

**SONOMA COUNTY WATER AGENCY**  
**FY 15-16 BUDGET REQUEST**

***FLOOD CONTROL***

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# FY 2015-16 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

<b>FLOOD CONTROL &amp; WARM SPRINGS DAM SPECIAL REVENUE FUND</b>
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**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 14-15 Adopted	FY 15-16 Requested	Percent Change	FY 14-15 Adopted	FY 15-16 Requested	Percent Change
Zone 1A Laguna Mark West	\$6,664,305	\$5,823,348	(12.62%)	\$730,898	\$234,947	(67.86%)
Zone 2A Petaluma	7,574,326	1,948,332	(74.28%)	6,183,900	429,838	(93.05%)
Zone 3A Valley of the Moon	2,897,553	459,016	(84.16%)	2,002,353	(505,269)	(125.23%)
Zone 5A Lower Russian River	577,244	434,887	(24.66%)	398,082	231,566	41.83%
Zone 7A North Coast	10,000	14,454	44.54%	(18,755)	14,064	(174.99%)
Zone 8A South Coast	235,000	237,804	1.19%	81,056	77,255	4.69%
<b>TOTAL:</b>	<b>\$17,958,428</b>	<b>\$8,917,841</b>	<b>(50.34%)</b>	<b>\$9,377,534</b>	<b>\$482,401</b>	<b>(94.86%)</b>

**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 2015-16 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 1A - LAGUNA MARK WEST**

**Fund/Department ID: 14105-33020100**

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$5,214,655	\$5,648,569	\$433,914	8.32%
40005 (1008) RDA Increment	(496,501)	(541,759)	(45,258)	9.12%
40012 (1011) SB 2557 Prop Tax Admin	(77,644)	(77,644)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	24,259	31,765	7,506	30.94%
40010 (1017) Residual Prop-Tax RPTTE	147,786	116,168	(31,618)	(21.39%)
40111 (1020) Prop Taxes - CY Supplementa	82,320	103,957	21,637	26.28%
40101 (1040) Prop Taxes - CY Unsecured	183,106	189,393	6,287	3.43%
<b>Subtotal Taxes</b>	<b>\$5,077,981</b>	<b>\$5,470,449</b>	<b>\$392,468</b>	<b>7.73%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$20,150	\$27,950	\$7,800	38.71%
<b>Subtotal Use of Money</b>	<b>\$20,150</b>	<b>\$27,950</b>	<b>\$7,800</b>	<b>38.71%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 (2440) State Homeowners Prop Tax R	\$49,126	\$48,002	(\$1,124)	(2.29%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$49,126</b>	<b>\$48,002</b>	<b>(\$1,124)</b>	<b>(2.29%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46029 (4102) Donations/Reimbursements	\$41,000	\$42,000	\$1,000	2.44%
46022 (4303) Capital Grants-State	706,800	0	(706,800)	(100.00%)
<b>Subtotal Miscellaneous Revenue</b>	<b>\$747,800</b>	<b>\$42,000</b>	<b>(\$705,800)</b>	<b>(94.38%)</b>
<b>TOTAL REVENUES</b>	<b>\$5,895,057</b>	<b>\$5,588,401</b>	<b>(\$306,656)</b>	<b>(5.20%)</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maint of Equipment	\$1,115,600	\$800,000	(\$315,600)	(28.29%)
52091 (6280) Membership/Certifications	45,000	45,000	0	0.00%
52111 (6400&61) Office Supplies	5,000	0	(5,000)	(100.00%)
51241 (6430) Outside Printing & Binding	1,000	1,000	0	0.00%
51231 (6512) Testing/Analysis	15,000	10,000	(5,000)	(33.33%)
51209 (6516) Info Tech Svs (Non ISD)	10,000	10,000	0	0.00%
51917 (6523) District Operations Chgs	2,869,925	3,000,000	130,075	4.53%
51803 (6540) Other Contract Services	561,000	420,000	(141,000)	(25.13%)
51226 (6570) Consulting Services	877,707	375,000	(502,707)	(57.28%)

