

**SONOMA COUNTY WATER AGENCY**  
**FY 20-21 BUDGET REQUEST**

***FLOOD CONTROL***

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# FY 2020-21 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

FLOOD CONTROL
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**A. Program Description**

This section includes the six flood control zones and the Warm Springs Dam Special Revenue Fund.  
The Maintenance of existing flood control structures and construction of new projects are included in this section.

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 19-20 Adopted	FY 20-21 Requested	Percent Change	FY 19-20 Adopted	FY 20-21 Requested	Percent Change
Zone 1A Laguna Mark West	\$6,489,000	\$9,920,900	52.89%	(\$455,800)	\$1,596,249	(450.21%)
Zone 2A Petaluma	1,005,000	1,610,400	60.24%	(948,500)	(507,681)	(46.48%)
Zone 3A Valley of the Moon	708,000	1,027,900	45.18%	(563,600)	(404,792)	(28.18%)
Zone 5A Lower Russian River	515,000	1,032,352	100.46%	236,029	488,705	(107.05%)
Zone 7A North Coast	13,200	13,200	0.00%	12,155	12,067	(0.72%)
Zone 8A South Coast	245,200	299,000	21.94%	17,865	56,579	(216.70%)
<b>TOTAL:</b>	<b>\$8,975,400</b>	<b>\$13,903,752</b>	<b>54.91%</b>	<b>(\$1,701,851)</b>	<b>\$1,241,128</b>	<b>(172.93%)</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 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$6,933,000	\$7,552,237	\$619,237	8.93%
40005 - RDA Increment	(774,000)	(863,702)	(89,702)	11.59%
40006 - AB1290 RDA Pass Through	93,000	113,597	20,597	22.15%
40010 - Residual Prop-Tax RPTTE	251,000	291,374	40,374	16.09%
40012 - SB 2557 Prop Tax Admin	(78,000)	(78,460)	(460)	0.59%
40101 - Prop Taxes - CY Unsecured	235,000	240,256	5,256	2.24%
40111 - Prop Taxes - CY Supplemental	141,000	163,882	22,882	16.23%
<b>Subtotal Taxes</b>	<b>\$6,801,000</b>	<b>\$7,419,183</b>	<b>\$618,183</b>	<b>9.09%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Ralf	\$45,000	\$45,568	\$568	1.26%
42358 - State Other Funding	0	191,800	191,800	N/A
42461 - Federal Other Funding	0	550,000	550,000	N/A
<b>Subtotal Intergovernmental Revenues</b>	<b>\$45,000</b>	<b>\$787,368</b>	<b>\$742,368</b>	<b>1649.71%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$98,800	\$72,100	(\$26,700)	(27.02%)
<b>Subtotal Use of Money</b>	<b>\$98,800</b>	<b>\$72,100</b>	<b>(\$26,700)</b>	<b>(27.02%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46040 - Miscellaneous Revenue	\$0	\$46,000	\$46,000	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$46,000</b>	<b>\$46,000</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$6,944,800</b>	<b>\$8,324,651</b>	<b>\$1,379,851</b>	<b>19.87%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 - Main of Equipment	\$570,000	\$700,000	\$130,000	22.81%
51205 - Advertising/Marketing	0	4,000	4,000	N/A
51209 - Info Tech Saves (Non ISD)	5,000	2,000	(3,000)	(60.00%)
51211 - Legal Services	3,000	7,000	4,000	133.33%
51230 - Security Services	20,000	70,000	50,000	250.00%
51231 - Testing/Analysis	1,000	1,000	0	0.00%
51241 - Outside Printing & Binding	2,000	2,500	500	25.00%
51244 - Permits/License/Fees	150,000	150,000	0	0.00%
51401 - Rents/Leases-Equip	425,000	425,000	0	0.00%
51601 - Training/Conference	1,000	1,000	0	0.00%
51602 - Business Travel/Mileage	4,000	2,500	(1,500)	(37.50%)
51803 - Other Contract Services	1,970,000	4,534,400	2,564,400	130.17%
51917 - District Operations Charges	2,900,000	3,630,000	730,000	25.17%
51921 - Equipment Usage Charges	235,000	250,000	15,000	6.38%

