

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2016-17**

Department: **ENGINEERING (15010)**
 Function: **Flood Control**
 Activity: **FCWCA**
 Fund: **Enterprise Fund**

<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES <u>2014-15</u>	BOARD APPROVED EXPENDITURES <u>2015-16</u>	DEPARTMENT REQUEST <u>2016-17</u>	CAO RECOMMENDED <u>2016-17</u>
Beginning Balance	278,301	495,230	191,145 *	191,145 *
REVENUES				
610100 Cur Sec Prop Tax	167,277	168,000	168,000	168,000
610200 Cur Unsecured Prop Tax	1,799	1,000	1,000	1,000
610300 Prior Secured Prop Tax	-1,426	100	100	100
610400 Prior Unsecured Prop Tax	278	500	500	500
610600 Cur Supplemental Prop Tax	2,315	500	2,000	2,000
610700 Prior Supplemental Prop Tax	127	50	50	50
640101 Interest	1,716	1,000	1,000	1,000
652900 ST - H/O Prop Tax	2,135	2,200	2,200	2,200
654535 ST - Grant	553,730	1,810,000	3,353,100	3,353,100
659010 RDA Pass Thru	33,270	33,600	34,000	34,000
670300 Miscellaneous Revenue	1,780	2,000	2,000	2,000
SUBTOTAL REVENUES	763,002	2,018,950	3,563,950	3,563,950
TOTAL REVENUES	1,041,303	2,514,180	3,755,095	3,755,095
SALARIES & EMPLOYEE BENEFITS				
710103 Temporary Salaries	302	0	0	0
710200 Retirement	23	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	325	0	0	0
SERVICES & SUPPLIES				
720100 Agriculture	0	1,500	1,500	1,500
721400 Professional & Specialized Services	920,510	2,220,000	3,599,000	3,599,000
721427 Property Tax Admin	4,043	6,000	4,500	4,500
721433 Outside Attorney's & Other Experts	0	20,000	0	0
721602 Rents/Lease - Other Equipment	1,764	2,000	1,000	1,000
721900 Special Departmental Expense	13,663	4,000	9,000	9,000

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2016-17**

Department: **ENGINEERING (15010)**
 Function: **Flood Control**
 Activity: **FCWCA**
 Fund: **Enterprise Fund**

SERVICES & SUPPLIES (continued)

721901 Special Departmental Expense - Sandbags	0	5,000	0	0
722000 Transportation and Travel	2,131	2,500	2,000	2,000
TOTAL SERVICES & SUPPLIES	942,112	2,261,000	3,617,000	3,617,000

OTHER EXPENSES

731401 Interfund Expense	0	40,000	138,095	138,095
TOTAL OTHER EXPENSES	0	40,000	138,095	138,095

TOTAL OPERATING EXPENSES	942,436	2,301,000	3,755,095	3,755,095
---------------------------------	----------------	------------------	------------------	------------------

INCOME OVER/(UNDER) EXPENSES	98,867	213,180	0	0
------------------------------	--------	---------	---	---

CONTINGENCIES

780100 Appropriation for Contingency	0	213,180	0	0
--------------------------------------	---	---------	---	---

NET - FLOOD CONTROL SERVICES	98,867	0	0	0
-------------------------------------	---------------	----------	----------	----------

This is not a General Fund Budget

*Represents the Estimated Projected Fund Balance in June 30, 2016; the balance is subject to change due to expenses that may be accrued to June 30, 2016, which have not yet been processed.

FLOOD CONTROL

COMMENTS

Under the budgetary control of the Public Works Department, 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.

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.

SERVICES & SUPPLIES

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

721400 **Professional & Specialized Services** (\$3,599,000) is recommended increased \$1,379,000 for work to be performed as follows:
Ash Slough channel clearing \$630,000 (grant)
Brenda Slough channel clearing \$500,000 (grant)
FEMA surveys \$10,000 (offset by individual permits)
Flood System Repair Project \$2,459,000 (grant funds 90%/County has a 10% cash match)

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.

- **MS4 State Permit - \$110,000
- **Channel Maintenance - \$100,000
- **Rodent Control - \$15,000
- **Levee Repairs/Patrolling Services - \$100,000
- **Drought Projects - \$100,000
- **Fresno River channel clearing - \$200,000

FLOOD CONTROL

SERVICES & SUPPLIES (continued)

- 721427** **Property Tax Admin** (\$4,500) is recommended reduced \$1,500 for payment to Auditor's and Assessor's offices for administration and collection of tax revenues.
- 721602** **Rent/Lease – Other Equipment** (\$1,000) is recommended for monthly copy machine lease.
- 721900** **Special Departmental Expense** (\$9,000) is recommended increased \$5,000 to fund the estimated cost for Department of Fish and Wildlife Mitigation Fees (\$4,000) and to purchase all items necessary for making sandbags when needed for distribution to the public during the rainy season (\$5,000).
- 722000** **Transportation & Travel** (\$2,000) is recommended reduced \$500 to provide out-of-county travel, private mileage reimbursement, and training.
- 731401** **Interfund Expense** (\$138,095) for the use of Engineering staff to administer grants and oversee Flood control activities.
- 780100** **Appropriation for Contingency** (\$0) is not recommended as the projected starting fund balance and revenues are not in excess of expenditures.