

SONOMA COUNTY WATER AGENCY
FY 14-15 BUDGET REQUEST
FLOOD CONTROL AND WARM SPRINGS DAM

TABLE OF CONTENTS

	<u>Page</u>
Budget Section Summary	1
Zone 1A Laguna Mark West	
Summary of Revenues and Expenditures	2
Character Justification	4
Statement of Special Fund Activity	7
Zone 2A Petaluma	
Summary of Revenues and Expenditures	8
Character Justification	10
Statement of Special Fund Activity	11
Zone 3A Valley of the Moon	
Summary of Revenues and Expenditures	12
Character Justification	13
Statement of Special Fund Activity	15
Zone 5A Lower Russian River	
Summary of Revenues and Expenditures	16
Character Justification	17
Statement of Special Fund Activity	19
Zone 7A North Coast	
Summary of Revenues and Expenditures	20
Character Justification	21
Statement of Special Fund Activity	22
Zone 8A South Coast	
Summary of Revenues and Expenditures	23
Character Justification	24
Statement of Special Fund Activity	25
Warm Springs Dam Special Revenue Fund	
Summary of Revenues and Expenditures	26
Character Justification	28
Statement of Special Fund Activity	31

FY 2014-15 BUDGET

BUDGET SECTION SUMMARY

Section Title:

FLOOD CONTROL & WARM SPRINGS DAM SPECIAL REVENUE FUND

A. Program Description

This section includes the six flood control zones and the Warm Springs Dam Special Revenue Fund.
The Maintenance of existing flood control structures and construction of new projects are included in this section.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 13-14 Adopted	FY 14-15 Requested	Percent Change	FY 13-14 Adopted	FY 14-15 Requested	Percent Change
Zone 1A Laguna Mark West	\$5,521,820	\$6,134,800	11.10%	\$414,129	\$935,493	125.89%
Zone 2A Petaluma	1,932,926	2,163,000	11.90%	599,058	772,574	28.96%
Zone 3A Valley of the Moon	1,340,308	1,465,750	9.36%	469,248	570,577	21.59%
Zone 5A Lower Russian River	537,905	429,500	(20.15%)	355,386	250,338	29.56%
Zone 7A North Coast	38,455	10,000	(74.00%)	9,740	(18,755)	(292.56%)
Zone 8A South Coast	233,000	235,000	0.86%	87,448	83,376	4.66%
Warm Springs Dam Spec. Rev.	5,825,052	5,806,600	(0.32%)	649,111	462,493	(28.75%)
TOTAL:	\$15,429,466	\$16,244,650	5.28%	\$2,584,120	\$3,056,096	18.26%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Refer to the individual sections for information regarding work performed.

E. Summary of Issues and Significant Changes

Refer to the character justifications for a summary of issues and significant changes.

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: ZONE 1A - LAGUNA MARK WEST

Section/Index No: 673202

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$5,082,449	\$5,214,655	\$132,206	2.60%
1008 RDA Increment	(470,966)	(496,501)	(25,535)	5.42%
1011 SB 2557 Prop Tax Admin	(87,800)	(77,644)	10,156	(11.57%)
1014 AB1290 RDA Pass Through	21,141	24,259	3,118	14.75%
1017 Residual Prop-Tax RPTTE	129,567	147,786	18,219	14.06%
1018 Prop Tax RDA Asset Distribut	112,829	0	(112,829)	(100.00%)
1020 Prop Taxes - CY Supplemental	26,870	82,320	55,450	206.36%
1040 Prop Taxes - CY Unsecured	184,325	183,106	(1,219)	(0.66%)
Subtotal Taxes	\$4,998,415	\$5,077,981	\$79,566	1.59%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$20,150	\$31,200	\$11,050	54.84%
Subtotal Use of Money	\$20,150	\$31,200	\$11,050	54.84%
<u>INTERGOVERNMENTAL REVENUES</u>				
2440 St - HOPTR	\$49,126	\$49,126	\$0	0.00%
Subtotal Intergovernmental Revenues	\$49,126	\$49,126	\$0	0.00%
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations/Reimbursements	\$40,000	\$41,000	\$1,000	2.50%
4303 State Grants	0	0	0	N/A
Subtotal Miscellaneous Revenue	\$40,000	\$41,000	\$1,000	2.50%
TOTAL REVENUES	\$5,107,691	\$5,199,307	\$91,616	1.79%

