

**FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: RUSSIAN RIVER PROJECTS

Section/Index No: 674515

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$11,050	\$12,000	\$950	8.60%
Subtotal Use of Money	\$11,050	\$12,000	\$950	8.60%
<u>INTERGOVERNMENTAL REVENUE</u>				
2950 Marin Municipal Water District	\$1,569,614	\$1,038,466	(\$531,148)	(33.84%)
2951 North Marin Water District	529,913	464,824	(65,089)	(12.28%)
Subtotal Intergovernmental Revenue	\$2,099,527	\$1,503,290	(\$596,237)	(28.40%)
<u>CHARGES FOR SERVICES</u>				
3980 Revenue Applc to PY	\$0	\$0	\$0	N/A
Subtotal Charges for Services	\$0	\$0	\$0	N/A
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations and Reimbursements	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$2,110,577	\$1,515,290	(\$595,287)	(28.20%)

EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$3,000	\$3,000	\$0	0.00%
6280 Memberships	40,000	40,000	0	0.00%
6430 Printing Services	5,000	3,000	(2,000)	(40.00%)
6461 Supplies/Expense	10,000	5,000	(5,000)	(50.00%)
6523 District Operations	1,412,500	1,120,500	(292,000)	(20.67%)
6570 Consultant Services	1,544,995	1,376,000	(168,995)	(10.94%)
6589 Permits	30,000	30,000	0	0.00%
6610 Legal Services	150,000	295,000	145,000	96.67%
6880 Small Tools/Instruments	2,000	2,000	0	0.00%
6889 Software	10,000	10,000	0	0.00%
7022 Public Relations	15,000	18,000	3,000	20.00%
7206 Equipment Usage Charges	8,000	6,000	(2,000)	(25.00%)
7302 Travel Expense	3,000	5,000	2,000	66.67%
7303 Private Car Expense	500	500	0	0.00%
Subtotal Services and Supplies	\$3,233,995	\$2,914,000	(\$319,995)	(9.89%)

OTHER CHARGES

7980 Depreciation	\$144,400	\$143,000	(\$1,400)	(0.97%)
7981 Amort Expense	42,470	2,000	(40,470)	(95.29%)
Subtotal Other Charges	\$186,870	\$145,000	(\$41,870)	(22.41%)

SUMMARY OF REVENUES AND EXPENDITURES

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
<u>FIXED ASSETS</u>				
9482 Amort WIP Outlay	\$0	\$0	\$0	N/A
<i>Subtotal Fixed Assets</i>	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$3,420,865	\$3,059,000	(\$361,865)	(10.58%)
TOTAL NET COST (Expenditures Minus Revenues)	\$1,310,288	\$1,543,710	\$233,422	17.81%

FY 2014-15 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply
Section Title: Russian River Projects

Character Title: Use of Money and Property **Character No.:** 674515-17

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	\$12,000

Character Title: Intergovernmental Revenue **Character No.:** 674515-20

2950 Marin Municipal Water District

This account records the Russian River Conservation Fee and the Russian River Projects charge received from Marin Municipal Water District based on actual deliveries of water.

FY14-15 Deliveries:

Projected Off Peak Water Deliveries	4,300	Acre Feet
Firm Water Supply	10,000	Acre Feet
	14,300	Acre Feet

FY14-15 Charges:

Russian River Projects Charge	\$8.72	Per Acre Foot
Russian River Conservation Charge	\$63.90	Per Acre Foot

Russian River Projects Charge	\$124,696
RR Conservation Charges	\$913,770
Projected Revenue:	\$1,038,466

2951 North Marin Water District

This account records the Russian River Conservation Fee and the Russian River Projects charge received from North Marin Water District based on actual deliveries of water.

Projected FY 14-15 Water Deliveries:	6,400.77	Acre Feet
Russian River Projects Charge	\$8.72	Per Acre Foot
Russian River Conservation Fee	\$63.90	Per Acre Foot
Projected Revenue	\$464,824	

Character Title: Miscellaneous Revenue **Character No.:** 674515-40

4102 Donations and Reimbursements

This account records donations/reimbursements. None will be received in FY 14-15.

Character Title: Other Financing Sources **Character No.:** 674515-46

4625 OT - W/in Special Dist - BOS

This account will record a transfer of funds from the Agency's General Fund to finance staff and consultant costs associated with planned projects. No transfer is planned for FY 14-15.

FY 2014-15 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply
Section Title: Russian River Projects

Character Title: Services and Supplies **Character No.:** 674515-60

6040 Communications

Order No. Various

This item cover of cost of communication expense budgeting to adjust for actual usage.

6280 Memberships

Order No. Various

This item is request for membership dues in the Russian River Watershed Association (\$35,000) and NBWA (\$15,000).

6430 Printing Services

Order No. Various

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

Supplies/Expenses covers the costs of operational supplies used by various divisions of the Agency.

