

SONOMA COUNTY WATER AGENCY
FY 23-24 BUDGET REQUEST

FLOOD CONTROL

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FY 2023-24 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 22-23 Adopted	FY 23-24 Requested	Percent Change	FY 22-23 Adopted	FY 23-24 Requested	Percent Change
Zone 1A Laguna Mark West	\$9,310,375	\$9,510,075	2.14%	\$939,655	\$829,956	(11.67%)
Zone 2A Petaluma	3,002,900	3,515,400	17.07%	630,150	976,750	55.00%
Zone 3A Valley of the Moon	1,668,500	1,277,100	(23.46%)	234,200	(332,900)	(242.14%)
Zone 5A Lower Russian River	542,800	445,000	(18.02%)	259,850	140,342	45.99%
Zone 7A North Coast	10,000	10,000	0.00%	9,664	8,250	(14.63%)
Zone 8A South Coast	220,000	200,000	(9.09%)	(16,860)	(95,470)	(466.25%)
TOTAL:	\$14,754,575	\$14,957,575	1.38%	\$2,056,659	\$1,526,928	(25.76%)

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 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$8,094,190	\$8,414,800	\$320,610	3.96%
40005 - RDA Increment	(861,920)	(896,100)	(34,180)	3.97%
40006 - AB1290 RDA Pass Through	120,500	125,300	4,800	3.98%
40010 - Residual Prop-Tax RPTTE	271,800	282,600	10,800	3.97%
40012 - SB 2557 Prop Tax Admin	(75,260)	(78,300)	(3,040)	4.04%
40101 - Prop Taxes - CY Unsecured	231,440	240,700	9,260	4.00%
40111 - Prop Taxes - CY Supplemental	128,120	133,200	5,080	3.97%
Subtotal Taxes	\$7,908,870	\$8,222,200	\$313,330	3.96%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Ralf	\$43,050	\$44,800	\$1,750	4.07%
42358 - State Other Funding	250,000	218,119	(31,881)	(12.75%)
42461 - Federal Other Funding	0	0	0	N/A
Subtotal Intergovernmental Revenues	\$293,050	\$262,919	(\$30,131)	(10.28%)
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$28,800	\$150,000	\$121,200	420.83%
Subtotal Use of Money	\$28,800	\$150,000	\$121,200	420.83%
<u>CHARGES FOR SERVICES</u>				
45301 - Charges for Services	\$43,000	\$45,000	\$2,000	4.65%
Subtotal Charges for Services	\$43,000	\$45,000	\$2,000	4.65%
<u>MISCELLANEOUS REVENUE</u>				
46040 - Miscellaneous Revenue	\$97,000	\$0	(\$97,000)	(100.00%)
Subtotal Miscellaneous Revenue	\$97,000	\$0	(\$97,000)	(100.00%)
TOTAL REVENUES	\$8,370,720	\$8,680,119	\$309,399	3.70%

EXPENDITURES:

SERVICES AND SUPPLIES

51061 - Maintenance of Equipment	\$475,000	\$320,000	(\$155,000)	(32.63%)
51205 - Advertising/Marketing	4,000	5,000	1,000	25.00%
51211 - Legal Services	8,000	8,700	700	8.75%
51230 - Security Services	88,000	225,000	137,000	155.68%
51231 - Testing/Analysis	0	0	0	N/A
51241 - Outside Printing & Binding	3,000	1,000	(2,000)	(66.67%)
51244 - Permits/License/Fees	186,000	270,000	84,000	45.16%
51401 - Rents/Leases-Equip	562,500	500,000	(62,500)	(11.11%)
51402 - Rents/Leases- Heavy Equip	0	20,000	20,000	N/A
51601 - Training/Conference	225	700	475	211.11%
51602 - Business Travel/Mileage	1,500	0	(1,500)	(100.00%)
51605 - Private Car Expense	0	300	300	N/A
51803 - Other Contract Services	2,420,000	2,612,175	192,175	7.94%