**SUMMARY OF REVENUES AND EXPENDITURES**

14105-33020100

<b>Sub-Object No. and Title</b>	<b>Adopted 2014-15</b>	<b>Requested 2015-16</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
51919 (6697) EFS Costs	0	65,348	65,348	N/A
51201 (6573) Administration Costs	10,000	10,000	0	0.00%
51244 (6589) Permits/License/Fees	149,000	100,000	(49,000)	(32.89%)
51211 (6610) Legal Services	2,000	2,000	0	0.00%
51401 (6820) Rents/Leases-Equip	250,000	300,000	50,000	20.00%
52162 (7022&35&50) Special Departmental E	123,000	50,000	(73,000)	(59.35%)
51921 (7206) Equipment Usage Charges	300,000	360,000	60,000	20.00%
<b><i>Subtotal Services and Supplies</i></b>	<b><u>\$6,334,232</u></b>	<b><u>\$5,548,348</u></b>	<b><u>(\$785,884)</u></b>	<b><u>(12.41%)</u></b>
<b><u>FIXED ASSETS</u></b>				
54406 (9451&52) CIP-Infrastructure	\$330,073	\$275,000	(\$55,073)	(16.69%)
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$330,073</u></b>	<b><u>\$275,000</u></b>	<b><u>(\$55,073)</u></b>	<b><u>(16.69%)</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$6,664,305</u></b>	<b><u>\$5,823,348</u></b>	<b><u>(\$840,957)</u></b>	<b><u>(12.62%)</u></b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b><u>\$769,248</u></b>	<b><u>\$234,947</u></b>	<b><u>(\$534,301)</u></b>	<b><u>(69.46%)</u></b>

**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Zone 1A - Laguna Mark West

**Character Title:** Taxes

**Character No.:** 14105-33020100-10

**40002 (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.

**40005 (1008) RDA Increment**

This portion of the property tax is shifted to local redevelopment agencies.

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**40111 (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.

**40101 (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.:** 14105-33020100-17

**44002 (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	\$4,300,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$27,950

**Character Title:** Intergovernmental Revenue

**Character No.:** 14105-33020100-20

**42291 (2440) State Homeowners Prop Tax Relf**

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 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Zone 1A - Laguna Mark West

**Character Title:** Miscellaneous Revenue

**Character No.:** 14105-33020100-40

**46029 (4102) Donations/Reimbursements**

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

**46022 (4303) Capital Grants-State**

No State Grants are anticipated in FY 15/16.

**Character Title:** Services and Supplies

**Character No.:** 14105-33020100-60

**51061 (6140) Maint of Equipment**

Order No. Various

\$800,000

This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 1A/CSWP.

**52091 (6280) Membership/Certifications**

Order No. Various

45,000

This item request funds for Membership dues in the Russian River Watershed Association.

**51241 (6430) Outside Printing & Binding**

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.

**51231 (6512) Testing/Analysis**

Order No. Various

10,000

This account records expenses incurred to comply with all regulatory testing requirements.

**51209 (6516) Info Tech Svs (Non ISD)**

Order No. Various

10,000

This request covers the costs of various data processing supplies and services.

**51917 (6523) District Operations Chgs**

Order No. Various

3,000,000

This item is requested to provide funds for salaries for staff assigned to Zone 1A.

**51803 (6540) Other Contract Services**

Order No. Various

420,000

This item is request to provide funds for sediment removal and vegetation maintenance.

**51226 (6570) Consulting Services**

Order No. Various

375,000

This item is requested to provide funds for work on the North Coast Integrated Regional Water Management Plan (\$40,000), stream gage monitoring agreement with USGS (\$140,000), City of Santa Rosa Creek Stewardship (\$80,000), public outreach (\$40,000) and Stream Monitoring Mitigation (\$75,000).

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**FY 2015-16 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.:** 14105-33020100-60

<b>51919 (6697)</b>	<b>EFS Costs</b>		65,348
This item represents the share of costs for the County's new operating system.			
<b>51201 (6573)</b>	<b>Administration Costs</b>	Order No. TBD	10,000
This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.			
<b>51244 (6589)</b>	<b>Permits/License/Fees</b>	Order No. Various	100,000
This account records the cost of various permits including State Permits and Fees.			
<b>51211 (6610)</b>	<b>Legal Services</b>	Order No. Various	2,000
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.			
<b>51401 (6820)</b>	<b>Rents/Leases-Equip</b>	Order No. Various	300,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.			
<b>52162 (7022&amp;35&amp;50)</b>	<b>Special Departmental Exp</b>	Order No. Various	50,000
Roll up of multi subobjects.			
<b>51921 (7206)</b>	<b>Equipment Usage Charges</b>	Order No. Various	360,000
This item previously recorded costs for the equipment used in the construction of the Sebastopol Road Conduit. The project			
<b>Total Character 60:</b>			<u><u>\$ 5,548,348</u></u>

**Character Title:** Fixed Assets **Character No.:** 14105-33020100-85

<b>54406 (9451&amp;52)</b>	<b>CIP-Infrastructure</b>		
	<u>Copeland Crk-Detention Recharge</u>	Oder No. 7555	\$275,000
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 2015-16 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 1A - LAGUNA MARK WEST  
**Fund/Department ID:** 14105-33020100

