

**SONOMA COUNTY WATER AGENCY  
FY 19-20 BUDGET REQUEST**

***FLOOD CONTROL***

**TABLE OF CONTENTS**

	<u>Page</u>
<b>Budget Section Summary</b>	1
<b>Zone 1A Laguna Mark West</b>	
Summary of Revenues and Expenditures	2
Character Justification	4
Statement of Special Fund Activity	7
<b>Zone 2A Petaluma</b>	
Summary of Revenues and Expenditures	8
Character Justification	9
Statement of Special Fund Activity	11
<b>Zone 3A Valley of the Moon</b>	
Summary of Revenues and Expenditures	12
Character Justification	13
Statement of Special Fund Activity	15
<b>Zone 5A Lower Russian River</b>	
Summary of Revenues and Expenditures	16
Character Justification	17
Statement of Special Fund Activity	19
<b>Zone 7A North Coast</b>	
Summary of Revenues and Expenditures	20
Character Justification	21
Statement of Special Fund Activity	22
<b>Zone 8A South Coast</b>	
Summary of Revenues and Expenditures	23
Character Justification	24
Statement of Special Fund Activity	25

**FY 2019-20 BUDGET**  
**BUDGET SECTION SUMMARY**

Section Title:

FLOOD CONTROL
---------------

**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 18-19 Adopted	FY 19-20 Requested	Percent Change	FY 18-19 Adopted	FY 19-20 Requested	Percent Change
Zone 1A Laguna Mark West	\$6,554,280	\$6,489,000	(1.00%)	\$416,074	(\$455,800)	(209.55%)
Zone 2A Petaluma	2,141,730	1,005,000	(53.08%)	481,125	(948,500)	(297.14%)
Zone 3A Valley of the Moon	1,037,430	708,000	(31.75%)	(32,301)	(563,600)	1644.84%
Zone 5A Lower Russian River	467,000	515,000	10.28%	216,989	236,029	(8.77%)
Zone 7A North Coast	13,200	13,200	0.00%	12,077	12,155	0.65%
Zone 8A South Coast	255,500	245,200	(4.03%)	52,511	17,865	65.98%
<b>TOTAL:</b>	<b>\$10,469,140</b>	<b>\$8,975,400</b>	<b>(14.27%)</b>	<b>\$1,146,475</b>	<b>(\$1,701,851)</b>	<b>(248.44%)</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 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$6,200,000	\$6,933,000	\$733,000	11.82%
40005 - RDA Increment	(577,542)	(774,000)	(196,458)	34.02%
40006 - AB1290 RDA Pass Through	33,863	93,000	59,137	174.64%
40010 - Residual Prop-Tax RPTTE	123,841	251,000	127,159	102.68%
40012 - SB 2557 Prop Tax Admin	(82,772)	(78,000)	4,772	(5.77%)
40101 - Prop Taxes - CY Unsecured	189,506	235,000	45,494	24.01%
40111 - Prop Taxes - CY Supplemental	120,000	141,000	21,000	17.50%
<b>Subtotal Taxes</b>	<b>\$6,006,896</b>	<b>\$6,801,000</b>	<b>\$794,104</b>	<b>13.22%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$84,710	\$98,800	\$14,090	16.63%
<b>Subtotal Use of Money</b>	<b>\$84,710</b>	<b>\$98,800</b>	<b>\$14,090</b>	<b>16.63%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Ralf	\$46,600	\$45,000	(\$1,600)	(3.43%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$46,600</b>	<b>\$45,000</b>	<b>(\$1,600)</b>	<b>(3.43%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46022 - Capital Grants-State	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$6,138,206</b>	<b>\$6,944,800</b>	<b>\$806,594</b>	<b>13.14%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 - Main of Equipment	\$510,500	\$570,000	\$59,500	11.66%
51201 - Administration Costs	5,000	0	(5,000)	(100.00%)
51209 - Info Tech Saves (Non ISD)	5,000	5,000	0	0.00%
51211 - Legal Services	2,000	3,000	1,000	50.00%
51230 - Security Services	0	20,000	20,000	N/A
51231 - Testing/Analysis	20,000	1,000	(19,000)	(95.00%)
51241 - Outside Printing & Binding	1,100	2,000	900	81.82%
51244 - Permits/License/Fees	155,000	150,000	(5,000)	(3.23%)
51401 - Rents/Leases-Equip	318,000	425,000	107,000	33.65%
51601 - Training/Conference	0	1,000	1,000	N/A
51602 - Business Travel/Mileage	0	4,000	4,000	N/A
51803 - Other Contract Services	2,215,480	1,970,000	(245,480)	(11.08%)
51917 - District Operations Chgs	3,000,000	2,900,000	(100,000)	(3.33%)
51921 - Equipment Usage Charges	257,700	235,000	(22,700)	(8.81%)

