

**FY 2011-12 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **RUSSIAN RIVER PROJECTS**

Section/Index No: **674515**

| Sub-Object No. and Title | Adopted 2010-11 | Requested 2011-12 | Difference | Percent Change |
|---|--------------------|----------------------|--------------------|-------------------|
| REVENUES: | | | | |
| <u>USE OF MONEY</u> | | | | |
| 1700 Interest on Pooled Cash | \$0 | \$220 | \$220 | N/A |
| Subtotal Use of Money | \$0 | \$220 | \$220 | N/A |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| 2950 Marin Municipal Water District | \$679,744 | \$601,087 | (\$78,657) | (11.57%) |
| 2951 North Marin Water District | 697,936 | 572,498 | (125,438) | (17.97%) |
| Subtotal Intergovernmental Revenue | \$1,377,680 | \$1,173,585 | (\$204,095) | (14.81%) |
| <u>CHARGES FOR SERVICES</u> | | | | |
| 3980 Revenue Applic to PY | \$0 | \$0 | \$0 | N/A |
| Subtotal Charges for Services | \$0 | \$0 | \$0 | N/A |
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| 4102 Donations and Reimbursements | \$0 | \$125,000 | \$125,000 | N/A |
| Subtotal Miscellaneous Revenue | \$0 | \$125,000 | \$125,000 | N/A |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| 4625 OT - W/in Special Dist - BOS | \$900,000 | \$350,000 | (\$550,000) | (61.11%) |
| Subtotal Other Financing Sources | \$900,000 | \$350,000 | (\$550,000) | (61.11%) |
| TOTAL REVENUES | \$2,277,680 | \$1,648,805 | (\$628,875) | (27.61%) |

EXPENDITURES:

SERVICES AND SUPPLIES

| | | | | |
|---------------------------------------|--------------------|--------------------|------------------|---------------|
| 6280 Memberships | \$35,000 | \$41,000 | 6,000 | 17.14% |
| 6461 Supplies/Expense | 0 | 2,000 | 2,000 | N/A |
| 6522 District Services | 100,000 | 100,000 | 0 | 0.00% |
| 6523 District Operations | 1,280,000 | 1,316,000 | 36,000 | 2.81% |
| 6570 Consultant Services | 680,000 | 1,422,500 | 742,500 | 109.19% |
| 6610 Legal Services | 180,000 | 200,000 | 20,000 | 11.11% |
| 7022 Public Relations | 0 | 3,000 | 3,000 | N/A |
| 7206 Equipment Usage Charges | 20,000 | 12,000 | (8,000) | (40.00%) |
| 7302 Travel Expense | 30,000 | 10,000 | (20,000) | (66.67%) |
| 7303 Private Car Expense | 1,400 | 1,400 | 0 | 0.00% |
| Subtotal Services and Supplies | \$2,326,400 | \$3,107,900 | \$781,500 | 33.59% |

OTHER CHARGES

| | | | | |
|-------------------------------|------------------|------------------|-----------------|---------------|
| 7980 Depreciation | \$152,300 | \$141,250 | (\$11,050) | (7.26%) |
| 7981 Amort Expense | 0 | 36,900 | 36,900 | N/A |
| Subtotal Other Charges | \$152,300 | \$178,150 | \$25,850 | 16.97% |

SUMMARY OF REVENUES AND EXPENDITURES

| Sub-Object No. and Title | Adopted 2010-11 | Requested 2011-12 | Difference | Percent Change |
|--|--------------------|----------------------|--------------------|-------------------|
| FIXED ASSETS | | | | |
| 9482 Amort WIP Outlay | \$0 | \$125,000 | \$125,000 | N/A |
| Subtotal Fixed Assets | \$0 | \$125,000 | \$125,000 | N/A |
| TOTAL EXPENDITURES | \$2,478,700 | \$3,411,050 | \$932,350 | 37.61% |
| TOTAL NET COST (Expenditures Minus Revenues) | \$201,020 | \$1,762,245 | \$1,561,225 | 776.65% |

