

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2019-20

Department: FLOOD CONTROL
 (15010)
 Function: Flood Control
 Activity FCWCA
 Fund: Enterprise Fund

	<u>ACTUAL</u> <u>2017-18</u>	<u>BOARD</u> <u>APPROVED</u> <u>2018-19</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2019-20</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2019-20</u>
Beginning Balance	0	0	83,675	83,675 *
<u>ESTIMATED REVENUES:</u>				
610100 Cur Sec Prop Tax	185,632	214,000	214,000	214,000
610200 Cur Unsecured Prop Tax	2,798	1,100	1,100	1,100
610300 Prior Secured Prop Tax	-986	100	100	100
610400 Prior Unsecured Prop Tax	468	250	250	250
610600 Cur Supplemental Prop Tax	4,795	3,100	3,100	3,100
610700 Prior Supplemental Prop Tax	47	50	50	50
610904 Timber Yield Tax	24	0	0	0
640101 Interest on Cash	2,129	550	550	550
640103 Interest on Property Tax Coll	294	0	0	0
652900 ST - H/O Prop Tax	2,118	2,200	2,200	2,200
654535 ST - Grant	237,830	3,433,100	3,516,000	3,516,000
659010 RDA Pass Thru	38,389	42,000	42,000	42,000
673000 Miscellaneous Revenue (FEMA)	200	10,000	10,000	10,000
680350 Cash Flow Loan	200,000	0	0	0
<u>TOTAL ESTIMATED REVENUES</u>	673,739	3,706,450	3,789,350	3,789,350

EXPENDITURES:

SERVICES & SUPPLIES

720100 Agriculture	0	1,500	1,500	1,500
721100 Memberships	2,066	0	0	0
721300 Office Expense	0	0	0	0
721400 Professional & Specialized Services	609,225	3,580,245	3,696,245	3,696,245
721427 Property Tax Admin	4,678	4,500	4,500	4,500
721500 Advrts/Pub and Legal Notices	0	0	0	0
721600 Rents & Leases Equipment	0	0	0	0

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	ACTUAL <u>2017-18</u>	BOARD APPROVED <u>2018-19</u>	DEPARTMENT REQUEST <u>2019-20</u>	CAO RECOMMENDED <u>2019-20</u>
SERVICES & SUPPLIES (continued)				
721900 Special Departmental Expense	30,353	14,000	24,221	24,221
722000 Trans/Travel/Education	172	0	0	0
TOTAL SERVICES & SUPPLIES	646,494	3,600,245	3,726,466	3,726,466
OTHER EXPENSES				
731400 Interfund Expense	8,388	106,205	146,559	146,559
770000 Intrafund Transfer	0	0	0	0
TOTAL OTHER EXPENSES	8,388	106,205	146,559	146,559
<u>TOTAL EXPENDITURES</u>	<u>654,882</u>	<u>3,706,450</u>	<u>3,873,025</u>	<u>3,873,025</u>
<u>USE OF FUND BALANCE (EXP-REV)</u>	<u>(18,856)</u>	<u>0</u>	<u>83,675</u>	<u>83,675</u>

This is not a General Fund Budget

*Represents the Estimated Projected Fund Balance on June 30, 2018; the balance is subject to change due to expenses that may be accrued until June 30, 2018, which have not yet been processed.

FLOOD CONTROL

COMMENTS

The Flood Control Services budget (created in 1984-85 to reflect the County's participation in flood control work for the Flood Control and Water Conservation Agency) provides funding for flood control work completed either by contract or by staff. In addition, it provides funding for technical and support services by Engineering staff. This Budget was previously under the budgetary control of the Public Works Department. Effective Fiscal Year 2018-19, budgetary oversight and support of this budget moves under the Department of Water and Natural Resources.

Note: This budget reflects the consolidation of budget organization #01350 – Flood Control Services (General Fund) into budget organization #15010 – Flood Control Fund (Enterprise Fund), effective with the 2012-13 Fiscal Year.

ESTIMATED REVENUES

- 610000** **Property Tax** (\$218,600) is recommended from revenue received from Cur Sec Prop Tax (\$214,000), Cur Unsecured Prop Tax (\$1,100), Prior Secured Prop Tax (\$100), Prior Unsecured Prop Tax (\$250), Cur Supplemental Prop Tax (\$3,100), Prior Supplemental Prop Tax (\$50), Timber Yield Tax (\$0) zero.
- 640100** **Interest on Cash** (\$550) is recommended for Interest on cash in Flood Control.
- 652900** **ST- H/O Prop Tax** (\$2,200) is recommended for revenue received from property tax.
- 654535** **ST- Grant** (\$3,516,000) is recommended increased \$82,900 for revenue received from State grants.
- 659010** **RDA Pass Thru** (\$42,000) is recommended for revenue received from tax increment revenue within the flood district.
- 673000** **Miscellaneous Revenue (FEMA)** (\$10,000) is recommended for revenue received for evaluating and signing properties off as non-risk for Flood Insurance.

SERVICES & SUPPLIES

- 720100** **Agriculture** (\$1,500) is recommended unchanged to purchase poison bait and Round-up type herbicides supplies.

FLOOD CONTROL

SERVICES & SUPPLIES (continued)

721400 **Professional & Specialized Services** (\$3,696,245) is recommended increased \$116,000 for work to be performed as follows:

SPECIAL NOTE: The revenue in the Flood Control budget is not adequate to fund all essential projects. The projects listed below (**) are vital, and if not completed, large fines and penalties will ensue. These projects will be brought back for Board direction at another point in time to discuss funding options.

FEMA surveys \$10,000 (offset by individual permits)

*Flood System Repair Project \$2,000,000 (grant funds 90% County has a 10% cash match.)

*Ash Slough channel clearing \$780,000 (grant match has to be paid)

MS4 State Permit - \$100,000 (plus a \$10,000 annual fee)

Channel Maintenance - \$100,000 (Emergency)

Rodent Control - \$15,000 (Emergency)

Flood Repairs/Patrolling Services - \$100,000 (Emergency)

*Deferred Maintenance Project (All Grant, No match needed) - \$46,000

*Emergency Action Plan (All Grant, no match needed) - \$540,000

Moss Adams LLP (Audit Fee) - \$5,245

*Flood Maintenance Assistance Program (FMAP) - \$340,000 (50% match)

Flood Control Assessment Study Phase II - \$232,400

Flood Control Assessment Prop 218 (Phase III) - \$188,500

* Represents a state grant

721427 **Property Tax Admin** (\$4,500) is recommended for payment to Auditor's and Assessor's offices for administration and collection of tax revenues.

721900 **Special Departmental Expense** (\$24,221) is recommended increased \$10,221 to fund the estimated cost for Department of Fish and Wildlife Mitigation Fees (\$11,953) and to purchase all items necessary for making sandbags when needed for distribution to the public during the rainy season (\$10,000) and for Aquatic Permit from the Water Board (\$2,268).

731400 **Interfund Expense** (\$146,559) is recommended for staff to administer grants and oversee flood control activities.