

SONOMA COUNTY WATER AGENCY

FY 25-26 BUDGET REQUEST

FLOOD CONTROL

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FY 2025-26 BUDGET

BUDGET SECTION SUMMARY

Section Title:

FLOOD CONTROL

A. Program Description

This section includes the six flood control zones. 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 24-25 Adopted	FY 25-26 Requested	Percent Change	FY 24-25 Adopted	FY 25-26 Requested	Percent Change
Zone 1A Laguna Mark West	\$10,673,025	\$11,804,700	10.60%	\$383,275	\$1,737,180	353.25%
Zone 2A Petaluma	4,240,090	3,015,900	(28.87%)	1,482,540	86,300	(94.18%)
Zone 3A Valley of the Moon	1,203,100	1,896,300	57.62%	(456,100)	(40,100)	(91.21%)
Zone 5A Lower Russian River	887,550	396,600	(55.32%)	529,840	41,400	92.19%
Zone 7A North Coast	10,000	10,000	0.00%	7,725	7,800	0.97%
Zone 8A South Coast	314,000	41,000	(86.94%)	(32,010)	(333,380)	(941.49%)
TOTAL:	\$17,327,765	\$17,164,500	(0.94%)	\$1,915,270	\$1,499,200	(21.72%)

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 2025-26 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: ZONE 1A - LAGUNA MARK WEST

Fund/Department ID: 14105-33020100

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$8,997,800	\$9,268,820	\$271,020	3.01%
40005 - RDA Increment	(968,500)	(991,900)	(23,400)	2.42%
40006 - AB1290 RDA Pass Through	154,600	158,300	3,700	2.39%
40010 - Residual Prop-Tax RPTTF	498,800	510,800	12,000	2.41%
40012 - SB 2557 Prop Tax Admin	(84,100)	(86,100)	(2,000)	2.38%
40101 - Prop Taxes - CY Unsecured	278,700	285,400	6,700	2.40%
40111 - Prop Taxes - CY Supplemental	145,600	149,100	3,500	2.40%
Subtotal Taxes	\$9,022,900	\$9,294,420	\$271,520	3.01%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Ralf	\$41,100	\$41,100	\$0	0.00%
42358 - State Other Funding	130,750	291,600	160,850	123.02%
42461 - Federal Other Funding	0	0	0	N/A
42601 - County of Sonoma	0	66,000	66,000	N/A
42611 - City of Santa Rosa	850,000	0	(850,000)	(100.00%)
Subtotal Intergovernmental Revenues	\$1,021,850	\$398,700	(\$623,150)	(60.98%)
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$198,000	\$325,400	\$127,400	64.34%
Subtotal Use of Money	\$198,000	\$325,400	\$127,400	64.34%
<u>CHARGES FOR SERVICES</u>				
45301 - Charges for Services	\$47,000	\$49,000	\$2,000	4.26%
Subtotal Charges for Services	\$47,000	\$49,000	\$2,000	4.26%
<u>MISCELLANEOUS REVENUE</u>				
46040 - Miscellaneous Revenue	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$10,289,750	\$10,067,520	(\$222,230)	(2.16%)

EXPENDITURES:

SERVICES AND SUPPLIES

51061 - Maintenance of Equipment	\$320,000	\$320,000	\$0	0.00%
51205 - Advertising/Marketing	5,000	4,000	(1,000)	(20.00%)
51211 - Legal Services	8,700	10,500	1,800	20.69%
51230 - Security Services	225,000	135,000	(90,000)	(40.00%)
51241 - Outside Printing & Binding	1,000	400	(600)	(60.00%)
51244 - Permits/License/Fees	270,000	200,000	(70,000)	(25.93%)
51401 - Rents/Leases-Equip	500,000	20,000	(480,000)	(96.00%)
51402 - Rents/Leases- Heavy Equip	120,000	280,000	160,000	133.33%
51601 - Training/Conference	700	200	(500)	(71.43%)
51605 - Private Car Expense	300	200	(100)	(33.33%)
51803 - Other Contract Services	2,369,660	2,353,500	(16,160)	(0.68%)

FY 2025-26 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: ZONE 1A - LAGUNA MARK WEST
Fund/Department ID: 14105-33020100

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<u>SERVICES AND SUPPLIES (Continued)</u>				
51902 - Telecommunication Usage	100	0	(100)	(100.00%)
51917 - District Operations Charges	5,782,490	5,686,000	(96,490)	(1.67%)
51921 - Equipment Usage Charges	240,000	450,000	210,000	87.50%
52031 - Food	500	0	(500)	(100.00%)
52061 - Fuel/ Gas/ Oil	900	900	0	0.00%
52021 - Clothing/Personal	6,000	5,000	(1,000)	(16.67%)
52071 - Materials and Supplies Expenses	5,000	25,000	20,000	400.00%
52091 - Membership/Certifications	72,225	77,300	5,075	7.03%
52111 - Office Supplies	50	0	(50)	(100.00%)
52115 - Books/ Periodical	100	0	(100)	(100.00%)
52117- Mail and Postage Supplies	100	0	(100)	(100.00%)
52141 - Minor Equipment/Small Tools	1,200	2,500	1,300	108.33%
52143 - Computer Software and Licensing	1,500	0	(1,500)	(100.00%)
Subtotal Services and Supplies	\$9,930,525	\$9,570,500	(\$360,025)	(3.63%)
<u>OTHER CHARGES</u>				
53301 - Taxes and Assessments	\$1,000	\$1,000	\$0	0.00%
Subtotal Other Charges	\$1,000	\$1,000	\$0	0.00%
<u>FIXED ASSETS</u>				
54406 - CIP-Infrastructure	\$727,300	\$2,162,655	\$1,435,355	197.35%
54507 - Work in Progress-Intangible	14,200	70,545	56,345	396.80%
Subtotal Fixed Assets	\$741,500	\$2,233,200	\$1,491,700	201.17%
<u>OTHER FINANCING</u>				
57011 - Transfers Out - within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$10,673,025	\$11,804,700	\$1,131,675	10.60%
TOTAL NET COST (Expenditures Minus Revenues)	\$383,275	\$1,737,180	\$1,353,905	353.25%

