



Fiscal Year 2019 Adopted Budget Special Revenue Fund #108 Flood Control Zone District No. 1

*(Department Managing This Budget: Public Works;
Responsible Elected Officials: County Commissioners)*

Flood Control Fund #108 is governed by Chapter 86.15 RCW (flood control zone districts - counties). Revenues include grants, assessment fees to property holders within the district, and permit fees. Expenditures of these funds can only be utilized for flood control services within the designated district. Assessment fees are included on property owners' tax statements and collected by the treasurer's office.

Flood control is also a statutory administrative responsibility of the county engineer (director of public works). Flood control operations consist of construction, maintenance, engineering, and administrative activities related to Pacific County Flood Control Zone District #1. Recommendations are provided by the five-member Flood Control Advisory Board.

Grand Total FY2019 Adopted Budget Appropriations:

\$716,602.00



Special Revenue Fund #108 Flood Control Zone District No. 1

Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
10	Salaries and Wages	\$56,589.02	\$51,062.53	\$49,713.43	\$52,455.00	\$73,744.00	\$50,474.59	\$74,663.00	\$74,667.00	\$74,667.00
20	Personnel Benefits	\$26,511.23	\$22,494.42	\$19,734.45	\$22,913.00	\$28,758.00	\$19,515.24	\$28,679.00	\$28,680.00	\$28,680.00
30	Supplies	\$44,904.75	\$52,804.74	\$28,809.81	\$42,173.00	\$42,500.00	\$9,382.24	\$42,500.00	\$42,500.00	\$42,500.00
40	Services	\$282,056.43	\$326,724.62	\$139,951.43	\$249,578.00	\$277,184.00	\$195,000.12	\$287,500.00	\$271,900.00	\$271,900.00
50	Intergovernmental Services and Payments <i>(see note below)</i>	\$9,586.72	\$8,445.14	\$17.40	\$6,016.00	\$9,000.00	\$8,110.40			
60	Capital Outlays	-	\$128,877.00	-	\$42,959.00	\$185,000.00	-	-	\$266,000.00	\$266,000.00
70	Debt Service – Principal	\$32,368.42	\$32,368.42	\$32,368.42	\$32,368.00	\$32,369.00	\$32,368.42	\$32,369.00	\$32,369.00	\$32,369.00
80	Debt Service – Interest	\$1,038.49	\$971.05	\$809.21	\$940.00	\$810.00	\$647.37	\$810.00	\$810.00	\$486.00
Grand Total Expenditures <i>(BARS #108.***.5***.***)</i>		\$453,055.06	\$623,747.92	\$271,404.15	\$449,402.00	\$649,365.00	\$315,498.38	\$466,521.00	\$716,926.00	\$716,602.00

Note Regarding Budgeting, Accounting and Reporting System (BARS) Object Code 50:

- Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Special Revenue Fund #108
Flood Control Zone District No. 1
Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits)

Position	Fiscal Year 2019 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)									FY2019 Departmental Expenditure Request				FY2019 Adopted Budget Appropriations					
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)	Total Salary (Monthly)	Number of Months at This Salary	TOTAL SALARY (ANNUAL) (rounded to nearest \$	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits	
					percentage of base salary	base salary + longevity				\$	\$	% of salary			\$	% of salary			
Director/County Engineer	Contract	-	-	= \$8,403.00	-	-	\$8,403.00	x 12	= \$100,836	0.05	\$5,042	\$1,771	35.1%	\$6,813	0.05	\$5,042	\$1,771	35.1%	\$6,813
Operations Manager	Contract	-	-	= \$6,688.00	-	-	\$6,688.00	x 12	= \$80,256	0.15	\$12,039	\$4,944	41.1%	\$16,983	0.15	\$12,039	\$4,944	41.1%	\$16,983
Surface Water Manager	Mgmt	15	8	= \$5,691.00	\$142.28	2.5%	\$5,833.28	x 12	= \$70,000	0.60	\$42,000	\$14,998	35.7%	\$56,998	0.60	\$42,000	\$14,998	35.7%	\$56,998
Sr. Engineering Tech. [1]	367-C	13	10	= \$4,752.00	\$380.16	8.0%	\$5,132.16	x 12	= \$61,586	0.05	\$3,080	\$1,130	36.7%	\$4,210	0.05	\$3,080	\$1,130	36.7%	\$4,210
Sr. Engineering Tech. [2]	367-C	13	10	= \$4,752.00	\$190.08	4.0%	\$4,942.08	x 12	= \$59,305	0.03	\$1,780	\$774	43.5%	\$2,554	0.03	\$1,780	\$774	43.5%	\$2,554
Sr. Engineering Tech. [3]	367-C	13	2	= \$3,801.00	-	-	\$3,801.00	x 12	= \$45,612	0.05	\$2,281	\$1,164	51.0%	\$3,445	0.05	\$2,281	\$1,164	51.0%	\$3,445
Sr. Engineering Tech. [4]	367-C	13	1	= \$3,692.00	-	-	\$3,692.00	x 12	= \$44,304	0.05	\$2,216	\$976	44.0%	\$3,192	0.05	\$2,216	\$976	44.0%	\$3,192
Facilities Maint./Trapper	367-C	9	10	= \$3,624.00	\$90.60	2.5%	\$3,714.60	x 12	= \$44,576	0.10	\$4,458	\$2,310	51.8%	\$6,768	0.10	\$4,458	\$2,310	51.8%	\$6,768
Admin. Asst. II	367-C	9 9	5 6	= \$3,165.00 = \$3,258.00	- -	- -	\$3,165.00 \$3,258.00	x 6 x 6	= \$38,538	0.02	\$771	\$367	47.6%	\$1,138	0.02	\$771	\$367	47.6%	\$1,138
Overtime: Flood Control Zone District No. 1	367-C	-	-	-	-	-	-	-	-	-	\$1,000	\$246	24.6%	\$1,246	-	\$1,000	\$246	24.6%	\$1,246
Total Personnel Expenditures (BARS #108.***.5**.*.1* and #108.***.5**.*.2*)										1.10	\$74,667	\$28,680	38.4%	\$103,347	1.10	\$74,667	\$28,680	38.4%	\$103,347

