

**FY 2010-11 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** WARM SPRINGS DAM (SPECIAL REVENUE FUND)  
**Index No.:** 673806

Sub-Object No. and Title	Adopted FY 09-10	Requested FY 10-11	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1000 Prop Taxes - CY Secured	\$4,581,891	\$4,404,608	(\$177,283)	(3.87%)
1008 RDA Increment	(502,782)	(518,970)	(16,188)	3.22%
1014 AB1290 RDA Pass Through	0	35,401	35,401	N/A
1020 Prop Taxes - CY Supplemental	64,000	35,542	(28,458)	(44.47%)
1040 Prop Taxes - CY Unsecured	161,715	167,385	5,670	3.51%
<b>Subtotal Taxes</b>	<b>\$4,304,824</b>	<b>\$4,123,966</b>	<b>(\$180,858)</b>	<b>(4.20%)</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$10,500	\$10,000	(\$500)	(4.76%)
<b>Subtotal Use of Money</b>	<b>\$10,500</b>	<b>\$10,000</b>	<b>(\$500)</b>	<b>(4.76%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2440 ST - HOPTR	\$43,011	\$41,894	(\$1,117)	(2.60%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$43,011</b>	<b>\$41,894</b>	<b>(\$1,117)</b>	<b>(2.60%)</b>
<b>TOTAL REVENUES</b>	<b>\$4,358,335</b>	<b>\$4,175,860</b>	<b>(\$182,475)</b>	<b>(4.19%)</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

6180 Maint - Buildings/Improvements	\$100,000	\$0	(\$100,000)	(100.00%)
6522 District Services	25,000	35,000	10,000	40.00%
6523 District Operations	706,331	369,200	(337,131)	(47.73%)
6570 Consultant Services	202,620	1,396,868	1,194,248	589.40%
6635 Fiscal Agent Fees	0	55,208	55,208	N/A
6610 Legal Services	0	6,000	6,000	N/A
7206 Equipment Usage Charge	3,000	5,000	2,000	66.67%
<b>Subtotal Services and Supplies</b>	<b>\$1,036,951</b>	<b>\$1,867,276</b>	<b>\$830,325</b>	<b>80.07%</b>

**OTHER CHARGES**

8010 Contribution Non-Co Govt	\$450,000	\$475,896	\$25,896	5.75%
<b>Subtotal Other Charges</b>	<b>\$450,000</b>	<b>\$475,896</b>	<b>\$25,896</b>	<b>5.75%</b>

**FIXED ASSETS**

8510 Building / Improvement	\$2,922,459	\$1,135,600	(\$1,786,859)	(61.14%)
<b>Subtotal Fixed Assets</b>	<b>\$2,922,459</b>	<b>\$1,135,600</b>	<b>(\$1,786,859)</b>	<b>(61.14%)</b>

Sub-Object No. and Title	Adopted FY 09-10	Requested FY 10-11	Difference	Percent Change
<b>OTHER FINANCING USES</b>				
8625 OT - W/in Special Dist - BOS	\$2,000,000	\$0	(\$2,000,000)	(100.00%)
<i>Subtotal Other Financing Uses</i>	<b>\$2,000,000</b>	<b>\$0</b>	<b>(\$2,000,000)</b>	<b>(100.00%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,409,410</b>	<b>\$3,478,772</b>	<b>(\$2,930,638)</b>	<b>(45.72%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$2,051,075</b>	<b>(\$697,088)</b>	<b>(\$2,748,163)</b>	<b>(133.99%)</b>

**FY 2010-11 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Section Title: **Warm Springs Dam - Special Revenue Fund**

Character: **Taxes**

Character No.: **673806-10**

**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: **Use of Money and Property**

Character No.: **673806-17**

**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 estimated cash flows and current interest rate trends.

Estimated Average Cash Balance	\$1,000,000
Projected Interest Rate	1.00%
	\$10,000
Projected/Planned Interest on Pooled Cash	\$10,000

Character: **Intergovernmental Revenue**

Character No.: **673806-20**

**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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**FY 2010-11 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Warm Springs Dam - Special Revenue Fund