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,255,958</b>	<b>\$2,530,386</b>	<b>\$1,828,647</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	6,199,640	5,936,113	5,588,401
Expenditures - (Decrease) fund balance	(7,110,971)	(6,637,852)	(5,823,348)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(911,331)	(701,739)	(234,947)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Increase/(Decrease)	185,759	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	185,759	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,530,386</b>	<b>\$1,828,647</b>	<b>\$1,593,700</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$725,572)</b>	<b>(\$701,739)</b>	<b>(\$234,947)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/13</b>	<b>7/1/14</b>	
Cash	\$5,348,258	\$4,561,060	
Accounts Payable	(228,909)	(589,355)	
Other Receivable	544,536	9,980	
Contract Retention Payable	(2,948)	0	
Due from Other Gov't		767,921	
Encumbrances	(2,404,979)	(2,219,220)	
<b>Total Beginning Fund Balance</b>	<b>\$3,255,958</b>	<b>\$2,530,386</b>	

**FY 2015-16 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 2A - PETALUMA**  
**Fund/Department ID: 14110-33020200**

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$1,472,124	\$1,590,622	\$118,498	8.05%
40005 (1008) RDA Increment	(\$228,327)	(\$252,523)	(24,196)	10.60%
40012 (1011) SB 2557 Prop Tax Admin	(\$20,554)	(20,554)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	\$6,408	7,116	708	11.05%
40010 (1017) Residual Prop-Tax RPTTE	\$21,377	44,484	23,107	108.09%
40111 (1020) Prop Taxes - CY Supplemental	\$23,100	\$29,165	6,065	26.26%
40101 (1040) Prop Taxes - CY Unsecured	\$51,720	53,360	1,640	3.17%
<b>Subtotal Taxes</b>	<b>\$1,325,848</b>	<b>\$1,451,670</b>	<b>\$125,822</b>	<b>9.49%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$51,000	\$53,300	\$2,300	4.51%
<b>Subtotal Use of Money</b>	<b>\$51,000</b>	<b>\$53,300</b>	<b>\$2,300</b>	<b>4.51%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 (2440) State Homeowners Prop Tax Relf	\$13,578	\$13,524	(\$54)	(0.40%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$13,578</b>	<b>\$13,524</b>	<b>(\$54)</b>	<b>(0.40%)</b>
<b>TOTAL REVENUES</b>	<b>\$1,390,426</b>	<b>\$1,518,494</b>	<b>\$128,068</b>	<b>9.21%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 (6140) Maint of Equipment	\$217,480	\$261,000	\$43,520	20.01%
52091 (6280) Membership/Certifications	10,000	15,000	5,000	50.00%
52111 (6400&61) Office Supplies	0	1,000	1,000	N/A
51917 (6523) District Operations Chgs	640,000	646,000	6,000	0.94%
51803 (6540) Other Contract Services	150,000	152,000	2,000	1.33%
51226 (6570) Consulting Services	4,092,412	580,000	(3,512,412)	(85.83%)
51919 (6697) EFS Costs	0	30,332	30,332	N/A
51201 (6573) Administration Costs	10,000	10,000	0	0.00%
51244 (6589) Permits/License/Fees	5,000	5,000	0	0.00%
51211 (6610) Legal Services	500	500	0	0.00%
51301 (6800) Publications and Legal Notices	500	500	0	0.00%
51401 (6820) Rents/Leases-Equip	170,000	152,000	(18,000)	(10.59%)
52162 (7022&35&50) Special Dept Exp	2,228,434	35,000	(2,193,434)	(98.43%)
51921 (7206) Equipment Usage Charges	50,000	60,000	10,000	20.00%
<b>Subtotal Services and Supplies</b>	<b>\$7,574,326</b>	<b>\$1,948,332</b>	<b>(\$5,625,994)</b>	<b>(74.28%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$7,574,326</b>	<b>\$1,948,332</b>	<b>(\$5,625,994)</b>	<b>(74.28%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$6,183,900</b>	<b>\$429,838</b>	<b>(\$5,754,062)</b>	<b>(93.05%)</b>

**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Zone 2A - Petaluma

**Character Title:** Taxes

**Character No.:** 14110-33020200-10

**40002 (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.

**40005 (1008) RDA Increment**

This portion of the property tax is shifted to local redevelopment agencies.