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
52021 - Clothing/Personal	2,000	3,000	1,000	50.00%
52071 - Materials and Supplies Expenses	0	2,000	2,000	N/A
52091 - Membership/Certifications	26,000	71,000	45,000	173.08%
52111 - Office Supplies	1,000	1,000	0	0.00%
52141 - Minor Equipment/Small Tools	4,000	2,000	(2,000)	(50.00%)
52191 - Utilities Expense	0	1,000	1,000	N/A
<b><i>Subtotal Services and Supplies</i></b>	<b><u>\$6,319,000</u></b>	<b><u>\$9,859,400</u></b>	<b><u>\$3,540,400</u></b>	<b><u>56.03%</u></b>
<b><u>OTHER CHARGES</u></b>				
53301 - Taxes and Assessments	\$0	\$1,500	\$1,500	N/A
<b><i>Subtotal Other Charges</i></b>	<b><u>\$0</u></b>	<b><u>\$1,500</u></b>	<b><u>\$1,500</u></b>	<b><u>N/A</u></b>
<b><u>FIXED ASSETS</u></b>				
54406 - CIP-Infrastructure	\$170,000	\$0	(\$170,000)	(100.00%)
54507 - Work in Progress-Intangible	0	60,000	60,000	N/A
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$170,000</u></b>	<b><u>\$60,000</u></b>	<b><u>(\$110,000)</u></b>	<b><u>(64.71%)</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$6,489,000</u></b>	<b><u>\$9,920,900</u></b>	<b><u>\$3,431,900</u></b>	<b><u>52.89%</u></b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b><u>(\$455,800)</u></b>	<b><u>\$1,596,249</u></b>	<b><u>\$2,052,049</u></b>	<b><u>(450.21%)</u></b>

**FY 2020-21 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.

***42358 State Other Funding***

State other Funding revenues are received as reimbursement for work under a State grant program. Anticipated revenue is for an awarded Prop 68 grant under the Groundwater and Treatment Remediation Grant Program with the State Water Resource Control Board.

***42461 Federal Other Funding***

Federal Other Funding revenues are received as reimbursement for work under a Federal grant program. Potential funding anticipated under a Natural Resources Conservation Services Program with United States Department of Agriculture.

**FY 2020-21 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**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	\$3,500,000
Projected Interest Rate	2.06%
Projected/Planned Interest on Pooled Cash	\$72,100

**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/CSWP. \$700,000

**51205 Advertising/Marketing**

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

**51209 Information Tech Services (Non ISD)**

This account covers the costs of various data processing supplies and services. 2,000

**51211 Legal Services**

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 7,000

**51230 Security Services**

This account records expenses incurred to comply with all regulatory testing requirements. 70,000

**51231 Testing/Analysis**

This account records expenses incurred to comply with all regulatory testing requirements. 1,000

**51241 Outside Printing & Binding**

This account records expenses of printing services, which are primarily furnished by outside printing and binding services. 2,500

**51244 Permits/License/Fees**

This account records the cost of various permits including State Permits and Fees. 150,000

**51401 Rents/Leases - Equipment**

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 425,000

**51601 Training/Conference**

This account records expenses for staff in-service training. 1,000

**51602 Business Travel/Mileage**

This account records expenses for travel costs to meetings and seminars by Agency staff. 2,500

**FY 2020-21 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. 4,534,400

<u>FY 20-21 Planned Contract Services:</u>	<u>Project No.</u>	<u>Amount</u>
As Needed Agreements	<i>various</i>	40,000
Advocacy		50,000
Central Sonoma Watershed Rehab Scoping	<i>tbd</i>	250,000
City of Santa Rosa Creek Stewardship	<i>F0106M004</i>	85,000
Goat Grazing	<i>various</i>	150,000
Hauling Services		90,000
Municipal Separate Sewer Systems Support Services	<i>F0096D017</i>	50,000
NPDES Program	<i>various</i>	50,000
Santa Rosa Creek Fish Passage Planning	<i>F0434</i>	287,500
Santa Rosa Vortex	<i>F0400</i>	1,660,000
Sediment Removal and Vegetation Maintenance	<i>various</i>	1,425,400
Sonoma County Jail - Plants	<i>F0002F001</i>	9,000
Stormwater Management Feasibility Study	<i>tbd</i>	100,000
Stream Gauges	<i>tbd</i>	145,000
Water Education - School Assembly Program	<i>F0149P006</i>	10,000
Watershed Academics to Enhance Reg. Sustainability	<i>F0371D026</i>	45,000
Watershed Partnership Program	<i>tbd</i>	75,000
Youth Ecology Corps	<i>F0170</i>	12,500
		\$ 4,534,400

**51917 District Operations Charges**

This account records expenses for salaries for staff assigned to Zone 1A. 3,630,000