FY 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
<u>SERVICES AND SUPPLIES (Continued)</u>				
51902 - Telecommunication Usage	0	100	100	N/A
51917 - District Operations Charges	4,600,000	5,000,000	400,000	8.70%
51921 - Equipment Usage Charges	302,700	216,000	(86,700)	(28.64%)
52031 - Food	0	500	500	N/A
52061 - Fuel/ Gas/ Oil	0	900	900	N/A
52021 - Clothing/Personal	6,150	6,000	(150)	(2.44%)
52071 - Materials and Supplies Expenses	4,000	3,800	(200)	(5.00%)
52091 - Membership/Certifications	70,000	67,500	(2,500)	(3.57%)
52111 - Office Supplies	100	50	(50)	(50.00%)
52115 - Books/ Periodical	0	100	100	N/A
52117- Mail and Postage Supplies	0	100	100	N/A
52141 - Minor Equipment/Small Tools	1,400	1,200	(200)	(14.29%)
52143 - Computer Software and Licensing	0	1,500	1,500	N/A
52191 - Utilities Expense	800	0	(800)	(100.00%)
Subtotal Services and Supplies	\$8,733,375	\$9,260,625	\$527,250	6.04%
<u>OTHER CHARGES</u>				
53301 - Taxes and Assessments	\$1,500	\$0	(\$1,500)	(100.00%)
Subtotal Other Charges	\$1,500	\$0	(\$1,500)	(100.00%)
<u>FIXED ASSETS</u>				
54406 - CIP-Infrastructure	\$385,000	\$131,000	(\$254,000)	(65.97%)
54103 - CIP Land	\$0	\$5,000	5,000	N/A
54503 - Work in Progress - Eq	\$0	\$35,000	\$35,000	N/A
54507 - Work in Progress-Intangible	\$65,000	\$3,000	(62,000)	(95.38%)
Subtotal Fixed Assets	\$450,000	\$174,000	(\$276,000)	(61.33%)
<u>OTHER FINANCING</u>				
57011 - Transfers Out - within a Fund	\$125,500	\$75,450	(\$50,050)	(39.88%)
Subtotal Other Financing	\$125,500	\$75,450	(\$50,050)	(39.88%)
TOTAL EXPENDITURES	\$9,310,375	\$9,510,075	\$199,700	2.14%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$939,655	\$829,956	(\$109,699)	(11.67%)

FY 2023-24 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 2023-24 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	\$6,000,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$150,000

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. \$320,000

51205 Advertising/Marketing

This account covers the costs of estimated advertising or marketing services. 5,000

51211 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 8,700

51230 Security Services

This account records expenses incurred to comply with all regulatory testing requirements. 225,000

51241 Outside Printing & Binding

This account records expenses of printing services, which are primarily furnished by outside printing and binding services. 1,000

51244 Permits/License/Fees

This account records the cost of various permits including State Permits and Fees. 270,000

51401 Rents/Leases - Equipment

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 500,000

51402 Rents/Leases - Heavy Equipment

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

51601 Training/Conference

This account records expenses for staff in-service training. 700

51605 Private Care Expense

Private Car Expense is reimbursed to employees for the use of their private vehicles. 300

FY 2023-24 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 1A - Laguna Mark West

Character Title: Services and Supplies (continued)

Character No.: 14105-33020100-51/52

51803 Other Contract Services

This account records expenses for outside contract services as may be necessary. 2,612,175

<u>FY 23/24 Planned Contract Services:</u>	<u>Project No.</u>	<u>Amount</u>
As Needed Agreements	<i>various</i>	30,000
Advocacy	<i>F0138C018</i>	46,000
Channel Drive Bridge	<i>F0126</i>	30,000
City of Santa Rosa Creek Stewardship	<i>F0106M004</i>	93,000
Document Modernization	<i>tbd</i>	25,000
Flood Warning Monitoring Network Expansion	<i>F0438</i>	49,125
Goat Grazing	<i>F0002F003</i>	100,000
Laguna-Mark West Watershed Restoration Plan Ph2	<i>tbd</i>	150,000
North Coast Resource Partnership	<i>F0140</i>	27,000
Sediment Removal and Vegetation Maintenance	<i>various</i>	1,351,050
Soil Disposal	<i>F0002F002</i>	135,000
Sonoma Youth Ecology Corps	<i>F0170</i>	225,000
Stormwater Consulting Services	<i>F0096</i>	50,000
Stream Gauges	<i>F0444B011</i>	155,000
Water Education - School Assembly Program	<i>F0149P006</i>	11,000
Watershed Academics to Enhance Reg Sustainability (W)	<i>F0371D026</i>	60,000
Watershed Partnership Program	<i>tbd</i>	75,000
		\$2,612,175