EXPENDITURES:

SERVICES AND SUPPLIES

6140 Maintance-Equipment	1,000,000	1,100,000	100,000	10.00%
6280 Memberships	40,000	45,000	5,000	12.50%
6430 Printing Services	1,000	1,000	0	0.00%
6461 Supplies /Expense	5,000	5,000	0	0.00%
6512 Testing/Analysis	10,000	15,000	5,000	50.00%
6516 Data Processing Services	10,000	10,000	0	0.00%
6523 District Operations	2,950,000	3,200,000	250,000	8.47%
6540 Contract Services	561,000	570,000	9,000	1.60%
6570 Consultant Services	324,820	283,800	(41,020)	(12.63%)

SUMMARY OF REVENUES AND EXPENDITURES

Index No. 673202

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
<u>SERVICES AND SUPPLIES (Continued)</u>				
6573 Administration Costs	10,000	10,000	0	0.00%
6589 Permits	5,000	140,000	135,000	2700.00%
6610 Legal Services	2,000	2,000	0	0.00%
6820 Rents/Leases-Equip	230,000	250,000	20,000	8.70%
7022 Public Relations Expense	3,000	3,000	0	0.00%
7206 Equipment Usage Charge	200,000	300,000	100,000	50.00%
7236 Stream Maint Mitigation Program	100,000	100,000	0	0.00%
Subtotal Services and Supplies	\$5,451,820	\$6,034,800	\$582,980	10.69%
<u>FIXED ASSETS</u>				
9400 Infrastructure	\$0	\$100,000	\$100,000	N/A
9452 Flood Control-Channels/Basins	70,000	0	(70,000)	(100.00%)
Subtotal Fixed Assets	\$70,000	\$100,000	\$30,000	42.86%
TOTAL EXPENDITURES	\$5,521,820	\$6,134,800	\$612,980	11.10%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$414,129	\$935,493	\$521,364	125.89%

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 1A - Laguna Mark West

Character Title: Taxes

Character No.: 673202-10

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.

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.: 673202-17

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	\$5,200,000
Projected Interest Rate	<u>0.60%</u>
Projected/Planned Interest on Pooled Cash	\$31,200

Character Title: Intergovernmental Revenue

Character No.: 673202-20

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 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 1A - Laguna Mark West

Character Title: Miscellaneous Revenue **Character No.:** 673202-40

4102 Donations/Reimbursements

This item reflects the City of Santa Rosa share of the Creek Stewardship Program.

4303 State Grants

No State Grants are anticipated in FY 14/15.

Character Title: Services and Supplies **Character No.:** 673202-60

6140 Maintenance-Equipment	Order No. Various	\$1,100,000
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 1A/CSWP.		

6280 Memberships	Order No. Various	45,000
This item request funds for Membership dues in the Russian River Watershed Association.		

6430 Printing Services	Order No. Various	1,000
This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.		

6461 Supplies/Expenses	Order No. Various	5,000
Supplies/Expenses covers the costs of miscellaneous operational supplies.		

6512 Testing/Analysis	Order No. Various	15,000
This account records expenses incurred to comply with all regulatory testing requirements.		

6516 Data Processing Services	Order No. Various	10,000
This request covers the costs of various data processing supplies and services.		

6523 District Operations	Order No. Various	3,200,000
This item is requested to provide funds for salaries for staff assigned to Zone 1A.		

6540 Contract Services	Order No. Various	570,000
This item is request to provide funds for sediment removal and vegetation maintenance.		

6570 Consultant Services	Order No. Various	283,800
This item is requested to provide funds for work on the North Coast Integrated Regional Water Management Plan (\$22,000), stream gage monitoring agreement with USGS (\$136,800), City of Santa Rosa Creek Stewardship (\$76,000), public outreach (\$29,000) and miscellaneous consultant services (\$20,000).		