<u>FY 20-21 Planned Staff Work:</u>	<u>Project No.</u>	<u>Amount</u>
Agency Review and Flood Mgmt. Design Manual	<i>various</i>	89,000
Central Sonoma Watershed Rehab Scoping	<i>tbd</i>	300,000
Copeland Creek Detention/Recharge	<i>F0143</i>	25,000
Flood Monitoring System Expansion/Maintenance	<i>F0416</i>	52,500
Laguna de Santa Rosa Debris and Sediment Removal	<i>F0136</i>	25,000
Laguna-Mark West Watershed Restoration Plan	<i>F0386</i>	100,000
Matanzas Creek Dam Assessment/Planning/Design	<i>F0414</i>	50,000
NPDES Program	<i>various</i>	203,000
NRCS Sonoma Co. Reg. Conservation Partnership	<i>F0377</i>	13,400
Other Projects	<i>various</i>	82,000
Planning/Management/Admin	<i>various</i>	250,000
Property Management (revocable license)	<i>various</i>	50,000
Russian River Watershed SWRP	<i>tbd</i>	10,000
Santa Rosa Creek Fish Passage Planning	<i>F0434</i>	90,500
Santa Rosa Creek Vortex Tube	<i>F0400</i>	340,000
Stream Maintenance Program	<i>various</i>	1,949,600
		\$ 3,630,000

**51921 Equipment Usage Charges**

This account records expenses for equipment usage by Agency fleet services. 250,000

**FY 2020-21 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

<b><i>52021 Clothing, Uniforms, Personal</i></b>	This account records expenses for apparel required for staff assigned to Zone 1A.	3,000
<b><i>52071 Materials and Supplies Expense</i></b>	This account records expenses for various materials and supplies as needed.	2,000
<b><i>52091 Membership/Certifications</i></b>	This account records expenses for Membership dues for the Russian River Watershed Association.	71,000
<b><i>52111 Office Supplies</i></b>	This account records expenses to cover the costs of operational supplies.	1,000
<b><i>52141 Minor Equipment/Small Tools</i></b>	This account records expenses for small tools, instruments, and equipment individually under \$5,000.	2,000
<b><i>52191 Utilities Expense</i></b>	This account records expenses to cover the costs of meter rentals as needed.	1,000
<b>Total Services &amp; Supplies:</b>		<b><u><u>\$ 9,859,400</u></u></b>

**Character Title:** Fixed Assets

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

<b><i>54507 Work in Progress-Intangible</i></b>	This account records expenses for right-of-way work.	\$60,000
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**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$5,023,491</b>	<b>\$6,990,608</b>	<b>\$5,880,908</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	7,947,450	7,109,800	8,324,651
Expenditures - (Decrease) fund balance	(6,409,212)	(8,219,500)	(9,920,900)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>1,538,238</u>	<u>(1,109,700)</u>	<u>(1,596,249)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Increase/(Decrease)	540,550	-	-
Unrealized Gains & Losses	(111,671)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>428,879</u>	<u>-</u>	<u>-</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$6,990,608</b>	<b>\$5,880,908</b>	<b>\$4,284,659</b>
<b>Target Fund Balance</b>	<b>\$3,194,851</b>	<b>\$4,024,750</b>	<b>\$4,929,700</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$3,795,757</i>	<i>\$1,856,158</i>	<i>(\$645,041)</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,967,117</b>	<b>(\$1,109,700)</b>	<b>(\$1,596,249)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	\$6,827,621	\$8,464,330	
Accounts Payable	(36,503)	(225,903)	
Accounts Receivable-AR Module	6,795	58,900	
Retention Receivable	32,997	-	
Due from State AR	362,589	173,665	
Vouchers Payable	(397,534)	(248,460)	
Encumbrances	(1,772,474)	(1,231,924)	
<b>Total Beginning Fund Balance</b>	<u>5,023,491</u>	<u>6,990,608</u>	

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$2,023,000	\$2,182,919	\$159,919	7.91%
40005 - RDA Increment	(334,000)	(362,964)	(28,964)	8.67%
40006 - AB1290 RDA Pass Through	21,000	26,113	5,113	24.35%
40010 - Residual Prop-Tax RPTTE	43,700	56,819	13,119	30.02%
40012 - SB 2557 Prop Tax Admin	(20,500)	(21,587)	(1,087)	5.30%
40101 - Prop Taxes - CY Unsecured	68,600	70,198	1,598	2.33%
40111 - Prop Taxes - CY Supplemental	39,700	47,101	7,401	18.64%
<b>Subtotal Taxes</b>	<b>\$1,841,500</b>	<b>\$1,998,599</b>	<b>\$157,099</b>	<b>8.53%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$98,800	\$92,700	(\$6,100)	(6.17%)
<b>Subtotal Use of Money</b>	<b>\$98,800</b>	<b>\$92,700</b>	<b>(\$6,100)</b>	<b>(6.17%)</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$13,200	\$13,182	(\$18)	(0.14%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$13,200</b>	<b>\$13,182</b>	<b>(\$18)</b>	<b>(0.14%)</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46040 - Miscellaneous Revenue	\$0	\$13,600	\$13,600	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$13,600</b>	<b>\$13,600</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$1,953,500</b>	<b>\$2,118,081</b>	<b>\$164,581</b>	<b>8.42%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$80,000	\$80,000	\$0	0.00%
51205 - Advertising/Marketing	-	500.00	500	N/A
51211 - Legal Services	500	1,000	500	100.00%
51241 - Outside Printing & Binding	-	300	300	N/A
51244 - Permits/License/Fees	7,000	9,600	2,600	37.14%
51401 - Rents/Leases-Equip	100,000	130,000	30,000	30.00%
51803 - Other Contract Services	272,500	547,500	275,000	100.92%
51917 - District Operations Charges	500,000	791,400	291,400	58.28%
51921 - Equipment Usage Charges	30,000	30,000	0	0.00%
52091 - Membership/Certifications	15,000	20,000	5,000	33.33%
52117 - Mail and Postage Supplies	-	100	100	N/A
<b>Subtotal Services and Supplies</b>	<b>\$1,005,000</b>	<b>\$1,610,400</b>	<b>\$605,400</b>	<b>60.24%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,005,000</b>	<b>\$1,610,400</b>	<b>\$605,400</b>	<b>60.24%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$948,500)</b>	<b>(\$507,681)</b>	<b>\$440,819</b>	<b>(46.48%)</b>

