

SONOMA COUNTY WATER AGENCY
FY 21-22 BUDGET REQUEST

FLOOD CONTROL

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FY 2021-22 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 20-21 Adopted	FY 21-22 Requested	Percent Change	FY 20-21 Adopted	FY 21-22 Requested	Percent Change
Zone 1A Laguna Mark West	\$9,920,900	\$9,260,525	(6.66%)	\$1,596,249	\$648,978	(59.34%)
Zone 2A Petaluma	1,610,400	3,382,400	110.03%	(507,681)	1,216,575	(339.63%)
Zone 3A Valley of the Moon	1,027,900	1,601,775	55.83%	(404,792)	137,496	(133.97%)
Zone 5A Lower Russian River	1,032,352	1,072,000	3.84%	488,705	656,740	(34.38%)
Zone 7A North Coast	13,200	13,200	0.00%	12,067	12,590	4.33%
Zone 8A South Coast	299,000	255,250	(14.63%)	56,579	16,316	71.16%
TOTAL:	\$13,903,752	\$15,585,150	12.09%	\$1,241,128	\$2,688,695	116.63%

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 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: ZONE 1A - LAGUNA MARK WEST

Fund/Department ID: 14105-33020100

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$7,552,237	\$7,920,279	\$368,042	4.87%
40005 - RDA Increment	(863,702)	(905,139)	(41,437)	4.80%
40006 - AB1290 RDA Pass Through	113,597	125,465	11,869	10.45%
40010 - Residual Prop-Tax RPTTE	291,374	240,520	(50,853)	(17.45%)
40012 - SB 2557 Prop Tax Admin	(78,460)	(80,556)	(2,096)	2.67%
40101 - Prop Taxes - CY Unsecured	240,256	233,332	(6,924)	(2.88%)
40111 - Prop Taxes - CY Supplemental	163,882	142,137	(21,745)	(13.27%)
Subtotal Taxes	\$7,419,183	\$7,676,038	\$256,855	3.46%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Ralf	\$45,568	\$44,809	(\$759)	(1.67%)
42358 - State Other Funding	191,800	82,200	(109,600)	(57.14%)
42461 - Federal Other Funding	550,000	634,000	84,000	15.27%
Subtotal Intergovernmental Revenues	\$787,368	\$761,009	(\$26,359)	(3.35%)
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$72,100	\$40,000	(\$32,100)	(44.52%)
Subtotal Use of Money	\$72,100	\$40,000	(\$32,100)	(44.52%)
<u>CHARGES FOR SERVICES</u>				
45301 - Charges for Services	\$0	\$40,500	\$40,500	N/A
Subtotal Charges for Services	\$0	\$40,500	\$40,500	N/A
<u>MISCELLANEOUS REVENUE</u>				
46040 - Miscellaneous Revenue	\$46,000	\$94,000	\$48,000	104.35%
Subtotal Miscellaneous Revenue	\$46,000	\$94,000	\$48,000	104.35%
TOTAL REVENUES	\$8,324,651	\$8,611,547	\$286,896	3.45%

EXPENDITURES:

SERVICES AND SUPPLIES

51061 - Maintenance of Equipment	\$700,000	\$488,500	(\$211,500)	(30.21%)
51205 - Advertising/Marketing	4,000	3,000	(1,000)	(25.00%)
51209 - Info Tech Saves (Non ISD)	2,000	0	(2,000)	(100.00%)
51211 - Legal Services	7,000	7,500	500	7.14%
51230 - Security Services	70,000	100,000	30,000	42.86%
51231 - Testing/Analysis	1,000	1,000	0	0.00%
51241 - Outside Printing & Binding	2,500	2,500	0	0.00%
51244 - Permits/License/Fees	150,000	200,000	50,000	33.33%
51401 - Rents/Leases-Equip	425,000	525,000	100,000	23.53%
51601 - Training/Conference	1,000	500	(500)	(50.00%)
51602 - Business Travel/Mileage	2,500	500	(2,000)	(80.00%)
51803 - Other Contract Services	4,534,400	3,310,125	(1,224,275)	(27.00%)