Character Title: Services and Supplies **Character No.:** 674515-60

6523 District Operations

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

	<u>Order No.</u>	<u>Amount</u>
Calif. Statewide Groundwater Monitor Service	TBD	\$40,000
RRIFR Temporary Urgency Change-SWRCB Petition	7323	140,000
CVD Reoperation Feasibility Study	TBD	50,000
North Coast IRWMP	4042	10,000
RRGIS - Watershed Studies	3828	50,000
Healdsburg Dam Fish Ladder O&M	0405A5	10,000
Pacific Coastal Salmon Recovery Fund	3615	20,000
Potter Valley Project	3187	75,000
Water Education Program-Fisheries	TBD	18,000
SWRCB BO Water Rights Meetings	7314	30,000
RR Fisheries Enhancement	3229	130,000
RR Watershed Association	various	7,500
Water Rights Petition-General	3310	150,000
Water Mgt & Stakeholder Collaboration	3310	75,000
Endangered Species Act Compliance	7098A3	10,000
Mainstream Flow Monitoring	TBD	25,000
Goldridge RCD	3320	5,000
Sonoma Resource Conservation District	3320	5,000
Breaching Activities	7339	75,000
Hydrometeorology	TBD	10,000
Recovery Planning	37541A1&A3	50,000
Enhanced Flow Gages, GW Well/ RR Flow Gage	TBD	25,000
Climate Adaption	TBD	10,000
Term 17 Analysis & Reporting	TBD	100,000
		<u>\$1,120,500</u>

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply
Section Title: Russian River Projects

Character Title: Services and Supplies (continued) **Character No.:** 674515-60

6570 Consultant Services

This item provides funds for the use of outside consultants as may be necessary to support the program.

	<u>Order No.</u>	<u>Amount</u>
North Coast IRWMP	4042	\$82,000
Goldridge RCD-Watershed Work	3320	22,000
Sonoma Resource Conservation District	3320	17,000
O&M Mayacama and Geyersville Gages	various	40,000
Enhanced Flow Gages, GW Well/ RR Flow Gage	TBD	75,000
Water Mgt & Stakeholder Collaboration	3310	200,000
RRGIS - Watershed Studies	3828	75,000
Calif. Statewide Groundwater Monitor Service	TBD	25,000
Quagga Mussel Prevention Prog	7592	90,000
CVD Reoperation Feasibility Study	TBD	250,000
Potter Valley Project	3187	25,000
Climate Adaption	TBD	100,000
Hydrometeorology	TBD	75,000
Flow & Water Rights Analysis	TBD	75,000
O&M Flow Gauges (USGS)	Various	225,000
		<u>\$1,376,000</u>

6589 Permits

Order No. Various

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

6610 Legal Services

Order No. Various

This account reflects the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

6880 Small Tools/Instruments

Order No. Various

This item is requested to provide funds for purchase of small tools, instruments and equipment that are individually under \$5,000.

6889 Software

Order No. Various

This item provides funds for various productivity software packages.

7022 Public Relations

Order No. Various

This item records the expense for events for public outreach.

7206 Equipment Usage Charge

Order No. Various

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

7302 Travel Expense

Order No. Various

This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.

7303 Private Car Expense

Order No. Various

Private Car Expense is reimbursed to employees for the use of their private vehicles.

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply
Section Title: Russian River Projects

Character Title: Other Charges **Character No.:** 674515-75

7980 Depreciation

Generally Accepted Accounting Principles require that depreciation be expended each year.

7981 Amort Expense

This records the amortization of intangible assets.

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Supply

Section: Russian River Projects

Index No.: 674515

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)	\$1,702,079	\$2,262,429	\$1,692,277
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,280,270	2,250,071	1,515,290
Expenditures - (Decrease) fund balance	<u>(2,571,734)</u>	<u>(3,007,093)</u>	<u>(3,059,000)</u>
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(291,464)	(757,022)	(1,543,710)
Adjustments to Reserves/Encumbrances:			
Deferred Revenue	(129,107)	-	-
Change in Encumbrances - Net Change	329,578	-	-
Depreciation/Amortization	142,358	186,870	145,000
Reclass PY FA/Loss on Asset	<u>508,984</u>	<u>-</u>	<u>-</u>
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>851,813</u>	<u>186,870</u>	<u>145,000</u>
Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting	\$2,262,429	\$1,692,277	\$293,567
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$560,350	(\$570,152)	(\$1,398,710)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/12	7/1/13	
Cash	\$1,792,291	\$2,041,457	
Accounts Receivable	897,005	957,939	
Accounts Payable	(112,918)	(230,297)	
Retention Payable	(51,219)	(13,168)	
Encumbrances	<u>(823,080)</u>	<u>(493,502)</u>	
Total Beginning Fund Balance	\$1,702,079	\$2,262,429	