**SUMMARY OF REVENUES AND EXPENDITURES**

**14105-33020100**

<b>Account No. and Title</b>	<b>Adopted 2018-19</b>	<b>Requested 2019-20</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
52021 - Clothing/Personal	0	2,000	2,000	N/A
52091 - Membership/Certifications	60,000	26,000	(34,000)	(56.67%)
52111 - Office Supplies	1,500	1,000	(500)	(33.33%)
52141 - Minor Equipment/Small Tools	3,000	4,000	1,000	33.33%
<b><i>Subtotal Services and Supplies</i></b>	<b><u>\$6,554,280</u></b>	<b><u>\$6,319,000</u></b>	<b><u>(\$235,280)</u></b>	<b><u>(3.59%)</u></b>
<b><u>FIXED ASSETS</u></b>				
54406 - CIP-Infrastructure	\$0	170,000	\$170,000	N/A
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$0</u></b>	<b><u>\$170,000</u></b>	<b><u>\$170,000</u></b>	<b><u>N/A</u></b>
<b>TOTAL EXPENDITURES</b>				
	<b><u>\$6,554,280</u></b>	<b><u>\$6,489,000</u></b>	<b><u>(\$65,280)</u></b>	<b><u>(1.00%)</u></b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b><u>\$416,074</u></b>	<b><u>(\$455,800)</u></b>	<b><u>(\$871,874)</u></b>	<b><u>(209.55%)</u></b>

**FY 2019-20 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 RPTTE**

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.

**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	\$5,200,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	<u>\$98,800</u>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

**Character Title:** Services and Supplies

**Character No.:** 14105-33020100-51/52

<b>51061 Maintenance of Equipment</b>	\$570,000
This account provides funds for routine maintenance of flood control channels, creeks and projects in Zone 1A/CSWP.	
<b>51209 Information Tech Services (Non ISD)</b>	5,000
This account covers the costs of various data processing supplies and services.	
<b>51211 Legal Services</b>	3,000
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.	
<b>51230 Security Services</b>	20,000
This account records expenses incurred to comply with all regulatory testing requirements.	
<b>51231 Testing/Analysis</b>	1,000
This account records expenses incurred to comply with all regulatory testing requirements.	
<b>51241 Outside Printing &amp; Binding</b>	2,000
This account records expenses of printing services, which are primarily furnished by outside printing and binding services.	
<b>51244 Permits/License/Fees</b>	150,000
This account records the cost of various permits including State Permits and Fees.	
<b>51401 Rents/Leases - Equipment</b>	425,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.	
<b>51601 Training/Conference</b>	1,000
This account records expenses for staff in-service training.	
<b>51602 Business Travel/Mileage</b>	4,000
This account records expenses for travel costs to meetings and seminars by Agency staff.	

**FY 2019-20 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. 1,970,000

FY 19-20 planned contract services:	Project No.	Amount
As Needed Field Operation Assistance	<i>various</i>	40,000
Central Sonoma Watershed Rehab Scoping	<i>tbd</i>	50,000
City of Santa Rosa Creek Stewardship	<i>F0106M004</i>	83,500
Copeland Creek Detention/Recharge	<i>F0143</i>	25,000
Goat Grazing	<i>tbd</i>	75,000
Laguna-Mark West Watershed Restoration Plan	<i>F0386</i>	70,000
North Coast Regional Program	<i>F0140D021</i>	18,000
NPDES	<i>F0096</i>	50,000
Onerain Gauge Network	<i>tbd</i>	30,000
Santa Rosa Creek Fish Ladder Repair	<i>F0120</i>	55,000
Santa Rosa Vortex	<i>F0400</i>	375,000
Sediment Removal and Vegetation Maintenance	<i>various</i>	748,250
Sonoma County Jail - Plants	<i>F0002F001</i>	9,000
Stormwater Management Feasibility Study	<i>tbd</i>	100,000
Stream Gauges	<i>F0002F005</i>	150,000
Water Education - School Assembly Program	<i>F0149P006</i>	10,000
Watershed Partnership Program	<i>F0168B006</i>	75,000
Youth Ecology Corps	<i>F0170C018</i>	6,250
<b>Total Other Contract Services</b>		<b>\$ 1,970,000</b>