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
<u>SERVICES AND SUPPLIES (Continued)</u>				
51917 - District Operations Charges	3,630,000	4,077,750	447,750	12.33%
51921 - Equipment Usage Charges	250,000	259,350	9,350	3.74%
52021 - Clothing/Personal	3,000	3,000	0	0.00%
52071 - Materials and Supplies Expenses	2,000	2,000	0	0.00%
52091 - Membership/Certifications	71,000	76,000	5,000	7.04%
52111 - Office Supplies	1,000	650	(350)	(35.00%)
52141 - Minor Equipment/Small Tools	2,000	1,000	(1,000)	(50.00%)
52191 - Utilities Expense	1,000	650	(350)	(35.00%)
Subtotal Services and Supplies	\$9,859,400	\$9,059,025	(\$800,375)	(8.12%)
<u>OTHER CHARGES</u>				
53301 - Taxes and Assessments	\$1,500	\$1,500	\$0	0.00%
Subtotal Other Charges	\$1,500	\$1,500	\$0	0.00%
<u>FIXED ASSETS</u>				
54406 - CIP-Infrastructure	\$0	\$150,000	\$150,000	N/A
54507 - Work in Progress-Intangible	60,000	50,000	(10,000)	(16.67%)
Subtotal Fixed Assets	\$60,000	\$200,000	\$140,000	233.33%
TOTAL EXPENDITURES	\$9,920,900	\$9,260,525	(\$660,375)	(6.66%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$1,596,249	\$648,978	(\$947,271)	(59.34%)

FY 2021-22 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 award with the State of California Wildlife Conservation 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 2021-22 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	\$4,000,000
Projected Interest Rate	1.00%
Projected/Planned Interest on Pooled Cash	\$40,000

Character Title: Charges for Services

Character No.: 14105-33020100-45

45301 Charges for Services

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

Character Title: Miscellaneous Revenues

Character No.: 14105-33020100-46

46040 Miscellaneous Revenue

This account records unanticipated revenues.

Character Title: Services and Supplies

Character No.: 14105-33020100-51/52

51061 Maintenance of Equipment

This account provides funds for routine maintenance of flood control channels, creeks and projects in Zone 1A. \$488,500

51205 Advertising/Marketing

This account covers the costs of estimated advertising or marketing services. 3,000

51211 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 7,500

51230 Security Services

This account records expenses incurred to comply with all regulatory testing requirements. 100,000

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. 200,000

51401 Rents/Leases - Equipment

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 525,000

51601 Training/Conference

This account records expenses for staff in-service training. 500

51602 Business Travel/Mileage

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

FY 2021-22 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. 3,310,125

<u>FY 21/22 Planned Contract Services:</u>	<u>Project No.</u>	<u>Amount</u>
As Needed Agreements	<i>various</i>	75,000
Advocacy		70,000
Central Sonoma Watershed Rehab Scoping	<i>tbd</i>	525,000
City of Santa Rosa Creek Stewardship	<i>F0106M004</i>	88,000
Document Modernization	<i>tbd</i>	20,000
Flood Warning Monitoring Network Expansion	<i>F0437/F0438</i>	55,125
Goat Grazing	<i>various</i>	80,000
Hauling Services		85,000
Laguna-Mark West Watershed Restoration Plan	<i>F0386</i>	150,000
NPDES Program	<i>various</i>	60,000
North Coast Resource Partnership	<i>F0140</i>	30,000
Sediment Removal and Vegetation Maintenance	<i>various</i>	1,500,000
Sonoma County Jail - Plants	<i>F0002F001</i>	2,000
Stormwater Management Feasibility Study	<i>F0096</i>	60,000
Stream Gauges	<i>tbd</i>	150,000
Upper Copeland/Lichau Creek Assessment	<i>F0421</i>	225,000
Water Education - School Assembly Program	<i>F0149P006</i>	15,000
Watershed Academics to Enhance Reg. Sustainability	<i>F0371D026</i>	45,000
Watershed Partnership Program	<i>tbd</i>	75,000
		\$ 3,310,125

51917 District Operations Charges

This account records expenses for salaries for staff assigned to Zone 1A. 4,077,750

