

FY 2013-14 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: WARM SPRINGS DAM (SPECIAL REVENUE FUND)

Index No.: 673806

| Sub-Object No. and Title | Adopted FY 12-13 | Requested FY 13-14 | Difference | Percent Change |
|--|---------------------|-----------------------|------------------|-------------------|
| REVENUES: | | | | |
| <u>TAXES</u> | | | | |
| 1000 Prop Taxes - CY Secured | \$5,149,139 | \$5,142,284 | (\$6,855) | (0.13%) |
| 1008 RDA Increment | (481,342) | (457,758) | 23,584 | (4.90%) |
| 1014 AB1290 RDA Pass Through | 31,917 | 29,667 | (2,250) | (7.05%) |
| 1017 Residual Prop-Tax RPTTE | 0 | 112,093 | 112,093 | N/A |
| 1018 Prop Tax RDA Asset Distribut | 0 | 115,920 | 115,920 | N/A |
| 1020 Prop Taxes - CY Supplemental | 24,880 | 22,108 | (2,772) | (11.14%) |
| 1040 Prop Taxes - CY Unsecured | 165,366 | 157,856 | (7,510) | (4.54%) |
| Subtotal Taxes | \$4,889,960 | \$5,122,170 | \$232,210 | 4.75% |
| <u>USE OF MONEY</u> | | | | |
| 1700 Interest on Pooled Cash | \$0 | \$11,700 | \$11,700 | N/A |
| Subtotal Use of Money | \$0 | \$11,700 | \$11,700 | N/A |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| 2440 ST - HOPTR | \$42,625 | \$42,071 | (\$554) | (1.30%) |
| Subtotal Intergovernmental Revenues | \$42,625 | \$42,071 | (\$554) | (1.30%) |
| TOTAL REVENUES | \$4,932,585 | \$5,175,941 | \$243,356 | 4.93% |

EXPENDITURES:

SERVICES AND SUPPLIES

| | | | | |
|---------------------------------------|--------------------|--------------------|----------------------|-----------------|
| 6140 Maint of Equipment | \$0 | \$2,315,165 | \$2,315,165 | N/A |
| 6180 Maintenance-Bldgs/Improve | 5,150,000 | 0 | (5,150,000) | (100.00%) |
| 6461 Supplies/Expense | 0 | 20,000 | 20,000 | N/A |
| 6523 District Operations | 1,508,400 | 1,256,000 | (252,400) | (16.73%) |
| 6570 Consultant Services | 615,000 | 738,825 | 123,825 | 20.13% |
| 6589 Permit | 7,000 | 8,000 | 1,000 | 14.29% |
| 6610 Legal Services | 7,000 | 7,000 | 0 | 0.00% |
| 6635 Fiscal Agent Fees | 55,208 | 55,208 | 0 | 0.00% |
| 7206 Equipment Usage Charge | 10,000 | 25,000 | 15,000 | 150.00% |
| 7302 Travel Expense | 4,000 | 6,000 | 2,000 | 50.00% |
| Subtotal Services and Supplies | \$7,356,608 | \$4,431,198 | (\$2,925,410) | (39.77%) |

OTHER CHARGES

| | | | | |
|-------------------------------|------------------|------------------|------------------|---------------|
| 8010 Contribution Non-Co Govt | \$495,000 | \$775,000 | \$280,000 | 56.57% |
| Subtotal Other Charges | \$495,000 | \$775,000 | \$280,000 | 56.57% |