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control
Section Title: Zone 1A - Laguna Mark West

Character Title: Services and Supplies (continued) **Character No.:** 673202-60

6573 Administration Costs	Order No. TBD	10,000
This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.		
6589 Permits	Order No. Various	140,000
This account records the cost of various permits including State Permits and Fees.		
6610 Legal Services	Order No. Various	2,000
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.		
6820 Rents/Leases - Equip	Order No. Various	250,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.		
7022 Public Relations Expense	Order No. Various	3,000
Public Relations Expense includes the costs of special meetings.		
7206 Equipment Usage Charge	Order No. Various	300,000
This item is requested to provide funds for equipment usage.		
7236 Stream Maint Mitigation Program	Order No. Various	100,000
Permits required to perform in-stream maintenance are now requiring that off-site mitigation take place. These funds are to be used to accomplish anticipated mitigations.		
Total Character 60:		<u><u>\$ 6,034,800</u></u>

Character Title: Fixed Assets **Character No.:** 673202-85

9400 Infrastructure		
<u>Copeland Crk-Detention Recharge</u>	Order No. 7555	\$100,000
This project will construct stormwater detention and groundwater recharge basins to reduce flooding and enhance groundwater supplies in the vicinity of Rohnert Park. Current year funding will provide for design and CEQA compliance.		

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Flood Control
Section: Zone 1A - Laguna Mark West
Index No.: 673202

DESCRIPTION OF FUND ACTIVITY	Actual FY 12-13	Estimated FY 13-14	Requested FY 14-15
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$4,831,835	\$3,255,958	\$2,283,088
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	5,851,237	7,029,996	5,199,307
Expenditures - (Decrease) fund balance	(7,458,947)	(8,002,866)	(6,134,800)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,607,710)	(972,870)	(935,493)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Increase/(Decrease)	31,833	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	31,833	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$3,255,958	\$2,283,088	\$1,347,595
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$1,575,877)	(\$972,870)	(\$935,493)
<u>Fund Balance Components at Beginning of FY</u>	7/1/12	7/1/13	
Cash	\$7,347,046	\$5,348,258	
Accounts Payable	(293,057)	(228,909)	
Other Receivable	226,125	544,536	
Contract Retention Payable	(11,467)	(2,948)	
Encumbrances	(2,436,812)	(2,404,979)	
Total Beginning Fund Balance	\$4,831,835	\$3,255,958	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: ZONE 2A - PETALUMA
Section/Index No: 673301

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$1,414,487	\$1,472,124	\$57,637	4.07%
1008 RDA Increment	(220,345)	(228,327)	(7,982)	3.62%
1011 SB 2557 Prop Tax Admin	(23,100)	(20,554)	2,546	(11.02%)
1014 AB1290 RDA Pass Through	6,661	6,408	(253)	(3.80%)
1017 Residual Prop-Tax RPTTE	37,691	21,377	(16,314)	(43.28%)
1018 Prop Tax RDA Asset Distribut	10,782	0	(10,782)	(100.00%)
1020 Prop Taxes - CY Supplemental	7,593	23,100	15,507	204.23%
1040 Prop Taxes - CY Unsecured	51,321	51,720	399	0.78%
Subtotal Taxes	\$1,285,090	\$1,325,848	\$40,758	3.17%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$35,100	\$51,000	\$15,900	45.30%
Subtotal Use of Money	\$35,100	\$51,000	\$15,900	45.30%
<u>INTERGOVERNMENTAL REVENUES</u>				
2440 St - HOPTR	\$13,678	\$13,578	(\$100)	(0.73%)
Subtotal Intergovernmental Revenues	\$13,678	\$13,578	(\$100)	(0.73%)
TOTAL REVENUES	\$1,333,868	\$1,390,426	\$56,558	4.24%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
6140 Maintaince-Equipment	\$200,000	\$200,000	\$0	0.00%
6280 Memberships	20,000	10,000	(10,000)	(50.00%)
6461 Supplies/Expense	2,500	1,000	(1,500)	(60.00%)
6523 District Operations	560,000	640,000	80,000	14.29%
6540 Contract Services	59,426	150,000	90,574	152.41%
6570 Consultant Services	685,000	926,000	241,000	35.18%
6573 Administration Costs	10,000	10,000	0	0.00%
6589 Permits	5,000	5,000	0	0.00%
6610 Legal Services	500	500	0	0.00%
6800 Public / Legal Notices	500	500	0	0.00%
6820 Rents/Leases-Equip	150,000	170,000	20,000	13.33%
7206 Equipment Usage Charge	50,000	50,000	0	0.00%
7234 Capri Creek Chan Maint/Reveg	161,000	0	(161,000)	(100.00%)
7236 Stream Maint Mitigation Program	29,000	0	(29,000)	(100.00%)
Subtotal Services and Supplies	\$1,932,926	\$2,163,000	\$230,074	11.90%
TOTAL EXPENDITURES	\$1,932,926	\$2,163,000	\$230,074	11.90%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$599,058	\$772,574	\$173,516	28.96%

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 2A - Petaluma

Character Title: Taxes

Character No.: 673301-10

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.

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.: 673301-17

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	\$8,500,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	<u>\$51,000</u>

Character Title: Intergovernmental Revenue

Character No.: 673301-17

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.

6140 Maint of Equipment	Order NO. Various	\$200,000
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 2A. (no longer using 6180)		
6280 Memberships	Order No. 3680	10,000
This item request funds for Membership dues in the North Bay Watershed Association.		
6461 Supplies/Expenses	Order NO. Various	1,000
Supplies/Expenses covers the costs of operational supplies.		
6523 District Operations	Order NO. Various	640,000
This item is requested to provide funds for salaries for staff assigned to Zone 2A.		
6540 Contract Services	Order NO. Various	150,000
This item is request to provide funds for sediment removal and vegetation maintenance.		
6570 Consultant Services		926,000
This item provides funding for services of a consultant for the Bay Area Integrated Regional Water Management Plan (\$25,000) Order #4043A4, Upper Petaluma River Flood Control Project (\$700,000) Order # 7228, BAWAC-BAIRWM Support (\$10,000) Order # TBD, Public outreach (\$15,000), Stream Main Mitigation Program (\$30,000) Order #7236, Stream Signage (\$100,000) Order #7596, Adobe Creek Sed Basin Study (\$21,000) Order #7262 and miscellaneous consultants (\$25,000).		
6573 Administration Costs	Order No. TBD	10,000
This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.		
6589 Permits	Order NO. Various	5,000
This account records the cost of various permits including State Permits and Fees.		
6610 Legal Services	Order No. Various	500
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.		
6800 Public/Notice Notices	Order No. Various	500
This item is requested to provide funds for publishing notices required by law.		
6820 Rents/Leases - Equip	Order No. Various	170,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. Recent cost experience indicated that higher costs may be incurred during the forthcoming year.		
7206 Equipment Usage Charge	Order No. Various	50,000
This item is requested to provide funds for equipment usage.		
Total Character 60:		<u><u>\$2,163,000</u></u>

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Flood Control
Section: Zone 2A - Petaluma
Index No.: 673301

DESCRIPTION OF FUND ACTIVITY	Actual FY 12-13	Estimated FY 13-14	Requested FY 14-15
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$8,149,608	\$8,419,438	\$6,366,954
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,538,124	1,369,500	1,390,426
Expenditures - (Decrease) fund balance	(1,670,867)	(3,421,984)	(2,163,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(132,743)</u>	<u>(2,052,484)</u>	<u>(772,574)</u>
Adjustments to Reserves/Encumbrances:			
Audit Adjustment A/P	-	-	-
Outstanding Encumbrances - Net Change	402,573	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>402,573</u>	<u>-</u>	<u>-</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$8,419,438	\$6,366,954	\$5,594,380
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$269,830	(\$2,052,484)	(\$772,574)
<u>Fund Balance Components at Beginning of FY</u>	7/1/12	7/1/13	
Cash	\$8,932,798	\$8,836,984	
Other Receivables	-	4,000	
Accounts Payable	(51,167)	(51,167)	
Encumbrances	(732,023)	(732,023)	
Total Beginning Fund Balance	<u>\$8,149,608</u>	<u>\$8,057,794</u>	