<u>FY 21/22 Planned Staff Work:</u>	<u>Project No.</u>	<u>Amount</u>
Agency Review and Flood Mgmt. Design Manual	<i>various</i>	61,000
Central Sonoma Watershed Rehab Scoping	<i>tbd</i>	243,000
Copeland Creek Detention/Recharge	<i>F0143</i>	10,000
Flood Monitoring System Expansion/Maintenance	<i>F0416</i>	9,000
Laguna de Santa Rosa Debris and Sediment Removal	<i>F0136</i>	30,000
Laguna-Mark West Watershed Restoration Plan	<i>F0386</i>	50,000
Matanzas Creek Dam Assessment/Planning/Design	<i>F0414</i>	150,000
NPDES Program	<i>various</i>	100,000
NRCS Sonoma Co. Reg. Conservation Partnership	<i>F0377</i>	13,400
Other Projects	<i>various</i>	64,000
Planning/Management/Admin	<i>various</i>	362,350
Property Management (revocable license)	<i>various</i>	158,000
Russian River Watershed SWRP	<i>tbd</i>	10,000
Santa Rosa Creek Channel Resurfacing	<i>F0382</i>	10,000
Santa Rosa Creek Fish Passage Planning	<i>F0434</i>	112,000
Santa Rosa Creek Modeling	<i>F0145</i>	50,000
Santa Rosa Creek Vortex Tube	<i>F0400</i>	150,000
Stream Maintenance Program	<i>various</i>	2,470,000
Upper Copeland/Lichau Creek Assessment	<i>F0421</i>	25,000
		\$ 4,077,750

51921 Equipment Usage Charges

This account records expenses for equipment usage by Agency fleet services. 259,350

FY 2021-22 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

52021 Clothing, Uniforms, Personal		
This account records expenses for apparel required for staff assigned to Zone 1A.		3,000
52071 Materials and Supplies Expense		
This account records expenses for various materials and supplies as needed.		2,000
52091 Membership/Certifications		
This account records expenses for Membership dues for the Russian River Watershed Association.		76,000
52111 Office Supplies		
This account records expenses to cover the costs of operational supplies.		650
52141 Minor Equipment/Small Tools		
This account records expenses for small tools, instruments, and equipment individually under \$5,000.		1,000
52191 Utilities Expense		
This account records expenses to cover the costs of meter rentals as needed.		650
Total Services & Supplies:		<u>\$ 9,059,025</u>

Character Title: Other Charges

Character No.: 14105-33020100-53

53301 Taxes and Assessments		
This account records expenses for property taxes in Zone 1A.		\$1,500

Character Title: Fixed Assets

Character No.: 14105-33020100-54

54406 CIP-Infrastructure		
This account records expenses for capital improvement projects in Zone 1A. FY 21/22 includes the completion of the Santa Rosa Creek Vortex Tube project.		\$150,000
54507 Work in Progress-Intangible		
This account records expenses for right-of-way work.		50,000

FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$6,990,608	\$7,141,046	\$4,931,072
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	8,774,885	8,239,234	8,611,547
Expenditures - (Decrease) fund balance	(8,421,272)	(10,449,208)	(9,260,525)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	353,613	(2,209,974)	(648,978)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Increase/(Decrease)	(155,598)	-	-
Unrealized Gains & Losses	23,807	-	-
Post Audit Adjustment	(71,384)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(203,175)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$7,141,046	\$4,931,072	\$4,282,094
Target Fund Balance	\$4,167,758	\$4,071,955	\$4,529,513
<i>Over/(Under) Target Fund Balance</i>	<i>\$2,973,288</i>	<i>\$859,117</i>	<i>(\$247,419)</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$150,438	(\$2,209,974)	(\$648,978)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/19	7/1/20	
Cash	\$8,464,330	\$8,093,067	
Accounts Payable	(225,903)	(138,538)	
Accounts Receivable-AR Module	58,900	779,600	
Retention Receivable	-	(84)	
Due from State AR	173,665	198,073	
Vouchers Payable	(248,460)	(403,550)	
Encumbrances	(1,231,924)	(1,387,522)	
Total Beginning Fund Balance	6,990,608	7,141,046	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$2,182,919	\$2,278,350	\$95,431	4.37%
40005 - RDA Increment	(362,964)	(373,522)	(10,559)	2.91%
40006 - AB1290 RDA Pass Through	26,113	28,680	2,568	9.83%
40010 - Residual Prop-Tax RPTTE	56,819	59,009	2,190	3.85%
40012 - SB 2557 Prop Tax Admin	(21,587)	(21,994)	(407)	1.88%
40101 - Prop Taxes - CY Unsecured	70,198	67,042	(3,156)	(4.50%)
40111 - Prop Taxes - CY Supplemental	47,101	41,385	(5,715)	(12.13%)
Subtotal Taxes	\$1,998,599	\$2,078,950	\$80,351	4.02%
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$92,700	\$60,000	(\$32,700)	(35.28%)
Subtotal Use of Money	\$92,700	\$60,000	(\$32,700)	(35.28%)
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$13,182	\$12,875	(\$307)	(2.33%)
Subtotal Intergovernmental Revenues	\$13,182	\$12,875	(\$307)	(2.33%)
<u>MISCELLANEOUS REVENUES</u>				
46040 - Miscellaneous Revenue	\$13,600	\$14,000	\$400	2.94%
Subtotal Miscellaneous Revenues	\$13,600	\$14,000	\$400	2.94%
TOTAL REVENUES	\$2,118,081	\$2,165,825	\$47,744	2.25%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$80,000	\$75,000	(\$5,000)	(6.25%)
51205 - Advertising/Marketing	500	500	0	0.00%
51211 - Legal Services	1,000	1,000	0	0.00%
51241 - Outside Printing & Binding	300	700	400	133.33%
51244 - Permits/License/Fees	9,600	15,000	5,400	56.25%
51401 - Rents/Leases-Equip	130,000	198,250	68,250	52.50%
51803 - Other Contract Services	547,500	1,775,050	1,227,550	224.21%
51917 - District Operations Charges	791,400	1,252,050	460,650	58.21%
51921 - Equipment Usage Charges	30,000	36,750	6,750	22.50%
52091 - Membership/Certifications	20,000	28,000	8,000	40.00%
52117 - Mail and Postage Supplies	100.00	100	0	0.00%
Subtotal Services and Supplies	\$1,610,400	\$3,382,400	\$1,772,000	110.03%
TOTAL EXPENDITURES	\$1,610,400	\$3,382,400	\$1,772,000	110.03%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$507,681)	\$1,216,575	\$1,724,256	(339.63%)