51902 Telecommunication Usage

This item is requested to cover the Agency's communication costs. 100

51917 District Operations Charges

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

<u>FY 23/24 Planned Staff Work:</u>	<u>Project No.</u>	<u>Amount</u>
Agency Review and Flood Mgmt. Design Manual	<i>various</i>	55,000
Central Sonoma Watershed Rehab Scoping	<i>F0419</i>	250,000
Copeland Creek Detention/Recharge	<i>F0143</i>	10,000
Flood Monitoring System Expansion/Maintenance	<i>F0438</i>	21,000
Laguna-Mark West Watershed Restoration Plan Ph2	<i>tbd</i>	50,000
Matanzas Creek Dam Assessment/Planning/Design	<i>F0414</i>	255,600
NPDES Program	<i>various</i>	119,000
NRCS Sonoma Co. Reg. Conservation Partnership	<i>F0377</i>	2,500
Other Projects	<i>various</i>	50,000
Planning/Management/Admin	<i>various</i>	451,000
Property Management (revocable license)	<i>various</i>	45,000
Russian River Watershed SWRP	<i>F0374</i>	10,000
Santa Rosa Creek Channel Resurfacing	<i>F0382</i>	10,000
Santa Rosa Creek Fish Passage Planning	<i>F0434</i>	103,400
Santa Rosa Creek Modeling	<i>F0447</i>	15,000
Laguna de Santa Rosa Debris and Sediment Removal	<i>F0136</i>	30,000
Stream Maintenance Program	<i>various</i>	3,522,500
		\$5,000,000

51921 Equipment Usage Charges

This account records expenses for equipment usage by Agency fleet services. 216,000

FY 2023-24 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.		6,000
52031 Food		
This item is requested to provide food for meetings and events.		500
52061 Fuel/Gas/Oil		
This account records the cost of gas, diesel, and oil for the Agency's vehicle fleet.		900
52071 Materials and Supplies Expense		
This account records expenses for various materials and supplies as needed.		3,800
52091 Membership/Certifications		
This account records expenses for Membership dues for the Russian River Watershed Association.		67,500
52111 Office Supplies		
This account records expenses to cover the costs of operational supplies.		50
52115 Books/Media/Subscriptions		
This item records the cost of books, periodicals and other publications required by Agency staff to keep abreast of changes in laws, standards or technology as it pertains to Agency responsibilities or projects.		100
52117 Mail and Postage Supplies		
This item is requested to cover the costs of the Agency's postage.		100
52141 Minor Equipment/Small Tools		
This account records expenses for small tools, instruments, and equipment individually under \$5,000.		1,200
52143 Software/Licensing Fees		
This item provides funds for various productivity software packages to be by the Agency.		1,500
	Total Services & Supplies:	<u>\$ 9,260,625</u>

Character Title: Fixed Assets

Character No.: 14105-33020100-54

54406 CIP-Infrastructure		
This account records expenses for capital improvement projects in Zone 1A. FY 23/24 includes the Upper Copeland & Lichau Cr Flood Mitigation at CFF.		\$131,000
54103 CIP-Land		
This account records expenses for capital improvement projects in Zone 1A.		\$5,000
54503 Work in Progress-Equipment		
This account records expenses for capital improvement projects in Zone 1A.		\$35,000
54507 Work in Progress-Intangible		
This account records expenses for right-of-way work.		3,000

