

FY 2016-17 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SPRING LAKE PARK

Fund/Department ID: 14020-33010200

Sub-Object No. and Title	Adopted 2015-16	Requested FY 16-17	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 (1000) Prop Taxes - CY Secured	\$1,851,127	\$1,906,661	\$55,534	3.00%
40005 (1008) RDA Increment	(215,362)	(221,823)	(6,461)	3.00%
40006 (1014) AB1290 RDA Pass Through	15,676	16,146	470	3.00%
40010 (1017) Residual Prop-Tax RPTTE	44,226	45,553	1,327	3.00%
40012 (1011) SB 2557 Prop Tax Admin	(25,169)	(25,924)	(755)	3.00%
40101 (1040) Prop Taxes - CY Unsecured	61,773	63,626	1,853	3.00%
40111 (1020) Prop Taxes - CY Supplemer	34,129	35,153	1,024	3.00%
42624 (1018) County-Utility-SBA Settleme	3,712	0	(3,712)	(100.00%)
Subtotal Taxes	\$1,770,112	\$1,819,392	\$49,280	2.78%
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$9,600	\$1,200	(\$8,400)	(87.50%)
44101 (1801) Rent - Real Estate	3,500	3,500	0	0
44109 (1800) Rents / Concessions	20,000	20,000	0	0.00%
Subtotal Use of Money	\$33,100	\$24,700	(\$8,400)	(25.38%)
<u>INTERGOVERNMENTAL REVENUE</u>				
42291 (2440) State Homeowners Prop Tax	\$15,657	\$16,127	\$470	3.00%
Subtotal Intergovernmental Revenue	\$15,657	\$16,127	\$470	3.00%
<u>CHARGES FOR SERVICES</u>				
45008 (3019) NCPA-Fee for Govt Service:	\$4,102	\$4,102	\$0	0.00%
45291 (3500) Park/Recreation Services	240,000	420,000	180,000	75.00%
45292 (3506) Annual Park Memb - Standar	55,000	60,000	5,000	9.09%
45293 (3507) Annual Park Memb - Golden	21,000	23,000	2,000	9.52%
45295 (3501) Camping / Parking Fees	180,000	230,000	50,000	27.78%
Subtotal Charges for Service	\$500,102	\$737,102	\$237,000	47.39%
<u>MISCELLANEOUS REVENUES</u>				
46002 (4029) Taxable Sale - Miscellaneou	\$4,000	\$4,000	\$0	0.00%
46040 (4040) Miscellaneous Revenue	500	0	(\$500)	0.00%
Subtotal Miscellaneous Revenues	\$4,500	\$4,000	(\$500)	(11.11%)
TOTAL REVENUES	\$2,323,471	\$2,601,321	\$277,850	11.96%

SUMMARY OF REVENUES AND EXPENDITURES

14020-33010200

Sub-Object No. and Title	Adopted 2015-16	Requested FY 16-17	Difference	Percent Change
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EXPENDITURES:

OTHER CHARGES

53501 (8010) Contribution	\$2,478,869	\$2,812,111	\$333,242	13.44%
Subtotal Other Charges	\$2,478,869	\$2,812,111	\$333,242	13.44%

TOTAL EXPENDITURES	\$2,478,869	\$2,812,111	\$333,242	13.44%
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$155,398	\$210,790	\$55,392	35.65%
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FY 2016-17 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.

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.

40012 (1011) SB 2557 Prop Tax Admin

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

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.

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.

42624 (1018) County-Utility-SBA Settlement

This revenue represent the distribution from the Redevelopment Dissolution Asset Funds back to taxing entities as assets are liquated.

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	\$200,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$9,600

44101 (1801) Rent - Real Estate

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

44109 (1800) Rents / Concessions

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

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.

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.

45295 (3501) Camping / Parking Fees

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

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 16-17 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.

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 2016-17 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 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$2,027,280	\$2,051,091	\$2,024,197
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,448,932	2,451,975	2,601,321
Expenditures - (Decrease) fund balance	(2,430,264)	(2,478,869)	(2,812,111)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	18,668	(26,894)	(210,790)
Adjustments to Reserves/Encumbrances:			
Unrealized Gains/Losses	5,142	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$5,142	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$2,051,091	\$2,024,197	\$1,813,407
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$23,811	(\$26,894)	(\$210,790)
<u>Fund Balance Components at Beginning of FY</u>	7/1/14	7/1/15	
Cash	\$2,054,709	\$2,084,054	
Accounts Receivable	15,707	14,645	
Accounts Payable	(146)	(189)	
Deferred Revenues	(42,990)	(43,039)	
Total Beginning Fund Balance	\$2,027,280	\$2,055,472	