FY 2025-26 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control
Section Title: Zone 1A - Laguna Mark West

Character Title: Taxes

Character No.: 14105-33020100-40

40002 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 RDA Increment

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

40006 AB1290 RDA Pass Through

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

40010 Residual Prop-Tax RPTTF

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

40012 SB 2557 Prop Tax Admin

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

40101 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 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.

Character Title: Intergovernmental Revenue

Character No.: 14105-33020100-42

42291 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.

42358 State Other Funding

State other Funding revenues are received as reimbursement for work under a State grant program. Anticipated revenue is for an award with the State of California Wildlife Conservation Board.

42601 County of Sonoma

This account records Climate Resilience and Water Security Fund revenues from the Dept. of Emergency Management.

Character Title: Use of Money and Property

Character No.: 14105-33020100-44

44002 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	\$10,847,088
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	<u>\$325,400</u>

FY 2025-26 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control
 Section Title: Zone 1A - Laguna Mark West

Character Title: Charges for Services

Character No.: 14105-33020100-45

45301 Charges for Services

This account records reimbursable services for a creek stewardship program in Zone 1A.

Character Title: Miscellaneous Revenues

Character No.: 14105-33020100-46

46040 Miscellaneous Revenue

This account records unanticipated revenues.

Character Title: Services and Supplies

Character No.: 14105-33020100-51/52

51061 Maintenance of Equipment

This account provides funds for routine maintenance of flood control channels, creeks and projects in Zone 1A. \$50,000 is reserved for upcoming agreement needs related to the Hydraulic Analysis & Stream Maintenance Program. \$320,000

51205 Advertising/Marketing

This account covers the costs of estimated advertising or marketing services. 4,000

51211 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 10,500

51230 Security Services

This account records expenses incurred to comply with all regulatory testing requirements. 135,000

51241 Outside Printing & Binding

This account records expenses of printing services, which are primarily furnished by outside printing and binding services. 400

51244 Permits/License/Fees

This account records the cost of various permits including State Permits and Fees. 200,000

51401 Rents/Leases - Equipment

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 20,000

51402 Rents/Leases - Heavy Equipment

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 280,000

51601 Training/Conference

This account records expenses for staff in-service training. 200

51605 Private Care Expense

Private Car Expense is reimbursed to employees for the use of their private vehicles. 200

FY 2025-26 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.: 14105-33020100-51/52

51803 Other Contract Services

This account records expenses for outside contract services as may be necessary. 2,353,500

<u>FY 25/26 Planned Contract Services:</u>	<u>Amount</u>
As Needed Agreements	50,000
Advocacy - 9b Group, Inc.	48,000
Creek Stewardship Program - City of Santa Rosa	99,000
Cultural Resources Management Plan	144,000
Document Modernization	18,000
Flood Monitoring System Expansion & Maintenance	55,500
Goat Grazing	30,000
Infrastructure Facilities Management - Conduits	35,000
MS4 - Stormwater	100,000
MS4 - Conduit AMP	150,000
North Coast Resource Partnership	54,000
Vegetation Maintenance	558,700
Sediment Removal	350,000
Sonoma Youth Ecology Corps	254,100
Stream Gauges	175,000
Treatment of Tribal Cultural Resources and Monitoring	50,000
Water Education - School Assembly Program	25,000
Watershed Academics to Enhance Reg Sustainability	57,200
Watershed Partnership Program	100,000
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	\$2,353,500

51917 District Operations Charges

This account records expenses for salaries for staff assigned to Zone 1A. 5,686,000

<u>FY 25/26 Planned Staff Work:</u>	<u>Amount</u>
Central Sonoma Watershed Rehabilitation Scoping	200,000
City of Santa Rosa Coordination	20,000
Cultural Resources Management Plan	36,000
Document Modernization	7,000
Flood Monitoring System Expansion & Maintenance	21,000
Flood Risk Management Assessment	66,000
High Flow Monitoring/Surveying	15,000
Infrastructure Facilities Management - Conduits	15,000
Laguna Mark-West Restoration Plan Phase 2	50,000
MS4 - Stormwater	125,000
MS4 - Conduit AMP	30,000
North Coast Resource Partnership	20,000
Planning/Management/Admin	405,000
Property Management	130,000
Russian River Watershed SWRP	10,000
Santa Rosa Creek Channel Resurfacing	35,000
Santa Rosa Creek Modeling	15,000
Laguna de Santa Rosa Debris and Sediment Removal	30,000
Vortex Tube Rehabilitation Project	6,000
Vegetation Maintenance	1,657,000
Sediment Removal	1,638,000
Other Maintenance	201,000
Program Management	328,000
Trash and Security Services	6,000
Regulatory Compliance	468,000
Environmental Field Services	147,000
Training - Ops Engineering	5,000
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	\$5,686,000

FY 2025-26 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control
 Section Title: Zone 1A - Laguna Mark West

51921 Equipment Usage Charges

This account records expenses for equipment usage by Agency fleet services. 450,000

Character Title: Services and Supplies (continued)

Character No.: 14105-33020100-51/52

52021 Clothing, Uniforms, Personal

This account records expenses for apparel required for staff assigned to Zone 1A. 5,000