**FY 2020-21 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.

**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	\$4,500,000
Projected Interest Rate	2.06%
Projected/Planned Interest on Pooled Cash	\$92,700

**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.

**Character Title:** Miscellaneous Revenues

**Character No.:** 14105-33020100-46

**46040 Miscellaneous Revenue**

This account records unanticipated revenues.

**FY 2020-21 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. \$80,000

**51205 Advertising/Marketing**

This account covers the costs of estimated advertising or marketing services. 500

**51211 Legal Services**

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

**51241 Outside Printing & Binding**

This account records expenses of printing services, which are primarily furnished by outside printing and binding services. 300

**51244 Permits/License/Fees**

This account records the cost of various permits including State Permits and Fees. 9,600

**51401 Rents/Leases-Equip**

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 130,000

**51803 Other Contract Services**

This account records expenses for outside contract services as may be necessary. 547,500

FY 20-21 Planned Contract Services:

<u>Project No.</u>	<u>Amount</u>
As Needed Field Operation Assistance	\$7,500
Bay Area Integrated Regional Water Management Plan	25,000
Sediment Removal and Vegetation Maintenance	402,500
Water Education - School Assembly Program	2,500
Watershed Academics to Enhance Reg. Sustainability	22,500
Watershed Partnership Program	75,000
Youth Ecology Corps	12,500
	\$547,500

**51917 District Operations Chargers**

This account records expenses for salaries for staff assigned to Zone 2A. 791,400

FY 20-21 Planned Staff Work:

<u>Project No.</u>	<u>Amount</u>
Agency Review and Flood Management Design Manual	36,000
NPDES Program	29,000
NRCS So. Co. Regional Conservation Partnership	13,400
Other Projects	10,000
Planning/Management/Admin	175,000
Southern So. Co. Storm Water Resource Planning	10,000
Stream Maintenance Program	493,000
Watershed Management and Coordination	25,000
	\$791,400

**FY 2020-21 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

<b>51921 Equipment Usage Charges</b>	
This account records expenses for equipment usage.	30,000
<b>52091 Membership/Certifications</b>	
This account records expenses for membership dues: Marin Municipal Water District, Bay Area Stormwater Management Agencies Association, and Bay Area Flood Projection Agencies Association.	20,000
<b>52117 Mail/Postage Supplies</b>	
This account records supplies for mailings and postage as needed.	100
<b>Total Services &amp; Supplies:</b>	<u><u>\$ 1,610,400</u></u>

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$4,678,899</b>	<b>\$6,316,341</b>	<b>\$4,440,878</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,164,249	2,282,700	2,118,081
Expenditures - (Decrease) fund balance	(2,930,361)	(4,158,163)	(1,610,400)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>233,889</b>	<b>(1,875,463)</b>	<b>507,681</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	(116,899)	-	-
Post Audit Adjustment	(78,712)		
Outstanding Encumbrances - Net Change	1,599,166	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>1,403,555</b>	<b>-</b>	<b>-</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$6,316,341</b>	<b>\$4,440,878</b>	<b>\$4,948,558</b>
<b>Target Fund Balance</b>	<b>\$1,465,180</b>	<b>\$2,079,082</b>	<b>\$805,200</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$4,851,160</i>	<i>\$2,361,796</i>	<i>\$4,143,358</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,637,442</b>	<b>(\$1,875,463)</b>	<b>\$507,681</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	\$8,113,856	\$8,390,099	
Due from State AR	150,590	8,822	
Retention Receivable	15,243	93,956	
Accounts Payable	(106,159)	(44,603)	
Unearned Revenue	(917)	(917)	
Vouchers Payable	(119,543)	(277,295)	
Encumbrances	(3,374,171)	(1,775,009)	
<b>Total Beginning Fund Balance</b>	<b>\$4,678,899</b>	<b>\$6,395,053</b>	

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$1,242,900	\$1,357,769	\$114,869	9.24%
40005 - RDA Increment	(150,700)	(167,978)	(17,278)	11.46%
40006 - AB1290 RDA Pass Through	31,200	37,283	6,083	19.50%
40010 - Residual Prop-Tax RPTTE	39,200	37,499	(1,701)	(4.34%)
40012 - SB 2557 Prop Tax Admin	(13,500)	(13,929)	(429)	3.18%
40101 - Prop Taxes - CY Unsecured	42,200	43,694	1,494	3.54%
40111 - Prop Taxes - CY Supplemental	24,700	29,146	4,446	18.00%
<b>Subtotal Taxes</b>	<b>\$1,216,000</b>	<b>\$1,323,484</b>	<b>\$107,484</b>	<b>8.84%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$8,100	\$8,208	\$108	1.33%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$8,100</b>	<b>\$8,208</b>	<b>\$108</b>	<b>1.33%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$47,500	\$92,700	\$45,200	95.16%
<b>Subtotal Use of Money</b>	<b>\$47,500</b>	<b>\$92,700</b>	<b>\$45,200</b>	<b>95.16%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46040 - Miscellaneous Revenue	\$0	\$8,300	\$8,300	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$8,300</b>	<b>\$8,300</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$1,271,600</b>	<b>\$1,432,692</b>	<b>\$161,092</b>	<b>12.67%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$12,000	\$15,000	\$3,000	25.00%
51205 - Advertising/Marketing Services	0	100	100	N/A
51209 - Info Tech Svs (Non ISD)	2,000	0	(2,000)	(100.00%)
51244 - Permits/License/Fees	4,000	7,000	3,000	75.00%
51401 - Rents/Leases-Equip	25,000	75,000	50,000	200.00%
51803 - Other Contract Services	321,000	473,475	152,475	47.50%
51917 - District Operations Charges	309,000	417,225	108,225	35.02%
51921 - Equipment Usage Charges	10,000	10,000	0	0.00%
52091 - Membership/Certifications	15,000	24,000	9,000	60.00%
52111 - Office Supplies	1,000	0	(1,000)	(100.00%)
52117 - Mail and Postage Supplies	0	100	100	N/A
52191 - Utilities Expense	4,000	1,000	(3,000)	(75.00%)
<b>Subtotal Services and Supplies</b>	<b>\$703,000</b>	<b>\$1,022,900</b>	<b>\$319,900</b>	<b>45.50%</b>
<b><u>CAPITAL EXPENDITURES</u></b>				
54507 - Work in Progress-Intangible	\$5,000	\$5,000	\$0	0.00%
<b>Subtotal Capital Expenditures</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$708,000</b>	<b>\$1,027,900</b>	<b>\$319,900</b>	<b>45.18%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$563,600)</b>	<b>(\$404,792)</b>	<b>\$158,808</b>	<b>(28.18%)</b>

**FY 2020-21 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 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	4,500,000
Projected Interest Rate	2.06%
Projected/Planned Interest on Pooled Cash	\$92,700

**Character Title:** Miscellaneous Revenue

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

**46040 Miscellaneous Revenue**

This account records unanticipated revenues.



**FY 2020-21 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. \$ 15,000

**51205 Advertising/Marketing**

This account covers the costs of estimated advertising or marketing services. 100

**51244 Permits/License/Fees**

This account records the cost of various permits including State Permits and Fees. 7,000

**51401 Rents/Leases-Equip**

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 75,000

**51803 Other Contract Services**

This account records expenses for outside contract services as may be necessary. 473,475

FY 20-21 Planned Contract Services:

<u>Project No.</u>	<u>Amount</u>
Bay Area Integrated Regional Water Management Plan	12,750
Debris Removal & Outreach <span style="float: right;"><i>F0261B006</i></span>	50,000
Field Operations Assistance (as needed) <span style="float: right;"><i>F0261B006</i></span>	2,500
Stream Maintenance Program (hauling/plants) <span style="float: right;"><i>various</i></span>	34,000
Sonoma Youth Ecology <span style="float: right;"><i>F0289D034</i></span>	6,250
Watershed Partnership Program <span style="float: right;"><i>tbd</i></span>	75,000
Stream Gauges <span style="float: right;"><i>F0342/F0348</i></span>	40,475
SV Stormwater Mgmt/GW Recharge (Plan/Model) <span style="float: right;"><i>F0344</i></span>	242,500
Water Education Service for School Assembly Program <span style="float: right;"><i>F0277D001</i></span>	2,500
Watershed Academics to Enhance Reg. Sustainability <span style="float: right;"><i>F0373</i></span>	7,500
	\$473,475

**51917 District Operations Charges**

This account records expenses for salaries for staff assigned to Zone 3A. 417,225

