

FY 2012-13 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: WARM SPRINGS DAM (SPECIAL REVENUE FUND)

Index No.: 673806

Sub-Object No. and Title	Adopted FY 11-12	Requested FY 12-13	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$4,453,219	\$5,149,139	\$695,920	15.63%
1008 RDA Increment	(497,489)	(481,342)	16,147	(3.25%)
1011 SB 2557 Prop Tax Admin	(12,000)	0	12,000	(100.00%)
1014 AB1290 RDA Pass Through	32,905	31,917	(988)	(3.00%)
1020 Prop Taxes - CY Supplemental	147,951	24,880	(123,071)	(83.18%)
1040 Prop Taxes - CY Unsecured	167,385	165,366	(2,019)	(1.21%)
Subtotal Taxes	\$4,291,971	\$4,889,960	\$597,989	13.93%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$550	\$0	(\$550)	(100.00%)
Subtotal Use of Money	\$550	\$0	(\$550)	(100.00%)
<u>INTERGOVERNMENTAL REVENUE</u>				
2440 ST - HOPTR	\$43,007	\$42,625	(\$382)	(0.89%)
Subtotal Intergovernmental Revenues	\$43,007	\$42,625	(\$382)	(0.89%)
TOTAL REVENUES	\$4,335,528	\$4,932,585	\$597,057	13.77%

EXPENDITURES:

SERVICES AND SUPPLIES

6180 Maintenance-Bldgs/Improve	\$5,500,000	\$5,150,000	(\$350,000)	(6.36%)
6522 District Services	35,000	0	(35,000)	(100.00%)
6523 District Operations	250,000	1,508,400	1,258,400	503.36%
6570 Consultant Services	1,345,000	615,000	(730,000)	(54.28%)
6589 Permit	0	7,000	7,000	N/A
6610 Legal Services	6,000	7,000	1,000	16.67%
6635 Fiscal Agent Fees	55,208	55,208	0	0.00%
7206 Equipment Usage Charge	15,000	10,000	(5,000)	(33.33%)
7302 Travel Expense	0	4,000	4,000	N/A
Subtotal Services and Supplies	\$7,206,208	\$7,356,608	\$150,400	2.09%

OTHER CHARGES

8010 Contribution Non-Co Govt	\$480,000	\$495,000	\$15,000	3.13%
Subtotal Other Charges	\$480,000	\$495,000	\$15,000	3.13%

FIXED ASSETS

8510 Building / Improvement	\$0	\$256,000	\$256,000	N/A
9480 Intangible Assets	500,000	240,000	(260,000)	(52.00%)
Subtotal Fixed Assets	\$500,000	\$496,000	(\$4,000)	(0.80%)

Sub-Object No. and Title	Adopted FY 09-10	Requested FY 10-11	Difference	Percent Change
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
<i>Subtotal Other Financing Uses</i>	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$8,186,208	\$8,347,608	\$161,400	1.97%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$3,850,680	\$3,415,023	(\$435,657)	(11.31%)

FY 2012-13 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Warm Springs Dam - Special Revenue Fund

Character Title: 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.

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.: 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	\$0
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	\$0

Character Title: 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 2012-13 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Warm Springs Dam - Special Revenue Fund

Character Title: Services and Supplies

Character No.: 673806-60

6180 Maintenance-Buildings/Improvements

\$5,150,000

This item is requested to provide appropriations for work to be performed in the Dry Creek Enhancement Project.

6523 District Operations

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	PCAS No. Various	1,383,400
Potter Valley Check Dams - Maintenance	PCAS No. 2635	50,000
Russian River Steam Gauges - Maintenance	PCAS No. 514	25,000
Federal Legislative Advocacy	PCAS No. Various	20,000
State Legislative	PCAS No. Various	15,000
Water Education (Non-WC)	PCAS No. Various	15,000

6570 Consultant Services

This item request funds for the following consultant services:

USGS -Stream Gauges Russian River Drainage System	PCAS No. 514-3	235,000
Federal Legislative Advocacy	PCAS No. Various	110,000
Conservation Strategies Group Agreement	PCAS No. 7414-1	55,000
Federal Legislative-Energy-Sustainability	PCAS No. Various	50,000
Quagga Mussel Prevention Prog	TBD	165,000

6589 Permits

PCAS NO. Various 7,000

This account records the cost of various permits other than State Permits and Fees.

6610 Legal Services

PCAS No. Various 7,000

This item request funds for county counsel and outside legal services as required.

6635 Fiscal Agent Fees

55,208

This item request funds for an annual renewal fee.

7206 Equipment Usage Charge

PCAS No. Various 10,000

This item is requested to provide funds for equipment usage.

7302 Travel Expense

PCAS No. Various 4,000

This item is requested to cover the cost of travel expenses to meetings.

Total Character 60 \$7,356,608

Character Title: Other Charges

Character No.: 673806-75

8010 Contribution - Non-Co Govt

PCAS No. 3076-1 \$495,000

- 1) Operation and maintenance of Warm Springs Dam
 The FY 12-13 appropriation request includes funds for prior fiscal years that have not been billed by the US Army Corps of Engineers in those years.

FY 2012-13 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Warm Springs Dam - Special Revenue Fund

Character Title: Fixed Assets **Character No.:** 673806-85

8510 Building / Improvement	PCAS No. 7346-07	\$256,000
This item request funds for CEQA compliance, inspections and construction of the Wallace Creek Tributary.		

9480 Intangible Assets	PCAS No. 7345-04	\$250,000
This account records easement dedications, temporary permits and right-of-way work associated with on Dry Creek Habitat Restoration Project..		

Character Title: 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 12-13. Neither will the transfer for payment of the debt service be made.		

FY 2011-12 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 10-11	Estimated FY 11-12	Requested FY 12-13
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$2,057,103	\$4,938,056	\$3,434,575
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	5,270,662	4,895,689	4,932,585
Expenditures - (Decrease) fund balance	(3,265,755)	(6,399,170)	(8,347,608)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>2,004,907</u>	<u>(1,503,481)</u>	<u>(3,415,023)</u>
Adjustments to Reserves/Encumbrances:			
Change in Encumbrances	994,967	-	-
Investments-Letter of Credit	(118,921)	-	-
Audit Adjustment A/P	-	-	-
Reduction -Letter of Credit	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>\$876,046</u>	<u>\$0</u>	<u>\$0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$4,938,056	\$3,434,575	\$19,552
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$2,880,953	(\$1,503,481)	(\$3,415,023)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/10</u>	<u>7/1/01</u>	
Cash	\$5,858,694	\$7,531,544	
Accounts Payable	(1,035,284)	(822,148)	
Encumbrances	(2,766,307)	(1,771,340)	
Total Beginning Fund Balance	\$2,057,103	\$4,938,056	