52061 Fuel/Gas/Oil

This account records the cost of gas, diesel, and oil for the Agency's vehicle fleet. 900

52071 Materials and Supplies Expense

This account records expenses for various materials and supplies as needed. 25,000

52091 Membership/Certifications

This account records expenses for Membership dues for the Russian River Watershed Association. 77,300

52141 Minor Equipment/Small Tools

This account records expenses for small tools, instruments, and equipment individually under \$5,000. 2,500

Total Services & Supplies: \$ 9,570,500

Character Title: Fixed Assets

Character No.: 14105-33020100-54

54406 CIP-Infrastructure

This account records expenses for capital improvement projects in Zone 1A. \$ 2,162,655

FY 25/26 Projects:

	<u>Amount</u>
Matanzas Creek Dam - Design and Implementation	\$ 568,200
Todd Road Channel Repair	1,594,455
	<u>\$ 2,162,655</u>

54507 Work in Progress-Intangible

This account records expenses for right-of-way work. \$ 70,545

FY 25/26 Projects:

	<u>Amount</u>
Matanzas Creek Dam - Design and Implementation	\$ 15,000
Todd Road Channel Repair	55,545
	<u>\$ 70,545</u>

FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$8,973,050	\$11,531,258	\$10,847,088
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	11,391,454	10,337,120	10,067,520
Expenditures - (Decrease) fund balance	(8,554,550)	(11,021,290)	(11,804,700)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	2,836,904	(684,170)	(1,737,180)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Increase/(Decrease)	142,333		
Unrealized Gains & Losses	(359,308)		
Change in prepaid expense	(2,363)		
'Unearned Revenue Adjustment			
Post Audit Adjustment	(59,358)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(278,696)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$11,531,258	\$10,847,088	\$9,109,908
Target Fund Balance	\$4,250,030	\$4,647,675	\$4,785,250
Over/(Under) Target Fund Balance	\$7,281,228	\$6,199,413	\$4,324,658
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$2,558,208	(\$684,170)	(\$1,737,180)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2023</u>	<u>7/1/2024</u>	
Cash	\$10,553,667	\$13,203,600	
Accounts Receivable-AR Module	4,600		
Unavailable Revenue	27,137	27,400	
Due from Federal AR	51,073		
Due from State AR	20,849		
Vouchers Payable	(206,095)	(293,645)	
Accounts Payable	(12,510)	(120,576)	
Other Current Liabilities		(2,129)	
Unearned Revenue	(90,000)	(47,370)	
Retention Receivable	(24,718)	(27,400)	
Encumbrances	(1,350,953)	(1,208,620)	
Total Beginning Fund Balance	\$8,973,050	11,531,260	

FY 2025-26 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$2,592,500	\$2,670,000	\$77,500	2.99%
40005 - RDA Increment	(416,800)	(428,500)	(11,700)	2.81%
40006 - AB1290 RDA Pass Through	41,100	42,200	1,100	2.68%
40010 - Residual Prop-Tax RPTTF	173,600	178,500	4,900	2.82%
40012 - SB 2557 Prop Tax Admin	(22,700)	(23,400)	(700)	3.08%
40101 - Prop Taxes - CY Unsecured	79,900	82,200	2,300	2.88%
40111 - Prop Taxes - CY Supplemental	42,000	43,200	1,200	2.86%
Subtotal Taxes	\$2,489,600	\$2,564,200	\$74,600	3.00%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$12,400	\$12,800	\$400	3.23%
42601 - County of Sonoma	36,250	100,000	63,750	175.86%
Subtotal Intergovernmental Revenues	\$48,650	\$112,800	\$64,150	131.86%
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$209,000	\$242,000	\$33,000	15.79%
Subtotal Use of Money	\$209,000	\$242,000	\$33,000	15.79%
<u>MISCELLANEOUS REVENUES</u>				
46040 - Miscellaneous Revenue	\$10,300	\$10,600	\$300	2.91%
Subtotal Miscellaneous Revenues	\$10,300	\$10,600	\$300	2.91%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers in-within a Fund	\$0	\$0	\$0	N/A
47103 Transfers in-All Others	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$2,757,550	\$2,929,600	\$172,050	6.24%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$63,000	\$40,000	(\$23,000)	(36.51%)
51205 - Advertising/Marketing	1,000	1,000	0	0.00%
51211 - Legal Services	2,000	4,000	2,000	100.00%
51230 - Security Services	-	45,000	45,000	N/A
51244 - Permits/License/Fees	20,000	20,000	0	0.00%
51401 - Rents/Leases-Equip	200,000	5,000	(195,000)	(97.50%)
51402 - Rents and Leases - Heavy Eqt	-	210,000	210,000	N/A
51601 - Training/Conference	600	200	(400)	(66.67%)
51605 - Private Car Expense	100	0	(100)	(100.00%)
51803 - Other Contract Services	1,350,990	1,203,800	(147,190)	(10.89%)
51917 - District Operations Charges	1,385,000	1,339,900	(45,100)	(3.26%)
51921 - Equipment Usage Charges	64,000	120,000	56,000	87.50%
52071 - Materials and Supplies	-	5,000	5,000	N/A
52091 - Membership/Certifications	27,600	20,000	(7,600)	(27.54%)
52115 - Books/ Periodical	100	0	(100)	(100.00%)
52141 - Minor Equipment/Small Tools	5,000	1,000	(4,000)	(80.00%)
52143 - Computer Software and Licensing	5,000	1,000	(4,000)	(80.00%)
Subtotal Services and Supplies	\$3,124,390	\$3,015,900	(\$108,490)	(3.47%)

FY 2025-26 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<u>FIXED ASSETS</u>				
54406 - CIP-Infrastructure	\$1,015,700	\$0	(\$1,015,700)	(100.00%)
54507 - Work in Progress-Intangible	100,000	0	(100,000)	(100.00%)
<i>Subtotal Fixed Assets</i>	<u>\$1,115,700</u>	<u>\$0</u>	<u>(\$1,115,700)</u>	<u>(100.00%)</u>
TOTAL EXPENDITURES	\$4,240,090	\$3,015,900	(\$1,224,190)	(28.87%)
TOTAL NET COST	\$1,482,540	\$86,300	(\$1,396,240)	(94.18%)
<i>(Expenditures Minus Revenues)</i>				

FY 2025-26 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 2A - Petaluma

Character Title: Taxes

Character No.: 14110-33020200-40

40002 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 RDA Increment

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

40006 AB1290 RDA Pass Through

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

40010 Residual Prop-Tax RPTTF

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

40012 SB 2557 Prop Tax Admin

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

40101 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 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.

Character Title: Intergovernmental Revenue

Character No.: 14110-33020200-42

42291 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.

42601 - County of Sonoma

This account records Climate Resilience and Water Security Fund
revenues from the Dept. of Emergency Management.

\$100,000

Character Title: Use of Money and Property

Character No.: 14110-33020200-44

44002 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	\$8,070,431
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	<u>\$242,000</u>

Character Title: Miscellaneous Revenues

Character No.: 14105-33020100-46

46040 Miscellaneous Revenue

This account records unanticipated revenues.

\$10,600

FY 2025-26 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 2A - Petaluma

Character Title: Services and Supplies

Character No.: 14110-33020200-51/52

51061 Maint of Equipment

This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 2A. \$20,000 is reserved for upcoming agreement needs related to the Hydraulic Analysis & Stream Maintenance Program. \$40,000

51205 Advertising/Marketing

This account covers the costs of estimated advertising or marketing services. 1,000

51211 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 4,000

51230 Security Services

This account records expenses incurred to comply with all regulatory testing requirements. 45,000

51244 Permits/License/Fees

This account records the cost of various permits including State Permits and Fees. 20,000

51401 Rents/Leases-Equip

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 5,000

51402 Rents/Leases - Heavy Equipment

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 210,000

51601 Training/Conference

This account records expenses for staff in-service training. 200

51803 Other Contract Services

This account records expenses for outside contract services as may be necessary. 1,203,800

FY 25/26 Planned Contract Services:

	<u>Amount</u>
As Needed Agreements	50,000
Cultural Resources Management Plan	48,000
Document Modernization	8,000
Flood Risk Management Services Assessment	50,000
Friends of the Petaluma River - Trash Clean Up	43,200
Infrastructure Facilities Management - Conduits	20,000
MS4 - Phase 2	35,000
MS4 - Conduit AMP	75,000
Vegetation Maintenance	256,800
Sediment Removal	350,000
Sonoma Youth Ecology Corps	67,800
Streets to Creeks	30,000
Treatment of Tribal Cultural Resources and Monitoring	30,000
Water Education - School Assembly Program	10,000
Watershed Academics to Enhance Reg Sustainablility	30,000
Watershed Partnership Program	100,000
	<u>\$ 1,203,800</u>

FY 2025-26 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 2A - Petaluma

Character Title: Services and Supplies (continued)

Character No.: 14110-33020200-51/52

51917 District Operations Chargers

This account records expenses for salaries for staff assigned to Zone 2A. 1,339,900

FY 25/26 Planned Staff Work:

	<u>Amount</u>
Cultural Resources Management Plan	12,000
Document Modernization	1,000
Flood and Drainage Review	40,000
Flood Risk Management Assessment	50,000
Petaluma River Watershed Modeling	15,000
High Flow Monitoring/Surveying	15,000
Infrastructure Facilities Management - Conduits	10,000
Lichau Creek Hydrologic Analysis and Reveg	50,000
MS4 - Phase 2	44,000
MS4 - Conduit AMP	35,000
Property Management and Other Projects	900
Planning/Management/Admin	189,000
Sediment Management Study	100,000
Storm Water Resource Planning	10,000
Vegetation Maintenance	49,000
Sediment Removal	367,920
Other Maintenance	27,380
Program Management	196,000
Trash and Security Services	5,900
Regulatory Compliance	13,800
Environmental Field Services	94,000
Training (Ops Engineering)	4,000
Watershed Management and Coordination	10,000
	<u>\$1,339,900</u>

51921 Equipment Usage Charges

This account records expenses for equipment usage. 120,000

52071 Materials and Supplies Expense

This account records expenses for various materials and supplies as needed. 5,000

52091 Membership/Certifications

This account records expenses for membership dues: North Bay Watershed Association and Bay Area Flood Projection Agencies Association. 20,000

52141 Minor Equipment/Small Tools

This account records expenses for small tools, instruments, and equipment individually under \$5,000. 1,000

52143 Software/Licensing Fees

This item provides funds for various productivity software packages to be by the Agency. 1,000

Total Services & Supplies: \$ 3,015,900

FY 2025-26 BUDGET
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 23-24	Estimated FY 24-25	Requested FY 25-26
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$9,607,393	\$10,595,186	\$8,517,531
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,372,510	2,928,422	2,929,600
Expenditures - (Decrease) fund balance	(2,281,865)	(5,006,077)	(3,015,900)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,090,645	(2,077,655)	(86,300)
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	(361,905)		
Post Audit Adjustment	(1,711)		
Rounding	1		
Outstanding Encumbrances - Net Change	260,763		
Net Adjustment - Increase/(Decrease) to Fund Balance	(102,852)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$10,595,186	\$8,517,531	\$8,431,231
Target Fund Balance	\$1,112,792	\$1,755,745	\$1,507,950
<i>Over/(Under) Target Fund Balance</i>	<i>\$9,482,394</i>	<i>\$6,761,786</i>	<i>\$6,923,281</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$987,793	(\$2,077,655)	(\$86,300)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2023	7/1/2024	
Cash	\$10,640,640	\$11,081,765	
Due from State AR			
Retention Receivable	1,593	1,593	
Vouchers Payable	(69,046)	(96,817)	
Accounts Payable	(28,687)	(1,711)	
Unearned Revenue	(301,157)	(14,458)	
Unavailable Revenue			
Encumbrances	(635,950)	(375,187)	
Total Beginning Fund Balance	\$9,607,393	\$10,595,185	

FY 2025-26 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: ZONE 3A - VALLEY OF THE MOON
Fund/Department ID: 14115-33020300

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$1,507,800	\$1,655,300	\$147,500	9.78%
40005 - RDA Increment	(185,700)	(202,000)	(16,300)	8.78%
40006 - AB1290 RDA Pass Through	48,600	53,100	4,500	9.26%
40010 - Residual Prop-Tax RPTTF	82,700	90,900	8,200	9.92%
40012 - SB 2557 Prop Tax Admin	(13,800)	(15,000)	(1,200)	8.70%
40101 - Prop Taxes - CY Unsecured	46,500	50,900	4,400	9.46%
40111 - Prop Taxes - CY Supplemental	24,500	26,900	2,400	9.80%
Subtotal Taxes	\$1,510,600	\$1,660,100	\$149,500	9.90%
<u>INTERGOVERNMENTAL REVENUES</u>				
42601 - County of Sonoma	\$0	\$12,000	\$12,000	N/A
42291 - State Homeowners Prop Tax Relf	7,800	7,900	100	1.28%
Subtotal Intergovernmental Revenues	\$7,800	\$19,900	\$12,100	155.13%
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$134,600	\$250,000	\$115,400	85.74%
Subtotal Use of Money	\$134,600	\$250,000	\$115,400	85.74%
<u>MISCELLANEOUS REVENUE</u>				
46040 - Miscellaneous Revenue	\$6,200	\$6,400	\$200	3.23%
Subtotal Miscellaneous Revenue	\$6,200	\$6,400	\$200	3.23%
TOTAL REVENUES	\$1,659,200	\$1,936,400	\$277,200	16.71%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$7,000	\$14,000	\$7,000	100.00%
51205 - Advertising/Marketing Services	500	600	100	20.00%
51211 - County Counsel - Legal Advice	1,000	1,000	0	0.00%
51244 - Permits/License/Fees	17,000	10,000	(7,000)	(41.18%)
51401 - Rents/Leases-Equip	40,000	5,000	(35,000)	(87.50%)
51402 - Rents and Leases - Heavy Eqt	0	20,000	20,000	N/A
51421 - Rents and Leases - Bldg/Land	0	200	200	N/A
51601 - Training/Conference	200	200	0	0.00%
51605 - Private Car Expense	300	200	(100)	(33.33%)
51803 - Other Contract Services	500,125	586,200	86,075	17.21%
51917 - District Operations Charges	539,875	567,800	27,925	5.17%
51921 - Equipment Usage Charges	16,000	17,000	1,000	6.25%
52071 - Materials and Supplies Expenses	100	100	0	0.00%
52091 - Membership/Certifications	20,000	18,000	(2,000)	(10.00%)
52141 - Minor Equipment/Small Tools	1,000	1,000	0	0.00%
Subtotal Services and Supplies	\$1,143,100	\$1,241,300	\$98,200	8.59%
<u>CAPITAL EXPENDITURES</u>				
54406 - CIP - Infrastructure	\$0	\$650,000	\$650,000	N/A
54507 - Work in Progress-Intangible	60,000	5,000	(55,000)	(91.67%)
Subtotal Capital Expenditures	\$60,000	\$655,000	\$595,000	991.67%
TOTAL EXPENDITURES	\$1,203,100	\$1,896,300	\$693,200	57.62%
TOTAL NET COST (Expenditures Minus Revenues)	(\$456,100)	(\$40,100)	\$416,000	(91.21%)

FY 2025-26 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 3A - Valley of the Moon

Character Title: Taxes

Character No.: 14115-33020300-40

40002 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 RDA Increment

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

40006 AB1290 RDA Pass Through

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

40010 Residual Prop-Tax RPTTF

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

40012 SB 2557 Prop Tax Admin

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

40101 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates.

40111 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.

Character Title: Intergovernmental Revenues

Character No.: 14115-33020300-42

42601 - County of Sonoma

This account records Climate Resilience and Water Security Fund revenues from the Dept. of Emergency Management.

42291 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: Use of Money and Property

Character No.: 14115-33020300-44

44002 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	8,333,407
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	<u>\$250,000</u>

Character Title: Miscellaneous Revenue

Character No.: 14115-33020300-46

46040 Miscellaneous Revenue

This account records unanticipated revenues.

\$ 6,400

FY 2025-26 BUDGET

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.: 14115-33020300-51/52

51061 Maint of Equipment

This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 3A. \$10,000 is reserved for upcoming agreement needs related to the Hydraulic Analysis & Stream Maintenance Program. \$ 14,000

51205 Advertising/Marketing

This account covers the costs of estimated advertising or marketing services. 600

51211 County Counsel - Legal Advice

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 1,000

51244 Permits/License/Fees

This account records the cost of various permits including State Permits and Fees. 10,000

51401 Rents/Leases-Equip

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 5,000

51402 Rents/Leases - Heavy Equipment

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 20,000

51601 Training/Conference

This account records expenses for staff in-service training. 200

51605 Private Care Expense

Private Car Expense is reimbursed to employees for the use of their private vehicles. 200

51803 Other Contract Services

This account records expenses for outside contract services as may be necessary. 586,200

FY 25/26 Planned Contract Services:

	<u>Amount</u>
As Needed Contracts	50,000
Cultural Resources Management Plan	36,000
Document Modernization	5,000
Flood Monitoring System Maintenance	18,500
Infrastructure Facilities Management - Conduits	15,000
MS4 - Phase 2	65,000
MS4 - Conduit AMP	75,000
Vegetation Maintenance	105,100
Sonoma Youth Ecology Corps	17,000
Watershed Partnership Program	100,000
River Station Monitoring Maintenance (Stream Gauges)	65,000
Sediment Removal	10,000
Treatment of Tribal Cultural Resources and Monitoring	5,000
Water Education Service for School Assembly Program	10,000
Watershed Academics to Enhance Reg Sustainability	9,600
	<u>\$ 586,200</u>

FY 2025-26 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control
Section Title: Zone 3A - Valley of the Moon

Character Title: Services and Supplies (continued)

Character No.: 14115-33020300-51/52

51917 District Operations Charges

This account records expenses for salaries for staff assigned to Zone 3A. 567,800

FY 25/26 Planned Staff Work:

	<u>Amount</u>
Agency Review and Flood Mgmt Design Manual	21,000
Cultural Resources Management Plan	9,000
Document Modernization	2,000
Flood Monitoring System Maintenance	7,000
Flood Risk Management Assessment	12,000
High Flow Monitoring/Surveying	15,000
Infrastructure Facilities Management - Conduits	5,000
MS4 - Phase 2	40,000
MS4 - Conduit AMP	35,000
Property Management	5,800
Planning/Management/Admin	51,000
River Station Monitoring Maintenance (Stream Gauges)	2,000
Sonoma Valley Stormwater Management	10,000
Stormwater Resource Planning	10,000
Vegetation Maintenance	29,000
Sediment Removal	115,000
Other Maintenance	12,000
Program Management	133,000
Trash and Security Services	4,000
Regulatory Compliance	9,000
Environmental Field Services	27,000
Training (Ops Engineering)	4,000
Watershed Management and Coordination	10,000
	<u>567,800</u>

51921 Equipment Usage Charges

This account records expenses for equipment usage. 17,200

52071 Materials and Supplies Expense

This account records expenses for various materials and supplies as needed. 100

52091 Membership/Certifications

This account records expenses for membership dues: North Bay Watershed Association and Bay Area Flood Projection Agencies Association. 18,000

52141 Minor Equipment/Small Tools

This account records expenses for small tools, instruments, and equipment individually under \$5,000. 1,000

Total Services & Supplies: \$ 1,241,300

Character Title: Capital Expenditures

Character No.: 14115-33020300-54

54406 CIP-Infrastructure

This account records expenses for capital improvement projects in Zone 3A. 650,000

FY 25/26 Projects:

	<u>Amount</u>
Stormwater Management Project (Future)	\$ 650,000

54507 Work in Progress-Intangible

This account records expenses for right-of-way work. 5,000

FY 25/26 Projects:

	<u>Amount</u>
Stormwater Management Project (Future)	\$ 5,000

FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$6,738,510	\$7,996,696	\$8,333,407
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,244,216	\$1,936,766	1,936,400
Expenditures - (Decrease) fund balance	(946,907)	(\$1,600,055)	(1,896,300)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,297,309	336,711	40,100
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	217,840		
Post Audit Adjustment	(1,600)		
Unrealized Gains & Losses	(255,363)		
Change in Prepaid Expense			
Unearned Revenue Adjustment			
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(\$39,123)	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$7,996,696	\$8,333,407	\$8,373,507
Target Fund Balance	\$355,058	\$716,503	\$620,650
<i>Over/(Under) Target Fund Balance</i>	\$7,641,639	\$7,616,905	\$7,752,857
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$1,258,186	\$336,711	\$40,100
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2023</u>	<u>7/1/2024</u>	
Cash	\$7,797,501	\$8,820,983	
Retention Receivable	1,593	1,593	
Prepaid Expense			
Due from State AR			
Vouchers Payable	(50,977)	(44,947)	
Accounts Payable		(1,600)	
Unearned Revenue	(290,000)	(277,566)	
Unavailable Revenue			
Encumbrances	(719,607)	(501,767)	
Total Beginning Fund Balance	\$6,738,510	\$7,996,696	

FY 2025-26 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: ZONE 5A - LOWER RUSSIAN RIVER
Fund/Department ID: 14120-33020400

