

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2024-25

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

	ACTUAL <u>2022-23</u>	BOARD APPROVED <u>2023-24</u>	DEPARTMENT REQUEST <u>2024-25</u>	CAO RECOMMENDED <u>2024-25</u>
Beginning Balance	724,290	582,256	538,830	538,830
<u>ESTIMATED REVENUES:</u>				
610100 Cur Sec Prop Tax	244,764	231,122	298,000	298,000
610102 Cur Sec RDA SA Other Dist	0	0	16,000	16,000
610200 Cur Unsecured Prop Tax	4,538	2,851	7,200	7,200
610300 Prior Secured Prop Tax	(28)	0	0	0
610400 Prior Unsecured Prop Tax	495	0	0	0
610600 Cur Supplemental Prop Tax	13,152	3,374	7,000	7,000
610700 Prior Supplemental Prop Tax	14	0	0	0
610904 Timber Yield Tax	0	1	0	0
640101 Interest on Cash	10,321	6,226	26,000	26,000
652900 ST - H/O Prop Tax	2,124	1,083	2,200	2,200
654535 ST - Grant	700,805	306,600	1,242,600	1,242,600
659010 RDA Pass Thru	51,446	50,650	66,000	66,000
662800 Interfund Revenue	28,573	0	0	0
680200 Operating Transfers In	0	0	10,000	10,000
<u>TOTAL ESTIMATED REVENUES</u>	1,056,205	601,907	1,675,000	1,675,000
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	12,027	110,000	150,000	150,000
710200 Retirement	5,099	47,000	66,000	66,000
710300 Health Insurance	0	27,000	30,434	30,434
710400 Workers' Compensation Insurance	2,309	2,424	2,666	2,666

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	ACTUAL	BOARD	DEPARTMENT	CAO
	<u>2022-23</u>	<u>APPROVED</u>	<u>REQUEST</u>	<u>RECOMMENDED</u>
		<u>2023-24</u>	<u>2024-25</u>	<u>2024-25</u>
TOTAL SALARIES & BENEFITS	19,435	186,424	249,100	249,100
SERVICES & SUPPLIES				
720100 Agriculture	0	1,500	0	0
720300 Communication	103	750	750	750
720600 Insurance	135	135	135	135
721100 Memberships	0	500	915	915
721300 Office Expense	0	1,000	1,700	1,700
721400 Professional & Specialized Services	365,499	345,028	1,357,350	1,357,350
721427 Property Tax Admin	5,012	4,500	6,000	6,000
721601 Rent/Lease Co Vehicle	2,183	1,500	1,500	1,500
721900 Special Departmental Expense	88,891	5,000	2,000	2,000
722000 Transportation & Travel	830	5,000	5,000	5,000
TOTAL SERVICES & SUPPLIES	462,653	364,913	1,375,350	1,375,350
OTHER EXPENSES				
731400 Interfund Expense	299,615	570	50,000	50,000
740301 Capital Assets > \$5,000	6,809	0	0	0
750000 Operating Transfers Out	50,000	50,000	0	0
770100 Intrafund Transfers	0	0	550	550
TOTAL OTHER EXPENSES	356,424	50,570	50,550	50,550
<u>TOTAL EXPENDITURES</u>	<u>838,512</u>	<u>601,907</u>	<u>1,675,000</u>	<u>1,675,000</u>
<u>USE OF FUND BALANCE (EXP-REV)</u>	<u>(217,693)</u>	<u>0</u>	<u>0</u>	<u>0</u>

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** (\$328,200) is recommended from revenue received from Cur Sec Prop Tax (\$298,000), Cur Sec RDA SA Other Dist (\$16,000), Cur Unsecured Prop Tax (\$7,200), Prior Secured Prop Tax (\$0), Prior Unsecured Prop Tax (\$0), Cur Supplemental Prop Tax (\$7,000), Prior Supplemental Prop Tax (\$0), Timber Yield Tax (\$0).

640101 **Interest on Cash** (\$26,000) 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** (\$1,242,600) is recommended for revenue received from State grants.

SPECIAL NOTE: Expected Grant Revenue for ongoing grants:

- Flood Maintenance Assistance Program 2024 (\$202,600)
- Integrated Climate Adaptation and Resiliency Program (\$40,000)
- Flood System Repair Program (\$1,000,000)

659010 **RDA Pass Thru** (\$66,000) is recommended for revenue received from tax increment revenue within the flood district.

662800 **Interfund Revenue** (\$0) is recommended as no interfund revenue is expected for this fiscal year.

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

680200 **Operating Transfers In** (\$10,000) is recommended to transfer funds from the Drought budget for a portion of repayment of interfund revenue to cover the cost of developing the Drought and Water Shortage Risk Analysis and Response Plan.

FLOOD CONTROL

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$150,000) is recommended for increasing staff level at two positions.
- 710200** **Retirement** (\$66,000) is recommended for the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$30,434) is recommended for the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$2,666) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720100** **Agriculture** (\$0) is recommended decreased. This category is covered under Account 721400.
- 720300** **Communications** (\$750) is recommended unchanged for the cost of communication expenses for staff.
- 720600** **Insurance** (\$135) is recommended to pay for the cost of County insurance.
- 721100** **Memberships** (\$915) is recommended increased to fund memberships needed for staff.
- 721300** **Office Expense** (\$1,700) is recommended increased \$700 to provide for general office supplies for continuing department functionality.
- 721400** **Professional & Specialized Services** (\$1,357,350) 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, ***Partially grant funded)

- * Integrated Climate Adaptation and Resiliency Program - \$40,000 (All Grant, no match needed)
- * Flood Maintenance Assistance Program - \$202,600 (All Grant, no match needed)
- * Flood System Repair Program - \$1,000,000 (10% County match)

FLOOD CONTROL

SERVICES & SUPPLIES (continued)

721400 Professional & Specialized Services (continued)

- ** Fresno River Channel Clean-Up - \$25,000
- ** Indian Lakes SWRCB Water Rights, Monitoring & Filing - \$10,000
- ** California Department of Fish & Wildlife 1602 Application & Permit and Implementation - \$35,000
- ** 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 Supplies such as sandbags - \$20,000

- *** Vegetation Management - \$200,000
- *** Levee and Channel Maintenance - \$100,000
- *** Flood Technical Support - \$100,000
- *** Rodent Control - \$80,000

721427 Property Tax Admin (\$6,000) 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 (\$2,000) is recommended to purchase all items necessary such as Personal Protective Equipment.

722000 Trans/Travel/Educ (\$5,000) is recommended unchanged \$5,000 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 Expense (\$50,000) is recommended to transfer funds to pay for County GSAs staff time in the Flood Agency.

FLOOD CONTROL

SERVICES & SUPPLIES (continued)

750000 **Operating Transfers Out** (\$0) is recommended as no operating transfers out are expected for this fiscal year.

770100 **Intrafund Transfers** (\$550) is recommended to pay for VoIP phones in the office.

COUNTY OF MADERA
 BUDGET UNIT POSITION SUMMARY
 BUDGET FOR THE FISCAL YEAR 2024-25

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2023-24</u> <u>Authorized</u> <u>Positions</u>		<u>2024-25</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	-	-	-	
3836	Senior Grounds/Flood Control Maint Worker	-	1.0	-	1.0	-	-	
TOTAL		<u>2.0</u>	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>	<u>-</u>	<u>-</u>	

NOTES: