FY 2014-15 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SPRING LAKE PARK

Section/Index No: 672303

Sub-Object No. and Title	Adopted 2013-14	Requested FY 14-15	Difference	Percent Change
REVENUES:				
TAXES				
1000 Prop Taxes - CY Secured	$1,671,839	$1,725,056	$53,217	3.18%
1008 RDA Increment	(187,629)	(197,461)	(9,832)	5.24%
1011 SB 2557 Prop Tax Admin	(28,100)	(25,169)	2,931	(10.43%)
1014 AB1290 RDA Pass Throughs	11,119	12,687	1,568	14.10%
1017 Residual Prop-Tax RPTTE	41,947	44,891	2,944	7.02%
1018 County-Utility-SBA Settlement	43,971	0	(43,971)	(100.00%)
1020 Prop Taxes - CY Supplemental	8,732	26,802	18,070	206.94%
1040 Prop Taxes - CY Unsecured	60,328	60,281	(47)	(0.08%)
Subtotal Taxes	**$1,622,207**	**$1,647,087**	**$24,880**	**1.53%**
USE OF MONEY				
1700 Interest on Pooled Cash	$10,400	$9,600	($800)	(7.69%)
1800 Rents / Concessions	20,000	20,000	0	0.00%
1801 Rent - Real Estate	3,500	3,500	0	0.00%
Subtotal Use of Money	**$33,900**	**$33,100**	**($800)**	**(2.36%)**
INTERGOVERNMENTAL REVENUE				
2440 St - HOPTR	$16,078	$15,825	($253)	(1.57%)
Subtotal Intergovernmental Revenue	**$16,078**	**$15,825**	**($253)**	**(1.57%)**
CHARGES FOR SERVICES				
3019 NCPA-Fee for Govt Services	$3,976	$4,102	$126	3.17%
3500 Park/Recreation Services	240,000	240,000	0	0.00%
3501 Camping / Parking Fees	180,000	180,000	0	0.00%
Subtotal Charges for Service	**$423,976**	**$424,102**	**$126**	**0.03%**
MISCELLANEOUS REVENUES				
4029 Taxable Sale - Miscellaneous	$4,000	$4,000	$0	0.00%
4040 Miscellaneous Revenue	500	500	0	0
Subtotal Miscellaneous Revenues	**$4,500**	**$4,500**	**$0**	**0.00%**
TOTAL REVENUES	**$2,100,661**	**$2,124,614**	**$23,953**	**1.14%**

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672303

Sub-Object No. and Title	Adopted 2013-14	Requested FY 14-15	Difference	Percent Change
EXPENDITURES:				
OTHER CHARGES				
8010 Contribution Non-Co Govt	$2,103,953	$2,424,468	$320,515	15.23%
Subtotal Other Charges	**$2,103,953**	**$2,424,468**	**$320,515**	**15.23%**
TOTAL EXPENDITURES	**$2,103,953**	**$2,424,468**	**$320,515**	**15.23%**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$3,292**	**$299,854**	**$296,562**	**9008.57%**

FY 2014-15 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.

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. No revenue is anticipated in FY 14/15.

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	$1,600,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$9,600

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 14-15 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 will provide reimbursement through this Contribution account.

FY 2014-15 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 12-13	Estimated FY 13-14	Requested FY 14-15
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$1,513,526**	**$1,705,533**	**$1,603,053**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,256,693	2,238,313	2,124,614
Expenditures - (Decrease) fund balance	(2,064,686)	(2,340,793)	(2,424,468)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	192,007	(102,480)	(299,854)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - (Decrease) fund balance	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	$0	$0	$0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**$1,705,533**	**$1,603,053**	**$1,303,199**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$192,007**	**($102,480)**	**($299,854)**

Fund Balance Components at Beginning of FY	7/1/12	7/1/13
Cash	$1,550,358	$1,636,388
Accounts Receivable	2,607	3,463
Accounts Payable	(189)	(224)
Deferred Revenues	(39,250)	(37,142)
Total Beginning Fund Balance	$1,513,526	$1,602,485