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$313,418	\$316,600	\$3,182	1.02%
40005 - RDA Increment	(36,289)	(36,700)	(411)	1.13%
40006 - AB1290 RDA Pass Through	12,489	12,700	211	1.69%
40010 - Residual Prop-Tax RPTTF	18,317	18,600	283	1.55%
40012 - SB 2557 Prop Tax Admin	(2,885)	(3,000)	(115)	3.99%
40101 - Prop Taxes - CY Unsecured	9,651	9,800	149	1.54%
40111 - Prop Taxes - CY Supplemental	5,050	5,200	150	2.97%
Subtotal Taxes	\$319,751	\$323,200	\$3,449	1.08%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$1,421	\$1,500	\$79	5.56%
Subtotal Intergovernmental Revenues	\$1,421	\$1,500	\$79	5.56%
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$34,938	\$30,500	(\$4,438)	(12.70%)
Subtotal Use of Money	\$34,938	\$30,500	(\$4,438)	(12.70%)
<u>MISCELLANEOUS REVENUE</u>				
46200 - PY Revenue - Miscellaneous	\$1,600	\$0	(\$1,600)	(100.00%)
Subtotal Miscellaneous Revenue	\$1,600	\$0	(\$1,600)	(100.00%)
TOTAL REVENUES	\$357,710	\$355,200	(\$2,510)	(0.70%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	2,600	\$2,600	\$0	0.00%
51211 - County Counsel - Legal Advice	750	1,300	550	73.33%
51244 - Permits/License/Fees	15,000	14,000	(1,000)	(6.67%)
51401 - Rents/Leases-Equip	55,000	30,000	(25,000)	(45.45%)
51605 - Private Car Expense	200	100	(100)	(50.00%)
51803 - Other Contract Services	530,000	57,000	(473,000)	(89.25%)
51917 - District Operations Charges	275,000	280,000	5,000	1.82%
51921 - Equipment Usage Charges	8,000	11,000	3,000.00	37.50%
Subtotal Services and Supplies	\$886,550	\$396,000	(\$490,550)	(55.33%)
<u>CAPITAL EXPENDITURES</u>				
54507 - Work in Progress - Intangible	\$1,000	\$600	(\$400)	(40.00%)
Subtotal Capital Expenditures	\$1,000	\$600	(\$400)	(40.00%)
TOTAL EXPENDITURES	\$887,550	\$396,600	(\$490,950)	(55.32%)
TOTAL NET COST (Expenditures Minus Revenues)	\$529,840	\$41,400	(\$488,440)	92.19%

FY 2025-26 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control
Section Title: Zone 5A - Lower Russian River

Character Title: Taxes

Character No.: 14120-33020400-40

40002 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 RDA Increment

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

40006 AB1290 RDA Pass Through

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

40010 Residual Prop-Tax RPTTF

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

40012 SB 2557 Prop Tax Admin

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

40101 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 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.

Character Title: Intergovernmental Revenue

Character No.: 14120-33020400-42

42291 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: Use of Money and Property

Character No.: 14120-33020400-44

44002 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	\$1,019,691
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	<u>\$30,500</u>

Character Title: Miscellaneous Revenue

Character No.: 14120-33020400-46

46200 PY Revenue - Miscellaneous

This account records unanticipated revenue from prior years.

FY 2025-26 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.: 14120-33020400-51/52

51061 Maint of Equipment

This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 5A. \$2,600

51211 County Counsel - Legal Advice

This account records the cost of legal services to be provided by County Counsel or outside legal services, as required. 1,300

51244 Permits/License/Fees

This account records the cost of various permits including State Permits and Fees. 14,000

51401 Rents/Leases-Equip

This account records the expenses of renting equipment used to perform Maintenance tasks, as needed. 30,000

51605 Private Care Expense

Private Car Expense is reimbursed to employees for the use of their private vehicles. 100

51803 Other Contract Services

This account records the expense for sediment removal and vegetation maintenance. 57,000

FY 25/26 Planned Contract Services:

	<u>Amount</u>
Cultural Resources Management Plan	12,000
Flood Monitoring System Maintenance and Expansion	30,000
Stream Gauges	15,000
	57,000

51917 District Operations Charges

This account records the expenses for salaries for staff assigned to Zone 5A. 280,000
 FY25/26 includes \$50,000 for Green Valley Creek and \$5,000 for
 Flood Monitoring System Maintenance and Expansion.

51921 Equipment Usage Charges

This account records expenses for equipment usage. 11,000

Total Services & Supplies: \$396,000

Character Title: Capital Expenditures

Character No.: 14120-33020400-54

54507 Work in Progress - Intangible

This account records expenses for right-of-way work. \$ 600

FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,336,361	\$1,549,530	\$1,019,690
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	431,781	357,710	355,200
Expenditures - (Decrease) fund balance	(198,329)	(887,550)	(396,600)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	233,451	(529,840)	(41,400)
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	(48,486)		
Post Audit Adjustment	(538)		
Rounding			
Outstanding Encumbrances - Net Change	28,742		
Net Adjustment - Increase/(Decrease) to Fund Balance	(\$20,282)	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$1,549,530	\$1,019,690	\$978,290
Target Fund Balance	\$99,165	\$435,775	\$198,000
<i>Over/(Under) Target Fund Balance</i>	<i>\$1,450,366</i>	<i>\$583,915</i>	<i>\$780,290</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$213,169	(\$529,840)	(\$41,400)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2023	7/1/2024	
Cash	1,419,692	1,606,057	
Due from Federal AR			
Vouchers Payable		(1,400)	
Encumbrance	-	(54,589)	
Accounts Payable	(83,331)	(538)	
Total Beginning Fund Balance	\$1,336,361	\$1,549,530	

FY 2025-26 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: ZONE 7A - NORTH COAST

Fund/Department ID: 14125-33020500

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$2,275	\$2,200	(\$75)	(3.30%)
<i>Subtotal Use of Money</i>	<u>\$2,275</u>	<u>\$2,200</u>	<u>(\$75)</u>	<u>(3.30%)</u>
TOTAL REVENUES	\$2,275	\$2,200	(\$75)	(3.30%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$1,000	\$1,000	\$0	0.00%
51803 - Other Contract Services	0	0	0	N/A
51917 - District Operations Charges	8,000	8,000	0	0.00%
51921 - Equipment Usage Charges	1,000	1,000	0	0.00%
<i>Subtotal Services and Supplies</i>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL EXPENDITURES	\$10,000	\$10,000	\$0	0.00%
TOTAL NET COST	\$7,725	\$7,800	\$75	0.97%
<i>(Expenditures Minus Revenues)</i>				

FY 2025-26 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.: 14125-33020500-44