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**40111 (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.:** 14110-33020200-17

**44002 (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	\$8,200,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	<u>\$53,300</u>

**Character Title:** Intergovernmental Revenue

**Character No.:** 14110-33020200-20

**42291 (2440) State Homeowners Prop Tax Relf**

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.

<b>51061 (6140) Maint of Equipment</b>	Order NO. Various	\$261,000
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 2A. (no longer using 6180)		
<b>52091 (6280) Membership/Certifications</b>	Order No. 3680	15,000
This item request funds for Membership dues in the North Bay Watershed Association.		
<b>52111 (6400&amp;61) Office Supplies</b>	Order NO. Various	1,000
Supplies/Expenses covers the costs of operational supplies.		
<b>51917 (6523) District Operations Chgs</b>	Order NO. Various	646,000
This item is requested to provide funds for salaries for staff assigned to Zone 2A.		
<b>51803 (6540) Other Contract Services</b>	Order NO. Various	152,000
This item is request to provide funds for sediment removal and vegetation maintenance.		
<b>51226 (6570) Consulting Services</b>		580,000
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 (\$500,000) Order # 7228, BAWAC-BAIRWM Support (\$10,000) Order # TBD, Public Outreach (\$15,000), Stream Main Mitigation Program (\$30,000) Order #7236.		
<b>51919 (6697) EFS Costs</b>		30,332
This item represents the share of costs for the County's new operating system.		
<b>51201 (6573) Administration Costs</b>	Order No. TBD	10,000
This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.		
<b>51244 (6589) Permits/License/Fees</b>	Order NO. Various	5,000
This account records the cost of various permits including State Permits and Fees.		
<b>51211 (6610) Legal Services</b>	Order No. Various	500
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.		
<b>51301 (6800) Publications and Legal Notices</b>	Order No. Various	500
This item is requested to provide funds for publishing notices required by law.		
<b>51401 (6820) Rents/Leases-Equip</b>	Order No. Various	152,000
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.		
<b>52162 (7022&amp;35&amp;50) Special Dept Exp</b>		35,000
Rollup of multi subobjects.		
<b>51921 (7206) Equipment Usage Charges</b>	Order No. Various	60,000
This item is requested to provide funds for equipment usage.		
<b>Total Character 60:</b>		<u><u>\$1,948,332</u></u>

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 2A - PETALUMA  
**Fund/Department ID:** 14110-33020200

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$8,419,438</b>	<b>\$7,992,502</b>	<b>\$1,860,720</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,539,902	1,422,015	1,518,494
Expenditures - (Decrease) fund balance	(1,957,052)	(7,553,797)	(1,948,332)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(417,150)	(6,131,782)	(429,838)
<b>Adjustments to Reserves/Encumbrances:</b>			
Audit Adjustment A/P	(17,165)	-	-
Outstanding Encumbrances - Net Change	7,379	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(9,786)	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$7,992,502</b>	<b>\$1,860,720</b>	<b>\$1,430,882</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$426,936)</b>	<b>(\$6,131,782)</b>	<b>(\$429,838)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/13</b>	<b>7/1/14</b>	
Cash	\$8,836,984	\$8,394,936	
Other Receivables	4,000	-	
Accounts Payable	(92,096)	(80,363)	
Encumbrances	(329,450)	(322,071)	
<b>Total Beginning Fund Balance</b>	<b>\$8,419,438</b>	<b>\$7,992,502</b>	

