

**Flood Zone 6 FY 2019-20 Proposed Operating Budget (Org 32617641)
with anticipated three-year cash flow projection**

DRAFT 2/25

FY 2017-2018 Fund Ending Balance: **\$499,686**
Proposed budget, subject to change

Expected Expenditure Description	FY 2017-18 Budget	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2019-20 Proposed
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Some expenditures include 3% annual increase

Staffing Costs

1	Road Maintenance Staff	\$ 1,800	\$ 1,235	\$ 1,800	\$ 1,800
2	Printing Services Division	\$ 351	\$ 351	\$ 360	\$ 360
3	Water Resources Staff and Special Cost Allocation	\$ 22,013	\$ 12,199	\$ 22,000	\$ 16,717
	Salaries, Benefits, and Overhead	\$ 24,164	\$ 13,785	\$ 24,160	\$ 18,877

Services

	A87 Indirect Cost Allocation*	\$ -	\$ -	\$ -	\$ 5,943
4	Maintenance	\$ 14,650	\$ -	\$ 14,650	\$ 15,090
5	Professional Services Contracts	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
6	Construction	\$ 50,000	\$ 39,684	\$ -	\$ -
7	Misc. Expense	\$ -	\$ -	\$ -	\$ -
	Service and Supplies	\$ 69,650	\$ 39,684	\$ 19,650	\$ 26,033
	Total Expenditures	\$ 93,814	\$ 53,469	\$ 43,810	\$ 44,910
8	Revenues (increase approx. 0.5% annually)**	\$39,137	\$43,181	\$43,397	\$43,614
	Projected Fund Ending Balance**	\$ 398,096	\$ 499,686	\$ 499,273	\$ 497,977

* See explanation of A87 costs on following page

**Estimates are provided for reference only. Advisory board is not being asked to make recommendations regarding revenue budget or Fund ending balance will change with updated information

Note: project/contract funds not expended in a given fiscal year will roll over into the next fiscal year

A87 Costs

The Marin County Flood Control & Water Conservation District is a separate and distinct political subdivision of the State of California and receives no revenue from the County. However, the County provides the staffing, financial and administrative support and other services to the District to allow it to function. In addition, the County provides the Civic Center and other facilities for administration and support services for the District operations, including the District Board of Supervisors. Because of this, each Flood Control Zone is charged an overhead cost in accordance with the County's Fiscal Policy and as allowed by the federal Office of Management and Budget (OMB) Circular 2 CFR Part 200 (as are other eligible non-county districts and organizations). This has historically been known as "A87" Indirect Cost Allocation.

Marin County A87 Indirect Cost Allocation:

Costs include indirect cost charges for each fiscal year from the County Department of Finance. This cost is in addition to direct charges for staff labor, professional services, utilities and construction trade services charged to each flood zone. The State Controller's Office formally reviews and approves the Countywide Cost Allocation Plan for indirect overhead charges each fiscal year*. The overhead charges to the Flood Control Zones may include indirect costs from sixteen authorized categories such as accounting, legal counsel, payroll, collections and employee relations (HR). Historically, the following specific services have been part of the indirect charges:

- County Counsel
- Risk Management
- Department of Finance
- Information Systems & Technology
- County Management and Budget
- Building Maintenance
- Printing Services
- County Garage
- Landscape Maintenance

The State approved Countywide Cost Allocation Plans for Marin County are available here (and include sections for each Flood Control Zone and County Service Area 6 and 29):

https://sco.ca.gov/ard_county_cost_approvals.html