44002 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	\$76,595
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	<u>\$2,200</u>

Character Title: Services and Supplies

Character No.: 14125-33020500-51/52

51061 Maint of Equipment

This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 7A.	\$1,000
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51917 District Operations Charges

This account records expenses for salaries for staff assigned to Zone 7A.	8,000
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51921 Equipment Usage Charges

This account records expenses for equipment usage.	1,000
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Total Services & Supplies:	<u><u>\$10,000</u></u>
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FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$81,731	\$84,320	\$77,320
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	5,373	3,000	2,200
Expenditures - (Decrease) fund balance	-	(10,000)	(10,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>5,373</u>	<u>(7,000)</u>	<u>(7,800)</u>
Adjustments to Reserves/Encumbrances:			
Rounding			
Unrealized Gains & Losses	(2,784)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(2,784)</u>	<u>\$0</u>	<u>\$0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$84,320	\$77,320	\$69,520
Target Fund Balance	\$0	\$5,000	\$5,000
<i>Over/(Under) Target Fund Balance</i>	<i>\$84,320</i>	<i>\$72,320</i>	<i>\$64,520</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$2,589	(\$7,000)	(\$7,800)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2023</u>	<u>7/1/2024</u>	
Cash	\$81,731	\$84,319	
Accounts Payable	-	-	
Encumbrance	-	-	
Total Beginning Fund Balance	\$81,731	\$84,319	

FY 2025-26 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: ZONE 8A - SOUTH COAST

Fund/Department ID: 14130-33020600

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$241,830	\$249,085	\$7,255	3.00%
40012 - SB 2557 Prop Tax Admin	(2,510)	(2,585)	(75)	3.00%
40101 - Prop Taxes - CY Unsecured	7,450	7,674	224	3.00%
40111 - Prop Taxes - CY Supplemental	3,890	4,007	117	3.00%
Subtotal Taxes	\$250,660	\$258,180	\$7,520	3.00%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$1,100	\$1,100	\$0	0.00%
Subtotal Intergovernmental Revenues	\$1,100	\$1,100	\$0	0.00%
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$94,250	\$115,100	\$20,850	22.12%
Subtotal Use of Money	\$94,250	\$115,100	\$20,850	22.12%
TOTAL REVENUES	\$346,010	\$374,380	\$28,370	8.20%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$1,000	\$1,000	\$0	0.00%
51244 - Permits/License/Fees	1,000	1,000	0	0.00%
51401 - Rents/Leases-Equip	22,000	12,000	(10,000)	(45.45%)
51803 - Other Contract Services	250,000	10,000	(240,000)	(96.00%)
51917 - District Operations Charges	38,000	15,000	(23,000)	(60.53%)
51921 - Equipment Usage Charges	2,000	2,000	0	0.00%
Subtotal Services and Supplies	\$314,000	\$41,000	(\$273,000)	(86.94%)
TOTAL EXPENDITURES	\$314,000	\$41,000	(\$273,000)	(86.94%)
TOTAL NET COST	(\$32,010)	(\$333,380)	(\$301,370)	(941.49%)
<i>(Expenditures Minus Revenues)</i>				

FY 2025-26 BUDGET

CHARACTER JUSTIFICATION

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

Section Title: Zone 8A - South Coast

Character Title: Taxes

Character No.: 14130-33020600-40

40002 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 SB 2557 Prop Tax Admin

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

40111 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 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates.

Character Title: Intergovernmental

Character No.: 14130-33020600-42

42291 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: Use of Money and Property

Character No.: 14130-33020600-44

44002 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	3,837,152
Projected Interest Rate	<u>3.00%</u>
Projected/Planned Interest on Pooled Cash	\$115,100

Character Title: Services and Supplies

Character No.: 14130-33020600-51/52

51061 Maint of Equipment

This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 8A. \$1,000

51244 Permits/License/Fees

This account records the cost of various permits including State Permits and Fees. 1,000

51401 Rents/Leases-Equip

This account records the expenses of renting equipment used to perform maintenance tasks, as needed. 12,000

51803 Other Contract Services

This account records expenses for sediment removal and vegetation maintenance. 10,000

FY 2025-26 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Zone 8A - South Coast

Character Title: Services and Supplies (continued)

Character No.: 14130-33020600-51/52

51917 District Operations Chgs

This account records expenses for salaries for staff assigned to Zone 8A.

15,000

51921 Equipment Usage Charges

This account records expenses for equipment usage.

2,000

Total Services & Supplies:

\$41,000

FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$3,448,646	\$3,805,142	\$4,102,906
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	491,161	391,764	374,380
Expenditures - (Decrease) fund balance	(15,698)	(94,000)	(41,000)
	<hr/>	<hr/>	<hr/>
Net Surplus or Deficit - Increase/(Decrease) to fund balance	475,463	297,764	333,380
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	(118,967)	-	-
Change in Encumbrances			
	<hr/>	<hr/>	<hr/>
Net Adjustment - Increase/(Decrease) to Fund Balance	(118,967)	\$0	\$0
	<hr/>	<hr/>	<hr/>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$3,805,142	\$4,102,906	\$4,436,286
Target Fund Balance	\$7,849	\$47,000	\$20,500
<i>Over/(Under) Target Fund Balance</i>	\$3,797,293	\$4,055,906	\$4,415,786
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$356,496	\$297,764	\$333,380
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2023</u>	<u>7/1/2024</u>	
Equity in Pooled Cash	\$3,497,385	\$3,853,881	
Vouchers Payable			
Encumbrances	(48,739)	(48,739)	
	<hr/>	<hr/>	
Total Beginning Fund Balance	\$3,448,646	\$3,805,142	