

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	\$5,142,284	\$5,334,065	\$191,781	3.73%
1008 RDA Increment	(457,758)	(494,625)	(36,867)	8.05%
1014 AB1290 RDA Pass Through	29,667	36,234	6,567	22.14%
1017 Residual Prop-Tax RPTTE	112,093	121,285	9,192	8.20%
1018 Prop Tax RDA Asset Distribut	115,920	0	(115,920)	(100.00%)
1020 Prop Taxes - CY Supplemental	22,108	70,002	47,894	216.64%
1040 Prop Taxes - CY Unsecured	157,856	157,736	(120)	(0.08%)
Subtotal Taxes	\$5,122,170	\$5,224,697	\$102,527	2.00%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$11,700	\$78,000	\$66,300	566.67%
Subtotal Use of Money	\$11,700	\$78,000	\$66,300	566.67%
<u>INTERGOVERNMENTAL REVENUE</u>				
2440 ST - HOPTR	\$42,071	\$41,410	(\$661)	(1.57%)
Subtotal Intergovernmental Revenues	\$42,071	\$41,410	(\$661)	(1.57%)
TOTAL REVENUES	\$5,175,941	\$5,344,107	\$168,166	3.25%

EXPENDITURES:

SERVICES AND SUPPLIES

6140 Maint of Equipment	\$2,315,165	\$2,633,392	\$318,227	13.75%
6430 Printing Services	0	5,000	5,000	N/A
6461 Supplies/Expense	20,000	20,000	0	0.00%
6523 District Operations	1,256,000	1,382,000	126,000	10.03%
6570 Consultant Services	738,825	564,000	(174,825)	(23.66%)
6589 Permit	8,000	8,000	0	0.00%
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	25,000	26,000	1,000	4.00%
7302 Travel Expense	6,000	6,000	0	0.00%
Subtotal Services and Supplies	\$4,431,198	\$4,706,600	\$275,402	6.22%

OTHER CHARGES

8010 Contribution Non-Co Govt	\$775,000	\$850,000	\$75,000	9.68%
Subtotal Other Charges	\$775,000	\$850,000	\$75,000	9.68%

Sub-Object No. and Title	Adopted FY 09-10	Requested FY 10-11	Difference	Percent Change
<u>FIXED ASSETS</u>				
8510 Building / Improvement	\$368,854	\$0	(\$368,854)	(100.00%)
9480 Intangible Assets	250,000	250,000	0	0.00%
<i>Subtotal Fixed Assets</i>	<u>\$618,854</u>	<u>\$250,000</u>	<u>(\$368,854)</u>	<u>(59.60%)</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	\$5,825,052	\$5,806,600	(\$18,452)	(0.32%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$649,111	\$462,493	(\$186,618)	(28.75%)

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	\$13,000,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$78,000

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 \$2,633,392

This item is requested to provide appropriations for work for the Dry Creek Mile 1 Demonstration Reach Construction (\$1,631,696), Dry Creek Mile 2 (\$500,848) and Mile 3 project (\$500,848).

6461 Supplies/Expenses 20,000
 Order No. Various
 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.

<u>Project</u>	<u>Order No.</u>	<u>Amount</u>
Russian River Final Flow Modeling	7325	\$24,000
Hydroelectric Analysis	7328	4,000
Water Quality Modeling	7326	8,000
Climate Change Modeling (USGS)	7329	8,000
Hydrologic Index	7327	10,000
Permanent D 1610 Change-Project Mang	7324	4,000
Permanent D 1610 Change-Draft EIR	7324	160,000
Permanent D 1610 Change-Final EIR	7324	300,000
Community Outreach Programs	7316	15,000
Public Outreach Programs-Dry Creek	7315A1	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	80,000
Federal Legislative	Various	20,000
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 Tributary Rehab & Fish Passage	7348A1 & A2	50,000
		\$1,382,000

6570 Consultant Services

This item request funds for the following consultant services:

<u>Project</u>	<u>Order No.</u>	<u>Amount</u>
USGS -Stream Gauges Russian River Drainage System	514A3	\$41,000
Russian River BO Coordination w/COE	7319	28,000
Russian River Final Flow Modeling	7325	16,000
Water Quality Modeling	7326	4,000
Hydrologic Index	7327	5,000
Permanent D 1610 Change-Draft EIR	7324	40,000
Permanent D 1610 Change-Final EIR	7324	100,000
Federal Legislative Advocacy	Various	160,000
State Legislative	7414A1	75,000
Quagga Mussel Prevention Prog	7592	90,000
Community Outreach Programs	various	5,000
		\$564,000

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 (continued) **Character No.:** 673806-60

6589 Permits	Order No. Various	8,000
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	26,000
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		<u>\$4,701,600</u>

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

8010 Contribution - Non-Co Govt		\$850,000
<ul style="list-style-type: none"> 1) Operation and maintenance of Warm Springs Dam (\$495,000) Order No. 3076A1 The FY 14-15 appropriations 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

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.		

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 14-15.		

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 14-15
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$7,345,274	\$7,618,646	\$4,175,981
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	5,703,324	5,683,258	5,344,107
Expenditures - (Decrease) fund balance	(4,310,173)	(8,758,320)	(5,806,600)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>1,393,151</u>	<u>(3,075,062)</u>	<u>(462,493)</u>
Adjustments to Reserves/Encumbrances:			
Change in Encumbrances	(3,372,047)	-	-
Reclass of Fund from General fund to Special Revenue	-	(2,577,886)	-
Audit Adjustment-A/P	41,984	-	-
Investments-Letter of Credit	2,210,283	2,210,283	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(1,119,780)</u>	<u>(367,603)</u>	<u>-</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$7,618,646	\$4,175,981	\$3,713,488
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$273,372	(\$3,442,665)	(\$462,493)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/12</u>	<u>7/1/01</u>	
Cash	\$9,676,091	\$13,384,645	
Accounts Receivable	9,893	7,177	
Accounts Payable	(681,474)	(741,893)	
Encumbrances	(1,659,236)	(5,031,283)	
Total Beginning Fund Balance	\$7,345,274	\$7,618,646	