FY 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$6,325,687	\$5,912,726	\$5,131,184
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	8,879,045	8,683,068	8,680,119
Expenditures - (Decrease) fund balance	(9,880,237)	(9,464,610)	(9,510,075)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,001,192)	(781,542)	(829,956)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Increase/(Decrease)	364,910	-	-
Unrealized Gains & Losses	279,584	-	-
Change in prepaid expense	-		
Post Audit Adjustment	(56,263)		
Net Adjustment - Increase/(Decrease) to Fund Balance	588,231	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$5,912,726	\$5,131,184	\$4,301,228
Target Fund Balance	\$4,203,775	\$5,189,000	\$4,630,313
<i>Over/(Under) Target Fund Balance</i>	<i>\$1,708,951</i>	<i>(\$57,816)</i>	<i>(\$329,084)</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$412,961)	(\$781,542)	(\$829,956)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2021	7/1/2022	
Cash	\$8,973,735	\$7,852,942	
Accounts Payable	(19,072)	(299,405)	
Accounts Receivable-AR Module	4,600	4,600	
Unavailable Revenue	(2,484)	10,755	
Retention Receivable	2,484	(14,774)	
Retention Payable	(5,125)	-	
Due from State AR	43,801	83,054	
Due from Federal AR	33,658	437,663	
Vouchers Payable	(318,792)	(139,901)	
Encumbrances	(2,387,118)	(2,022,208)	
Total Beginning Fund Balance	6,325,687	5,912,726	

FY 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$2,353,130	\$2,422,400	\$69,270	2.94%
40005 - RDA Increment	(379,030)	(390,200)	(11,170)	2.95%
40006 - AB1290 RDA Pass Through	30,450	31,400	950	3.12%
40010 - Residual Prop-Tax RPTTE	95,010	97,900	2,890	3.04%
40012 - SB 2557 Prop Tax Admin	(20,650)	(21,300)	(650)	3.15%
40101 - Prop Taxes - CY Unsecured	67,280	69,300	2,020	3.00%
40111 - Prop Taxes - CY Supplemental	37,180	38,300	1,120	3.01%
Subtotal Taxes	\$2,183,370	\$2,247,800	\$64,430	2.95%
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$36,960	\$192,500	\$155,540	420.83%
Subtotal Use of Money	\$36,960	\$192,500	\$155,540	420.83%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$12,520	\$12,900	\$380	3.04%
Subtotal Intergovernmental Revenues	\$12,520	\$12,900	\$380	3.04%
<u>MISCELLANEOUS REVENUES</u>				
46040 - Miscellaneous Revenue	\$14,400	\$10,000	(\$4,400)	(30.56%)
Subtotal Miscellaneous Revenues	\$14,400	\$10,000	(\$4,400)	(30.56%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers in-within a Fund	\$125,500	\$75,450	(\$50,050)	(39.88%)
Subtotal Other Financing Sources	\$125,500	\$75,450	(\$50,050)	(39.88%)
TOTAL REVENUES	\$2,372,750	\$2,538,650	\$165,900	6.99%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$55,000	\$63,000	\$8,000	14.55%
51205 - Advertising/Marketing	1,000	1,000	0	0.00%
51211 - Legal Services	1,000	2,000	1,000	100.00%
51241 - Outside Printing & Binding	-	0	0	N/A
51244 - Permits/License/Fees	20,000	20,000	0	0.00%
51401 - Rents/Leases-Equip	225,650	100,000	(125,650)	(55.68%)
51601 - Training/Conference	0	600	600	N/A
51605 - Private Car Expense	0	100	100	N/A
51803 - Other Contract Services	1,000,000	1,200,000	200,000	20.00%
51917 - District Operations Charges	1,315,000	1,200,000	(115,000)	(8.75%)
51921 - Equipment Usage Charges	20,250	20,000	(250)	(1.23%)
52091 - Membership/Certifications	20,000	27,600	7,600	38.00%
52115 - Books/ Periodical	0	100	100	N/A
52117 - Mail and Postage Supplies	100.00	-	(100)	(100.00%)
52141 - Minor Equipment/Small Tools	0	5,000	5,000	N/A
52143 - Computer Software and Licensing	0	5,000	5,000	N/A
Subtotal Services and Supplies	\$2,658,000	\$2,644,400	(\$13,600)	(0.51%)

FY 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
<u>FIXED ASSETS</u>				
54406 - CIP-Infrastructure	\$344,900	\$771,000	\$426,100	123.54%
54507 - Work in Progress-Intangible	0	100,000	100,000	N/A
<i>Subtotal Fixed Assets</i>	<u>\$344,900</u>	<u>\$871,000</u>	<u>\$526,100</u>	<u>152.54%</u>
TOTAL EXPENDITURES	<u>\$3,002,900</u>	<u>\$3,515,400</u>	<u>\$512,500</u>	<u>17.07%</u>
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	<u>\$630,150</u>	<u>\$976,750</u>	<u>\$346,600</u>	<u>55.00%</u>

FY 2023-24 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	\$7,700,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$192,500

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.