FY 20-21 Planned Staff Work:

<u>Project No.</u>	<u>Amount</u>
Southern So. Co. Stormwater Resource Planning <span style="float: right;"><i>tbd</i></span>	10,000
Stream Maintenance Program <span style="float: right;"><i>various</i></span>	280,825
NRCS So. Co. Regional Conservation Partnership <span style="float: right;"><i>F0379</i></span>	13,400
Flood Monitoring System Maintenance <span style="float: right;"><i>F0403</i></span>	17,500
Watershed Management and Coordination <span style="float: right;"><i>tbd</i></span>	10,000
NPDES Program <span style="float: right;"><i>various</i></span>	48,000
Agency Review and Flood Mgmt Design Manual <span style="float: right;"><i>various</i></span>	25,000
SV Stormwater Mgmt/GW Recharge (Plan/Model) <span style="float: right;"><i>F0344</i></span>	7,500
Property Management <span style="float: right;"><i>various</i></span>	1,000
Flood Emergency Response Preparedness (Grant) <span style="float: right;"><i>F0381</i></span>	4,000
	\$417,225

**51921 Equipment Usage Charges**

This account records expenses for equipment usage. 10,000

**52091 Membership/Certifications**

This account records expenses for membership dues: Marin Municipal Water District, Bay Area Stormwater Management Agencies Association, and Bay Area Flood Projection Agencies Association. 24,000

**FY 2020-21 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

***52117 Mail/Postage Supplies***

This account records supplies for mailings and postage as needed.

100

***52191 Utilities Expense***

This account records expenses for utilities, as needed.

1,000

Total Services & Supplies:

\$ 1,022,900

**Character Title:** Capital Expenditures

**Character No.:** 14115-33020300-54

***54507 Work in Progress - Intangible***

This account records expenses for right-of-way work.

\$ 5,000

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,811,196</b>	<b>\$4,493,959</b>	<b>\$4,529,298</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,505,022	1,271,600	1,432,692
Expenditures - (Decrease) fund balance	(840,987)	(1,236,261)	(1,027,900)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	664,034	35,339	404,792
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	82,686	-	-
Post Audit Adjustment	(1,571)	-	-
Unrealized Gains & Losses	(62,387)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$18,728	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$4,493,959</b>	<b>\$4,529,298</b>	<b>\$4,934,090</b>
<b>Target Fund Balance</b>	<b>\$420,494</b>	<b>\$518,131</b>	<b>\$511,450</b>
<i>Over/(Under) Target Fund Balance</i>	\$4,073,465	\$4,011,167	\$4,422,640
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$682,763</b>	<b>\$35,339</b>	<b>\$404,792</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	\$ 4,029,958	\$ 4,766,668	
Accounts Payable	(20,201)	(36,026)	
Retention Receivable	4,737	6,302	
Prepaid expense	-	-	
Unavailable Revenue	-	(1,571)	
Due from State AR	165,209	24,836	
Vouchers Payable	(56,445)	(36,874)	
Encumbrances	(312,062)	(229,376)	
<b>Total Beginning Fund Balance</b>	<b>\$ 3,811,196</b>	<b>\$ 4,493,959</b>	

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$248,000	\$260,436	\$12,436	5.01%
40005 - RDA Increment	(26,000)	(28,300)	(2,300)	8.85%
40006 - AB1290 RDA Pass Through	7,800	8,690	890	11.41%
40010 - Residual Prop-Tax RPTTE	9,400	10,176	776	8.26%
40012 - SB 2557 Prop Tax Admin	(2,700)	(2,746)	(46)	1.70%
40101 - Prop Taxes - CY Unsecured	8,400	8,323	(77)	(0.91%)
40111 - Prop Taxes - CY Supplemental	4,900	5,623	723	14.75%
<b>Subtotal Taxes</b>	<b>\$249,800</b>	<b>\$262,202</b>	<b>\$12,402</b>	<b>4.96%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$1,621	\$1,575	(\$46)	(2.85%)
42461 - Federal Grant	-	250,000	250,000	N/A
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,621</b>	<b>\$251,575</b>	<b>\$249,954</b>	<b>15419.73%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$27,550	\$29,870	\$2,320	8.42%
<b>Subtotal Use of Money</b>	<b>\$27,550</b>	<b>\$29,870</b>	<b>\$2,320</b>	<b>8.42%</b>
<b>TOTAL REVENUES</b>	<b>\$278,971</b>	<b>\$543,647</b>	<b>\$264,676</b>	<b>94.88%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$25,000	\$40,000	\$15,000	60.00%
51205 - Advertising/Marketing Svc	-	500	500	N/A
51211 - County Counsel - Legal Advice	-	500	500	N/A
51244 - Permits/License/Fees	10,000	20,000	10,000	100.00%
51401 - Rents/Leases-Equip	30,000	55,000	25,000	83.33%
51803 - Other Contract Services	160,000	550,852	390,852	244.28%
51917 - District Operations Charges	275,000	334,500	59,500	21.64%
51921 - Equipment Usage Charges	15,000	15,000	-	0.00%
51241 - Minor Equipment	-	2,000	2,000.00	N/A
<b>Subtotal Services and Supplies</b>	<b>\$515,000</b>	<b>\$1,018,352</b>	<b>\$503,352</b>	<b>97.74%</b>
<b><u>CAPITAL EXPENDITURES</u></b>				
54507 - Work in Progress - Intangible	\$0	\$14,000	\$14,000	N/A
<b>Subtotal Capital Expenditures</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$515,000</b>	<b>\$1,032,352</b>	<b>\$517,352</b>	<b>100.46%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$236,029</b>	<b>\$488,705</b>	<b>\$252,676</b>	<b>(107.05%)</b>

