	14,507	633,649	10,085,358	11,194,830

**WATERSHED CONSERVATION AUTHORITY  
PERSONNEL BUDGET FISCAL YEAR 2017 - 2018**

	Budget FYE 2017	Actual as of 06/10/17	Additional Projected through 06/30/17	Forecasted FYE 2017	Budget FYE 2018	\$ Change Budget '17 vs. Budget '18
<b>Expense Detail</b>						
Salaries	\$361,167	\$320,366	\$21,777	\$342,143	\$421,031	\$59,864
Merit Pool					\$ 30,123	\$30,123
Benefits	\$118,549	\$82,718	\$1,695	\$84,413	\$134,025	\$15,476
Fixed Fees		\$753	\$257	\$1,010	\$1,066	\$1,066
Employer Taxes	\$40,473	\$28,316	\$953	\$29,269	\$47,404	\$6,931
<b>Personnel Subtotal</b>	<b>\$520,189</b>	<b>\$432,153</b>	<b>\$24,682</b>	<b>\$456,835</b>	<b>\$633,649</b>	<b>\$113,460</b>
<b>Total Expense</b>	<b>\$520,189</b>	<b>\$432,153</b>	<b>\$24,682</b>	<b>\$456,835</b>	<b>\$633,649</b>	<b>\$113,460</b>

<b>Personnel Detail</b>		<b>FY 16/17</b>	<b>FY 17/18</b>	<b>Hrs</b>	<b>Proposed FY17/18 Salary</b>		<b>Benefits</b>	<b>Employer Taxes</b>		<b>Total Comp</b>
Deputy Executive Director (FT) <sup>1</sup>	Active	36.61	37.33	2080	\$ 77,653	\$ 21,500	\$	8,454	\$	107,606
Fiscal Manager (FT) <sup>1,2</sup>	Active	27.51	28.05	520	\$ 14,587	\$ -	\$	1,923	\$	16,510
Project Manager III (FT) <sup>6</sup>	Active	23.88	30.50	2080	\$ 63,449	\$ 18,484	\$	6,910	\$	88,844
Project Manager II (FT) <sup>3,6</sup>	Active	29.25	30.20	2080	\$ 62,823	\$ 18,391	\$	6,848	\$	88,062
Project Manager I (FT) <sup>3,6</sup>	Active	18.21	23.03	2080	\$ 47,907	\$ 16,165	\$	5,374	\$	69,446
Project Manager I (FT) <sup>1</sup>	Active	23.64	24.11	2080	\$ 50,140	\$ 16,499	\$	5,595	\$	72,234
Associate PM (FT) <sup>5,6</sup>	Active	17.50	17.85	2080	\$ 37,128	\$ 14,557	\$	4,309	\$	55,993
Fiscal Analyst I (Accounting Asst) (FT) <sup>4,6</sup>	Active	17.50	17.85	2080	\$ 37,128	\$ 14,557	\$	4,309	\$	55,993
Admin Assistant (FT) <sup>1,4</sup>	Active	14.26	14.53	2080	\$ 30,216	\$ 13,874	\$	3,680	\$	47,771
<b>TOTAL</b>					<b>\$ 421,031</b>	<b>\$ 134,025</b>	<b>\$</b>	<b>47,404</b>	<b>\$</b>	<b>602,459</b>

**Notes:**

1 - A 2% COLA adjustment is added to active employee salaries. Increase based on CPI U Dec 2015/16 change.

2 - Position changes to part time for employee as Fiscal Manager in addition to RMC services. FM's tasks include technical and complex budgeting/accounting, HR, and payroll and supervision of Accounting Assistant/Clerk.

3 - Promotion/Merit increase and Salary Range Adjustments based on exceptional employee performance. Promotion from PMI to PMII and Assoc PM to PM I.

4 - New position to fill during FY 17/18 to assist Fiscal Manager for bookkeeping and financial/clerical related tasks.

5 - New position to fill during FY 17/18 pending results of Strategic Plan Update.

6 - Eligible for up to 2% increase pending satisfactory completion of 6-month review.

June 26, 2017 - Item 17

**RESOLUTION 2017-26**

**RESOLUTION OF THE WATERSHED CONSERVATION AUTHORITY APPROVING THE FINAL BUDGET FOR FISCAL YEAR 2017/2018.**

**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 Fiscal Year 2017/2018; 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 26, 2017.
4. **APPROVES** the Watershed Conservation Authority final budget for Fiscal Year 2017/2018.

*~ End of Resolution ~*

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Motion \_\_\_\_\_ Second: \_\_\_\_\_

Ayes: \_\_\_\_\_ Nays: \_\_\_\_\_ Abstentions: \_\_\_\_\_

Resolution 2017-26

Passed and Adopted by the Board of the  
**WATERSHED CONSERVATION AUTHORITY**  
On June 26, 2017

\_\_\_\_\_  
M. Janet Chin, Governing Board Chair

ATTEST: \_\_\_\_\_  
David Edsall  
Deputy Attorney General