FY 2021-22 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	\$6,000,000
Projected Interest Rate	1.00%
Projected/Planned Interest on Pooled Cash	\$60,000

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.

\$14,000

FY 2021-22 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. \$75,000

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. 700

51244 Permits/License/Fees

This account records the cost of various permits including State Permits and Fees. 15,000

51401 Rents/Leases-Equip

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 198,250

51803 Other Contract Services

This account records expenses for outside contract services as may be necessary. 1,775,050

FY 21/22 Planned Contract Services:

<u>Project No.</u>	<u>Amount</u>
As Needed Agreements <i>tbd</i>	31,800
As Needed Field Operation Assistance <i>F0222B006</i>	7,500
Document Modernization <i>tbd</i>	8,750
Friends of the Petaluma River - Trash Clean Up <i>F0383C018</i>	43,200
Flood Model Integration (City) <i>tbd</i>	255,000
Lichau Creek Hydrologic Analysis and Reveg <i>F0211</i>	200,000
NPDES Program <i>F0198</i>	25,000
Nursery Services and Propagation Projects <i>F0175F001</i>	2,000
Sediment Management Study <i>tbd</i>	250,000
Sediment Removal and Vegetation Maintenance <i>various</i>	150,000
Storm Water Capture, Treatment, and Recharge (Ph 2) <i>F0207D064</i>	18,300
Soil Disposal <i>F0175F002</i>	8,000
United Anglers of Casa Grande <i>F0212C018</i>	75,000
Upper Copeland & Lichau Creeks Assessment CFF <i>F0422</i>	250,000
Upper Petaluma River Flood Control Feasibility Study <i>F0207</i>	350,000
Water Education - School Assembly Program <i>F0245D001</i>	3,000
Watershed Academics to Enhance Reg. Sustainability <i>F0372D026</i>	22,500
Watershed Partnership Program <i>tbd</i>	75,000
	\$1,775,050

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control
 Section Title: Zone 2A - Petaluma

Character Title: Services and Supplies (continued) Character No.: 14110-33020200-51/52

51917 District Operations Chargers			1,252,050
This account records expenses for salaries for staff assigned to Zone 2A.			
<u>FY 21/22 Planned Staff Work:</u>	<u>Project No.</u>	<u>Amount</u>	
Agency Review and Flood Management Design Manual	<i>various</i>	37,000	
Lichau Creek Hydrologic Analysis and Reveg	<i>F0211</i>	80,000	
NPDES Program	<i>F0198</i>	15,000	
NRCS So. Co. Regional Conservation Partnership	<i>F0378</i>	13,400	
Property Management and Other Projects	<i>various</i>	14,000	
Planning/Management/Admin	<i>various</i>	210,450	
Storm Water Resource Planning	<i>F0424</i>	10,000	
Stream Maintenance Program	<i>various</i>	797,200	
Upper Petaluma River Flood Control Feasibility Study	<i>F0207</i>	50,000	
Watershed Management and Coordination	<i>tbd</i>	25,000	
		\$1,252,050	
51921 Equipment Usage Charges			36,750
This account records expenses for equipment usage.			
52091 Membership/Certifications			28,000
This account records expenses for membership dues: Marin Municipal Water District, Bay Area Stormwater Management Agencies Association, and Bay Area Flood Projection Agencies Association.			
52117 Mail/Postage Supplies			100
This account records supplies for mailings and postage as needed.			
Total Services & Supplies:			\$ 3,382,400

FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$6,316,341	\$7,798,280	\$7,092,475
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,146,376	2,137,246	2,165,825
Expenditures - (Decrease) fund balance	(3,049,953)	(2,843,051)	(3,382,400)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	96,423	(705,805)	(1,216,575)
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	21,617	-	-
Post Audit Adjustment	-		
Outstanding Encumbrances - Net Change	1,363,901	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	1,385,518	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$7,798,280	\$7,092,475	\$5,875,900
Target Fund Balance	\$1,524,976	\$1,289,026	\$1,691,200
<i>Over/(Under) Target Fund Balance</i>	\$6,273,303	\$5,803,449	\$4,184,700
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$1,481,939	(\$705,805)	(\$1,216,575)
<u>Fund Balance Components at Beginning of FY</u>	7/1/19	7/1/20	
Cash	\$8,390,099	\$8,424,263	
Due from State AR	8,822	589,267	
Retention Receivable	93,956	175,608	
Accounts Payable	(44,603)	(663,797)	
Unearned Revenue	(917)	(917)	
Vouchers Payable	(277,295)	(139,604)	
Unavailable Revenue	(78,712)	(175,432)	
Encumbrances	(1,775,009)	(411,108)	
Total Beginning Fund Balance	\$6,316,341	\$7,798,280	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$1,357,769	\$1,427,672	\$69,903	5.15%
40005 - RDA Increment	(167,978)	(178,328)	(10,350)	6.16%
40006 - AB1290 RDA Pass Through	37,283	41,505	4,222	11.32%
40010 - Residual Prop-Tax RPTTE	37,499	45,138	7,638	20.37%
40012 - SB 2557 Prop Tax Admin	(13,929)	(14,340)	(411)	2.95%
40101 - Prop Taxes - CY Unsecured	43,694	42,010	(1,684)	(3.85%)
40111 - Prop Taxes - CY Supplemental	29,146	25,555	(3,591)	(12.32%)
Subtotal Taxes	\$1,323,484	\$1,389,211	\$65,727	4.97%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$8,208	\$8,068	(\$140)	(1.71%)
Subtotal Intergovernmental Revenues	\$8,208	\$8,068	(\$140)	(1.71%)
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$92,700	\$50,000	(\$42,700)	(46.06%)
Subtotal Use of Money	\$92,700	\$50,000	(\$42,700)	(46.06%)
<u>MISCELLANEOUS REVENUE</u>				
46040 - Miscellaneous Revenue	\$8,300	\$17,000	\$8,700	104.82%
Subtotal Miscellaneous Revenue	\$8,300	\$17,000	\$8,700	104.82%
TOTAL REVENUES	\$1,432,692	\$1,464,279	\$31,587	2.20%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$15,000	\$15,000	\$0	0.00%
51205 - Advertising/Marketing Services	100	100	0	0.00%
51244 - Permits/License/Fees	7,000	9,500	2,500	35.71%
51401 - Rents/Leases-Equip	75,000	74,300	(700)	(0.93%)
51803 - Other Contract Services	473,475	604,625	131,150	27.70%
51917 - District Operations Charges	417,225	553,550	136,325	32.67%
51921 - Equipment Usage Charges	10,000	14,700	4,700	47.00%
52091 - Membership/Certifications	24,000	30,000	6,000	25.00%
52117 - Mail and Postage Supplies	100	0	(100)	(100.00%)
52191 - Utilities Expense	1,000	0	(1,000)	(100.00%)
Subtotal Services and Supplies	\$1,022,900	\$1,301,775	\$278,875	27.26%
<u>CAPITAL EXPENDITURES</u>				
54507 - Work in Progress-Intangible	\$5,000	\$300,000	\$295,000	5900.00%
Subtotal Capital Expenditures	\$5,000	\$300,000	\$295,000	5900.00%
TOTAL EXPENDITURES	\$1,027,900	\$1,601,775	\$573,875	55.83%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$404,792)	\$137,496	\$542,288	(133.97%)

FY 2021-22 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	5,000,000
Projected Interest Rate	1.00%
Projected/Planned Interest on Pooled Cash	\$50,000

Character Title: Miscellaneous Revenue

Character No.: 14115-33020300-46

46040 Miscellaneous Revenue

This account records unanticipated revenues. \$ 17,000

FY 2021-22 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. 9,500

51401 Rents/Leases-Equip

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 74,300

51803 Other Contract Services

This account records expenses for outside contract services as may be necessary. 604,625

FY 21/22 Planned Contract Services:

<u>Project No.</u>	<u>Amount</u>
As Needed Contracts	50,000
Debris Removal & Outreach	50,000
Document Modernization	6,250
Field Operations Assistance (as needed)	2,500
Flood Monitoring System Maintenance	21,375
Nathanson Creek Stormwater Management	250,000
Stormwater Consulting Services	25,000
Stream Maintenance Program (hauling/plants)	59,000
Sonoma Youth Ecology	-
Watershed Partnership Program	75,000
River Station Monitoring Maintenance (Stream Gauges)	55,000
Water Education Service for School Assembly Program	3,000
Watershed Academics to Enhance Regional Sustainability	7,500
	\$604,625

51917 District Operations Charges

This account records expenses for salaries for staff assigned to Zone 3A. 553,550

FY 21/22 Planned Staff Work:

<u>Project No.</u>	<u>Amount</u>
Agency Review and Flood Mgmt Design Manual	26,000
Flood Monitoring System Maintenance	3,000
Nathanson Creek Stormwater Management	50,000
NPDES Program	17,000
NRCS So. Co. Regional Conservation Partnership	13,400
Property Management	4,000
Planning/Management/Admin	50,250
Sonoma Valley Stormwater Management	10,000
Stormwater Resource Planning	10,000
Stream Maintenance Program	359,900
Watershed Management and Coordination	10,000
	\$553,550

FY 2021-22 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

51921 Equipment Usage Charges

This account records expenses for equipment usage.

14,700

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.

30,000

Total Services & Supplies:

\$ 1,301,775

Character Title: Capital Expenditures

Character No.: 14115-33020300-54

54507 Work in Progress - Intangible

This account records expenses for right-of-way work. Sonoma Valley H&H Modeling (F0418)

\$ 300,000

FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$4,493,959	\$5,069,354	\$4,808,785
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,445,168	\$1,457,767	1,464,279
Expenditures - (Decrease) fund balance	(783,734)	(\$1,718,336)	(1,601,775)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	661,433	(260,569)	(137,496)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	(94,173)	-	-
Post Audit Adjustment	(2)	-	-
Unrealized Gains & Losses	8,136	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(\$86,039)	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$5,069,354	\$4,808,785	\$4,671,289
Target Fund Balance	\$387,683	\$475,196	\$650,888
Over/(Under) Target Fund Balance	\$4,681,671	\$4,333,589	\$4,020,402
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$575,395	(\$260,569)	(\$137,496)
<u>Fund Balance Components at Beginning of FY</u>	7/1/19	7/1/20	
Cash	\$ 4,766,668	\$ 5,447,685	
Accounts Payable	(36,026)	(37,211)	
Retention Receivable	6,302	6,864	
Prepaid expense	-	-	
Unavailable Revenue	(1,571)	(1,873)	
Due from State AR	24,836	12,105	
Vouchers Payable	(36,874)	(34,667)	
Encumbrances	(229,376)	(323,549)	
Total Beginning Fund Balance	\$ 4,493,959	\$ 5,069,354	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$260,436	\$273,143	\$12,707	4.88%
40005 - RDA Increment	(28,300)	(30,193)	(1,893)	6.69%
40006 - AB1290 RDA Pass Through	8,690	9,539	849	9.77%
40010 - Residual Prop-Tax RPTTE	10,176	11,659	1,482	14.56%
40012 - SB 2557 Prop Tax Admin	(2,746)	(2,795)	(49)	1.80%
40101 - Prop Taxes - CY Unsecured	8,323	8,037	(286)	(3.44%)
40111 - Prop Taxes - CY Supplemental	5,623	4,930	(693)	(12.33%)
Subtotal Taxes	\$262,202	\$274,318	\$12,116	4.62%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$1,575	\$1,544	(\$31)	(1.96%)
42461 - Federal Grant	250,000	123,298	(126,702)	(50.68%)
Subtotal Intergovernmental Revenues	\$251,575	\$124,842	(\$126,733)	(50.38%)
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$29,870	\$14,500	(\$15,370)	(51.46%)
Subtotal Use of Money	\$29,870	\$14,500	(\$15,370)	(51.46%)
<u>MISCELLANEOUS REVENUE</u>				
46200 - PY Revenue - Miscellaneous	\$0	\$1,600	\$1,600	N/A
Subtotal Miscellaneous Revenue	\$0	\$1,600	\$1,600	N/A
TOTAL REVENUES	\$543,647	\$415,260	(\$128,387)	(23.62%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$40,000	\$40,000	\$0	0.00%
51205 - Advertising/Marketing Svc	500.00	400	(100)	(20.00%)
51211 - County Counsel - Legal Advice	500.00	400	(100)	(20.00%)
51244 - Permits/License/Fees	20,000	36,000	16,000	80.00%
51401 - Rents/Leases-Equip	55,000	54,450	(550)	(1.00%)
51803 - Other Contract Services	550,852	370,000	(180,852)	(32.83%)
51917 - District Operations Charges	334,500	333,000	(1,500)	(0.45%)
51921 - Equipment Usage Charges	15,000	15,750	750.00	5.00%
51241 - Minor Equipment	2,000.00	2,000	-	0.00%
Subtotal Services and Supplies	\$1,018,352	\$852,000	(\$166,352)	(16.34%)
<u>CAPITAL EXPENDITURES</u>				
54507 - Work in Progress - Intangible	\$14,000	\$220,000	\$206,000	1471.43%
Subtotal Capital Expenditures	\$14,000	\$220,000	\$206,000	1471.43%
TOTAL EXPENDITURES	\$1,032,352	\$1,072,000	\$39,648	3.84%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$488,705	\$656,740	\$168,035	(34.38%)

FY 2021-22 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.

42461 Federal Grant

This account records revenue received from Federal grant programs. Grants in FY 21/22 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	1.00%
Projected/Planned Interest on Pooled Cash	<u>\$14,500</u>

Character Title: Miscellaneous Revenue

Character No.: 14120-33020400-46

46200 PY Revenue - Miscellaneous

This account records unanticipated revenue from prior years.

FY 2021-22 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.		400
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.		400
51244 Permits/License/Fees		
This account records the cost of various permits including State Permits and Fees.		36,000
51401 Rents/Leases-Equip		
This account records the expenses of renting equipment used to perform Maintenance tasks, as needed.		54,450
51803 Other Contract Services		
This account records the expense for sediment removal and vegetation maintenance.		370,000
<u>FY 21/22 Planned Contract Services:</u>	<u>Project No.</u>	<u>Amount</u>
Stream Gauges	F0296	7,000
Watershed Partnership	tbd	75,000
Green Valley Creek HMGP	F0435	288,000
		370,000
51917 District Operations Charges		
This account records the expenses for salaries for staff assigned to Zone 5A. Includes \$142,000 for the Green Valley Creek HMGP.		333,000
51921 Equipment Usage Charges		
This account records expenses for equipment usage.		15,750
52141 Minor Equipment/Small Tools		
This account records expenses for small tools, instruments, and equipment individually under \$5,000.		2,000
Total Services & Supplies:		\$852,000

Character Title: Capital Expenditures

Character No.: 14120-33020400-54

54507 Work in Progress - Intangible		
This account records expenses for right-of-way work for the Green Valley Creek HMGP.		\$ 220,000

FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
Undesignated/Unreserved <i>BEGINNING</i> Fund Balance Available for Budgeting (See Detailed Components Below)	\$1,599,695	\$1,462,841	\$817,070
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	305,970	385,861	415,260
Expenditures - (Decrease) fund balance	(402,406)	(1,031,632)	(1,072,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(96,436)	(645,771)	(656,740)
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	5,168	-	
Outstanding Encumbrances - Net Change	(45,586)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(\$40,418)	\$0	\$0
Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting	\$1,462,841	\$817,070	\$160,330
Target Fund Balance	\$201,203	\$388,515	\$426,000
<i>Over/(Under) Target Fund Balance</i>	\$1,261,638	\$428,555	(\$265,670)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$136,854)	(\$645,771)	(\$656,740)
<u>Fund Balance Components at Beginning of FY</u>	7/1/19	7/1/20	
Cash	1,725,670	1,595,888	
Encumbrance	(17,398)	(3,747)	
Due from Federal AR	-	3,374	
Vouchers Payable	(22,370)	(881)	
Accounts Payable	(86,207)	(131,793)	
Total Beginning Fund Balance	\$1,599,695	\$1,462,841	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
REVENUES:				
USE OF MONEY				
44002 - Interest on Pooled Cash	\$1,133	\$610	(\$523)	(46.16%)
Subtotal Use of Money	\$1,133	\$610	(\$523)	(46.16%)
TOTAL REVENUES	\$1,133	\$610	(\$523)	(46.16%)
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 Charges	8,000	8,000	0	0.00%
51921 - Equipment Usage Charges	1,200	1,200	0	0.00%
Subtotal Services and Supplies	\$13,200	\$13,200	\$0	0.00%
TOTAL EXPENDITURES	\$13,200	\$13,200	\$0	0.00%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$12,067	\$12,590	\$523	4.33%

