

SAN BERNARDINO COUNTY

FLOOD CONTROL DISTRICT

2020-21 FISCAL YEAR
FIRST QUARTER BUDGET REPORT
SEPTEMBER 30, 2020



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> | | |
|----------------------------|---------------------|-------------|---------------|----------------|-------------|--------------|---|---------------|--------------|
| | Current | Adjusted | Modified | Current | Adjusted | Modified | Current | Adjusted | Modified |
| Flood Control Consolidated | \$158,227,115 | \$1,700,142 | \$159,927,257 | \$86,985,508 | \$3,532,762 | \$90,518,270 | \$71,241,607 | (\$1,832,620) | \$69,408,987 |
| Grand Total: | \$158,227,115 | \$1,700,142 | \$159,927,257 | \$86,985,508 | \$3,532,762 | \$90,518,270 | \$71,241,607 | (\$1,832,620) | \$69,408,987 |

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> |
|--|-----------------------|---------------------------|------------------------|
| Requirements: | \$158,227,115 | \$1,700,142 | \$159,927,257 |
| Department Sources: | \$86,985,508 | \$3,532,762 | \$90,518,270 |
| Use of/(Contribution to) Available Reserves: | \$71,241,607 | (\$1,832,620) | \$69,408,987 |
| Total: | \$158,227,115 | \$1,700,142 | \$159,927,257 |

Explanation

The District is requesting adjustments detailed below, which result in a net increase to Requirements of \$1.7 million and to Sources of \$3.5 million. Also reflected is the net Contribution to Available Reserves (\$1.8 million).

An increase to fixed assets by \$1.1 million for the purchase of Land in Zone 4 (\$1.0 million) and cameras for Zone 3 (\$99,000); an increase to Services and Supplies by \$500,000 for additional maintenance in Zone 3 as a result of the El Dorado Fire; and an increase to Operating Transfers Out by \$68,380 for Flood Auto Liability expenses. These increases will be funded with the Use of Available Reserves (\$1.7 million).

An increase to Services and Supplies by \$32,762 for the Accela Software costs, which will be funded by an Operating Transfer from the Land Use Services Department – Administration Division (\$32,762); and an increase to Operating Transfers Out by \$3.8 million for current year bond payments, offset by a decrease in Services and Supplies in Zone 1 (\$3.8 million). Also, there is a corresponding increase in Sources to Operating Transfers In by \$3.5 million in the Bond Administration fund, which results in a Contribution to Available Reserves (\$3.5 million).

Lastly, the District is requesting the following adjustments which result in no net impact to Requirements or Sources: an increase to Operating Transfers Out by \$231,720 for Flood Auto Liability expenses; and an increase to fixed assets by \$90,000 for Rain Gauges in Zones 2, 4, and 6 offset by a decrease in Services and Supplies (\$321,640).

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 | \$4,337,050 | \$600,000 | \$4,937,050 | \$2,484,000 | \$600,000 | \$3,084,000 | \$1,853,050 | \$0 | \$1,853,050 |
| Grand Total: | \$4,337,050 | \$600,000 | \$4,937,050 | \$2,484,000 | \$600,000 | \$3,084,000 | \$1,853,050 | \$0 | \$1,853,050 |

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: | \$4,337,050 | \$600,000 | \$4,937,050 |
| Department Sources: | \$2,484,000 | \$600,000 | \$3,084,000 |
| Use of/(Contribution to) Net Position: | \$1,853,050 | \$0 | \$1,853,050 |
| | <hr/> | <hr/> | <hr/> |
| Total: | \$4,337,050 | \$600,000 | \$4,937,050 |

The District is requesting an increase to Services & Supplies by \$600,000 for vehicle liability costs, which will be funded with an increase to Operating Transfers In (\$600,000) from the individual Flood Control District Zones for their share of costs.

Flood Protection District

Fixed Asset Summary Adjustments

Fund Type

Budget Group

Department

Special Revenue Fund

Flood Control District

Flood Control Consolidated

Land

Equipment

Total

\$1,000,000

\$189,000

\$1,189,000

Grand Total:

\$1,000,000

\$0

\$1,189,000

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 |
|-------------------------------|------------|------------------------|--------------------|-----|-----------|-------------|---|
| Special Revenue | | | | | | | |
| <u>Flood Control District</u> | | | | | | | |
| Flood Control Consolidated | | | | | | | |
| 1930002526 | 54404040 | EQUIPMENT | Cameras | 6 | \$16,500 | \$99,000 | Purchase of six cameras to monitor flood conditions in Zone 3. |
| 1920002522 | 54404040 | EQUIPMENT | Rain Gauge Updates | 2 | \$9,000 | \$18,000 | Purchase of two Rain Gauge Updates for Zone 2. |
| 1920002522 | 54404040 | EQUIPMENT | Rain Gauge Updates | -2 | \$7,000 | (\$14,000) | Decrease of two Rain Gauge Updates, which was under budgeted due to cost increases. |
| 1960002540 | 54404040 | EQUIPMENT | New Rain Gauges | 15 | \$15,000 | \$225,000 | Purchase of fifteen New Rain Gauges for Zone 6. |
| 1960002540 | 54404040 | EQUIPMENT | New Rain Gauges | -15 | \$11,000 | (\$165,000) | Decrease of fifteen New Rain Gauges, which was under budgeted due to exclusion of installation costs. |
| 1960002540 | 54404040 | EQUIPMENT | Rain Gauge Updates | 11 | \$9,000 | \$99,000 | Purchase of eleven Rain Gauge Updates for Zone 6. |
| 1960002540 | 54404040 | EQUIPMENT | Rain Gauge Updates | -11 | \$7,000 | (\$77,000) | Decrease of eleven Rain Gauge Updates, which was under budgeted due to cost increases. |
| 1940002532 | 54404040 | EQUIPMENT | Rain Gauge Updates | 2 | \$9,000 | \$18,000 | Purchase of two Rain Gauge Updates for Zone 4. |
| 1940002532 | 54404040 | EQUIPMENT | Rain Gauge Updates | -2 | \$7,000 | (\$14,000) | Decrease of two Rain Gauge Updates, which was under budgeted due to cost increases. |