FY 2014-15 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: ZONE 3A - VALLEY OF THE MOON

Section/Index No: 673400

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$855,350	\$893,937	\$38,587	4.51%
1008 RDA Increment	(98,874)	(104,256)	(5,382)	5.44%
1011 SB 2557 Prop Tax Admin	(14,200)	(13,011)	1,189	(8.37%)
1014 AB1290 RDA Pass Through	10,836	12,741	1,905	17.58%
1017 Residual Prop-Tax RPTTE	29,640	31,936	2,296	7.75%
1018 Prop Tax RDA Asset Distribut	31,585	0	(31,585)	(100.00%)
1020 Prop Taxes - CY Supplemental	4,423	13,716	9,293	210.11%
1040 Prop Taxes - CY Unsecured	31,081	31,453	372	1.20%
Subtotal Taxes	\$849,841	\$866,516	\$16,675	1.96%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$12,935	\$20,400	\$7,465	57.71%
Subtotal Use of Money	\$12,935	\$20,400	\$7,465	57.71%
<u>INTERGOVERNMENTAL REVENUES</u>				
2440 St - HOPTR	\$8,284	\$8,257	(\$27)	(0.33%)
Subtotal Intergovernmental Revenues	\$8,284	\$8,257	(\$27)	(0.33%)
TOTAL REVENUES	\$871,060	\$895,173	\$24,113	2.77%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
6140 Maintance-Equipment	\$25,000	\$50,000	\$25,000	100.00%
6280 Memberships	16,000	10,000	(6,000)	(37.50%)
6461 Supplies/Expense	2,000	2,000	0	0.00%
6512 Testing/Analysis	0	20,000	20,000	N/A
6523 District Operations	150,000	200,000	50,000	33.33%
6540 Contract Services	53,000	50,000	(3,000)	(5.66%)
6570 Consultant Services	570,308	1,113,750	543,442	95.29%
6589 Permits	6,000	5,000	(1,000)	(16.67%)
6820 Rent/Leases-Equip	10,000	10,000	0	0.00%
7206 Equipment Usage Charge	8,000	5,000	(3,000)	(37.50%)
7273 Stormwater Detention	500,000	0	(500,000)	(100.00%)
Subtotal Services and Supplies	\$1,340,308	\$1,465,750	\$125,442	9.36%
TOTAL EXPENDITURES	\$1,340,308	\$1,465,750	\$125,442	9.36%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$469,248	\$570,577	\$101,329	21.59%

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 3A - Valley of the Moon

Character Title: Taxes

Character No.: 673400-10

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.

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 liquidated.

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.

Character Title: Use of Money and Property

Character No.: 673400-17

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	3,400,000
Projected Interest Rate	0.60%
	<hr/>
Projected/Planned Interest on Pooled Cash	\$20,400

Character Title: Intergovernmental Revenues

Character No.: 673400-20

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.

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 3A - Valley of the Moon

Character Title: Services and Supplies

Character No.: 673400-60

6140 Maint of Equipment	Order No. Various	\$50,000
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 3A.		
6280 Memberships	Order No. 3680	10,000
This item request funds for membership dues in the North Bay Watershed Association.		
6461 Supplies/Expenses	Order No. Various	2,000
Supplies/Expenses covers the costs of operational supplies.		
6523 District Operations	Order No. Various	200,000
This item is requested to provide funds for salaries for staff assigned to Zone 3A.		
6540 Contract Services	Order No. Various	50,000
This item is request to provide funds for sediment removal and vegetation maintenance. Previously budgeted under subobject 6180.		
6570 Consultant Services		1,113,750
This item provides funding for services of a consultant for the Bay Area Integrated Regional Water Management Plan (\$25,000) Order # TBD, BAWAC-BAIRWM Support (\$10,000) Order # TBD, stream gage monitoring agreement with USGS (\$34,750) Order #7187A2 & 0472A3, City Watershed of SV Phase 1 (\$600,000) Order # TBD, Stormwater Mang/GW Recharge (\$250,000) Order #7405, SV Integrated Water Mang Plan (\$40,000) Order # TBD, Sec Comm Flood Reduction Model Demo (\$24,000) Order # TBD, public outreach (\$5,000) and miscellaneous consultant (\$25,000).		
6589 Permits	Order No. Various	5,000
This account records the cost of various permits including State Permits and Fees. (no longer using subobject 7217)		
6820 Rent/Leases-Equip	Order No. Various	10,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. Recent cost experience indicated that higher costs may be incurred during the forthcoming year.		
7206 Equipment Usage Charge	Order No. Various	5,000
This item is requested to provide funds for equipment usage.		