Notes:

- FTE appropriations for the Department of Public Works may be apportioned between the following budgets:
 - General (Current Expense) Fund #001.31* – Department of Public Works
 - Special Revenue Fund #104.310 – County Road Fund
 - Special Revenue Fund #108 – Flood Control Zone District No. 1
 - Internal Service Fund #502 – Equipment Rental & Revolving Fund



Special Revenue Fund #108
Flood Control Zone District No. 1
Expenditure Breakdown: BARS Object Code 30 (Supplies)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
31	Office & Operating Supplies	\$44,904.75	\$52,177.12	\$28,809.81	\$41,964.00	\$40,000.00	\$9,185.57	\$40,000.00	\$40,000.00	\$40,000.00
35	Small Tools & Minor Equip.	-	-	-	-	-	\$196.67	-	-	-
36	Equipment Less Than \$5,000	-	\$627.62	-	\$209.00	\$2,500.00	-	\$2,500.00	\$2,500.00	\$2,500.00
Total Supplies (BARS #108.***5***.3*)		\$44,904.75	\$52,804.74	\$28,809.81	\$42,173.00	\$42,500.00	\$9,382.24	\$42,500.00	\$42,500.00	\$42,500.00



Special Revenue Fund #108
Flood Control Zone District No. 1
Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$43,817.86	\$34,136.09	\$37,437.11	\$38,464.00	\$55,000.00	\$56,963.54	\$64,000.00	\$64,000.00	\$64,000.00
42	Communication	\$876.08	\$752.74	\$1,017.02	\$882.00	\$800.00	\$1,156.91	\$800.00	\$800.00	\$800.00
43	Travel	\$327.75	-	\$51.21	\$126.00	-	\$51.23	-	-	-
44	Advertising	\$220.80	-	-	\$74.00	-	-	-	-	-
45	Operating Rentals & Leases	-	\$9,963.60	\$23,410.53	\$11,125.00	\$35,000.00	\$14,960.00	\$35,000.00	\$35,000.00	\$35,000.00
46	Risk Management Insurance	\$2,186.35	\$2,554.35	\$2,770.28	\$2,504.00	\$2,684.00	\$2,684.00	\$4,000.00	\$4,000.00	\$4,000.00
47	Public Utility Services	\$415.48	-	-	\$138.00	-	\$960.88	-	-	-
48	Repairs & Maintenance	\$234,212.11	\$277,119.84	\$72,350.28	\$194,561.00	\$182,700.00	\$113,903.55	\$182,700.00	\$167,100.00	\$167,100.00
49	Miscellaneous Services	-	\$2,198.00	\$2,915.00	\$1,704.00	\$1,000.00	\$4,320.01	\$1,000.00	\$1,000.00	\$1,000.00
Total Services (BARS #108.***.5**.4*)		\$282,056.43	\$326,724.62	\$139,951.43	\$249,578.00	\$277,184.00	\$195,000.12	\$287,500.00	\$271,900.00	\$271,900.00



Special Revenue Fund #108
Flood Control Zone District No. 1
Expenditure Breakdown: BARS Object Code 50 (Intergovernmental Services and Payments)

BARS Subobject Codes										
#	Description	FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
51	Intergovt Professional Service	\$9,586.72	\$8,445.14	\$17.40	\$6,016.00	\$9,000.00	\$8,110.40			
Total Intergovernmental Services and Payments (BARS #108.***5***.5*)		\$9,586.72	\$8,445.14	\$17.40	\$6,016.00	\$9,000.00	\$8,110.40			