FY 2021-22 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	\$61,000	
Projected Interest Rate	1.00%	
Projected/Planned Interest on Pooled Cash	\$610	

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 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$78,086	\$79,496	\$67,429
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,379	1,133	610
Expenditures - (Decrease) fund balance	(161)	(13,200)	(13,200)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>1,218</u>	<u>(12,067)</u>	<u>(12,590)</u>
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	191	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>\$191</u>	<u>\$0</u>	<u>\$0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$79,496	\$67,429	\$54,839
Target Fund Balance	\$81	\$6,600	\$6,600
Over/(Under) Target Fund Balance	\$79,416	\$60,829	\$48,239
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$1,410	(\$12,067)	(\$12,590)
<u>Fund Balance Components at Beginning of FY</u>	7/1/19	7/1/20	
Cash	\$78,086	\$79,496	
Accounts Payable	-	-	
Encumbrance	-	-	
Total Beginning Fund Balance	<u>\$78,086</u>	<u>\$79,496</u>	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$194,942	\$203,450	\$8,508	4.36%
40012 - SB 2557 Prop Tax Admin	(2,276)	(2,334)	(58)	2.53%
40101 - Prop Taxes - CY Unsecured	6,282	5,986	(296)	(4.71%)
40111 - Prop Taxes - CY Supplemental	4,186	3,682	(504)	(12.03%)
Subtotal Taxes	\$203,134	\$210,784	\$7,651	3.77%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$1,177	\$1,149	(\$28)	(2.36%)
Subtotal Intergovernmental Revenues	\$1,177	\$1,149	(\$28)	(2.36%)
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$38,110	\$27,000	(\$11,110)	(29.15%)
Subtotal Use of Money	\$38,110	\$27,000	(\$11,110)	(29.15%)
TOTAL REVENUES	\$242,421	\$238,934	(\$3,487)	(1.44%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$12,000	\$8,000	(\$4,000)	(33.33%)
51244 - Permits/License/Fees	2,000	2,000	0	0.00%
51401 - Rents/Leases-Equip	25,000	25,000	0	0.00%
51803 - Other Contract Services	180,000	140,000	(40,000)	(22.22%)
51917 - District Operations Charges	75,000	75,000	0	0.00%
51921 - Equipment Usage Charges	5,000	5,250	250	5.00%
Subtotal Services and Supplies	\$299,000	\$255,250	(\$43,750)	(14.63%)
TOTAL EXPENDITURES	\$299,000	\$255,250	(\$43,750)	(14.63%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$56,579	\$16,316	(\$40,263)	71.16%

FY 2021-22 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	2,700,000
Projected Interest Rate	1.00%
Projected/Planned Interest on Pooled Cash	\$27,000

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. \$8,000

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. 140,000

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Zone 8A - South Coast

Character Title: Services and Supplies (continued)

Character No.: 14130-33020600-51/52

51917 District Operations Chgs	
This account records expenses for salaries for staff assigned to Zone 8A.	75,000
51921 Equipment Usage Charges	
This account records expenses for equipment usage.	5,250
Total Services & Supplies:	<u><u>\$255,250</u></u>

FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$2,731,223	\$2,766,024	\$2,721,392
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	248,095	235,368	238,934
Expenditures - (Decrease) fund balance	(154,075)	(280,000)	(255,250)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	94,020	(44,632)	(16,316)
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	6,406	-	-
Change in Encumbrances	(65,625)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(59,219)	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$2,766,024	\$2,721,392	\$2,705,076
Target Fund Balance	\$77,038	\$140,000	\$127,625
<i>Over/(Under) Target Fund Balance</i>	\$2,688,986	\$2,581,392	\$2,577,451
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$34,801	(\$44,632)	(\$16,316)
<u>Fund Balance Components at Beginning of FY</u>	7/1/19	7/1/20	
Equity in Pooled Cash	\$2,731,223	\$2,831,649	
Encumbrances	-	(65,625)	
Total Beginning Fund Balance	\$2,731,223	\$2,766,024	