**51917 District Operations Charges**

This account records expenses for salaries for staff assigned to Zone 1A. 2,900,000

**51921 Equipment Usage Charges**

This account records expenses for equipment usage. 235,000

**52021 Clothing, Uniforms, Personal**

This account records expenses for apparel required for staff assigned to Zone 1A. 2,000

**52091 Membership/Certifications**

This account records expenses for Membership dues for the Russian River Watershed Association. 26,000

**52111 Office Supplies**

This account records expenses to cover the costs of operational supplies. 1,000

**52141 Minor Equipment/Small Tools**

This account records expenses for small tools, instruments, and equipment individually under \$5,000. 4,000

**Total Services & Supplies: \$ 6,319,000**

**Character Title:** Fixed Assets

**Character No.:** 14105-33020100-54

**54406 CIP-Infrastructure**

This item is requested for funds for capital projects in FY 19/20. \$170,000

**FY 2019-20 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 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$6,368,511</b>	<b>\$5,023,491</b>	<b>\$4,352,056</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	7,342,256	6,461,905	6,944,800
Expenditures - (Decrease) fund balance	(8,422,975)	(7,133,340)	(6,489,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(1,080,719)	(671,435)	455,800
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Increase/(Decrease)	(270,701)		-
Unrealized Gains & Losses	6,400	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(264,301)	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$5,023,491</b>	<b>\$4,352,056</b>	<b>\$4,807,856</b>
<b>Target Fund Balance</b>	<b>\$4,187,806</b>	<b>\$3,561,245</b>	<b>\$3,159,500</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$835,685</i>	<i>\$790,811</i>	<i>\$1,648,356</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$1,345,020)</b>	<b>(\$671,435)</b>	<b>\$455,800</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$8,093,541	\$6,827,621	
Accounts Payable	(106,753)	(36,503)	
Accounts Receivable-AR Module	-	6,795	
Retention Receivable	7,615	32,997	
Due from State AR	42,648	362,589	
Vouchers Payable	(166,767)	(397,534)	
Encumbrances	(1,501,773)	(1,772,474)	
<b>Total Beginning Fund Balance</b>	<b>6,368,511</b>	<b>5,023,491</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$1,750,000	\$2,023,000	\$273,000	15.60%
40005 - RDA Increment	(269,202)	(334,000)	(64,798)	24.07%
40006 - AB1290 RDA Pass Through	8,200	21,000	12,800	156.10%
40010 - Residual Prop-Tax RPTTE	50,000	43,700	(6,300)	(12.60%)
40012 - SB 2557 Prop Tax Admin	(21,912)	(20,500)	1,412	(6.44%)
40101 - Prop Taxes - CY Unsecured	40,000	68,600	28,600	71.50%
40111 - Prop Taxes - CY Supplemental	28,346	39,700	11,354	40.06%
<b>Subtotal Taxes</b>	<b>\$1,585,432</b>	<b>\$1,841,500</b>	<b>\$256,068</b>	<b>16.15%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$8,193	\$13,200	\$5,007	61.11%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$8,193</b>	<b>\$13,200</b>	<b>\$5,007</b>	<b>61.11%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$66,980	\$98,800	\$31,820	47.51%
<b>Subtotal Use of Money</b>	<b>\$66,980</b>	<b>\$98,800</b>	<b>\$31,820</b>	<b>47.51%</b>
<b>TOTAL REVENUES</b>	<b>\$1,660,605</b>	<b>\$1,953,500</b>	<b>\$292,895</b>	<b>17.64%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$272,000	\$80,000	(\$192,000)	(70.59%)
51201 - Administration Costs	10,200	-	(10,200)	(100.00%)
51211 - Legal Services	510	500	(10)	(1.96%)
51244 - Permits/License/Fees	7,000	7,000	-	0.00%
51401 - Rents/Leases-Equip	162,000	100,000	(62,000)	(38.27%)
51803 - Other Contract Services	800,000	272,500	(527,500)	(65.94%)
51917 - District Operations Chgs	800,000	500,000	(300,000)	(37.50%)
51921 - Equipment Usage Charges	72,000	30,000	(42,000)	(58.33%)
52091 - Membership/Certifications	17,000	15,000	(2,000)	(11.76%)
52111 - Office Supplies	1,020	-	(1,020)	(100.00%)
<b>Subtotal Services and Supplies</b>	<b>\$2,141,730</b>	<b>\$1,005,000</b>	<b>(\$1,136,730)</b>	<b>(53.08%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,141,730</b>	<b>\$1,005,000</b>	<b>(\$1,136,730)</b>	<b>(53.08%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$481,125</b>	<b>(\$948,500)</b>	<b>(\$1,429,625)</b>	<b>(297.14%)</b>

