

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2018-19**

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

	ACTUAL 2016-17	BOARD APPROVED 2017-18	DEPARTMENT REQUEST 2018-19	CAO RECOMMENDED 2018-19
Beginning Balance	55,715	0	0	0 *
<u>ESTIMATED REVENUES:</u>				
610100 Cur Sec Prop Tax	180,672	206,554	214,000	214,000
610200 Cur Unsecured Prop Tax	2,201	1,500	1,100	1,100
610300 Prior Secured Prop Tax	-943	100	100	100
610400 Prior Unsecured Prop Tax	249	250	250	250
610600 Cur Supplemental Prop Tax	4,066	3,100	3,100	3,100
610700 Prior Supplemental Prop Tax	22	50	50	50
610904 Timber Yield Tax	19	0	0	0
640101 Interest on Cash	773	371	550	550
640103 Interest on Property Tax Coll	150	0	0	0
652900 ST - H/O Prop Tax	2,163	2,200	2,200	2,200
654535 ST - Grant	551,793	2,213,100	3,433,100	3,433,100
659010 RDA Pass Thru	36,911	34,000	42,000	42,000
673000 Miscellaneous Revenue (FEMA)	2,283	12,000	10,000	10,000
680350 Cash Flow Loan	0	200,000	0	0
<u>TOTAL ESTIMATED REVENUES</u>	780,358	2,673,225	3,706,450	3,706,450

EXPENDITURES:

SERVICES & SUPPLIES

720100 Agriculture	0	1,500	1,500	1,500
721100 Memberships	2,465	0	0	0
721300 Office Expense	16	0	0	0

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2018-19**

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

	ACTUAL <u>2016-17</u>	BOARD APPROVED <u>2017-18</u>	DEPARTMENT REQUEST <u>2018-19</u>	CAO RECOMMENDED <u>2018-19</u>
SERVICES & SUPPLIES (continued)				
721400 Professional & Specialized Services	745,362	2,406,660	3,580,245	3,580,245
721427 Property Tax Admin	3,886	4,500	4,500	4,500
721500 Advrts/Pub and Legal Notices	59	0	0	0
721600 Rents & Leases Equipment	36,483	0	0	0
721900 Special Departmental Expense	27,165	14,000	14,000	14,000
722000 Trans/Travel/Education	247	0	0	0
TOTAL SERVICES & SUPPLIES	815,683	2,426,660	3,600,245	3,600,245
OTHER EXPENSES				
731400 Interfund Expense	0	201,565	106,205	106,205
770000 Intrafund Transfer	0	45,000	0	0
TOTAL OTHER EXPENSES	0	246,565	106,205	106,205
<u>TOTAL EXPENDITURES</u>	<u>815,683</u>	<u>2,673,225</u>	<u>3,706,450</u>	<u>3,706,450</u>
<u>USE OF FUND BALANCE (EXP-REV)</u>	<u>35,326</u>	<u>0</u>	<u>0</u>	<u>0</u>

This is not a General Fund Budget

*Represents the Estimated Projected Fund Balance on June 30, 2018; the balance is subject to change due to expenses that may be accrued till June 30, 2018, which have not yet been processed.

FLOOD CONTROL

COMMENTS

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 was previously under the budgetary control of the Public Works Department. Effective Fiscal Year 2018-2019, budgetary oversight and support of this budget will move under the Department of Water and Natural Resources.

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.

ESTIMATED REVENUES

- 610000** **Property Tax** (\$218,600) is recommended increased \$7,046 from revenue received from Cur Sec Prop Tax (\$214,000), Cur Unsecured Prop Tax (\$1,100), Prior Secured Prop Tax (\$100), Prior Unsecured Prop Tax (\$250), Cur Supplemental Prop Tax (\$3,100), Prior Supplemental Prop Tax (\$50), Timber Yield Tax (\$0) zero.
- 640100** **Interest on Cash** (\$550) is recommended increased \$179 for Interest on cash in Flood Control.
- 652900** **ST- H/O Prop Tax** (\$2,200) is recommended unchanged for revenue received from property tax
- 654535** **ST- Grant** (\$3,433,100) is recommended increased \$1,220,000 for revenue received from State grants.
- 659010** **RDA Pass Thru** (\$42,000) is recommended increased \$8,000 for revenue received from tax increment revenue within the flood district .
- 673000** **Miscellaneous Revenue (FEMA)** (\$10,000) is recommended reduced \$2,000 for revenue received for evaluating and signing properties off as non-risk for Flood Insurance.

SERVICES & SUPPLIES

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

FLOOD CONTROL

SERVICES & SUPPLIES (continued)

721400 **Professional & Specialized Services** (\$3,580,245) is recommended increased \$1,173,585 for work to be performed as follows:

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.

FEMA surveys \$10,000 (offset by individual permits)

Flood System Repair Project \$3,565,000 (grant funds 90%/County has a 10% cash match.)

**Ash Slough channel clearing \$780,000 (grant match has to be paid)

**Berenda Slough channel clearing \$750,000 (grant match has to be paid)

(Both Ash Slough and Berenda Slough are the County's match and have to be paid.)

**MS4 State Permit - \$100,000

**Channel Maintenance - \$100,000 (Emergency)

**Rodent Control - \$15,000

**Levee Repairs/Patrolling Services - \$100,000 (Emergency)

**Deferred Maintenance Project (All Grant, No match needed) - \$1,000,000

**Emergency Action Plan (All Grant, No match needed) - \$720,000

Moss Adams LLP (Audit Fee) - \$5,245

721427 **Property Tax Admin** (\$4,500) is recommended for payment to Auditor's and Assessor's offices for administration and collection of tax revenues.

721900 **Special Departmental Expense** (\$14,000) is recommended unchanged 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 (\$10,000).

731400 **Interfund Expense** (\$106,205) is recommended for staff to administer grants and oversee Flood control activities.