

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2014-15**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2012-13</u>	<u>BOARD APPROVED EXPENDITURES 2013-14</u>	<u>DEPARTMENT REQUEST 2014-15</u>	<u>CAO RECOMMENDED 2014-15</u>
Beginning Balance	359,189	324,675	438,100 *	438,100
<b>REVENUES</b>				
610100 Cur Sec Prop Tax	138,972	137,989	160,000	160,000
610200 Cur Unsecured	1,459	1,460	1,460	1,460
610300 Prior Secured	-74	100	100	100
610400 Prior Unsecured	477	500	500	500
610600 Cur	532	530	530	530
610700 Prior	51	50	50	50
640101 Interest	1,478	950	1,500	1,500
652900 ST - H/O Prop Tax	2,184	2,200	2,200	2,200
654535 ST - Grant	286,708	970,000	1,810,000	1,810,000
659010 RDA Pass Thru	31,212	32,000	32,000	32,000
<b>SUBTOTAL REVENUES</b>	<b>462,999</b>	<b>1,145,779</b>	<b>2,008,340</b>	<b>2,008,340</b>
<b>TOTAL REVENUES</b>	<b>822,188</b>	<b>1,470,454</b>	<b>2,446,440</b>	<b>2,446,440</b>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710103 Temporary Salaries	0	6,000	6,000	6,000
710200 Retirement	0	459	500	500
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>0</b>	<b>6,459</b>	<b>6,500</b>	<b>6,500</b>
<b>SERVICES &amp; SUPPLIES</b>				
720100 Agriculture	3,966	1,500	1,500	1,500
721400 Professional & Specialized Services	299,853	626,000	2,086,000	2,086,000
721427 Property Tax Admin	3,978	6,000	6,000	6,000
721433 Outside Attorney's & Other Experts	2,352	20,000	20,000	20,000
721900 Special Departmental Expense	0	4,000	4,000	4,000
721901 Special Departmental Expense - Sandbags	0	5,000	5,000	5,000

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<b>SERVICES &amp; SUPPLIES (continued)</b>				
722000 Transportation and Travel	953	2,500	2,500	2,500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>311,101</b>	<b>665,000</b>	<b>2,125,000</b>	<b>2,125,000</b>
<b>OTHER EXPENSES</b>				
740300 Equipment	0	0	80,000	80,000
780100 Appropriation for Contingency	0	798,995	234,940	234,940
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>798,995</b>	<b>314,940</b>	<b>314,940</b>
<b>TOTAL - FLOOD CONTROL SERVICES</b>	<b>311,101</b>	<b>1,470,454</b>	<b>2,446,440</b>	<b>2,446,440</b>

This is not a General Fund Budget

\*Represents the Estimated Projected Fund Balance in June 30, 2014; the balance is subject to change due to expenses that may be accrued to June 30, 2014, which have not yet been processed.

## FLOOD CONTROL SERVICES

### COMMENTS

Under the budgetary control of the Department of Engineering, 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.

In 2008-09, the Flood Control Services budget began to fund a \$100 stipend per meeting for the members of the Madera County Water Advisory Commission (per Board resolution) and \$20,000 compensation for legal representation when required by the Commission.

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**      Extra Help (\$6,000) is recommended unchanged to fund the \$100 meeting per diem per member to compensate the Madera County Water Advisory Commission, as per Board resolution. This expense was previously budgeted in the Professional and Specialized Services account.

**710200**      Retirement reflects the County's anticipated contribution to Social Security.

### SERVICES & SUPPLIES

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

**721400**      Professional & Specialized Services (\$2,086,000) is recommended increased \$1,460,000 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 (\$150,000); perform levee repairs on Ash Slough, Berenda Slough and Fresno River as part of DWR FSRP Grant (\$800,000); and provide administrative support to the Water Advisory Commissioners (\$6,000).

**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.

## FLOOD CONTROL SERVICES

### SERVICES & SUPPLIES (continued)

- 721433      **Outside Attorney's & Other Experts** (\$20,000) is recommended unchanged to provide funding for legal representation when required by the Commission.
- 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. This also provides for the Water Advisory Commissioners' mileage reimbursement.

### OTHER EXPENSES

- 740300      **Equipment** (\$80,000) is recommended for purchase of mower head.
- 780100      **Appropriation for Contingency** (\$234,940) is recommended reduced \$564,055 to be appropriated for contingency.