

SAN BERNARDINO COUNTY

FLOOD CONTROL DISTRICT

2019-20 FISCAL YEAR

FIRST QUARTER BUDGET REPORT

SEPTEMBER 30, 2019



ATTACHMENT D

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Flood Control District Special Revenue Funds - Budgets

| Budget Group | <u>Requirements</u> | | | <u>Sources</u> | | | <u>Use of/ (Contribution to) Reserves</u> | | | <u>Remaining Reserves</u> |
|----------------------------|---------------------|----------|---------------|----------------|----------|--------------|---|----------|--------------|-------------------------------|
| | Current | Adjusted | Modified | Current | Adjusted | Modified | Current | Adjusted | Modified | |
| Flood Control Consolidated | \$140,695,674 | \$0 | \$140,695,674 | \$96,642,607 | \$0 | \$96,642,607 | \$44,053,067 | \$0 | \$44,053,067 | \$80,731,205 |
| Grand Total: | \$140,695,674 | \$0 | \$140,695,674 | \$96,642,607 | \$0 | \$96,642,607 | \$44,053,067 | \$0 | \$44,053,067 | \$80,731,205 |

Flood Control District

Special Revenue Funds - Budget Adjustment Explanations

Fund Type: Special Revenue Fund

Budget Group: Flood Control District

Flood Control Consolidated

| | <u>Current Budget</u> | <u>Budget Adjustments</u> | <u>Modified Budget</u> | Explanation |
|--|-----------------------|---------------------------|------------------------|--|
| Requirements: | \$140,695,674 | \$0 | \$140,695,674 | <p>The District is requesting adjustments detailed below which result in no net impact to Requirements or Sources:</p> <p>An increase in Salaries & Benefits by \$609,823 to reflect the increase in costs associated with employee MOU agreements and compensation plans. Current year costs are funded by an increase in Reimbursements (\$609,823) from individual Flood Control District Zones.</p> <p>An increase in Operating Transfers Out by \$75,000 to reimburse the Department of Public Works Transportation for the District's share of the cost of a Modular Building for the Pool Yard, which will be offset by a decrease in Services and Supplies (\$75,000).</p> |
| Department Sources: | \$96,642,607 | \$0 | \$96,642,607 | |
| Use of/(Contribution to) Available Reserves: | \$44,053,067 | \$0 | \$44,053,067 | |
| Total: | \$140,695,674 | \$0 | \$140,695,674 | |

Flood Control District Internal Service and Enterprise Funds - Budgets

| Budget Group | <u>Requirements</u> | | | <u>Sources</u> | | | <u>Use of/ (Contribution to) Net Position</u> | | |
|-------------------------|---------------------|----------|-------------|----------------|----------|-------------|---|----------|-------------|
| | Current | Adjusted | Modified | Current | Adjusted | Modified | Current | Adjusted | Modified |
| Flood Control Equipment | \$5,317,350 | \$93,500 | \$5,410,850 | \$3,727,500 | \$0 | \$3,727,500 | \$1,589,850 | \$93,500 | \$1,683,350 |
| Grand Total: | \$5,317,350 | \$93,500 | \$5,410,850 | \$3,727,500 | \$0 | \$3,727,500 | \$1,589,850 | \$93,500 | \$1,683,350 |

Flood Control District

Enterprise Funds - Budget Adjustment Explanations

Fund Type: Internal Service and Enterprise Fund

Budget Group: Flood Control District

Flood Control Equipment

| | <u>Current Budget</u> | <u>Budget Adjustments</u> | <u>Modified Budget</u> |
|---|-----------------------|---------------------------|------------------------|
| Requirements: | \$5,317,350 | \$93,500 | \$5,410,850 |
| Department Sources: | \$3,727,500 | \$0 | \$3,727,500 |
| Use of/(Contribution to) Net Position: | \$1,589,850 | \$93,500 | \$1,683,350 |
| | <hr/> | <hr/> | <hr/> |
| Total: | \$5,317,350 | \$93,500 | \$5,410,850 |

The District is requesting increases in Equipment (\$33,500) and Vehicles (\$60,000) due to cost increases for various budgeted fixed assets. These increases will be funded with the Use of Available Net Position.