**FY 2011-12 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Supply
Section Title: Russian River Projects

Character Title: Use of Money and Property Character No.: 674515-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

| | |
|---|--------------|
| Estimated Average Cash Balance | \$40,000 |
| Projected Interest Rate | 0.55% |
| Projected/Planned Interest on Pooled Cash | <u>\$220</u> |

Character Title: Intergovernmental Revenue Character No.: 674515-20

2950 Marin Municipal Water District

This account records the Russian River Conservation Fee and the Russian River Projects charge received from Marin Municipal Water District based on actual deliveries of water.

| | | |
|--|------------------|---------------|
| Projected FY 11-12 Water Deliveries: | 4,300.00 | Acre Feet |
| Russian River Conservation Fee | \$72.27 | Per Acre Foot |
| Russian River Projects Charge | \$20.00 | Per Acre Foot |
| | | |
| Russian River Conservation Fee (Supplemental) | 2,214.40 | Acre Feet |
| | \$72.27 | |
| Russian River Projects Charge (Supplemental) | \$20.00 | |
| Projected Revenue | <u>\$601,087</u> | |

2951 North Marin Water District

This account records the Russian River Conservation Fee and the Russian River Projects charge received from North Marin Water District based on actual deliveries of water.

| | | |
|--------------------------------------|------------------|---------------|
| Projected FY 11-12 Water Deliveries: | 6,204.60 | Acre Feet |
| Russian River Conservation Fee | \$72.27 | Per Acre Foot |
| Russian River Projects Charge | \$20.00 | Per Acre Foot |
| Projected Revenue | <u>\$572,498</u> | |

Character Title: Miscellaneous Revenue Character No.: 674515-40

4102 Donations and Reimbursements

This account records reimbursement for the IBM Optimization software development by the Water Transmission Fund.

Character Title: Other Financing Sources Character No.: 674515-46

4625 OT - W/in Special Dist - BOS

This account will record a transfer of funds from the Agency's General Fund to finance staff and consultant costs associated with planned projects.

**FY 2011-12 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Russian River Projects

Character Title: Services and Supplies

Character No.: 674515-60

6280 Memberships

PCAS No. various

This item is request for membership dues in the Russian River Watershed Association.

6522 District Services

PCAS No. Various

This item is requested to provide funds for supply and service type costs.

6523 District Operations

This item is requested to provide funds for charging salaries, benefits and overhead costs for personnel.

| | <u>PCAS No.</u> | <u>Amount</u> |
|--|---------------------|--------------------|
| Calif. Statewide Groundwater Elevation Monitor | TBD | \$50,000 |
| North Coast IRWMP | 4042 | 50,000 |
| Fishnet 4C | 3648 | 6,000 |
| GIS - Water Rights / Land Use | 3828 | 25,000 |
| Healdsburg Dam Fish Ladder O&M | 405-05 | 10,000 |
| Legislative Advocacy Support Services | 3615, 3754, 7067-03 | 40,000 |
| Pacific Coastal Salmon Recovery fund | 3615 | 25,000 |
| Potter Valley Project | 3187 | 50,000 |
| Recovery Planning | 3754 | 50,000 |
| Resource Conservation District Agreements | 3320, 3797 | 15,000 |
| RR Mainstream Flow Monitoring | TBD | 25,000 |
| RR Estuary Mgt, Permits, RPA Implem | 7339-15 | 75,000 |
| RR Fisheries Enhancement | 3229 | 100,000 |
| RR Watershed Association | 3928 | 20,000 |
| Water Mang & Stakeholder Collaboration | 3310 | 50,000 |
| Temporary Urgency Change | 7323 | 275,000 |
| Coyote Valley Dam Re-op Feasibility Study | TBD | 75,000 |
| USGS | 7098-03 | 15,000 |
| RR Event Sponsorships& Watershed Council | 3229,3557 | 5,000 |
| Endangered Species Act Compliance | 7098-03 | 10,000 |
| Water Rights- Petitions-Hydrologic Index | 3310 | 250,000 |
| Beach & Water Level Management | TBD | 75,000 |
| Dry Creek Water Supply Agreement | 3635 | 20,000 |
| | | <u>\$1,316,000</u> |