\$10,000

FY 2023-24 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. \$63,000

51205 Advertising/Marketing

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

51211 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 2,000

51244 Permits/License/Fees

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

51401 Rents/Leases-Equip

Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. 100,000

51601 Training/Conference

This account records expenses for staff in-service training. 600

51605 Private Care Expense

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

51803 Other Contract Services

This account records expenses for outside contract services as may be necessary. 1,200,000

FY 23/24 Planned Contract Services:

<u>Project No.</u>	<u>Amount</u>
As Needed Field Operation Assistance	7,000
Document Modernization	9,000
Friends of the Petaluma River - Trash Clean Up	43,200
Lichau Creek Hydrologic Analysis and Reveg	200,000
Nursery Services and Propagation Projects	10,000
Sediment Management Study	250,000
Sediment Removal and Vegetation Maintenance	250,100
Stream Maintenance Services	60,000
Stormwater Consulting	25,000
Streets to Creeks	25,000
Soil Disposal + As-needed	33,000
United Anglers of Casa Grande	40,000
Upper Petaluma River Flood Control Feasibility Study	120,000
Visioning and Stewardship Plan	10,000
Water Education - School Assembly Program	2,700
Watershed Academics to Enhance Reg Sustainablility	30,000
WaterSmart Plant Label Program	1,000
Watershed Partnership Program	75,000
	\$1,200,000

FY 2023-24 BUDGET
CHARACTER JUSTIFICATION

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

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

51917 District Operations Chargers
This account records expenses for salaries for staff assigned to Zone 2A. 1,200,000

<u>FY 23/24 Planned Staff Work:</u>	<u>Project No.</u>	<u>Amount</u>
Agency Review and Flood Management Design Manual	<i>various</i>	38,000
Friends of the Petaluma River - Trash Clean Up	<i>F0383C018</i>	43,200
Lichau Creek Hydrologic Analysis and Reveg	<i>F0211</i>	80,000
NPDES Program	<i>F0198</i>	11,300
NRCS So. Co. Regional Conservation Partnership	<i>F0378</i>	2,500
Property Management and Other Projects	<i>various</i>	24,000
Planning/Management/Admin	<i>various</i>	256,000
Storm Water Resource Planning	<i>F0424</i>	10,000
Stream Maintenance Program	<i>various</i>	725,000
Watershed Management and Coordination	<i>F0453</i>	10,000
		\$1,200,000

51921 Equipment Usage Charges
This account records expenses for equipment usage. 20,000

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. 27,600

52115 Books/Media/Subscriptions
This item records the cost of books, periodicals and other publications required by Agency staff to keep abreast of changes in laws, standards or technology as it pertains to Agency responsibilities or projects. 100

52141 Minor Equipment/Small Tools
This account records expenses for small tools, instruments, and equipment individually under \$5,000. 5,000

52143 Software/Licensing Fees
This item provides funds for various productivity software packages to be by the Agency. 5,000

Total Services & Supplies: \$ 2,644,400

Character Title: **Capital Expenditures** Character No.: **14115-33020300-54**

54406 CIP Infrastructure
This account records expenses for capital improvement projects in Zone 2A. \$ 771,000
FY 23/24 project is Upper Copeland & Lichau Creeks Stormwater Capture.