NOTE

Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Special Revenue Fund #108
Flood Control Zone District No. 1
Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	-	\$128,877.00	-	\$42,959.00	\$185,000.00	-	-	\$266,000.00	\$266,000.00
Total Capital Outlays (BARS #108.***.594.**6*)		-	\$128,877.00	-	\$42,959.00	\$185,000.00	-	-	\$266,000.00	\$266,000.00

List of Fiscal Year 2019 Capital Outlays:

Cranberry Road Cross Culvert Replacement near Birch and near Sandridge	\$60,000.00	\$60,000.00
Loomis Lake Outfall Culvert Replacement	\$41,000.00	\$41,000.00
New Truck (split with Road Fund #104)	\$15,000.00	\$15,000.00
North of Pioneer Road/West of Sandridge	\$35,000.00	\$35,000.00
South End Skating Lake to 300th	\$35,000.00	\$35,000.00
Works Progress Administration (WPA) Ditch between Bay Avenue & 270th	\$80,000.00	\$80,000.00
TOTAL	\$266,000.00	\$266,000.00



Special Revenue Fund #108
Flood Control Zone District No. 1

Expenditure Breakdown: BARS Object Codes 70 (Debt Service – Principal) and 80 (Debt Service – Interest)

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
70	Debt Service – Principal	\$32,368.42	\$32,368.42	\$32,368.42	\$32,368.00	\$32,369.00	\$32,368.42	\$32,369.00	\$32,369.00	\$32,369.00
80	Debt Service – Interest	\$1,038.49	\$971.05	\$809.21	\$940.00	\$810.00	\$647.37	\$810.00	\$810.00	\$486.00
Total Debt Service (BARS #108.***.5**.*.7* & BARS #108.***.5**.*.8*)		\$33,406.91	\$33,339.47	\$33,177.63	\$33,308.00	\$33,179.00	\$33,015.79	\$33,179.00	\$33,179.00	\$32,855.00

Notes:

- The budgeted amount of principal/interest is based on scheduled amortization



Special Revenue Fund #108 Flood Control Zone District No. 1

Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	Three-Year Average Revenue (FY2015-2017)	FY2018 Budget Estimate (including all amendments)	FY2018 Actual Revenue Through 12-31-2018	FY2019 Baseline Revenue	FY2019 Departmental Revenue Estimate	FY2019 Adopted Revenue Estimates
Current BARS Code	Description									
108.310.318.00.00	Flood Control Other Taxes	-	-	\$57.27	\$19.00	-	-	-	-	-
108.310.345.13.11	Flood Control Fees and Charges	\$342,471.12	\$339,851.13	\$337,016.46	\$339,780.00	\$345,000.00	\$338,692.70	\$345,000.00	\$345,000.00	\$345,000.00
108.310.345.13.13	Drainage Permit	\$3,300.00	\$1,800.00	\$6,600.00	\$3,900.00	\$1,000.00	\$8,999.45	\$1,000.00	\$1,000.00	\$1,000.00
108.310.361.11.00	Investment Interest <i>(through April 30, 2018 per Res. #2018-015)</i>	\$1,245.76	\$3,053.65	\$5,297.13	\$3,199.00	\$2,000.00	\$2,720.49	-	-	-
Grand Total Revenue <i>(BARS #108.***.3***.***)</i>		\$347,016.88	\$344,704.78	\$348,970.86	\$346,898.00	\$348,000.00	\$350,412.64	\$346,000.00	\$346,000.00	\$346,000.00



Special Revenue Fund #108

Flood Control Zone District No. 1

Equity History

	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	Three-Year Average (FY2015 - FY2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actuals Through 12-31-2018	2019 Status quo Baseline	FY2019 Departmental Estimates & Requests	FY2019 Adopted Budget
Beginning Equities as of January 1st	\$845,679.59	\$739,641.41	\$460,598.27	\$681,973.00	\$538,164.98	\$538,164.98	\$573,079.24	\$573,079.24	\$573,079.24
Plus Revenue (BARS #108.***.3**)	\$347,016.88	\$344,704.78	\$348,970.86	\$346,898.00	\$348,000.00	\$350,412.64	\$346,000.00	\$346,000.00	\$346,000.00
Minus Expenditures (BARS #108.***.5**)	(\$453,055.06)	(\$623,747.92)	(\$271,404.15)	(\$449,402.00)	(\$649,365.00)	(\$315,498.38)	(\$466,521.00)	(\$716,926.00)	(\$716,602.00)
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	\$739,641.41	\$460,598.27	\$538,164.98	\$579,469.00	\$236,799.98	\$573,079.24	\$452,558.24	\$202,153.24	\$202,477.24
Difference between beginning & ending equities:	-12.5% (\$106,038.18)	-37.7% (\$279,043.14)	16.8% \$77,566.71	-15.0% (\$102,504.00)	-56.0% (\$301,365.00)	6.5% \$34,914.26	-21.0% (\$120,521.00)	-64.7% (\$370,926.00)	-64.7% (\$370,602.00)