Total Character 60 \$ 1,445,750

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Flood Control
Section: Zone 3A - Valley of the Moon
Index No.: 673400

DESCRIPTION OF FUND ACTIVITY	Actual FY 12-13	Estimated FY 13-14	Requested FY 14-15
Undesignated/Unreserved <i>BEGINNING</i> Fund Balance Available for Budgeting (See Detailed Components Below)	\$2,752,841	\$3,297,612	\$2,045,091
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	937,293	901,210	895,173
Expenditures - (Decrease) fund balance	(567,210)	(2,153,731)	(1,465,750)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	370,083	(1,252,521)	(570,577)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	174,688	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$174,688	\$0	\$0
Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting	\$3,297,612	\$2,045,091	\$1,474,514
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$544,771	(\$1,252,521)	(\$570,577)
<u>Fund Balance Components at Beginning of FY</u>			
Cash	\$ 3,204,685	\$ 3,545,359	
Accounts Payable	(87,654)	(58,245)	
Encumbrances	(364,190)	(189,502)	
Total Beginning Fund Balance	\$ 2,752,841	\$ 3,297,612	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: ZONE 5A - LOWER RUSSIAN RIVER

Section/Index No: 673509

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
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REVENUES:

TAXES

1000 Prop Taxes - CY Secured	\$172,529	\$177,619	\$5,090	2.95%
1008 RDA Increment	(14,128)	(15,051)	(923)	6.53%
1011 SB 2557 Prop Tax Admin	(2,900)	(2,676)	224	(7.72%)
1014 AB1290 RDA Pass Through	2,667	2,899	232	8.70%
1017 Residual Prop-Tax RPTTE	5,185	4,543	(642)	(12.38%)
1018 Prop Tax RDA Asset Distribut	4,507	0	(4,507)	(100.00%)
1020 Prop Taxes - CY Supplemental	882	2,751	1,869	211.90%
1040 Prop Taxes - CY Unsecured	6,259	6,239	(20)	(0.32%)
Subtotal Taxes	\$175,001	\$176,324	\$1,323	0.76%

USE OF MONEY

1700 Interest on Pooled Cash	\$5,850	\$1,200	(\$4,650)	(79.49%)
Subtotal Use of Money	\$5,850	\$1,200	(\$4,650)	(79.49%)

INTERGOVERNMENTAL REVENUES

2440 St - HOPER	\$1,668	\$1,638	(\$30)	(1.80%)
Subtotal Intergovernmental Revenues	\$1,668	\$1,638	(\$30)	(1.80%)

TOTAL REVENUES	\$182,519	\$179,162	(\$3,357)	(1.84%)
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EXPENDITURES:

SERVICES AND SUPPLIES

6140 Maintance-Equipment	\$15,000	\$15,000	\$0	0.00%
6523 District Operations	205,000	205,000	0	0.00%
6540 Contract Services	200,000	200,000	0	0.00%
6570 Consultant Services	112,905	4,500	(108,405)	(96.01%)
7206 Equipment Usage Charge	5,000	5,000	0	0.00%
Subtotal Services and Supplies	\$537,905	\$429,500	(\$108,405)	(20.15%)

TOTAL EXPENDITURES	\$537,905	\$429,500	(\$108,405)	(20.15%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$355,386	\$250,338	(\$105,048)	29.56%
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FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 5A - Lower Russian River

Character Title: Taxes

Character No.: 673509-10

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.

