

MEMORANDUM

DATE June 15, 2017

TO: Board of Directors
Agenda Date: June 20, 2017

FROM: Diana Wemple, Lassen County Auditor-Controller 

SUBJECT: Resolution Establishing a Recommended Budget for Fiscal Year 2017-2018

RECOMMENDATION: **That the Board:** Adopt by resolution a recommended budget for the fiscal year of July 1, 2017 through June 30, 2018

PREVIOUS BOARD ACTIONS: None applicable to the fiscal year of July 1, 2017 through June 30, 2018 budget

DISCUSSION: On or before the close of the fiscal year (June 30) the Directors, by formal action, should establish by resolution a recommended budget when circumstances do not permit the adoption of a final budget for the new fiscal year.

The action of establishing a recommended budget is performed by counties, and it related districts and agencies to comply with provisions of the County Budget Act, Chapter 1, Division 3, Title 3 of the Government Code, when uncertainty exists in revenues and appropriations for the new fiscal year. Uncertainty may exist by any number of factors facing local agencies during the budget process, such as unknowns of revenues and expenditures, and/or the timing of the State budget, for example.

Spending and other limits of District authority are provided for in the attached resolution.

FISCAL IMPACT: Unknown

ALTERNATIVES: Provide direction to staff

DW:ts

RESOLUTION NO. _____

**RESOLUTION ADOPTING THE LASSEN-MODOC COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT RECOMMENDED BUDGET FOR THE
FISCAL YEAR JULY 1, 2017 THROUGH JUNE 30, 2018**

WHEREAS, the Lassen-Modoc County Flood Control and Water Conservation District Board of Directors (Directors) is receiving information and discussing the options and details regarding a budget for the fiscal year July 1, 2017 through June 30, 2018, and staff is continuing to gather information to prepare a final budget for consideration and adoption by the Directors; and

WHEREAS, on or before June 30th of each year the Directors, by formal action, endeavor to approve the recommended budget, including the revisions it deems necessary for the purpose of having authority to spend until a final budget is adopted; and

NOW, THEREFORE, BE IT RESOLVED, that there is hereby established a recommended budget which shall include:

1. Estimated revenues of \$11,300.
2. Appropriations no greater than the fiscal year 2016-2017 Adopted Budget.
3. No payments for capital assets, transfers-out, or new permanent employee positions will be made until the adoption of the budget, unless specifically approved by the Directors.

The foregoing resolution was adopted at a special meeting of the Board of Directors of the Lassen-Modoc County Flood Control and Water Conservation District, State of California, held on the twentieth (20th) day of June 2016, by the following vote.

AYES:

NOES:

ABSENT:

ABSTAIN:

Chairman of the Board of Directors,
Lassen Modoc County Flood Control and Water Conservation District
State of California

ATTEST
Julie Bustamante, Clerk of the District

By _____
Michele Yderraga, Deputy Clerk of the District

RESOLUTION NO. _____

I, Michele Yderraga, Deputy Clerk of the District, State of California, do hereby certify that the foregoing resolution was adopted by the said Board of Directors at a special meeting thereof held on the _____ day of _____, 2017.

Deputy Clerk of the District
State of California

**Lassen/Modoc Flood Control and Water Conservation District
Special District
Fiscal Year 2017/18 Budget**

Fund: 208
Special District Name: Lassen/Modoc Flood Control
Budget Unit Name: Lassen/Modoc Flood Control
Budget Unit Number: 2080

	FY 2014/15	FY 2015/16	FY 2016/17 as of 6/9/17	FY 2017/18
Account Name	Actual	ACTUAL	ACTUAL	Proposed Budget
Total FTE Employees				
Salaries & Benefits	\$ -		\$ -	\$ -
Services & Supplies	\$ 16,550	\$ 242	\$ 229	\$ 51,900
Other Charges				
Fixed Assets				
Appropriation for Contingencies				
TOTAL EXPENDITURES	\$ 16,550	\$ 242	\$ 229	\$ 51,900
Revenues Available	\$ 10,170	\$ 10,932	\$ 11,064	\$ 11,285
Fund Balance (if applicable)	\$ 122,182	\$ 122,182	\$ 132,871	\$ 144,006
TOTAL RESOURCES AVAILABLE	\$ 132,352	\$ 133,114	\$ 143,935	\$ 155,291
NET FUND BALANCE REQUIRED	\$ 115,802	\$ 132,872	\$ 143,706	\$ 103,391

EXPENDITURES		FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Actual	FY 2016/17 Proposed Budget	FY 2016/17 Actual as of 6/9/17	FY 2017/18 Proposed Budget
Special District Name:	Lassen/Modoc Flood Control							
Fund #:	208							
Budget Unit #:	2080							
ACCOUNT								
3001500	Insurance							
3001700	Meter Reading, Installation & Maintenance					5,000		5,000
3002200	Office Expense					600	76	600
3002201	Postage							
3002300	Professional & Specialized Services-COPS Irrigation					8,000		8,000
3002400	Publications & Legal Notices				242	300	93	300
3002500	Rents & Leases - Equipment							
3002600	Rents & Leases - Bldgs & Impvs							
3002700	Meter Replacement					38,000		38,000
3002701	Non-Capitalized Equipment							
3002800	Special Departmental Exp	18,413	18,496	16,550				
3002900	Transportation & Travel							
3003000	Utilities						60	
3004500	Interest on Notes and Warrants	21						
	Total Services & Supplies	18,434	18,496	16,550	242	51,900	229	51,900
3006100	Building & Improvements							
3006200	Equipment							
	Total Expenditures	18,434	18,496	16,550	242	51,900	229	51,900

REVENUES

Fund#: 208

Budget Unit#:	2080
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Account	Account Name	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 as of 6/1/16 Actual	FY 16/17 Proposed Budget
2003900	FMV/Accrued Interest					
2000100	Property Taxes - Current Secured	9,552	9,096	9088.66	9,261.78	9,250
2000200	Property Taxes - Unsecured	424	436	439.93	466.29	465
2000300	Property Taxes - Prior Secured					0
2000400	Property Taxes - Prior Unsecured	8	5	28.9	6.43	10
2000600	Supplemental Property Taxes	7	44	3.02	38.63	35
2000901	Other Taxes - Timber	121	100	54.95	111.80	100
2003000	Interest	162	139	392.02	888.37	500
2006000	State - HOPTR	167	165	162.86	158.34	160
		\$10,442	\$9,984	\$10,170	\$10,932	\$10,520