## FY 2015-16 BUDGET

### SUMMARY OF REVENUES AND EXPENDITURES

**Fund: ZONE 3A - VALLEY OF THE MOON**

**Fund/Department ID: 14115-33020300**

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$893,937	\$965,653	\$71,716	8.02%
40005 (1008) RDA Increment	(104,256)	(111,935)	(7,679)	7.37%
40012 (1011) SB 2557 Prop Tax Admin	(13,011)	(13,011)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	12,741	15,388	2,647	20.78%
40010 (1017) Residual Prop-Tax RPTTE	31,936	13,864	(18,072)	(56.59%)
42624 (1018) Prop Tax RDA Asset Distrib	0	16,461	16,461	N/A
40111 (1020) Prop Taxes - CY Supplemen	13,716	17,702	3,986	29.06%
40101 (1040) Prop Taxes - CY Unsecured	31,453	32,441	988	3.14%
<b>Subtotal Taxes</b>	<b>\$866,516</b>	<b>\$936,563</b>	<b>\$70,047</b>	<b>8.08%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$20,400	\$19,500	(\$900)	(4.41%)
<b>Subtotal Use of Money</b>	<b>\$20,400</b>	<b>\$19,500</b>	<b>(\$900)</b>	<b>(4.41%)</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 (2440) State Homeowners Prop Tax	\$8,284	\$8,222	(\$62)	(0.75%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$8,284</b>	<b>\$8,222</b>	<b>(\$62)</b>	<b>(0.75%)</b>
<b>TOTAL REVENUES</b>	<b>\$895,200</b>	<b>\$964,285</b>	<b>\$69,085</b>	<b>7.72%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 (6140) Maint of Equipment	\$57,800	\$59,000	\$1,200	2.08%
52091 (6280) Membership/Certifications	10,000	15,000	5,000	50.00%
52111 (6400&61) Office Supplies	2,022	3,000	978	48.37%
51209 (6516) Info Tech Svs (Non ISD)	2,000	2,000	0	0.00%
51231 (6512) Testing/Analysis	0	20,000	20,000	N/A
51917 (6523) District Operations Chgs	200,000	210,000	10,000	5.00%
51803 (6540) Other Contract Services	50,000	51,000	1,000	2.00%
51226 (6570) Consulting Services	2,020,158	45,000	(1,975,158)	(97.77%)
51919 (6697) EFS Costs	0	24,016	24,016	N/A
51201 (6573) Administration Costs	6,000	6,000	0	0.00%
51244 (6589) Permits/License/Fees	6,000	6,000	0	0.00%
51401 (6820) Rents/Leases-Equip	10,000	10,000	0	0.00%
51921 (7206) Equipment Usage Charges	5,000	6,000	1,000	20.00%
52162 (7022&35&50) Special Dept Exp	529,573	2,000	(527,573)	(99.62%)
<b>Subtotal Services and Supplies</b>	<b>\$2,898,553</b>	<b>\$459,016</b>	<b>(\$2,439,537)</b>	<b>(84.16%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,898,553</b>	<b>\$459,016</b>	<b>(\$2,439,537)</b>	<b>(84.16%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$2,003,353</b>	<b>(\$505,269)</b>	<b>(\$2,508,622)</b>	<b>(125.22%)</b>

## CHARACTER JUSTIFICATION

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

**Section Title:** Zone 3A - Valley of the Moon

**Character Title:** Taxes

**Character No.:** 14115-33020300-10

**40002 (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.

**40005 (1008) RDA Increment**

This portion of the property tax is shifted to local redevelopment agencies.

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**42624 (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.

**40111 (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.

**40101 (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.:** 14115-33020300-17

**44002 (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	3,000,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$19,500

**Character Title:** Intergovernmental Revenues

**Character No.:** 14115-33020300-20

**42291 (2440) State Homeowners Prop Tax Relf**

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.:** 14115-33020300-60

<b>51061 (6140) Maint of Equipment</b>	Order No. Various	\$59,000
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 3A.		
<b>52091 (6280) Membership/Certifications</b>	Order No. 3680	15,000
This item request funds for membership dues in the North Bay Watershed Association.		
<b>52111 (6400&amp;61) Office Supplies</b>	Order No. Various	3,000
Supplies/Expenses covers the costs of operational supplies.		
<b>51209 (6516) Info Tech Svs (Non ISD)</b>		2,000
This request covers the costs of various data processing supplies and services.		
<b>51231 (6512) Testing/Analysis</b>	Order No. Various	20,000
This account records expenses incurred to comply with all regulatory testing requirements.		
<b>51917 (6523) District Operations Chgs</b>		210,000
This item is requested to provide funds for salaries for staff assigned to Zone 3A.		
<b>51803 (6540) Other Contract Services</b>	Order No. Various	51,000
This item is request to provide funds for sediment removal and vegetation maintenance. Previously budgeted under subobject 6180.		
<b>51226 (6570) Consulting Services</b>		45,000
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, and RCD Stormwater Coordination Assistance (\$10,000) Order # TBD.		
<b>51919 (6697) EFS Costs</b>		24,016
This item represents the share of costs for the County's new operating system.		
<b>51201 (6573) Administration Costs</b>		6,000
This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.		
<b>51244 (6589) Permits/License/Fees</b>		6,000
This account records the cost of various permits including State Permits and Fees. (no longer using subobject 7217)		
<b>51401 (6820) Rents/Leases-Equip</b>	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.		
<b>51921 (7206) Equipment Usage Charges</b>	Order No. Various	6,000
This item is requested to provide funds for equipment usage.		
<b>52162 (7022&amp;35&amp;50) Special Dept Exp</b>		2,000
Roll of multi subobjects.		
<b>Total Character 60</b>		<b>\$ 459,016</b>

**FY 2015-16 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 3A - VALLEY OF THE MOON  
**Fund/Department ID:** 14115-33020300

