

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

**Section Title: SPRING LAKE PARK**

**Section/Index No: 672303**

Sub-Object No. and Title	Adopted 2010-11	Requested FY 11-12	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1000 Prop Taxes - CY Secured	\$1,690,367	\$1,698,819	\$8,452	0.50%
1008 RDA Increment	(207,179)	(198,159)	9,020	(4.35%)
1011 SB 2557 Prop Tax Admin	(24,474)	(24,000)	474	(1.94%)
1014 AB1290 RDA Pass Throughs	13,696	12,696	(1,000)	(7.30%)
1020 Prop Taxes - CY Supplemental	13,503	11,427	(2,076)	(15.37%)
1040 Prop Taxes - CY Unsecured	59,841	59,586	(255)	(0.43%)
<b>Subtotal Taxes</b>	<b>\$1,545,754</b>	<b>\$1,560,369</b>	<b>\$14,615</b>	<b>0.95%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$6,000	\$6,600	\$600	10.00%
1800 Rents / Concessions	20,000	20,000	0	0.00%
1801 Rent - Real Estate	3,500	3,500	0	0.00%
<b>Subtotal Use of Money</b>	<b>\$29,500</b>	<b>\$30,100</b>	<b>\$600</b>	<b>2.03%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2440 St - HOPTR	\$15,950	\$16,437	\$487	3.05%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$15,950</b>	<b>\$16,437</b>	<b>\$487</b>	<b>3.05%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3019 NCPA-Fee for Govt Services	\$0	\$4,100	\$4,100	N/A
3500 Park/Recreation Services	180,000	180,000	0	0.00%
3501 Camping / Parking Fees	100,000	100,000	0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$280,000</b>	<b>\$284,100</b>	<b>\$4,100</b>	<b>1.46%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
4029 Taxable Sale - Miscellaneous	\$4,000	\$4,000	\$0	0.00%
4040 Miscellaneous Revenue	500	500	0	0
<b>Subtotal Miscellaneous Revenues</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$1,875,704</b>	<b>\$1,895,506</b>	<b>\$19,802</b>	<b>1.06%</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

Index No.: 672303

Sub-Object No. and Title	Adopted 2010-11	Requested FY 11-12	Difference	Percent Change
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**EXPENDITURES:**

**OTHER CHARGES**

8010 Contribution Non-Co Govt	\$1,899,440	\$1,903,365	\$3,925	0.21%
<b>Subtotal Other Charges</b>	<b>\$1,899,440</b>	<b>\$1,903,365</b>	<b>\$3,925</b>	<b>0.21%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$1,899,440</b>	<b>\$1,903,365</b>	<b>\$3,925</b>	<b>0.21%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$23,736</b>	<b>\$7,859</b>	<b>(\$15,877)</b>	<b>(66.89%)</b>
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**FY 2011-12 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.

**1011 SB 2557 Prop Tax Admin**

Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD.

**1014 AB1290 RDA Pass Through**

This amount is to report gross tax increment and pass throughs to cities and Rural Development 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	\$1,200,000
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	\$6,600

**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

**3019 NCPA-Fee for Govt Services**

This item records the Agency's share of a service fee paid to the County by North Coast Power Authority.

**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 11-12 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 2011-12 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 09-10	Estimated FY 10-11	Requested FY 11-12
<b>Undesignated/Unreserved <i>BEGINNING</i> Fund Balance Available for Budgeting (See Detailed Components Below)</b>	<b>\$1,105,145</b>	<b>\$1,290,344</b>	<b>\$1,435,098</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,006,954	2,047,560	1,895,506
Expenditures - (Decrease) fund balance	(1,821,755)	(1,902,806)	(1,903,365)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>185,199</b>	<b>144,754</b>	<b>(7,859)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - (Decrease) fund balance	-	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting</b>	<b>\$1,290,344</b>	<b>\$1,435,098</b>	<b>\$1,427,239</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)</b>	<b>\$185,199</b>	<b>\$144,754</b>	<b>(\$7,859)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/09</b>	<b>7/1/10</b>	
Cash	\$1,124,720	\$1,319,749	
Accounts Receivable	10,645	2,994	
Accounts Payable	(437)	(126)	
Deferred Revenues	(29,783)	(32,273)	
<b>Total Beginning Fund Balance</b>	<b>\$1,105,145</b>	<b>\$1,290,344</b>	

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

Section Title:            **WASTE/RECYCLED WATER LOAN FUND**  
Section/Index No:        **672501**

Sub-Object No. and Title	Adopted 2010-11	Requested FY 11-12	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$5,600	\$3,135	(\$2,465)	(44.02%)
<b>Subtotal Use of Money</b>	<b>\$5,600</b>	<b>\$3,135</b>	<b>(\$2,465)</b>	<b>(44.02%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4303 State Grants	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>				
	<b>\$5,600</b>	<b>\$3,135</b>	<b>(\$2,465)</b>	<b>(44.02%)</b>
<b>EXPENDITURES:</b>				
<b>TOTAL EXPENDITURES</b>				
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b>(\$5,600)</b>	<b>(\$3,135)</b>	<b>\$2,465</b>	<b>(44.02%)</b>

**FY 2011-12 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Waste/Recycled Water Loan Fund

**Character Title:** Use of Money and Property

**Character No.:** 672808-17

***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	\$570,000
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	<u>\$3,135</u>

**FY 2011-12 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Administration and General  
 Section: Waste/Recycled Water Loan Fund  
 Index No.: 672501

DESCRIPTION OF FUND ACTIVITY	Actual FY 09-10	Estimated FY 10-11	Requested FY 11-12
Undesignated/Unreserved <b><i>BEGINNING</i></b> Fund Balance Available for Budgeting (See Detailed Components Below)	\$566,098	\$571,166	\$575,826
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,068	4,660	3,135
Expenditures - (Decrease) fund balance	-	-	-
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<u>\$5,068</u>	<u>\$4,660</u>	<u>\$3,135</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - (Decrease) fund balance	-	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Undesignated/Unreserved <b><i>ENDING</i></b> Fund Balance Available for Budgeting	<u>\$571,166</u>	<u>\$575,826</u>	<u>\$578,961</u>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$5,068</b>	<b>\$4,660</b>	<b>\$3,135</b>
<b><i>Fund Balance Components at Beginning of FY</i></b>	<b>7/1/09</b>	<b>7/1/10</b>	
Cash	\$566,098	\$571,166	
Accounts Payable	-	-	
Encumbrances	-	-	
<b>Total Beginning Fund Balance</b>	<u>\$566,098</u>	<u>\$571,166</u>	