

FY 2010-11 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SPRING LAKE PARK**
Section/Index No: **672303**

Sub-Object No. and Title	Adopted 2009-10	Requested FY 10-11	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$1,739,065	\$1,690,367	(\$48,698)	(2.80%)
1008 RDA Increment	(201,887)	(207,179)	(5,292)	2.62%
1011 SB 2557 Prop Tax Admin	(24,045)	(24,474)	(429)	1.78%
1014 AB1290 RDA Pass Throughs	0	13,696	13,696	N/A
1020 Prop Taxes - CY Supplemental	24,000	13,503	(10,497)	(43.74%)
1040 Prop Taxes - CY Unsecured	59,988	59,841	(147)	(0.25%)
Subtotal Taxes	\$1,597,121	\$1,545,754	(\$51,367)	(3.22%)
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$13,650	\$6,000	(\$7,650)	(56.04%)
1800 Rents / Concessions	22,000	20,000	(2,000)	(9.09%)
1801 Rent - Real Estate	3,100	3,500	400	12.90%
Subtotal Use of Money	\$38,750	\$29,500	(\$9,250)	(23.87%)
<u>INTERGOVERNMENTAL REVENUE</u>				
2440 St - HOPTR	\$16,344	\$15,950	(\$394)	(2.41%)
Subtotal Intergovernmental Revenue	\$16,344	\$15,950	(\$394)	(2.41%)
<u>CHARGES FOR SERVICES</u>				
3500 Park/Recreation Services	\$180,000	\$180,000	\$0	0.00%
3501 Camping / Parking Fees	100,000	100,000	0	0.00%
Subtotal Charges for Service	\$280,000	\$280,000	\$0	0.00%
<u>MISCELLANEOUS REVENUES</u>				
4029 Taxable Sale - Miscellaneous	\$3,700	\$4,000	\$300	8.11%
4040 Miscellaneous Revenue	500	500	0	0
Subtotal Miscellaneous Revenues	\$4,200	\$4,500	\$300	7.14%
TOTAL REVENUES	\$1,936,415	\$1,875,704	(\$60,711)	(3.14%)

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672303

Sub-Object No. and Title	Adopted 2009-10	Requested FY 10-11	Difference	Percent Change
--------------------------	--------------------	-----------------------	------------	-------------------

EXPENDITURES:

SERVICES AND SUPPLIES

6570 Consultant Services	\$0	\$0	\$0	N/A
Subtotal Services and Supplies	\$0	\$0	\$0	N/A

OTHER CHARGES

8010 Contribution Non-Co Govt	\$1,878,679	\$1,899,440	\$20,761	1.11%
Subtotal Other Charges	\$1,878,679	\$1,899,440	\$20,761	1.11%

TOTAL EXPENDITURES	\$1,878,679	\$1,899,440	\$20,761	1.11%
---------------------------	--------------------	--------------------	-----------------	--------------

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$57,736)	\$23,736	\$81,472	(141.11%)
---	-------------------	-----------------	-----------------	------------------

FY 2010-11 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: Spring Lake Park

Character Title: Taxes

Character No.: 672303-10

1000 Prop Taxes - CY Secured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1008 RDA increment

This portion of the property tax is shifted to local redevelopment agencies.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Character Title: Use of Money and Property

Character No.: 672303-17

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	\$600,000
Projected Interest Rate	1.00%
Projected/Planned Interest on Pooled Cash	\$6,000

1800 Rents / Concessions

Rents / Concessions revenue is based on estimates provided by County Regional Parks.

1801 Rent - Real Estate

This item reflects rent for the Ranger residence located at Spring Lake Park.

Character Title: Intergovernmental Revenue

Character No.: 672303-20

2440 ST - HOPTR

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Character Title: Charges for Service

Character No.: 672303-30

3500 Park/Recreation Services

These revenues are based on recent actual experience.

3501 Camping / Parking Fees

Camping / Parking Fee revenues are based on estimates provided by County Regional Parks.

Character Title: Miscellaneous Revenues

Character No.: 672303-40

4029 Taxable Sale - Miscellaneous

Taxable Sale - Miscellaneous revenue is realized primarily from the sale of firewood at Spring Lake Park. FY 10-11 requested amount is based on estimates provided by County Regional Parks.

4040 Miscellaneous Revenue

This item records miscellaneous revenue received from the sale of T-shirts and the recycling of aluminum cans at Spring Lake Park. The requested amount is based on estimates provided by County Regional Parks.

Character Title: Other Charges

Character No.: 672303-75

8010 Contribution Non-Co Govt

This item is requested to provide funds to pay Sonoma County Regional Parks for the cost of operating and maintaining Spring Lake Park. A change in budgeting practices by the Water Agency was effected in FY 99-00. Previously, outlays for Fixed Asset expenditures were appropriated in the Fixed Assets character. To coordinate these expenditures and facilitate the payment process, it has been determined that Regional Parks will budget the Fixed Asset expenditures and the Water Agency would provide reimbursement through this Contribution account.

FY 2010-11 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Administration and General
 Section: Spring Lake Park
 Index No.: 672303

DESCRIPTION OF FUND ACTIVITY	Actual FY 08-09	Estimated FY 09-10	Requested FY 10-11
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$911,924	\$1,105,145	\$680,675
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,005,014	1,454,209	1,875,704
Expenditures - (Decrease) fund balance	(1,811,793)	(1,878,679)	(1,899,440)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	193,221	(424,470)	(23,736)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - (Decrease) fund balance	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$0	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$1,105,145	\$680,675	\$656,939
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$193,221	(\$424,470)	(\$23,736)
<u>Fund Balance Components at Beginning of FY</u>	7/1/08	7/1/09	
Cash	\$923,909	\$1,124,720	
Accounts Receivable	10,148	10,645	
Accounts Payable	(411)	(437)	
Deferred Revenues	(21,722)	(29,783)	
Total Beginning Fund Balance	\$911,924	\$1,105,145	