Flood Protection District

Fixed Asset Summary Adjustments

Fund Type

Budget Group

Department

Internal Service and Enterprise Fund

Flood Control District

Flood Control Equipment

Vehicles

Equipment

Total

\$60,000

\$33,500

\$93,500

Grand Total:

\$60,000

\$33,500

\$93,500

Flood Control District

Fixed Asset Detail Recommended Adjustments

Fund Type

Budget Group

Department

| FundCenter | GL Account | GL Account Description | Item Description | Qty | Unit Cost | Amount | Explanation |
|-------------------------------|------------|------------------------|----------------------------|-----|-----------|------------------------|---|
| Internal Service | | | | | | | |
| <u>Flood Control District</u> | | | | | | | |
| Flood Control Equipment | | | | | | | |
| 1970004140 | 54404040 | EQUIPMENT | Backhoe Attachment | -1 | 20,000 | -20,000 | Decrease Backhoe Attachment, which was underbudgeted due to cost increases. |
| 1970004140 | 54404040 | EQUIPMENT | Broom Attachment | -1 | 8,500 | -8,500 | Decrease Broom Attachment, which was underbudgeted due to cost increases. |
| 1970004140 | 54404040 | EQUIPMENT | Bucket Attachment | -1 | 30,000 | -30,000 | Decrease Bucket Attachment, which was underbudgeted due to cost increases. |
| 1970004140 | 54504050 | VEHICLES | Specialty Light Duty Truck | -1 | 80,000 | -80,000 | Decrease Specialty Light Duty Truck, which was underbudgeted due to additional necessary customizations. |
| 1970004140 | 54404040 | EQUIPMENT | Backhoe Attachment | 1 | 30,000 | 30,000 | Purchase of a Backhoe Attachment. |
| 1970004140 | 54404040 | EQUIPMENT | Broom Attachment | 1 | 12,000 | 12,000 | Purchase of a Broom Attachment. |
| 1970004140 | 54404040 | EQUIPMENT | Bucket Attachment | 1 | 50,000 | 50,000 | Purchase of a Bucket Attachment. |
| 1970004140 | 54504050 | VEHICLES | Specialty Light Duty Truck | 1 | 140,000 | 140,000 | Purchase of a Specialty Light Duty Truck with customizations such as dump body and hydraulic system for trash, vegetation and dirt removal. |
| Grand Total: | | | | | | <u>\$93,500</u> | |

Budgeted Staffing By Grouping

| | 2019-20 Current | | | Request Change | | | 2019-20 Modified | | |
|--|-----------------|----------|------------|----------------|---------|----------|------------------|----------|------------|
| | Regular | Limited | | Regular | Limited | | Regular | Limited | |
| | | Term | Total | | Term | Total | | Term | Total |
| Special Revenue Fund | | | | | | | | | |
| Flood Control District | | | | | | | | | |
| Flood Control Consolidated | 175 | 6 | 181 | | | 0 | 175 | 6 | 181 |
| <i>Total Flood Control District</i> | 175 | 6 | 181 | | | 0 | 175 | 6 | 181 |

Reclassification Actions

| <u>Position Number</u> | <u>Current Classification</u> | <u>Current Bargaining Unit</u> | <u>Current Range</u> | <u>Annual Cost (A)</u> | <u>Proposed Classification</u> | <u>Proposed Bargaining Unit</u> | <u>Prop. Range</u> | <u>Prop Annual Cost (B)</u> | <u>Annual Cost/ (Savings) (B-A)</u> |
|-----------------------------------|-------------------------------|--------------------------------|----------------------|------------------------|--------------------------------|---------------------------------|--------------------|-----------------------------|-------------------------------------|
| Special Revenue Fund | | | | | | | | | |
| <u>Flood Control District</u> | | | | | | | | | |
| Flood Control Consolidated | | | | | | | | | |
| 073315 | Staff Analyst II | Administrative Services | 56 | \$104,588 | Staff Analyst I | Administrative Services | 50 | \$82,885 | (\$21,703) |

County Quarterly Performance Measure Update

BUDGET GROUP: FLOOD CONTROL DISTRICT

SAN BERNARDINO COUNTY FLOOD CONTROL DISTRICT

Measure Percentage of flood control basins cleaned out to full capacity before rainy season.

Goal IMPROVE COUNTY GOVERNMENT OPERATIONS

Objective Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.

