

Flood Zone 7 FY 2019-20 Proposed Operating Budget (Org 32717651)

DRAFT 2-21

FY 2017-2018 Fund Ending Balance: \$630,576.57

Expected Expenditure Description FY 2017-18 Revised Budget FY 2017-18 Actuals FY 2018-19 Revised Budget FY 2019-20 Proposed

Some expenditures include 2.4% annual increase for inflation

Staffing Costs

1	Building Maintenance Staff	\$ 45,310	\$ 16,643	\$ 45,310	\$ 45,310
2	Road Maintenance Staff	\$ 30,000	\$ 3,316	\$ 25,000	\$ 25,000
3	Real Estate Division Staff	\$ -	\$ -	\$ 30,000	\$ 124,320
4	Engineering Division Staff	\$ -	\$ -	\$ 20,000	\$ 60,000
5	Print Shop Staff	\$ -	\$ -	\$ 2,900	\$ 2,900
6	Water Resources Staff	\$ 166,890	\$ 111,572	\$ 260,844	\$ 267,104
	Labor	\$ 242,200	\$ 131,531	\$ 384,054	\$ 524,634

Services

7	A87 Indirect Cost Allocation**			\$ 44,801	\$ 45,876
8	Maintenance - Buildings and Improvements	\$ 176,082	\$ 171,291	\$ 315,000	\$ 122,880
9	Professional Services Contracts*	\$ 5,000	\$ 3,371	\$ 220,000	\$ 220,000
10	Other Trade Services (Construction)	-	-	\$ -	\$ -
11	Utilities	\$ 15,000	\$ 14,616	\$ 15,000	\$ 15,360
12	Misc. Exp	\$ 677	\$ 320	\$ 3,000	\$ 686,760
	Service and Supplies	\$ 347,222	\$ 189,598	\$ 597,801	\$ 1,090,876
	Total Expenditures	\$ 589,422	\$ 321,129	\$ 981,855	\$ 1,615,510
	Est. Revenues** (incr. approx. 2.4% annually)	\$ 495,532	\$ 498,037	\$ 464,081	\$ 475,219
16	Potential Special Tax Revenue	\$ -		\$ -	\$ -
17	Potential Loan Income	\$ -		\$ -	\$ -
18	Potential County Contribution to TRB Project	\$ -		\$ -	\$ 840,000
19	Potential FEMA Reimbursement	\$ -			
20	Projected Fund Ending Balance***	\$ 536,687	\$ 630,577	\$ 112,803	\$ (187,488)

*This line item includes a geotechnical consultant responding to grant application requests for information.
 **Estimates are provided for reference only. Advisory board is not being asked to make recommendations regarding revenue budget or indirect cost allocation.
 ***Fund ending balance will change with updated information.
 Notes (see detailed budget notes in the July 24, 2018 Zone 7 Advisory Board Meeting Staff Report):
 Project/contract funds not expended in a given fiscal year will roll over into the next fiscal year.
 TRB real estate costs consist of Real Estate Division labor, appraisals, title reports and easements and are estimated to be \$907,536 assuming cooperation by all residents with planned TRB improvements.
 Line Items 17 through 20 are shown for illustrative cash flow purposes and are not confirmed values.
 Highlighted boxes include figures that are likely to be at least \$100k lower each if the FEMA grant is not awarded before June 2019.

“A87 Costs” – for Public Use

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