**FY 2019-20 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 RPTTE**

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

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

**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:** 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	\$5,200,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$98,800

**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.

<b>51061 Maint of Equipment</b>			\$80,000
This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 2A.			
<b>51211 Legal Services</b>			500
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.			
<b>51244 Permits/License/Fees</b>			7,000
This account records the cost of various permits including State Permits and Fees.			
<b>51401 Rents/Leases-Equip</b>			100,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.			
<b>51803 Other Contract Services</b>			272,500
This account records expenses for outside contract services as may be necessary.			
FY 19-20 planned contract services:	Project No.	Amount	
As Needed Field Operation Assistance	F0222B006	\$7,500	
Bay Area Integrated Regional Water Management Plan	tbd	25,000	
Sediment Removal and Vegetation Maintenance	various	225,000	
Water Education - School Assembly Program	F0245D001	2,500	
Youth Ecology Corps	F0251D034	12,500	
		\$272,500	
<b>51917 District Operations Chargers</b>			500,000
This account records expenses for salaries for staff assigned to Zone 2A.			
<b>51921 Equipment Usage Charges</b>			30,000
This account records expenses for equipment usage.			
<b>52091 Membership/Certifications</b>			15,000
This account records expenses for Membership dues in the North Bay Watershed Association.			
<b>Total Services &amp; Supplies:</b>			<b>\$ 1,005,000</b>