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,297,612</b>	<b>\$2,805,571</b>	<b>\$873,017</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	903,816	923,007	964,285
Expenditures - (Decrease) fund balance	(1,209,304)	(2,855,561)	(459,016)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>(305,488)</u>	<u>(1,932,554)</u>	<u>505,269</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(114,842)	-	-
Audit Adjustment A/P	<u>(71,711)</u>	<u>-</u>	<u>-</u>
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(\$186,553)</u>	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,805,571</b>	<b>\$873,017</b>	<b>\$1,378,286</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>-\$492,041</b>	<b>(\$1,932,554)</b>	<b>\$505,269</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/13</b>	<b>7/1/14</b>	
Cash	\$ 3,545,359	\$ 3,338,494	
Accounts Payable	(58,245)	(228,579)	
Encumbrances	<u>(189,502)</u>	<u>(304,344)</u>	
<b>Total Beginning Fund Balance</b>	<b>\$ 3,297,612</b>	<b>\$ 2,805,571</b>	

**FY 2015-16 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 5A - LOWER RUSSIAN RIVER**

**Fund/Department ID: 14120-33020400**

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
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**REVENUES:**

**TAXES**

40002 (1000) Prop Taxes - CY Secured	\$177,619	\$187,930	\$10,311	5.81%
40005 (1008) RDA Increment	(15,051)	(16,599)	(1,548)	10.29%
40012 (1011) SB 2557 Prop Tax Admin	(2,676)	(2,676)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	2,899	3,553	654	22.56%
40010 (1017) Residual Prop-Tax RPTTE	4,543	6,678	2,135	47.00%
40111 (1020) Prop Taxes - CY Supplement	2,751	3,536	785	28.54%
40101 (1040) Prop Taxes - CY Unsecured	6,239	6,302	63	1.01%
<b>Subtotal Taxes</b>	<b>\$176,324</b>	<b>\$188,724</b>	<b>\$12,400</b>	<b>7.03%</b>

**USE OF MONEY**

44002 (1700) Interest on Pooled Cash	\$1,200	\$13,000	\$11,800	983.33%
<b>Subtotal Use of Money</b>	<b>\$1,200</b>	<b>\$13,000</b>	<b>\$11,800</b>	<b>983.33%</b>

**INTERGOVERNMENTAL REVENUES**

	\$1,638	\$1,597	(\$41)	(2.50%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,638</b>	<b>\$1,597</b>	<b>(\$41)</b>	<b>(2.50%)</b>

<b>TOTAL REVENUES</b>	<b>\$179,162</b>	<b>\$203,321</b>	<b>\$24,159</b>	<b>13.48%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maint of Equipment	\$15,000	\$15,000	\$0	0.00%
51917 (6523) District Operations Chgs	205,000	205,000	0	0.00%
51803 (6540) Other Contract Services	200,000	200,000	0	0.00%
51226 (6570) Consulting Services	152,244	5,000	(147,244)	(96.72%)
51919 (6697) EFS Costs	0	3,887	3,887	N/A
51921 (7206) Equipment Usage Charges	5,000	6,000	1,000	20.00%
<b>Subtotal Services and Supplies</b>	<b>\$577,244</b>	<b>\$434,887</b>	<b>(\$142,357)</b>	<b>(24.66%)</b>

<b>TOTAL EXPENDITURES</b>	<b>\$577,244</b>	<b>\$434,887</b>	<b>(\$142,357)</b>	<b>(24.66%)</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$398,082</b>	<b>\$231,566</b>	<b>(\$166,516)</b>	<b>41.83%</b>
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**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

**Character Title:** Taxes

**Character No.:** 14120-33020400-10

**40002 (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.

**40005 (1008) RDA Increment**

This portion of the property tax is shifted to local redevelopment agencies.

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**40111 (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.

**40101 (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.:** 14120-33020400-17

**44002 (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	0.65%
Projected/Planned Interest on Pooled Cash	\$13,000

**Character Title:** Intergovernmental Revenue

**Character No.:** 14120-33020400-20

**42291 (2440) State Homeowners Prop Tax Relf**

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 2015-16 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.: **14120-33020400-60**

<b>51061 (6140) Maint of Equipment</b>	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)		
<b>51917 (6523) District Operations Chgs</b>	Order No. Various	205,000
This item is requested to provide funds for salaries for staff assigned to Zone 5A.		
<b>51803 (6540) Other Contract Services</b>	Order No. Various	200,000
This item is request to provide funds for sediment removal and vegetation maintenance.		
<b>51226 (6570) Consulting Services</b>	Order No. Various	5,000
This item is requested to provide funds agreement with USGS for stream gage monitoring.		
<b>51919 (6697) EFS Costs</b>		3,887
This item represents the share of costs for the County's new operating system.		
<b>51921 (7206) Equipment Usage Charges</b>	Order No. Various	6,000
This item is requested to provide funds for equipment usage.		
<b>Total Character 60</b>		<u><u>\$434,887</u></u>