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 liquidated.

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.: 673509-17

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	\$200,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$1,200

Character Title: Intergovernmental Revenue

Character No.: 673509-20

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 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Flood Control**

Section Title: **Zone 5A - Lower Russian River**

Character Title: **Services and Supplies**

Character No.: **673509-60**

6140 Maint of Equipment	Order No. Various	\$15,000
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 5A. (no longer using 6180)		
6523 District Operations	Order No. Various	205,000
This item is requested to provide funds for salaries for staff assigned to Zone 5A.		
6540 Contract Services	Order No. Various	200,000
This item is request to provide funds for sediment removal and vegetation maintenance.		
6570 Consultant Services	Order No. Various	4,500
This item is requested to provide funds agreement with USGS for stream gage monitoring.		
7206 Equipment Usage Charge	Order No. Various	<u>5,000</u>
This item is requested to provide funds for equipment usage.		
Total Character 60		<u><u>\$429,500</u></u>

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Flood Control
Section: Zone 5A - Lower Russian River
Index No.: 673509

DESCRIPTION OF FUND ACTIVITY	Actual FY 12-13	Estimated FY 13-14	Requested FY 14-15
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$2,071,066	\$2,083,259	\$1,836,955
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	204,747	186,113	179,162
Expenditures - (Decrease) fund balance	(193,526)	(432,417)	(429,500)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	11,221	(246,304)	(250,338)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	972	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$972	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$2,083,259	\$1,836,955	\$1,586,617
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$12,193	(\$246,304)	(\$250,338)
<u>Fund Balance Components at Beginning of FY</u>			
Cash	\$2,076,146	\$2,101,655	
Encumbrance	(3,811)	(2,839)	
Accounts Payable	(1,269)	(15,557)	
Total Beginning Fund Balance	\$2,071,066	\$2,083,259	

FY 2014-15 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: ZONE 7A - NORTH COAST

Section/Index No: 673608

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
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REVENUES:

USE OF MONEY

1700 Interest on Pooled Cash	\$260	\$300	\$40	15.38%
Subtotal Use of Money	\$260	\$300	\$40	15.38%

MISCELLANEOUS REVENUE

4102 Donations/Reimbursements	\$28,455	\$28,455	\$0	0.00%
Subtotal Miscellaneous Revenue	\$28,455	\$28,455	\$0	0.00%

TOTAL REVENUES	\$28,715	\$28,755	\$40	0.14%
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EXPENDITURES:

SERVICES AND SUPPLIES

6140 Maintance-Equipment	\$1,000	\$1,000	\$0	0.00%
6523 District Operations	8,000	8,000	0	0.00%
6570 Consultant Services	28,455	0	(28,455)	(100.00%)
7206 Equipment Usage Charge	1,000	1,000	0	0.00%
Subtotal Services and Supplies	\$38,455	\$10,000	(\$28,455)	(74.00%)

TOTAL EXPENDITURES	\$38,455	\$10,000	(\$28,455)	(74.00%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$9,740	(\$18,755)	(\$28,495)	(292.56%)
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FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 7A - North Coast

Character Title: Use of Money and Property

Character No.: 673608-17

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		\$50,000
Projected Interest Rate		0.60%

Projected/Planned Interest on Pooled Cash		\$300

Character Title: Miscellaneous Revenue

Character No.: 673608-40

4102 Donations/Reimbursements

This item reflects the reimbursement from Gualala Watershed Council for the stream gauge monitoring.

Character Title: Services and Supplies

Character No.: 673608-60

6140 Maint of Equipment

Order No. Various \$1,000

This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 7A. (no longer using 6180)

6523 District Operations

Order No. Various 8,000

This item is requested to provide funds for salaries for staff assigned to Zone 7A.

7206 Equipment Usage Charge

Order No. Various 1,000

This item is requested to provide funds for equipment usage.