## 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 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <i>BEGINNING</i> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$6,627,398</b>	<b>\$4,678,959</b>	<b>\$3,553,326</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,287,525	1,712,906	1,953,500
Expenditures - (Decrease) fund balance	(2,063,695)	(2,838,539)	(1,005,000)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>223,830</b>	<b>(1,125,633)</b>	<b>948,500</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	14,592	-	-
Outstanding Encumbrances - Net Change	(2,186,859)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(2,172,267)</b>	<b>-</b>	<b>-</b>
<b>Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting</b>	<b>\$4,678,959</b>	<b>\$3,553,326</b>	<b>\$4,501,826</b>
<b>Target Fund Balance</b>	<b>\$1,023,222</b>	<b>\$1,329,270</b>	<b>\$502,500</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$3,655,737</i>	<i>\$2,224,057</i>	<i>\$3,999,326</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$1,948,439)</b>	<b>(\$1,125,633)</b>	<b>\$948,500</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$7,920,661	\$8,113,856	
Due from State AR	36,818	150,590	
Retention Receivable	1,542	15,243	
Accounts Payable	(71,702)	(106,159)	
Unearned Revenue	-	(917)	
Vouchers Payable	(72,609)	(119,543)	
Encumbrances	(1,187,312)	(3,374,171)	
<b>Total Beginning Fund Balance</b>	<b>\$6,627,398</b>	<b>\$4,678,899</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$1,060,000	\$1,242,900	\$182,900	17.25%
40005 - RDA Increment	(119,328)	(150,700)	(31,372)	26.29%
40006 - AB1290 RDA Pass Through	16,405	31,200	14,795	90.19%
40010 - Residual Prop-Tax RPTTE	14,780	39,200	24,420	165.22%
40012 - SB 2557 Prop Tax Admin	(13,870)	(13,500)	370	(2.67%)
40101 - Prop Taxes - CY Unsecured	33,316	42,200	8,884	26.67%
40111 - Prop Taxes - CY Supplemental	20,000	24,700	4,700	23.50%
<b>Subtotal Taxes</b>	<b>\$1,011,303</b>	<b>\$1,216,000</b>	<b>\$204,697</b>	<b>20.24%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$8,193	\$8,100	(\$93)	(1.14%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$8,193</b>	<b>\$8,100</b>	<b>(\$93)</b>	<b>(1.14%)</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$50,235	\$47,500	(\$2,735)	(5.44%)
<b>Subtotal Use of Money</b>	<b>\$50,235</b>	<b>\$47,500</b>	<b>(\$2,735)</b>	<b>(5.44%)</b>
<b>TOTAL REVENUES</b>	<b>\$1,069,731</b>	<b>\$1,271,600</b>	<b>\$201,869</b>	<b>18.87%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$66,000	\$12,000	(\$54,000)	(81.82%)
51209 - Info Tech Svs (Non ISD)	2,000	2,000	0	0.00%
51231 - Testing/Analysis	20,000	0	(20,000)	(100.00%)
51244 - Permits/License/Fees	8,000	4,000	(4,000)	(50.00%)
51401 - Rents/Leases-Equip	20,000	25,000	5,000	25.00%
51803 - Other Contract Services	548,000	321,000	(227,000)	(41.42%)
51917 - District Operations Chgs	348,000	309,000	(39,000)	(11.21%)
51921 - Equipment Usage Charges	7,430	10,000	2,570	34.59%
52091 - Membership/Certifications	15,000	15,000	0	0.00%
52111 - Office Supplies	3,000	1,000	(2,000)	(66.67%)
52191 - Utilities Expense	0	4,000	4,000	N/A
<b>Subtotal Services and Supplies</b>	<b>\$1,037,430</b>	<b>\$703,000</b>	<b>(\$334,430)</b>	<b>(32.24%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,037,430</b>	<b>\$703,000</b>	<b>(\$334,430)</b>	<b>(32.24%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$32,301)</b>	<b>(\$568,600)</b>	<b>(\$536,299)</b>	<b>1660.32%</b>

## CHARACTER JUSTIFICATION

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

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

**Character Title:** Taxes

**Character No.:** 14115-33020300-40

**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 RPTTE**

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

**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	2,500,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	<u>\$47,500</u>

**Character Title:** Miscellaneous Revenue

**Character No.:** 14115-33020300-46

**46022 Capital Grants-State**

No State grants are anticipated in FY 19-20.

## 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

<b>51061 Maint of Equipment</b>		\$ 12,000
This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 3A.		
<b>51209 Info Tech Svs (Non ISD)</b>		2,000
This account records expenses for various data processing supplies and services.		
<b>51244 Permits/License/Fees</b>		4,000
This account records the cost of various permits including State Permits and Fees.		
<b>51401 Rents/Leases-Equip</b>		25,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.		
<b>51803 Other Contract Services</b>		321,000
This account records expenses for outside contract services as may be necessary.		
FY 19-20 planned contract services:		
Project No.	Amount	
Bay Area Integrated Regional Water Management Plan	12,750	
Field Operations Assistance (as needed)	F0261B006 2,500	
Sonoma Creek Watershed Debris Removal & Outreach	F0261C018 25,000	
Sonoma Youth Ecology	F0289D034 6,250	
Stormwater Management Project	<i>tbd</i> 50,000	
Stream Gauges	22,000	
SV Stormwater Mgmt/GW Recharge (Plan/Model)	F0344 200,000	
Water Education Service for School Assembly Program	F0277D001 2,500	
	\$321,000	
<b>51917 District Operations Charges</b>		309,000
This account records expenses for salaries for staff assigned to Zone 3A.		
<b>51921 Equipment Usage Charges</b>		10,000
This account records expenses for equipment usage.		
<b>52091 Membership/Certifications</b>		15,000
This account records expenses for membership dues in the North Bay Watershed Association.		
<b>52111 Office Supplies</b>		1,000
This account records expenses to cover the costs of operational supplies.		
<b>52191 Utilities Expense</b>		4,000
This account records expenses for utilities, as needed.		
Total Services & Supplies:		\$ 703,000