**FY 2015-16 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 5A - LOWER RUSSIAN RIVER  
**Fund/Department ID:** 14120-33020400

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,083,259</b>	<b>\$2,108,264</b>	<b>\$1,867,743</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	198,633	192,727	203,321
Expenditures - (Decrease) fund balance	(162,656)	(433,248)	(434,887)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>35,977</b>	<b>(240,521)</b>	<b>(231,566)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(10,972)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(\$10,972)</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,108,264</b>	<b>\$1,867,743</b>	<b>\$1,636,177</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$25,005</b>	<b>(\$240,521)</b>	<b>(\$231,566)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/13</b>	<b>7/1/14</b>	
Cash	\$2,101,655	\$2,131,561	
Encumbrance	(2,839)	(13,811)	
Accounts Payable	(15,557)	(9,486)	
<b>Total Beginning Fund Balance</b>	<b>\$2,083,259</b>	<b>\$2,108,264</b>	

## FY 2015-16 BUDGET

### SUMMARY OF REVENUES AND EXPENDITURES

**Fund: ZONE 7A - NORTH COAST**

**Fund/Department ID: 14125-33020500**

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 (1700) Interest on Pooled Cash	\$300	\$390	\$90	30.00%
<b><i>Subtotal Use of Money</i></b>	<b>\$300</b>	<b>\$390</b>	<b>\$90</b>	<b>30.00%</b>

**MISCELLANEOUS REVENUE**

46029 (4102) Donations/Reimbursements	\$28,455	\$0	(\$28,455)	(100.00%)
<b><i>Subtotal Miscellaneous Revenue</i></b>	<b>\$28,455</b>	<b>\$0</b>	<b>(\$28,455)</b>	<b>(100.00%)</b>

<b>TOTAL REVENUES</b>	<b>\$28,755</b>	<b>\$390</b>	<b>(\$28,365)</b>	<b>(98.64%)</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maint of Equipment	\$1,000	\$1,000	\$0	0.00%
51917 (6523) District Operations Chgs	8,000	8,000	0	0.00%
51803 (6540) Other Contract Services	0	3,000	3,000	N/A
51919 (6697) EFS Costs	0	1,254	1,254	N/A
51921 (7206) Equipment Usage Charges	1,000	1,200	200	20.00%
<b><i>Subtotal Services and Supplies</i></b>	<b>\$10,000</b>	<b>\$14,454</b>	<b>\$4,454</b>	<b>44.54%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$10,000</b>	<b>\$14,454</b>	<b>\$4,454</b>	<b>44.54%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$18,755)</b>	<b>\$14,064</b>	<b>\$32,819</b>	<b>(174.99%)</b>
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**FY 2015-16 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.:** 14125-33020500-17

**44002 (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		\$60,000
Projected Interest Rate		0.65%
		_____
Projected/Planned Interest on Pooled Cash		\$390

**Character Title:** Miscellaneous Revenue

**Character No.:** 14125-33020500-40

**46029 (4102) Donations/Reimbursements**

No donations are expected in FY 15/16.

**Character Title:** Services and Supplies

**Character No.:** 14125-33020500-60

<b>51061 (6140) Maint of Equipment</b>	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)		
<b>51917 (6523) District Operations Chgs</b>	Order No. Various	8,000
This item is requested to provide funds for salaries for staff assigned to Zone 7A.		
<b>51803 (6540) Other Contract Services</b>		3,000
This item is request to provide funds for sediment removal and vegetation maintenance.		
<b>51919 (6697) EFS Costs</b>		1,254
This item represents the share of costs for the County's new operating system.		
<b>51921 (7206) Equipment Usage Charges</b>	Order No. Various	1,200
This item is requested to provide funds for equipment usage.		
<b>Total Character 60</b>		\$14,454

**FY 2015-16 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 7A - NORTH COAST  
**Fund/Department ID:** 14125-33020500

