

COUNTY OF MADERA  
 BUDGET UNIT DETAIL  
 BUDGET FOR THE FISCAL YEAR 2023-24

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

	ACTUAL <u>2021-22</u>	BOARD APPROVED <u>2022-23</u>	DEPARTMENT REQUEST <u>2023-24</u>	CAO RECOMMENDED <u>2023-24</u>
Beginning Balance	353,119	115,291	582,256	582,256
<b><u>ESTIMATED REVENUES:</u></b>				
610100 Cur Sec Prop Tax	227,510	228,480	231,122	231,122
610200 Cur Unsecured Prop Tax	3,228	1,122	2,851	2,851
610300 Prior Secured Prop Tax	-4	102	0	0
610400 Prior Unsecured Prop Tax	257	255	0	0
610600 Cur Supplemental Prop Tax	10,026	3,162	3,374	3,374
610700 Prior Supplemental Prop Tax	12	51	0	0
610904 Timber Yield Tax	7	0	1	1
640101 Interest on Cash	380	1,020	6,226	6,226
650500 ST - Other In-Lieu	146	0	0	0
652900 ST - H/O Prop Tax	2,060	2,244	1,083	1,083
654535 ST - Grant	985,815	733,532	306,600	306,600
659010 RDA Pass Thru	47,120	42,000	50,650	50,650
680200 Operating Transfers In	230	0	0	0
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b>1,276,786</b>	<b>1,011,968</b>	<b>601,907</b>	<b>601,907</b>
<b><u>EXPENDITURES:</u></b>				
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	68,076	71,923	110,000	110,000
710200 Retirement	27,685	33,000	47,000	47,000
710300 Health Insurance	0	11,979	27,000	27,000
710400 Workers' Compensation Insurance	1,847	2,309	2,424	2,424
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>97,608</b>	<b>119,211</b>	<b>186,424</b>	<b>186,424</b>

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	ACTUAL <u>2021-22</u>	BOARD APPROVED <u>2022-23</u>	DEPARTMENT REQUEST <u>2023-24</u>	CAO RECOMMENDED <u>2023-24</u>
SERVICES & SUPPLIES				
720100 Agriculture	0	1,500	1,500	1,500
720300 Communication	0	750	750	750
720600 Insurance	135	135	135	135
721100 Memberships	0	1,500	500	500
721300 Office Expense	0	2,000	1,000	1,000
721400 Professional & Specialized Services	826,160	425,000	345,028	345,028
721427 Property Tax Admin	5,589	4,500	4,500	4,500
721601 Rent/Lease Co Vehicle	889	0	1,500	1,500
721900 Special Departmental Expense	62,325	10,000	5,000	5,000
722000 Transportation & Travel	5,953	14,000	5,000	5,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>901,051</b>	<b>459,385</b>	<b>364,913</b>	<b>364,913</b>
OTHER EXPENSES				
730503 Interest on Special District Loans	10,232	0	0	0
731400 Interfund Expense	214,977	285	570	570
740301 Capital Assets > \$5,000	58,454	0	0	0
750000 Operating Transfers Out	0	0	50,000	50,000
<b>TOTAL OTHER EXPENSES</b>	<b>283,663</b>	<b>285</b>	<b>50,570</b>	<b>50,570</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>1,282,322</u></b>	<b><u>578,881</u></b>	<b><u>601,907</u></b>	<b><u>601,907</u></b>
<b><u>USE OF FUND BALANCE (EXP-REV)</u></b>	<b><u>5,535</u></b>	<b><u>(433,087)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

This is not a General Fund Budget

## FLOOD CONTROL

### COMMENTS

The Flood Control 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 staff or by consultant.

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

### ESTIMATED REVENUES

**610000**      **Property Tax** (\$237,348) is recommended from revenue received from Cur Sec Prop Tax (\$231,122), Cur Unsecured Prop Tax (\$2,851), Prior Secured Prop Tax (\$0), Prior Unsecured Prop Tax (\$0), Cur Supplemental Prop Tax (\$3,374), Prior Supplemental Prop Tax (\$0), Timber Yield Tax (\$1).