Total Character 60 \$10,000

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Flood Control
Section: Zone 7A - North Coast
Index No.: 673608

DESCRIPTION OF FUND ACTIVITY	Actual FY 12-13	Estimated FY 13-14	Requested FY 14-15
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$72,734	\$73,193	\$56,724
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	14,201	14,086	28,755
Expenditures - (Decrease) fund balance	(12,613)	(30,555)	(10,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,588	(16,469)	18,755
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	(1,129)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(1,129)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$73,193	\$56,724	\$75,479
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$459	(\$16,469)	\$18,755
<u>Fund Balance Components at Beginning of FY</u>	7/1/12	7/1/13	
Cash	\$79,509	\$79,968	
Accounts Payable	(3,387)	(2,258)	
Encumbrance	(3,388)	(4,517)	
Total Beginning Fund Balance	\$72,734	\$73,193	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: ZONE 8A - SOUTH COAST

Section/Index No: 673707

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
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REVENUES:

TAXES

1000 Prop Taxes - CY Secured	\$130,239	\$133,991	\$3,752	2.88%
1011 SB 2557 Prop Tax Admin	(2,400)	(2,400)	0	0.00%
1020 Prop Taxes - CY Supplemental	675	2,088	1,413	209.33%
1040 Prop Taxes - CY Unsecured	4,728	4,709	(19)	(0.40%)
Subtotal Taxes	\$133,242	\$138,388	\$5,146	3.86%

USE OF MONEY

1700 Interest on Pooled Cash	\$11,050	\$12,000	\$950	8.60%
Subtotal Use of Money	\$11,050	\$12,000	\$950	8.60%

INTERGOVERNMENTAL REVENUES

2440 St - HOPTR	\$1,260	\$1,236	(\$24)	(1.90%)
Subtotal Intergovernmental Revenues	\$1,260	\$1,236	(\$24)	(1.90%)

TOTAL REVENUES	\$145,552	\$151,624	\$6,072	4.17%
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EXPENDITURES:

SERVICES AND SUPPLIES

6140 Maintance-Equipment	\$1,000	\$3,000	\$2,000	200.00%
6523 District Operations	30,000	30,000	0	0.00%
6540 Contract Services	200,000	200,000	0	0.00%
7206 Equipment Usage Charge	2,000	2,000	0	0.00%
Subtotal Services and Supplies	\$233,000	\$235,000	\$2,000	0.86%

TOTAL EXPENDITURES	\$233,000	\$235,000	\$2,000	0.86%
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$87,448	\$83,376	(\$4,072)	4.66%
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FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Dept. - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 8A - South Coast

Character Title: Taxes

Character No.: 673707-10

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.

1011 SB 2557 Prop Tax Admin

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

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.

Character Title: Use of Money and Property

Character No.: 673707-17

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	2,000,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	<u>\$12,000</u>

Character Title: Intergovernmental

Character No.: 673707-20

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.

Character Title: Services and Supplies

Character No.: 673707-60

6140 Maintance-Equipment	Order No. Various	\$3,000
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 8A.		
6523 District Operations	Order No. Various	30,000
This item is requested to provide funds for salaries for staff assigned to Zone 8A.		
6540 Contract Services	Order No. Various	200,000
This item is requested to address localized flooding issues.		
7206 Equipment Usage Charge	Order No. Various	<u>2,000</u>
This item is requested to provide funds for equipment usage.		
Total Character 60		<u><u>\$235,000</u></u>

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Flood Control
Section: Zone 8A South Coast
Index No.: 673707

DESCRIPTION OF FUND ACTIVITY	Actual FY 12-13	Estimated FY 13-14	Requested FY 14-15
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$1,967,921	\$2,081,054	\$2,024,753
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	149,289	149,027	151,624
Expenditures - (Decrease) fund balance	(36,156)	(205,328)	(235,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	113,133	(56,301)	(83,376)
Adjustments to Reserves/Encumbrances:			
No adjustments required at this time.	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$0	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$2,081,054	\$2,024,753	\$1,941,377
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$113,133	(\$56,301)	(\$83,376)
<u>Fund Balance Components at Beginning of FY</u>	7/1/12	7/1/13	
Cash	\$1,967,921	\$2,081,054	
Total Beginning Fund Balance	\$1,967,921	\$2,081,054	