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$73,193</b>	<b>\$73,668</b>	<b>\$97,100</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	14,025	28,919	390
Expenditures - (Decrease) fund balance	(13,550)	(5,487)	(14,454)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	475	23,432	(14,064)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	-	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	-	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$73,668</b>	<b>\$97,100</b>	<b>\$83,036</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$475</b>	<b>\$23,432</b>	<b>(\$14,064)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/13</b>	<b>7/1/14</b>	
Cash	\$79,968	\$87,218	
Accounts Payable	(2,258)	(9,033)	
Encumbrance	(4,517)	(4,517)	
<b>Total Beginning Fund Balance</b>	<b>\$73,193</b>	<b>\$73,668</b>	

**FY 2015-16 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 8A - SOUTH COAST**

**Fund/Department ID: 14130-33020600**

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
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**REVENUES:**

**TAXES**

40002 (1000) Prop Taxes - CY Secured	\$133,991	\$141,134	\$7,143	5.33%
40012 (1011) SB 2557 Prop Tax Admin	(2,400)	(2,191)	209	(8.71%)
40111 (1020) Prop Taxes - CY Supplement	2,088	2,671	583	27.92%
40101 (1040) Prop Taxes - CY Unsecured	4,709	4,735	26	0.55%
<b>Subtotal Taxes</b>	<b>\$138,388</b>	<b>\$146,349</b>	<b>\$7,961</b>	<b>5.75%</b>

**USE OF MONEY**

44002 (1700) Interest on Pooled Cash	\$14,320	\$13,000	(\$1,320)	(9.22%)
<b>Subtotal Use of Money</b>	<b>\$14,320</b>	<b>\$13,000</b>	<b>(\$1,320)</b>	<b>(9.22%)</b>

**INTERGOVERNMENTAL REVENUES**

42291 (2440) State Homeowners Prop Tax	\$1,236	\$1,200	(\$36)	(2.91%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,236</b>	<b>\$1,200</b>	<b>(\$36)</b>	<b>(2.91%)</b>

<b>TOTAL REVENUES</b>	<b>\$153,944</b>	<b>\$160,549</b>	<b>\$6,605</b>	<b>4.29%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maint of Equipment	\$3,000	\$3,000	\$0	0.00%
51917 (6523) District Operations Chgs	30,000	30,000	0	0.00%
51803 (6540) Other Contract Services	200,000	200,000	0	0.00%
51919 (6697) EFS Costs	0	2,404	2,404	N/A
51921 (7206) Equipment Usage Charges	2,000	2,400	400	20.00%
<b>Subtotal Services and Supplies</b>	<b>\$235,000</b>	<b>\$237,804</b>	<b>\$2,804</b>	<b>1.19%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$235,000</b>	<b>\$237,804</b>	<b>\$2,804</b>	<b>1.19%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$81,056</b>	<b>\$77,255</b>	<b>(\$3,801)</b>	<b>4.69%</b>
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**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Zone 8A - South Coast

**Character Title:** Taxes

**Character No.:** 14130-33020600-10

**40002 (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.

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40111 (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.

**40101 (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.:** 14130-33020600-17

**44002 (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		0.65%
Projected/Planned Interest on Pooled Cash		\$13,000

**Character Title:** Intergovernmental

**Character No.:** 14130-33020600-20

**42291 (2440) State Homeowners Prop Tax Relf**

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.:** 14130-33020600-60

<b>51061 (6140) Maint of Equipment</b>	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.		
<b>51917 (6523) District Operations Chgs</b>	Order No. Various	30,000
This item is requested to provide funds for salaries for staff assigned to Zone 8A.		
<b>51803 (6540) Other Contract Services</b>	Order No. Various	200,000
This item is requested to address localized flooding issues.		
<b>51919 (6697) EFS Costs</b>		2,404
This item represents the share of costs for the County's new operating system.		
<b>51921 (7206) Equipment Usage Charges</b>	Order No. Various	2,400
This item is requested to provide funds for equipment usage.		
<b>Total Character 60</b>		<b>\$237,804</b>

**FY 2015-16 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 8A - SOUTH COAST  
**Fund/Department ID:** 14130-33020600

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,081,054</b>	<b>\$2,126,980</b>	<b>\$2,049,942</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	153,333	154,168	160,549
Expenditures - (Decrease) fund balance	(107,407)	(231,206)	(237,804)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>45,926</u>	<u>(77,038)</u>	<u>(77,255)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
No adjustments required at this time.	-	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,126,980</b>	<b>\$2,049,942</b>	<b>\$1,972,687</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$45,926</b>	<b>(\$77,038)</b>	<b>(\$77,255)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/13</b>	<b>7/1/14</b>	
Cash	\$2,081,054	\$2,130,068	
Accounts Payable	-	(3,088)	
<b>Total Beginning Fund Balance</b>	<u>\$2,081,054</u>	<u>\$2,126,980</u>	