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 |
|--------------|------------|------------------------|------------------------------|-----|-------------|--------------------|---|
| 1940002532 | 54004005 | LAND | Land Purchase - Mojave River | 1 | \$1,000,000 | \$1,000,000 | For the purchase of Land on the Mojave River in Zone 4 for \$1.0 million. |
| Grand Total: | | | | | | <u>\$1,189,000</u> | |

Budgeted Staffing By Grouping

| | 2020-21 Current | | | Request Change | | | 2020-21 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 | | -3 | -3 | 175 | 3 | 178 |
| Total Flood Control District | 175 | 6 | 181 | | -3 | -3 | 175 | 3 | 178 |

Position Actions

| Department | Classification | Position Action | Position Type | Position # | Bargaining Unit | Range | Change | Annual Cost |
|--|-------------------------|-----------------|---------------|------------|-----------------|-------|--------|-------------|
| Special Revenue Fund | | | | | | | | |
| <u>Flood Control District</u> | | | | | | | | |
| Flood Control Consolidated | | | | | | | | |
| | Public Service Employee | Delete | Extra Help | 094760 | EXH_REC | PSE | -1 | (\$27,760) |
| | Public Service Employee | Delete | Extra Help | 093714 | EXH_REC | PSE | -1 | (\$27,760) |
| | Public Service Employee | Delete | Extra Help | 093599 | EXH_REC | PSE | -1 | (\$27,760) |
| Flood Control District Subtotal | | | | | | | -3 | (\$83,280) |

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

| 2020-21 Target | Modified Target | Qtr1 Accomplished | Qtr1 Year End Est. | Qtr2 Accomplished | Qtr2 Year End Est. | Qtr3 Accomplished | Qtr3 Year End Est. | 2020-21 Actual |
|----------------|-----------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|----------------|
| 99% | | 98% | 99% | | | | | |

Explanation The District has been proactive in maintaining the flood control basins. There are three basins which still need debris removed before the rainy season, but the District is awaiting approval of environmental permits to work in two of the remaining basins. The District expects to receive the environmental permits very soon. The District is also waiting until the end of bird nesting season in order to gain access to the third remaining basin, which is expected during the Fall of 2020. The District anticipates it will meet its target by the end of 2020-21.

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

| | | | | | |
|---|-----------|------------|----------|----------------------|-----------|
| ✓ | 400002610 | 1970004140 | 40909975 | OP TRANSFERS IN | \$600,000 |
| ✓ | 400002610 | 1970004140 | 52002235 | VEHICLE LIABILITY (I | \$600,000 |

Special Revenue Fund

Flood Control District

Flood Control Consolidated

| | | | | | |
|---|-----------|------------|----------|----------------------|---------------|
| ✓ | 400002611 | 1910002518 | 52002445 | OTHER PROFESS & SPEC | (\$3,799,980) |
| ✓ | 400002611 | 1910002518 | 55305030 | OPERATING TRSF OUT | \$3,799,980 |
| ✓ | 400002612 | 1920002522 | 52002445 | OTHER PROFESS & SPEC | (\$131,240) |
| ✓ | 400002612 | 1920002522 | 54404040 | EQUIPMENT | \$4,000 |
| ✓ | 400002612 | 1920002522 | 55305030 | OPERATING TRSF OUT | \$127,240 |
| ✓ | 400002613 | 1940002532 | 52002445 | OTHER PROFESS & SPEC | (\$82,800) |
| ✓ | 400002613 | 1940002532 | 54404040 | EQUIPMENT | \$4,000 |
| ✓ | 400002613 | 1940002532 | 55305030 | OPERATING TRSF OUT | \$78,800 |
| ✓ | 400002614 | 1950002536 | 52002445 | OTHER PROFESS & SPEC | (\$4,920) |
| ✓ | 400002614 | 1950002536 | 55305030 | OPERATING TRSF OUT | \$4,920 |
| ✓ | 400002615 | 1960002540 | 52002445 | OTHER PROFESS & SPEC | (\$102,680) |
| ✓ | 400002615 | 1960002540 | 54404040 | EQUIPMENT | \$82,000 |
| ✓ | 400002615 | 1960002540 | 55305030 | OPERATING TRSF OUT | \$20,680 |
| ✓ | 400002616 | 1930002526 | 55305030 | OPERATING TRSF OUT | \$68,380 |
| ✓ | 400002617 | 1910002544 | 40909975 | OP TRANSFERS IN | \$3,500,000 |
| ✓ | 400002760 | 1930002526 | 54404040 | EQUIPMENT | \$99,000 |

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"/> | 400002761 | 1940002532 | 54004005 | LAND | \$1,000,000 |
| <input checked="" type="checkbox"/> | 400002762 | 1970002510 | 40909975 | OP TRANSFERS IN | \$32,762 |
| <input checked="" type="checkbox"/> | 400002762 | 1970002510 | 52002450 | APPLICATION DEV ENHA | \$32,762 |
| <input checked="" type="checkbox"/> | 400002830 | 1930002526 | 52002445 | OTHER PROFESS & SPEC | \$500,000 |