**640101**      **Interest on Cash** (\$6,226) is recommended for Interest on cash in Flood Control.

**652900**      **ST- H/O Prop Tax** (\$1,083) is recommended for revenue received from property tax.

**654535**      **ST- Grant** (\$306,600) is recommended for revenue received from State grants.

**SPECIAL NOTE:**      Expected Grant Revenue for ongoing grants:

- Flood Maintenance Assistance Program 2023 (\$252,600)
- Emergency Action Plan (\$54,000)

**659010**      **RDA Pass Thru** (\$50,650) is recommended for revenue received from tax increment revenue within the flood district.

**673000**      **Miscellaneous Revenue** (\$0) is recommended to decrease as no miscellaneous revenue is expected for this fiscal year.

### SALARIES & EMPLOYEE BENEFITS

**710102**      **Permanent Salaries** (\$110,000) is recommended for increasing staff level at two positions.

## FLOOD CONTROL

### SALARIES & EMPLOYEE BENEFITS (continued)

- 710200**      **Retirement** (\$47,000) is recommended for the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$27,000) is recommended for the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$2,424) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

### SERVICES & SUPPLIES

- 720100**      **Agriculture** (\$1,500) is recommended unchanged for vegetation and pest control purposes.
- 720300**      **Communications** (\$750) is recommended unchanged for the cost of communication expenses for the department.
- 721100**      **Memberships** (\$500) is recommended unchanged to fund memberships needed for staff.
- 721300**      **Office Expense** (\$1,000) is recommended to decrease \$1,000 to provide for general office supplies for continuing department functionality.
- 721400**      **Professional & Specialized Services** (\$345,028) is recommended for work to be performed as follows:

**SPECIAL NOTE:** The revenue in the Flood Control budget is not adequate to fund all projects in accordance with state and federal law.

(\* Represents a state grant; \*\*Unfunded requirements)

\*Flood Maintenance Assistance Program - \$304,000 (All Grant, no match needed)

    Fresno River Channel Clean-Up - \$25,000

    \*\*Channel Maintenance - \$100,000

    \*\*Rodent Control - \$15,000

\*\*Indian Lakes SWRCB Water Rights, Monitoring & Filing - \$10,000

\*\*California Department of Fish & Wildlife 1602 Application & Permit and Implementation - \$33,500

Flood Control Consultant Expertise - \$100,000

\*\*MS4/NPDES Permit \$50,000 (and \$12,500 annual fee)

\*\*SWRCB Aquatic Weed NPDES Permit - \$3,000

\*\*NFIP Administration - \$25,000

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

## FLOOD CONTROL

### SERVICES & SUPPLIES (continued)

- 721427**      **Property Tax Admin** (\$4,500) is recommended for payment to Auditor's and Assessor's offices for administration and collection of tax revenues.
- 721601**      **Rent/LSE CO Vehicle** (\$1,500) is recommended for payment of mileage of the Department vehicles.
- 721900**      **Special Departmental Expense** (\$5,000) is recommended to purchase all items necessary for making sandbags available to the public during the rainy season (\$4,500) and Personal Protective Equipment (\$500).
- 722000**      **Trans/Travel/Educ** (\$5,000) is recommended decreased \$9,000 to provide funds for training and traveling of staff.
- 730503**      **Interest on Special District Loans** (\$0) is recommended as there is no remaining principal or interest on Special District Loans.
- 731400**      **Interfund Expenses** (\$570) is recommended to pay for VoIP phones in the office.
- 740301**      **Capital Assets > \$5,000** (\$0) as no additional items over the value of \$5,000 will be required to purchase for any of grants.
- 750000**      **Operating Transfers Out** (\$50,000) is recommended to transfer funds to pay for County GSAs staff time in the Flood agency.

COUNTY OF MADERA  
 BUDGET UNIT POSITION SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2023-24

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2022-23</u> <u>Authorized</u> <u>Positions</u>		<u>2023-24</u> <u>Proposed</u> <u>Positions</u>		<u>Y-O-Y</u> <u>Changes</u> <u>in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
4217	Water Resources Specialist I or							
4218	Water Resources Specialist II or							
4219	Water Resources Specialist III	1.0	-	1.0	-	-	-	
3205	Administrative Analyst I	-	-	-	-	-	-	
3206	Administrative Analyst II or							
3209	Senior Administrative Analyst		1.0	1.0	-			A
3836	Senior Grounds/Flood Control Maint Worker	-	1.0		1.0	-	-	
<b>TOTAL</b>		<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>1.0</u>	<u>-</u>	<u>-</u>	

**NOTES:**

A Funding previously unfunded Administrative Analyst position to better meet the needs of the department