**FY 2019-20 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 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,281,833</b>	<b>\$3,811,196</b>	<b>\$3,815,058</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,445,881	1,160,676	1,271,600
Expenditures - (Decrease) fund balance	(991,706)	(1,156,814)	708,000
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	454,175	3,862	1,979,600
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	66,950	-	-
Unrealized Gains & Losses	8,237	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$75,187	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$3,811,196</b>	<b>\$3,815,058</b>	<b>\$5,794,658</b>
<b>Target Fund Balance</b>	<b>\$486,381</b>	<b>\$578,407</b>	<b>\$351,500</b>
Over/(Under) Target Fund Balance	\$3,324,815	\$3,236,651	\$5,443,158
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$529,363</b>	<b>\$3,862</b>	<b>\$1,979,600</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$ 3,646,950	\$ 4,029,958	
Accounts Payable	(19,689)	(20,201)	
Retention Receivable	1,648	4,737	
Prepaid expense	18,968	-	
Due from State AR	53,832	165,209	
Vouchers Payable	(40,864)	(56,445)	
Encumbrances	(379,012)	(312,062)	
<b>Total Beginning Fund Balance</b>	<b>\$ 3,281,833</b>	<b>\$ 3,811,196</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
-----------------------	--------------------	----------------------	------------	-------------------

**REVENUES:**

**TAXES**

40002 - Prop Taxes - CY Secured	\$210,000	\$248,000	\$38,000	18.10%
40005 - RDA Increment	(20,000)	(26,000)	(6,000)	30.00%
40006 - AB1290 RDA Pass Through	3,788	7,800	4,012	105.91%
40010 - Residual Prop-Tax RPTTE	7,119	9,400	2,281	32.04%
40012 - SB 2557 Prop Tax Admin	(2,852)	(2,700)	152	(5.33%)
40101 - Prop Taxes - CY Unsecured	6,405	8,400	1,995	31.15%
40105 - Collection Cost Del CY Unsecured	6,717	0	(6,717)	(100.00%)
40111 - Prop Taxes - CY Supplemental	3,769	4,900	1,131	30.01%
<b>Subtotal Taxes</b>	<b>\$214,946</b>	<b>\$249,800</b>	<b>\$34,854</b>	<b>16.22%</b>

**INTERGOVERNMENTAL REVENUES**

42291 - State Homeowners Prop Tax Relf	\$1,575	\$1,621	\$46	2.92%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,575</b>	<b>\$1,621</b>	<b>\$46</b>	<b>2.92%</b>

**USE OF MONEY**

44002 - Interest on Pooled Cash	\$33,490	\$27,550	(\$5,940)	(17.74%)
<b>Subtotal Use of Money</b>	<b>\$33,490</b>	<b>\$27,550</b>	<b>(\$5,940)</b>	<b>(17.74%)</b>

<b>TOTAL REVENUES</b>	<b>\$250,011</b>	<b>\$278,971</b>	<b>\$28,960</b>	<b>11.58%</b>
-----------------------	------------------	------------------	-----------------	---------------

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 - Maint of Equipment	\$20,000	\$25,000	\$5,000	25.00%
51244 - Permits/License/Fees	0	10,000	10,000	N/A
51401 - Rents/Leases-Equip	32,000	30,000	(2,000)	(6.25%)
51803 - Other Contract Services	170,000	160,000	(10,000)	(5.88%)
51917 - District Operations Chgs	235,000	275,000	40,000	17.02%
51921 - Equipment Usage Charges	10,000	15,000	5,000	50.00%
<b>Subtotal Services and Supplies</b>	<b>\$467,000</b>	<b>\$515,000</b>	<b>\$48,000</b>	<b>10.28%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$467,000</b>	<b>\$515,000</b>	<b>\$48,000</b>	<b>10.28%</b>
---------------------------	------------------	------------------	-----------------	---------------

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$216,989</b>	<b>\$236,029</b>	<b>\$19,040</b>	<b>(8.77%)</b>
---	------------------	------------------	-----------------	----------------

**FY 2019-20 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 RPTTE**

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	\$1,450,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$27,550