Strategy Maximize utilization and efficiency of flood control facilities for flood protection and water conservation.

| 2019-20 Target | Modified Target | Qtr1 Accomplished | Qtr1 Year End Est. | Qtr2 Accomplished | Qtr2 Year End Est. | Qtr3 Accomplished | Qtr3 Year End Est. | 2019-20 Actual |
|----------------|-----------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|----------------|
| 99% | | 98% | 99% | | | | | |

Explanation The District has been proactive in maintaining the flood control basins. A limited number of basins still need debris removed from the 2018-19 rainy season, but the District is awaiting approval of environmental permits to work in these basins. The District expects to receive the environmental permits by the Spring of 2020. The District anticipates it will meet its target by the end of 2019-20.

Flood Control District Budget Adjustments

Fund Type

Budget Group

| Department | Entry Document No. | Funds Center | Commitment Item | Commitment Item Description | Amount |
|------------|--------------------|--------------|-----------------|-----------------------------|--------|
|------------|--------------------|--------------|-----------------|-----------------------------|--------|

Internal Service and Enterprise Fund

Flood Control District

Flood Control Equipment

| | | | | | |
|---|-----------|------------|----------|----------------------|----------|
| ✓ | 400001697 | 1970004140 | 40909995 | RESIDUAL EQUITY TRSF | \$93,500 |
| ✓ | 400001697 | 1970004140 | 54404040 | EQUIPMENT | \$33,500 |
| ✓ | 400001697 | 1970004140 | 54504050 | VEHICLES | \$60,000 |

Special Revenue Fund

Flood Control District

Flood Control Consolidated

| | | | | | |
|---|-----------|------------|----------|----------------------|-------------|
| ✓ | 400001674 | 1910002518 | 52002445 | OTHER PROFESS & SPEC | (\$304,892) |
| ✓ | 400001674 | 1910002518 | 55405010 | SALARIES & BENE TRSF | \$304,892 |
| ✓ | 400001675 | 1920002522 | 52002445 | OTHER PROFESS & SPEC | (\$129,327) |
| ✓ | 400001675 | 1920002522 | 55405010 | SALARIES & BENE TRSF | \$129,327 |
| ✓ | 400001676 | 1930002526 | 52002445 | OTHER PROFESS & SPEC | (\$69,503) |
| ✓ | 400001676 | 1930002526 | 55405010 | SALARIES & BENE TRSF | \$69,503 |
| ✓ | 400001677 | 1940002532 | 52002445 | OTHER PROFESS & SPEC | (\$80,091) |
| ✓ | 400001677 | 1940002532 | 55405010 | SALARIES & BENE TRSF | \$80,091 |
| ✓ | 400001693 | 1950002536 | 52002445 | OTHER PROFESS & SPEC | (\$4,995) |
| ✓ | 400001693 | 1950002536 | 55405010 | SALARIES & BENE TRSF | \$4,995 |
| ✓ | 400001694 | 1960002540 | 52002445 | OTHER PROFESS & SPEC | (\$21,015) |
| ✓ | 400001694 | 1960002540 | 55405010 | SALARIES & BENE TRSF | \$21,015 |
| ✓ | 400001695 | 1970002510 | 51001335 | PAYROLL-EPWA DIRECT | \$609,823 |
| ✓ | 400001695 | 1970002510 | 52002445 | OTHER PROFESS & SPEC | (\$75,000) |
| ✓ | 400001695 | 1970002510 | 55305030 | OPERATING TRSF OUT | \$75,000 |

Flood Control District Budget Adjustments

Fund Type

Budget Group

| Department | Entry Document No. | Funds Center | Commitment Item | Commitment Item Description | Amount |
|----------------------------|--------------------|--------------|-----------------|-----------------------------|--------|
| Flood Control Consolidated | | | | | |

| | | | | | |
|-------------------------------------|-----------|------------|----------|----------------------|-------------|
| <input checked="" type="checkbox"/> | 400001695 | 1970002510 | 55415011 | SALARIES & BENE TRSF | (\$609,823) |
| <input checked="" type="checkbox"/> | 400001696 | 1970002514 | 51001010 | REGULAR SALARY | \$609,823 |
| <input checked="" type="checkbox"/> | 400001696 | 1970002514 | 51001340 | PAYROLL (FOR USE BY | (\$609,823) |