**Character:** Services and Supplies **Character No.:** 673806-60

<b>6522</b>	<b>District Services</b>	PCAS NO. Various	\$35,000
This account records the service and supply type items associated with operations and maintenance.			
<b>6523</b>	<b>District Operations</b>		
This item is requested to provide funds for charging salaries, benefits and overhead costs for personnel assigned to maintain various projects. For flexibility of budgeting projects are not broken out between District Services and Consultant Services			
	Various Biological Opinion Projects Upper Russian River	PCAS No. Various	294,200
	Potter Valley Check Dams - Maintenance	PCAS No. 2635	50,000
	Russian River Steam Gauges - Maintenance	PCAS No. 514	25,000
<b>6570</b>	<b>Consultant Services</b>		
This item request funds for the following consultant services:			
	USGS -Stream Gauges Russian River Drainage System	PCAS No. 514-3	185,000
	Various Biological Opinion Projects	PCAS No. Various	1,011,868
	Legislative Advocacy-Van Ness, Alcaide & Fay	PCAS No. Various	130,000
	Legislative Advocacy-Geyer	PCAS No. Various	70,000
<b>6610</b>	<b>Legal Services</b>		6,000
This item request funds for counsel and outside legal services as required.			
<b>6635</b>	<b>Fiscal Agent Fees</b>		55,208
This item request funds for an annual renewal fee.			
<b>7206</b>	<b>Equipment Usage Charge</b>	PCAS No. Various	5,000
This item is requested to provide funds for equipment usage.			
<b>Total Character 60</b>			<b>\$1,867,276</b>

**Character:** Other Charges **Character No.:** 673806-75

<b>8010</b>	<b>Contribution - Non-Co Govt</b>		
	1) Operation and maintenance of Warm Springs Dam	PCAS No. 3076-1	\$450,000
The FY 10-11 appropriation request includes funds for prior fiscal years that have not been billed by the US Army Corps of Engineers in those years.			

**FY 2010-11 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Warm Springs Dam - Special Revenue Fund

**Character:** Fixed Assets

**Character No.:** 673806-85

**8510 Buildings/Improvements**

\$1,135,600

This item is requested to provide appropriations for an engineering study to determine the feasibility of bypassing flows from Lake Sonoma around Dry Creek in order to provide water for Agency's water contractors while protecting endangered Coho and Steelhead in Dry Creek. The following projects are planned for FY 10-11: DC Demonstration Project, DC Habitat Enhancement and CEQA.

**Character:** Operating Transfers

**Character No.:** 673806-86

**8625 OT - W/in Special Dist - BOS**

This item is requested for transfer to the Warm Springs Dam Debt Service Fund for planned purchase of U.S. Government Treasury Strips (\$1,000,000) this transfer will not be made in FY 10-11. Either will the \$2,000,00 transfer for payment of debt service.

**FY 2010-11 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Water Supply  
 Section: Warm Springs Dam - Special Revenue Fund  
 Index No.: 673806

DESCRIPTION OF FUND ACTIVITY	Actual FY 08-09	Estimated FY 09-10	Requested FY 10-11
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$12,122,645</b>	<b>\$8,157,050</b>	<b>\$42,858</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,670,336	4,789,355	4,175,860
Expenditures - (Decrease) fund balance	(7,937,256)	(5,533,547)	(3,478,772)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<u>(2,266,920)</u>	<u>(744,192)</u>	<u>697,088</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances	(1,698,675)	50,000	-
Investments-Letter of Credit	-	(7,770,280)	-
Reduction -Letter of Credit	-	350,280	500,000
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>(\$1,698,675)</u>	<u>(\$7,370,000)</u>	<u>\$500,000</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$8,157,050</b>	<b>\$42,858</b>	<b>\$1,239,946</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$3,965,595)</b>	<b>(\$8,114,192)</b>	<b>\$1,197,088</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/08</u></b>	<b><u>7/1/01</u></b>	
Cash	\$13,379,269	\$11,237,311	
Accounts Payable	(397,330)	(522,292)	
Encumbrances	(859,294)	(2,557,969)	
<b>Total Beginning Fund Balance</b>	<b>\$12,122,645</b>	<b>\$8,157,050</b>	