**FY 2019-20 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

<b>51061 Maint of Equipment</b>	\$25,000
This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 5A.	
<b>51244 Permits/License/Fees</b>	10,000
This account records the cost of various permits including State Permits and Fees.	
<b>51401 Rents/Leases-Equip</b>	30,000
This account records the expenses of renting equipment used to perform Maintenance tasks, as needed.	
<b>51803 Other Contract Services</b>	160,000
This account records the expense for sediment removal and vegetation maintenance.	
<b>51917 District Operations Charges</b>	275,000
This account records the expenses for salaries for staff assigned to Zone 5A.	
<b>51921 Equipment Usage Charges</b>	15,000
This account records expenses for equipment usage.	
Total Services & Supplies:	<u><u>\$515,000</u></u>

## 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 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,004,921</b>	<b>\$1,970,245</b>	<b>\$1,608,247</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	410,462	257,426	278,971
Expenditures - (Decrease) fund balance	(428,570)	(619,424)	(515,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(18,108)	(361,998)	(236,029)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	3,278	-	
Outstanding Encumbrances - Net Change	(19,846)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(\$16,568)	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$1,970,245</b>	<b>\$1,608,247</b>	<b>\$1,372,218</b>
<b>Target Fund Balance</b>	<b>\$214,285</b>	<b>\$309,712</b>	<b>\$257,500</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$1,755,960</i>	<i>\$1,298,535</i>	<i>\$1,114,718</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$34,676)</b>	<b>(\$361,998)</b>	<b>(\$236,029)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	2,007,418	2,007,995	
Encumbrance	(864)	(850)	
Vouchers Payable	-	(15,421)	
Accounts Payable	(1,633)	(21,479)	
<b>Total Beginning Fund Balance</b>	<b>\$2,004,921</b>	<b>\$1,970,245</b>	

## FY 2019-20 BUDGET

### SUMMARY OF REVENUES AND EXPENDITURES

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

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

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
-----------------------	--------------------	----------------------	------------	-------------------

**REVENUES:**

**USE OF MONEY**

44002 - Interest on Pooled Cash	\$1,123	\$1,045	(\$78)	(6.95%)
<b>Subtotal Use of Money</b>	<b>\$1,123</b>	<b>\$1,045</b>	<b>(\$78)</b>	<b>(6.95%)</b>

<b>TOTAL REVENUES</b>	<b>\$1,123</b>	<b>\$1,045</b>	<b>(\$78)</b>	<b>(6.95%)</b>
-----------------------	----------------	----------------	---------------	----------------

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 - Maint of Equipment	\$1,000	\$1,000	\$0	0.00%
51803 - Other Contract Services	3,000	3,000	0	0.00%
51917 - District Operations Chgs	8,000	8,000	0	0.00%
51921 - Equipment Usage Charges	1,200	1,200	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$13,200</b>	<b>\$13,200</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$13,200</b>	<b>\$13,200</b>	<b>\$0</b>	<b>0.00%</b>
---------------------------	-----------------	-----------------	------------	--------------

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$12,077</b>	<b>\$12,155</b>	<b>\$78</b>	<b>0.65%</b>
---	-----------------	-----------------	-------------	--------------

**FY 2019-20 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	\$55,000	
Projected Interest Rate	1.90%	
Projected/Planned Interest on Pooled Cash	\$1,045	

**Character Title:** Services and Supplies

**Character No.:** 14125-33020500-51/52

**51061 Maint of Equipment**

\$1,000

This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 7A.

**51803 Other Contract Services**

3,000

This account records expenses for sediment removal and vegetation maintenance.

**51917 District Operations Charges**

8,000

This account records expenses for salaries for staff assigned to Zone 7A.

**51921 Equipment Usage Charges**

1,200

This account records expenses for equipment usage.