54507 Work in Progress - Intangible
This account records expenses for right-of-way work. \$ 100,000

FY 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$8,268,051	\$8,686,545	\$7,759,808
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,406,888	2,372,750	2,538,650
Expenditures - (Decrease) fund balance	(1,707,605)	(3,299,487)	(3,515,400)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	699,282	(926,737)	(976,750)
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	323,198	-	-
Post Audit Adjustment	(271,145)		
Outstanding Encumbrances - Net Change	(332,841)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(280,788)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$8,686,545	\$7,759,808	\$6,783,058
Target Fund Balance	\$797,643	\$1,080,067	\$1,322,200
<i>Over/(Under) Target Fund Balance</i>	<i>\$7,888,903</i>	<i>\$6,679,741</i>	<i>\$5,460,858</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$418,494	(\$926,737)	(\$976,750)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2021	7/1/2022	
Cash	\$8,616,621	\$9,702,153	
Due from State AR	-		
Retention Receivable	1,593	1,593	
Accounts Payable	(22,507)	(45,727)	
Unearned Revenue	(917)	(272,062)	
Vouchers Payable	(29,025)	(68,857)	
Unavailable Revenue	-		
Encumbrances	(297,714)	(630,555)	
Total Beginning Fund Balance	\$8,268,051	\$8,686,545	

FY 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$1,439,430	\$1,511,400	\$71,970	5.00%
40005 - RDA Increment	(178,490)	(187,500)	(9,010)	5.05%
40006 - AB1290 RDA Pass Through	42,500	44,700	2,200	5.18%
40010 - Residual Prop-Tax RPTTE	42,480	44,600	2,120	4.99%
40012 - SB 2557 Prop Tax Admin	(13,240)	(13,900)	(660)	4.98%
40101 - Prop Taxes - CY Unsecured	41,160	43,600	2,440	5.93%
40111 - Prop Taxes - CY Supplemental	22,840	24,000	1,160	5.08%
Subtotal Taxes	\$1,396,680	\$1,466,900	\$70,220	5.03%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$7,660	\$8,100	\$440	5.74%
Subtotal Intergovernmental Revenues	\$7,660	\$8,100	\$440	5.74%
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$24,960	\$130,000	\$105,040	420.83%
Subtotal Use of Money	\$24,960	\$130,000	\$105,040	420.83%
<u>MISCELLANEOUS REVENUE</u>				
46040 - Miscellaneous Revenue	\$5,000	\$5,000	\$0	0.00%
Subtotal Miscellaneous Revenue	\$5,000	\$5,000	\$0	0.00%
TOTAL REVENUES	\$1,434,300	\$1,610,000	\$175,700	12.25%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$15,500	\$7,000	(\$8,500)	(54.84%)
51205 - Advertising/Marketing Services	200	500	300	150.00%
51211 - County Counsel - Legal Advice	3,000	1,000	(2,000)	(66.67%)
51244 - Permits/License/Fees	13,000	17,000	4,000	30.77%
51401 - Rents/Leases-Equip	58,000	40,000	(18,000)	(31.03%)
51601 - Training/Conference	0	200	200	N/A
51605 - Private Car Expense	300	300	0	0.00%
51803 - Other Contract Services	735,000	650,000	(85,000)	(11.56%)
51917 - District Operations Charges	457,400	480,000	22,600	4.94%
51921 - Equipment Usage Charges	11,000	10,000	(1,000)	(9.09%)
52071 - Materials and Supplies Expenses	0	100	100	N/A
52091 - Membership/Certifications	20,000	20,000	0	0.00%
52117 - Mail and Postage Supplies	100	0	(100)	(100.00%)
52141 - Minor Equipment/Small Tools	0	1,000	1,000	N/A
Subtotal Services and Supplies	\$1,313,500	\$1,227,100	(\$86,400)	(6.58%)
<u>CAPITAL EXPENDITURES</u>				
54507 - Work in Progress-Intangible	\$355,000	\$50,000	(\$305,000)	(85.92%)
Subtotal Capital Expenditures	\$355,000	\$50,000	(\$305,000)	(85.92%)
TOTAL EXPENDITURES	\$1,668,500	\$1,277,100	(\$391,400)	(23.46%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$234,200	(\$332,900)	(\$567,100)	(242.14%)

FY 2023-24 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	5,200,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$130,000