| Sub-Object No. and Title | Adopted FY 09-10 | Requested FY 10-11 | Difference | Percent Change |
|---|-----------------------------|-------------------------------|-------------------------|---------------------------|
| <u>FIXED ASSETS</u> | | | | |
| 8510 Building / Improvement | \$256,000 | \$368,854 | \$112,854 | 44.08% |
| 9480 Intangible Assets | 240,000 | 250,000 | 10,000 | 4.17% |
| <i>Subtotal Fixed Assets</i> | <u>\$496,000</u> | <u>\$618,854</u> | <u>\$122,854</u> | <u>24.77%</u> |
| <u>OTHER FINANCING USES</u> | | | | |
| 8625 OT - W/in Special Dist - BOS | \$0 | \$0 | \$0 | N/A |
| <i>Subtotal Other Financing Uses</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>N/A</u> |
| TOTAL EXPENDITURES | \$8,347,608 | \$5,825,052 | (\$2,522,556) | (30.22%) |
| TOTAL NET COST <i>(Expenditures Minus Revenues)</i> | \$3,415,023 | \$649,111 | (\$2,765,912) | (80.99%) |

FY 2013-14 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.

1014 AB1290 RDA Pass Through

This amount is to report gross tax increment and pass throughs to cities and Rural Development Agencies.

1017 Residual Prop-Tax RPTTE

This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities.

1018 Prop Tax RDA Asset Distribut

This revenue represent the distribution from the Redevelopment Dissolution Asset Funds back to taxing entities as assets are liquated.

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 | \$1,800,000 |
| Projected Interest Rate | 0.65% |
| | <hr/> |
| Projected/Planned Interest on Pooled Cash | \$11,700 |

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 2013-14 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

6140 Maint of Equipment

\$2,315,165

This item is requested to provide appropriations for work for the Dry Creek Mile 1 Demonstration Reach Construction (\$1,395,165) and Dry Creek Mile 2 and 3 project (\$920,000). (no longer using 6180)

6461 Supplies/Expenses

Order No. Various

20,000

Supplies/Expenses covers the costs of operational supplies.

6523 District Operations

Order No. Various

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

| Project | Order No. | Amount |
|---|------------------|---------------|
| Draft EIR | 7324 | 88,000 |
| Final EIR | 7324 | 252,000 |
| Russian River Final Flow Modeling | 7325 | 32,000 |
| Hydroelectric Analysis | 7328 | 4,000 |
| Water Quality Modeling | 7326 | 24,000 |
| Climate Change Modeling (USGS) | 7329 | 8,000 |
| Hydrologic Index | 7327 | 25,000 |
| Program Management | 7324 | 4,000 |
| Public Outreach Programs | 7316 | 87,000 |
| Stakeholder Process (Dry Creek & Advisory Group) | 7318 | 12,000 |
| Potter Valley Check Dams - Maintenance | 2635 | 10,000 |
| Russian River Steam Gauges - Maintenance | 514 | 25,000 |
| Federal Legislative | Various | 20,000 |
| Reports/Brochures | Various | 10,000 |
| State Legislative | 7414A1 | 15,000 |
| Water Education (Non-WC) | Various | 25,000 |
| RRIFR-Coho Hatchery Funding | 7355A1 | 110,000 |
| RRIFR Coordination with US Arm Corp | 7319A1 | 70,000 |
| RRIFR-Dry Creek Pre-Post Const Biological Monitor | 7347A1-3 | 370,000 |
| RRIFR-Dry Creek Habitat Enhanc Feas Study | 7348A1 | 15,000 |
| RRIFR-Dry Creek Tributary Rehab & Fish Passage | 7348A1 & A2 | 50,000 |
| | | 1,256,000 |

6570 Consultant Services

This item request funds for the following consultant services:

| Project | Order No. | Amount |
|---|------------------|---------------|
| USGS -Stream Gauges Russian River Drainage System | 514A3 | \$90,825 |
| Russian River BO Coordination w/COE | TBD | 28,000 |
| Lambert Bridge Gauge Upgrade | TBD | 10,000 |
| Russian River Final Flow Modeling | 7325 | 20,000 |
| Climate Change Modeling (USGS) | 7326 | 8,000 |
| Hydrologic Index | 7327 | 10,000 |
| Draft EIR | 7324 | 32,000 |
| Final EIR | 7324 | 80,000 |
| Federal Legislative Advocacy | Various | 105,000 |