Total Services & Supplies:	\$13,200
----------------------------	----------

**FY 2019-20 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 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$75,458</b>	<b>\$76,504</b>	<b>\$64,427</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	917	1,123	1,045
Expenditures - (Decrease) fund balance	-	(13,200)	13,200
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>917</b>	<b>(12,077)</b>	<b>14,245</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	128	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$128</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$76,504</b>	<b>\$64,427</b>	<b>\$78,672</b>
<b>Target Fund Balance</b>	<b>\$0</b>	<b>\$6,600</b>	<b>\$6,600</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$76,504</i>	<i>\$57,827</i>	<i>\$72,072</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,046</b>	<b>(\$12,077)</b>	<b>\$14,245</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
Cash	\$75,458	\$76,504	
Accounts Payable	-	-	
Encumbrance	-	-	
<b>Total Beginning Fund Balance</b>	<b>\$75,458</b>	<b>\$76,504</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
-----------------------	--------------------	----------------------	------------	-------------------

**REVENUES:**

**TAXES**

40002 - Prop Taxes - CY Secured	\$155,200	\$183,361	\$28,161	18.14%
40012 - SB 2557 Prop Tax Admin	(2,450)	(2,205)	245	(10.00%)
40101 - Prop Taxes - CY Unsecured	4,800	6,219	1,419	29.56%
40111 - Prop Taxes - CY Supplemental	2,900	3,611	711	24.52%
<b>Subtotal Taxes</b>	<b>\$160,450</b>	<b>\$190,986</b>	<b>\$30,536</b>	<b>19.03%</b>

**INTERGOVERNMENTAL REVENUES**

42291 - State Homeowners Prop Tax Relf	\$1,169	\$1,199	\$30	2.57%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,169</b>	<b>\$1,199</b>	<b>\$30</b>	<b>2.57%</b>

**USE OF MONEY**

44002 - Interest on Pooled Cash	\$41,370	\$35,150	(\$6,220)	(15.04%)
<b>Subtotal Use of Money</b>	<b>\$41,370</b>	<b>\$35,150</b>	<b>(\$6,220)</b>	<b>(15.04%)</b>

<b>TOTAL REVENUES</b>	<b>\$202,989</b>	<b>\$227,335</b>	<b>\$24,346</b>	<b>11.99%</b>
-----------------------	------------------	------------------	-----------------	---------------

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 - Maint of Equipment	\$5,000	\$15,500	\$10,500	210.00%
51803 - Other Contract Services	200,000	180,000	(20,000)	(10.00%)
51917 - District Operations Charges	46,000	45,000	(1,000)	(2.17%)
51921 - Equipment Usage Charges	4,500	4,700	200	4.44%
<b>Subtotal Services and Supplies</b>	<b>\$255,500</b>	<b>\$245,200</b>	<b>(\$10,300)</b>	<b>(4.03%)</b>

<b>TOTAL EXPENDITURES</b>	<b>\$255,500</b>	<b>\$245,200</b>	<b>(\$10,300)</b>	<b>(4.03%)</b>
---------------------------	------------------	------------------	-------------------	----------------

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$52,511</b>	<b>\$17,865</b>	<b>(\$34,646)</b>	<b>65.98%</b>
---	-----------------	-----------------	-------------------	---------------

**FY 2019-20 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:** 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	1,850,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$35,150

**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:** Services and Supplies

**Character No.:** 14130-33020600-51/52

**51061 Maint of Equipment**

\$15,500

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

**51803 Other Contract Services**

180,000

This account records expenses for sediment removal and vegetation maintenance.

**51917 District Operations Chgs**

45,000

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

**51921 Equipment Usage Charges**

4,700

This account records expenses for equipment usage.

**Total Services & Supplies:** \$245,200

**FY 2019-20 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 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,405,280</b>	<b>\$2,600,680</b>	<b>\$2,551,942</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	205,221	206,778	227,335
Expenditures - (Decrease) fund balance	(14,803)	(255,516)	245,200
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>190,418</b>	<b>(48,738)</b>	<b>472,535</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	4,982	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$4,982</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,600,680</b>	<b>\$2,551,942</b>	<b>\$3,024,477</b>
<b>Target Fund Balance</b>	<b>\$7,401</b>	<b>\$127,758</b>	<b>\$122,600</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$2,593,278</i>	<i>\$2,424,184</i>	<i>\$2,901,877</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$195,400</b>	<b>(\$48,738)</b>	<b>\$472,535</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$2,405,280	\$2,600,680	
Vouchers Payable	-	-	
<b>Total Beginning Fund Balance</b>	<b>\$2,405,280</b>	<b>\$2,600,680</b>	