

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

**Fund: SPRING LAKE PARK**

**Fund/Department ID: 14020-33010200**

Sub-Object No. and Title	Adopted 2014-15	Requested FY 15-16	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$1,725,056	\$1,851,127	\$126,071	7.31%
40005 (1008) RDA Increment	(197,461)	(215,362)	(17,901)	9.07%
40012 (1011) SB 2557 Prop Tax Admin	(25,169)	(25,169)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	12,687	15,676	2,989	23.56%
40010 (1017) Residual Prop-Tax RPTTE	44,891	44,226	(665)	(1.48%)
42624 (1018) County-Utility-SBA Settleme	0	3,712	3,712	N/A
40111 (1020) Prop Taxes - CY Supplemer	26,802	34,129	7,327	27.34%
40101 (1040) Prop Taxes - CY Unsecured	60,281	61,773	1,492	2.48%
<b>Subtotal Taxes</b>	<b>\$1,647,087</b>	<b>\$1,770,112</b>	<b>\$123,025</b>	<b>7.47%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$9,600	\$9,600	\$0	0.00%
44109 (1800) Rents / Concessions	20,000	20,000	0	0.00%
44101 (1801) Rent - Real Estate	3,500	3,500	0	0.00%
<b>Subtotal Use of Money</b>	<b>\$33,100</b>	<b>\$33,100</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 (2440) State Homeowners Prop Tax	\$15,825	\$15,657	(\$168)	(1.06%)
<b>Subtotal Intergovernmental Revenue</b>	<b>\$15,825</b>	<b>\$15,657</b>	<b>(\$168)</b>	<b>(1.06%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 (3019) NCPA-Fee for Govt Service:	\$4,102	\$4,102	\$0	0.00%
45291 (3500) Park/Recreation Services	240,000	240,000	0	0.00%
45295 (3501) Camping / Parking Fees	180,000	180,000	0	0.00%
45292 (3506) Annual Park Memb - Standal	0	55,000	55,000	N/A
45293 (3507) Annual Park Memb - Golden	0	21,000	21,000	N/A
<b>Subtotal Charges for Service</b>	<b>\$424,102</b>	<b>\$500,102</b>	<b>\$76,000</b>	<b>17.92%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46002 (4029) Taxable Sale - Miscellaneous	\$4,000	\$4,000	\$0	0.00%
46040 (4040) Miscellaneous Revenue	500	500	0	0.00%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$2,124,614</b>	<b>\$2,323,471</b>	<b>\$198,857</b>	<b>9.36%</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

**14020-33010200**

<b>Sub-Object No. and Title</b>	<b>Adopted 2014-15</b>	<b>Requested FY 15-16</b>	<b>Difference</b>	<b>Percent Change</b>
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**EXPENDITURES:**

**OTHER CHARGES**

53501 (8010) Contribution	\$2,430,264	\$2,478,869	\$48,605	2.00%
<b>Subtotal Other Charges</b>	<b>\$2,430,264</b>	<b>\$2,478,869</b>	<b>\$48,605</b>	<b>2.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$2,430,264</b>	<b>\$2,478,869</b>	<b>\$48,605</b>	<b>2.00%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$305,650</b>	<b>\$155,398</b>	<b>(\$150,252)</b>	<b>(49.16%)</b>
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# FY 2015-16 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Administration and General  
**Section Title:** Spring Lake Park  
**Character Title:** Taxes **Character No.:** 14020-33010200-10

**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) County-Utility-SBA Settlement**

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 from the Auditor-Controller's office.

**Character Title:** Use of Money and Property **Character No.:** 14020-33010200-17

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

**44109 (1800) Rents / Concessions**

Rents / Concessions revenue is based on estimates provided by County Regional Parks.

**44101 (1801) Rent - Real Estate**

This item reflects rent for the Ranger residence located at Spring Lake Park.

**Character Title:** Intergovernmental Revenue      **Character No.:** 14020-33010200-20

**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 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.:** 14020-33010200-30

**45008 (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.

**45291 (3500) Park/Recreation Services**

These revenues are based on recent actual experience.

**45295 (3501) Camping / Parking Fees**

Camping / Parking Fee revenues are based on estimates provided by County Regional Parks.

**45292 (3506) Annual Park Memb - Standard**

This accounts for revenue received for the standard annual park membership.

**45293 (3507) Annual Park Memb - Golden Yrs**

This accounts for revenue received for the golden years standard annual park membership.

**Character Title:** Miscellaneous Revenues      **Character No.:** 14020-33010200-40

**46002 (4029) Taxable Sale - Miscellaneous**

Taxable Sale - Miscellaneous revenue is realized primarily from the sale of firewood at Spring Lake Park. FY 15-16 requested amount is based on estimates provided by County Regional Parks.

**46040 (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.:** 14020-33010200-75

**53501 (8010) Contribution**

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

**Department:** Sonoma County Water Agency - Administration and General  
**Fund:** SPRING LAKE PARK  
**Fund/Department ID:** 14020-33010200

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>\$1,794,494</b>	<b>\$2,027,279</b>	<b>\$1,807,202</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,296,387	2,210,187	2,323,471
Expenditures - (Decrease) fund balance	(2,063,602)	(2,430,264)	(2,478,869)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	232,785	(220,077)	(155,398)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - (Decrease) fund balance	-	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$0	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,027,279</b>	<b>\$1,807,202</b>	<b>\$1,651,804</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$232,785</b>	<b>(\$220,077)</b>	<b>(\$155,398)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/13</b>	<b>7/1/14</b>	
Cash	\$1,808,604	\$2,054,709	
Accounts Receivable	27,423	15,707	
Accounts Payable	(173)	(146)	
Deferred Revenues	(41,360)	(42,990)	
<b>Total Beginning Fund Balance</b>	<b>\$1,794,494</b>	<b>\$2,027,280</b>	