**FY 2020-21 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

**Character Title:** 8

**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.

**42461 Federal Grant**

This account records revenue received from Federal grant programs. Grants in FY 20/21 include a Hazard Mitigation Grant Program under FEMA, for the Green Valley Creek Restoration Mitigation Project, Phase I.

**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	2.06%
Projected/Planned Interest on Pooled Cash	\$29,870

**FY 2020-21 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. \$40,000

**51205 Advertising/Marketing Services**

This account records the cost of various advertising or marketing services for projects in Zone 5A. 500

**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. 500

**51244 Permits/License/Fees**

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

**51401 Rents/Leases-Equip**

This account records the expenses of renting equipment used to perform Maintenance tasks, as needed. 55,000

**51803 Other Contract Services**

This account records the expense for sediment removal and vegetation maintenance. 550,852

FY 20-21 Planned Contract Services:

<u>Project No.</u>	<u>Amount</u>
As-needed Operations	tbd 50,000
Stream Gauges	F0296 5,252
Watershed Partnership	tbd 75,000
Green Valley Creek HMGP	tbd 314,600
Green Valley Creek 2017 Emergency Flood Proj.	F0385 56,000
Trucking/Hauling	F0296 50,000
	550,852

**51917 District Operations Charges**

This account records the expenses for salaries for staff assigned to Zone 5A. 334,500  
 Includes \$34,500 for the Green Valley Creek HMGP.

**51921 Equipment Usage Charges**

This account records expenses for equipment usage. 15,000

**52141 Minor Equipment/Small Tools**

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

Total Services & Supplies: \$1,018,352

**Character Title:** Capital Expenditures

**Character No.:** 14120-33020400-54

**54507 Work in Progress - Intangible**

This account records expenses for right-of-way work. \$ 14,000

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <i>BEGINNING</i> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,970,245</b>	<b>\$1,599,695</b>	<b>\$1,370,666</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	322,964	286,606	543,647
Expenditures - (Decrease) fund balance	(603,019)	(515,635)	(1,032,352)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(280,055)	(229,029)	(488,705)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	(25,767)	-	
Outstanding Encumbrances - Net Change	(64,728)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(\$90,495)	\$0	\$0
<b>Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting</b>	<b>\$1,599,695</b>	<b>\$1,370,666</b>	<b>\$881,961</b>
<b>Target Fund Balance</b>	<b>\$282,667</b>	<b>\$257,818</b>	<b>\$509,176</b>
<i>Over/(Under) Target Fund Balance</i>	\$1,317,028	\$1,112,849	\$372,785
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$370,550)</b>	<b>(\$229,029)</b>	<b>(\$488,705)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	2,007,995	1,725,670	
Encumbrance	(850)	(17,398)	
Vouchers Payable	(15,421)	(22,370)	
Accounts Payable	(21,479)	(86,207)	
<b>Total Beginning Fund Balance</b>	<b>\$1,970,245</b>	<b>\$1,599,695</b>	

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 7A - NORTH COAST**  
**Fund/Department ID: 14125-33020500**

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 - Interest on Pooled Cash	\$1,045	\$1,133	\$88	8.42%
<b>Subtotal Use of Money</b>	<b>\$1,045</b>	<b>\$1,133</b>	<b>\$88</b>	<b>8.42%</b>
<b>TOTAL REVENUES</b>	<b>\$1,045</b>	<b>\$1,133</b>	<b>\$88</b>	<b>8.42%</b>
<b>EXPENDITURES:</b>				
<b>SERVICES AND SUPPLIES</b>				
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 Charges	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>\$12,155</b>	<b>\$12,067</b>	<b>(\$88)</b>	<b>(0.72%)</b>



**FY 2020-21 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	2.06%
Projected/Planned Interest on Pooled Cash	\$1,133

**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

**51803 Other Contract Services**

This account records expenses for sediment removal and vegetation maintenance. 3,000