FY 2013-14 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Warm Springs Dam - Special Revenue Fund

| | | |
|---|---------|---------|
| Conservation Strategies Group Agreement | 7414A1 | 55,000 |
| Quagga Mussel Prevention Prog | 7592 | 90,000 |
| Natural Resource Results | 7414 | 55,000 |
| Reports/Brochures | Various | 5,000 |
| NOAA Quantitative Precipitation Information | TBD | 150,000 |
| | | 738,825 |

Character Title: Services and Supplies (continued) Character No.: 673806-60

| | | |
|---|---------------------------|--------------------|
| 6589 Permits | Order No. Various | 40,000 |
| This account records the cost of various permits including State Permits and Fees. (no longer using subobject 7217) | | |
| 6610 Legal Services | Order No. Various | 7,000 |
| This item request funds for county counsel and outside legal services as required. | | |
| 6635 Fiscal Agent Fees | Order No. Various | 55,208 |
| This item request funds for an annual renewal fee. | | |
| 7206 Equipment Usage Charge | Order No. Various | 37,000 |
| This item is requested to provide funds for equipment usage. Recent cost experience indicated that higher costs may incurred during the forthcoming year. | | |
| 7302 Travel Expense | Order No. Various | 6,000 |
| This item is requested to cover the cost of travel expenses to meetings. | | |
| | Total Character 60 | \$4,475,198 |

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

| | | |
|---|--|-----------|
| 8010 Contribution - Non-Co Govt | | \$775,000 |
| 1) Operation and maintenance of Warm Springs Dam (\$495,000) Order No. 3076A1 The FY 13-14 appropriation is an estimate of the billing from the US Army Corp of Engineers. | | |
| 2) Contribution to NOAA/NFWF mitigation fund. (\$260,000) | | |

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

| | | |
|--|------------------|-----------|
| 8510 Building / Improvement | Order No. 7346A7 | \$368,854 |
| This item request funds for CEQA compliance, inspections and construction of the Wallace Creek Tributary. | | |
| 9480 Intangible Assets | Order No. 7345A4 | \$250,000 |
| This account records easement dedications, temporary permits and right-of-way work associated with on Dry Creek Habitat Restoration Project. | | |

FY 2013-14 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Warm Springs Dam - Special Revenue Fund

Character Title: Operating Transfers

Character No.: 673806-86

8625 OT - W/in Special Dist - BOS

This account request is for a transfer to the Warm Springs Debt Service Fund for payment of the debt service. No transfer will not be made in FY 13-14.

FY 2013-14 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 11-12 | Estimated FY 12-13 | Requested FY 13-14 |
|--|----------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below) | \$4,938,056 | \$7,345,274 | \$2,843,159 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | 5,353,270 | 5,337,976 | 5,175,941 |
| Expenditures - (Decrease) fund balance | (2,978,083) | (12,050,374) | (5,825,052) |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | <u>2,375,187</u> | <u>(6,712,398)</u> | <u>(649,111)</u> |
| Adjustments to Reserves/Encumbrances: | | | |
| Change in Encumbrances | 112,104 | - | - |
| Investments-Letter of Credit | (80,073) | 2,210,283 | - |
| Net Adjustment - Increase/(Decrease) to Fund Balance | <u>\$32,031</u> | <u>\$2,210,283</u> | <u>\$0</u> |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting | \$7,345,274 | \$2,843,159 | \$2,194,048 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i> | \$2,407,218 | (\$4,502,115) | (\$649,111) |
| <u>Fund Balance Components at Beginning of FY</u> | <u>7/1/11</u> | <u>7/1/01</u> | |
| Cash | \$7,531,544 | \$9,676,091 | |
| Accounts Receivable | - | \$9,893 | |
| Accounts Payable | (822,148) | (681,474) | |
| Encumbrances | (1,771,340) | (1,659,236) | |
| Total Beginning Fund Balance | <u>\$4,938,056</u> | <u>\$7,345,274</u> | |