

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2015-16**

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

<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES <u>2013-14</u>	BOARD APPROVED EXPENDITURES <u>2014-15</u>	DEPARTMENT REQUEST <u>2015-16</u>	CAO RECOMMENDED <u>2015-16</u>
Beginning Balance	177,474	438,100	495,230 *	495,230 *
REVENUES				
610100 Cur Sec Prop Tax	146,983	160,000	168,000	168,000
610200 Cur Unsecured Prop Tax	2,273	1,460	1,000	1,000
610300 Prior Secured Prop Tax	895	100	100	100
610400 Prior Unsecured Prop Tax	342	500	500	500
610600 Cur Supplemental Prop Tax	1,108	530	500	500
610700 Prior Supplemental Prop Tax	184	50	50	50
640101 Interest	1,759	1,500	1,000	1,000
652900 ST - H/O Prop Tax	2,244	2,200	2,200	2,200
654535 ST - Grant	216,543	1,810,000	1,810,000	1,810,000
659010 RDA Pass Thru	31,061	32,000	33,600	33,600
670300 Miscellaneous Revenue	79,352	0	2,000	2,000
SUBTOTAL REVENUES	482,744	2,008,340	2,018,950	2,018,950
TOTAL REVENUES	660,218	2,446,440	2,514,180	2,514,180
SALARIES & EMPLOYEE BENEFITS				
710103 Temporary Salaries	600	6,000	0	0
710200 Retirement	46	500	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	646	6,500	0	0
SERVICES & SUPPLIES				
720100 Agriculture	0	1,500	1,500	1,500
721400 Professional & Specialized Services	616,530	2,086,000	2,220,000	2,220,000
721427 Property Tax Admin	3,681	6,000	6,000	6,000
721433 Outside Attorney's & Other Experts	7,564	20,000	20,000	20,000
721602 Rents/Lease - Other Equipment	0	0	2,000	2,000
721900 Special Departmental Expense	7,804	4,000	4,000	4,000

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SERVICES & SUPPLIES (continued)

721901 Special Departmental Expense - Sandbags	0	5,000	5,000	5,000
722000 Transportation and Travel	532	2,500	2,500	2,500
TOTAL SERVICES & SUPPLIES	636,111	2,125,000	2,261,000	2,261,000

OTHER EXPENSES

731401 Interfund Expense	0	0	40,000	40,000
740300 Equipment	22,528	80,000	0	0
TOTAL OTHER EXPENSES	22,528	80,000	40,000	40,000

TOTAL OPERATING EXPENSES	659,285	2,211,500	2,301,000	2,301,000
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CONTINGENCIES

780100 Appropriation for Contingency	0	234,940	213,180	213,180
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TOTAL EXPENSES	659,285	2,446,440	2,514,180	2,514,180
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INCOME OVER/(UNDER) EXPENSES	933	0	0	0
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This is not a General Fund Budget

*Represents the Estimated Projected Fund Balance in June 30, 2015; the balance is subject to change due to expenses that may be accrued to June 30, 2015, which have not yet been processed.

FLOOD CONTROL SERVICES

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. This budget is 100% revenue offset.

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.

SALARIES & EMPLOYEE BENEFITS

710103 **Temporary Salaries** (\$0) are not recommended, a reduction of \$6,000, due to the dissolution of the Water Advisory Commission (WAC). This account previously funded the \$100 meeting stipend for the Water Advisory Commissioners.

710200 **Retirement** is not recommended as it is no longer needed to fund the County's contribution to Social Security related to the meeting stipend for Water Advisory Commissioners due to the dissolution of the WAC during the 2014-15 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** (\$2,220,000) is recommended increased \$134,000 for work to be performed on Ash Slough as part of IRWMP Grant (\$630,000); Berenda Slough as part of IRWMP Grant (\$500,000); maintenance of Ash Slough, Berenda Slough, and Fresno River (\$200,000); perform levee repairs on Ash Slough, Berenda Slough and Fresno River as part of DWR FSRP Grant (\$800,000); provide consulting services (\$60,000); and MS-4 permitting (\$30,000).

721427 **Property Tax Admin** (\$6,000) is recommended unchanged for payment to Auditor's and Assessor's offices for administration and collection of tax revenues.

721433 **Outside Attorney's & Other Experts** (\$20,000) is recommended unchanged to provide funding for legal representation when needed.

721602 **Rent/Lease – Other Equipment** (\$2,000) is recommended for monthly copy machine lease.

FLOOD CONTROL SERVICES

SERVICES & SUPPLIES (continued)

- 721900** **Special Departmental Expense** (\$4,000) is recommended unchanged to fund the estimated cost for Fish and Game Mitigation Fees.
- 721901** **Special Departmental Expense – Sandbags** (\$5,000) is recommended unchanged to purchase all items necessary for making sandbags when needed for distribution to the public during the rainy season.
- 722000** **Transportation & Travel** (\$2,500) is recommended unchanged to provide out-of-county travel, private mileage reimbursement, and training.

OTHER EXPENSES

- 731401** **Interfund Expense** (\$40,000) is recommended to reimburse Engineering employee time spent managing contracts and providing input to contractors. This expense was previously budgeted under Professional and Specialized Services.
- 780100** **Appropriation for Contingency** (\$213,180) is recommended to be appropriated for contingency. This amount will be adjusted based on the actual ending fund balance as of June 30, 2015.