**51917 District Operations Charges**

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

**51921 Equipment Usage Charges**

This account records expenses for equipment usage. 1,200

Total Services & Supplies: \$13,200

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$76,504</b>	<b>\$78,086</b>	<b>\$65,931</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,664	1,045	1,133
Expenditures - (Decrease) fund balance	-	(13,200)	(13,200)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>2,664</u>	<u>(12,155)</u>	<u>(12,067)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	(1,083)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(\$1,083)</u>	<u>\$0</u>	<u>\$0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$78,086</b>	<b>\$65,931</b>	<b>\$53,864</b>
<b>Target Fund Balance</b>	<b>\$0</b>	<b>\$6,600</b>	<b>\$6,600</b>
<i>Over/(Under) Target Fund Balance</i>	\$78,086	\$59,331	\$47,264
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,582</b>	<b>(\$12,155)</b>	<b>(\$12,067)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	\$76,504	\$78,086	
Accounts Payable	-	-	
Encumbrance	-	-	
<b>Total Beginning Fund Balance</b>	<u>\$76,504</u>	<u>\$78,086</u>	

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 8A - SOUTH COAST**  
**Fund/Department ID: 14130-33020600**

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$183,361	\$194,942	\$11,581	6.32%
40012 - SB 2557 Prop Tax Admin	(2,205)	(2,276)	(71)	3.23%
40101 - Prop Taxes - CY Unsecured	6,219	6,282	63	1.01%
40111 - Prop Taxes - CY Supplemental	3,611	4,186	575	15.92%
<b>Subtotal Taxes</b>	<b>\$190,986</b>	<b>\$203,134</b>	<b>\$12,148</b>	<b>6.36%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$1,199	\$1,177	(\$22)	(1.81%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,199</b>	<b>\$1,177</b>	<b>(\$22)</b>	<b>(1.81%)</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$35,150	\$38,110	\$2,960	8.42%
<b>Subtotal Use of Money</b>	<b>\$35,150</b>	<b>\$38,110</b>	<b>\$2,960</b>	<b>8.42%</b>
<b>TOTAL REVENUES</b>	<b>\$227,335</b>	<b>\$242,421</b>	<b>\$15,086</b>	<b>6.64%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$15,500	\$12,000	(\$3,500)	(22.58%)
51244 - Permits/License/Fees	-	2,000	2,000	N/ A
51401 - Rents/Leases-Equip	-	25,000	25,000	N/ A
51803 - Other Contract Services	180,000	180,000	-	0.00%
51917 - District Operations Charges	45,000	75,000	30,000	66.67%
51921 - Equipment Usage Charges	4,700	5,000	300	6.38%
<b>Subtotal Services and Supplies</b>	<b>\$245,200</b>	<b>\$299,000</b>	<b>\$53,800</b>	<b>21.94%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$245,200</b>	<b>\$299,000</b>	<b>\$53,800</b>	<b>21.94%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$17,865</b>	<b>\$56,579</b>	<b>\$38,714</b>	<b>(216.70%)</b>

**FY 2020-21 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	1,850,000
Projected Interest Rate	2.06%
Projected/Planned Interest on Pooled Cash	\$38,110

**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. \$12,000

**51244 Permits/License/Fees**

This account records the cost of various permits including State Permits and Fees. 2,000

**51401 Rents/Leases-Equip**

This account records the expenses of renting equipment used to perform Maintenance tasks, as needed. 25,000

**51803 Other Contract Services**

This account records expenses for sediment removal and vegetation maintenance. 180,000

**FY 2020-21 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

<b>51917 District Operations Chgs</b>	
This account records expenses for salaries for staff assigned to Zone 8A.	75,000
<b>51921 Equipment Usage Charges</b>	
This account records expenses for equipment usage.	5,000
<b>Total Services &amp; Supplies:</b>	<u><u>\$299,000</u></u>

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,600,680</b>	<b>\$2,731,223</b>	<b>\$2,713,358</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	284,448	227,335	242,421
Expenditures - (Decrease) fund balance	(116,493)	(245,200)	(299,000)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<u>167,955</u>	<u>(17,865)</u>	<u>(56,579)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	(37,412)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>-\$37,412</u>	<u>\$0</u>	<u>\$0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,731,223</b>	<b>\$2,713,358</b>	<b>\$2,656,779</b>
<b>Target Fund Balance</b>	<b>\$58,247</b>	<b>\$122,600</b>	<b>\$149,500</b>
Over/(Under) Target Fund Balance	\$2,672,977	\$2,590,758	\$2,507,279
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$130,543</b>	<b>(\$17,865)</b>	<b>(\$56,579)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	\$2,600,680	\$2,731,223	
Vouchers Payable	-	-	
<b>Total Beginning Fund Balance</b>	<u>\$2,600,680</u>	<u>\$2,731,223</u>	