6570 Consultant Services

This item provides funds for the use of outside consultants as may be necessary to support the program.

| | <u>PCAS No.</u> | <u>Amount</u> |
|--|-----------------|------------------|
| Dry Creek Water Supply Agreement | 3635 | 25,000 |
| North Coast IRWMP | 4042 | 208,000 |
| Goldridge RCD | 3797 | 18,750 |
| Coyote Valley Dam Re-op Feasibility Study | TBD | 175,000 |
| Temporary Urgency Change | 7323 | 200,000 |
| Potter Valley Project | 3187 | 50,000 |
| RR BO Coordination w/Corp of Eng | 7098-03 | 27,000 |
| RR Bulletin Publication | 3439 | 35,000 |
| Water Mang & Stakeholder Collaboration | 3310 | 175,000 |
| GIS - Water Rights / Land Use | 3828 | 50,000 |
| Sotoyome Resource Conservation District | 3320,3754 | 18,750 |
| Water Rights- Petitions-Hydrologic Index | 3310 | 100,000 |
| IBM Data Sharing/Optimization Project | 7411 | 125,000 |
| Calif. Statewide Groundwater Elevation Monitor | TBD | 125,000 |
| USGS - Mayacama & Geyserville Creeks and | Various | 90,000 |
| Russian River Stream Gauges | | <u>1,422,500</u> |

FY 2011-12 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply
Section Title: Russian River Projects

Character Title: Services and Supplies (continued) Character No.: 674515-60

6610 Legal Services

PCAS No. Various

This account reflects the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

7022 Public Relations

PCAS No. Various

This item records the expense for event sponsorship.

7206 Equipment Usage Charge

PCAS No. Various

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

7302 Travel Expense

PCAS No. Various

This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.

7303 Private Car Expense

PCAS No. Various

Private Car Expense is reimbursed to employees for the use of their private vehicles.

Character Title: Other Charges Character No.: 674515-75

7980 Depreciation

Generally Accepted Accounting Principles require that depreciation be expensed each year.

7981 Amort Expense

This records the amortization of intangible assets.

Character Title: Fixed Assets Character No.: 674515-85

9482 Amort WIP Outlay

This account records the development of the IBM Optimization software.

FY 2011-12 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Supply
Section: Russian River Projects
Index No.: 674515

| DESCRIPTION OF FUND ACTIVITY | Actual FY 09-10 | Estimated FY 10-11 | Requested FY 11-12 |
|--|---------------------------|-------------------------|-------------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below) | \$1,563,917 | \$1,173,296 | \$1,645,404 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | 2,351,836 | 2,287,704 | 1,648,805 |
| Expenditures - (Decrease) fund balance | <u>(5,330,211)</u> | <u>(1,956,708)</u> | <u>(3,411,050)</u> |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | (2,978,375) | 330,996 | (1,762,245) |
| Adjustments to Reserves/Encumbrances: | | | |
| Deferred Revenue | (129,107) | - | - |
| Change in Encumbrances - Net Change | 304,681 | - | - |
| Post Audit Adjustment-Payables | (3,700) | - | - |
| Reclass PY FA/Loss on Asset | 2,271,825 | - | - |
| Depreciation/Amortization | 144,056 | 141,112 | 178,150 |
| Net Adjustment - Increase/(Decrease) to Fund Balance | <u>\$2,587,755</u> | <u>\$141,112</u> | <u>\$178,150</u> |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting | \$1,173,296 | \$1,645,404 | \$61,309 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i> | (\$390,621) | \$472,108 | (\$1,584,095) |
| <u>Fund Balance Components at Beginning of FY</u> | <u>7/1/09</u> | <u>7/1/10</u> | |
| Cash | \$2,040,430 | \$1,213,575 | |
| Accounts Receivable | 775,518 | 721,057 | |
| Accounts Payable | (313,643) | (122,040) | |
| Retention Payable | (10,752) | (16,341) | |
| Encumbrances | <u>(927,636)</u> | <u>(622,955)</u> | |
| Total Beginning Fund Balance | \$1,563,917 | \$1,173,296 | |