Character Title: Miscellaneous Revenue

Character No.: 14115-33020300-46

46040 Miscellaneous Revenue

This account records unanticipated revenues. \$ 5,000

FY 2023-24 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.		\$ 7,000
51205 Advertising/Marketing		
This account covers the costs of estimated advertising or marketing services.		500
51211 County Counsel - Legal Advice		
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.		1,000
51244 Permits/License/Fees		
This account records the cost of various permits including State Permits and Fees.		17,000
51401 Rents/Leases-Equip		
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.		40,000
51601 Training/Conference		
This account records expenses for staff in-service training.		200
51803 Other Contract Services		
This account records expenses for outside contract services as may be necessary.		650,000
<u>FY 23/24 Planned Contract Services:</u>		
	<u>Project No.</u>	<u>Amount</u>
As Needed Contracts	<i>tbd</i>	368,400
Debris Removal & Outreach	<i>F0261B006</i>	50,000
Document Modernization	<i>tbd</i>	6,500
Flood Monitoring System Maintenance	<i>F0437</i>	16,400
Freshwater Sediment Testing Laboratory Services		3,000
Stormwater Consulting Services	<i>F0268D030</i>	25,000
Sonoma Youth Ecology	<i>F0289D034</i>	15,000
Watershed Partnership Program	<i>tbd</i>	75,000
River Station Monitoring Maintenance (Stream Gauges)	<i>F0342C018</i>	67,000
Soil Disposal	<i>F0348F002</i>	10,000
Water Education Service for School Assembly Program	<i>F0277D001</i>	2,700
Watershed Academics to Enhance Reg Sustainablility	<i>F0373D026</i>	10,000
WaterSmart Plant Label Program	<i>F0277D001</i>	1,000
		\$650,000
51917 District Operations Charges		
This account records expenses for salaries for staff assigned to Zone 3A.		480,000
<u>FY 23/24 Planned Staff Work:</u>		
	<u>Project No.</u>	<u>Amount</u>
Agency Review and Flood Mgmt Design Manual	<i>various</i>	25,000
Flood Monitoring System Maintenance	<i>F0437</i>	10,000
NPDES Program	<i>various</i>	75,000
NRCS So. Co. Regional Conservation Partnership	<i>F0379</i>	2,500
Property Management	<i>various</i>	17,100
Planning/Management/Admin	<i>various</i>	60,000
River Station Monitoring Maintenance (Stream Gauges)	<i>F0342C018</i>	3,000
Sonoma Valley Stormwater Management	<i>F0344</i>	10,000
Stormwater Resource Planning	<i>tbd</i>	150,000
Stream Maintenance Program	<i>various</i>	111,100
Water Education Service for School Assembly Program	<i>F0277D001</i>	6,300
Watershed Management and Coordination	<i>tbd</i>	10,000
		\$480,000

FY 2023-24 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.	10,300
52071 Materials and Supplies Expense	This account records expenses for various materials and supplies as needed.	100
52091 Membership/Certifications	This account records expenses for membership dues: Marin Municipal Water District, Bay Area Stormwater Management Agencies Association, and Bay Area Flood Projection Agencies Association.	20,000
52141 Minor Equipment/Small Tools	This account records expenses for small tools, instruments, and equipment individually under \$5,000.	1,000
Total Services & Supplies:		<u><u>\$ 1,227,100</u></u>

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)	\$ 50,000
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FY 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$5,286,805	\$6,186,533	\$5,728,215
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,303,325	\$1,434,300	1,610,000
Expenditures - (Decrease) fund balance	(800,773)	(\$1,892,618)	(1,277,100)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	502,551	(458,318)	332,900
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	186,572	-	-
Post Audit Adjustment	(14,390)	-	-
Change in Prepaid Expense	-	-	-
Unrealized Gains & Losses	224,995	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$397,177	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$6,186,533	\$5,728,215	\$6,061,115
Target Fund Balance	\$277,964	\$507,307	\$613,550
Over/(Under) Target Fund Balance	\$5,908,569	\$5,220,908	\$5,447,565
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$899,728	(\$458,318)	\$332,900
<u>Fund Balance Components at Beginning of FY</u>	7/1/2021	7/1/2022	
Cash	\$ 5,965,643	\$ 6,565,316	
Accounts Payable	(15,793)	(22,650)	
Retention Receivable	1,593	1,593	
Prepaid expense	-	-	
Unavailable Revenue	-	-	
Due from State AR	14,712	-	
Vouchers Payable	(174,420)	(39,368)	
Encumbrances	(504,930)	(318,358)	
Total Beginning Fund Balance	\$ 5,286,805	\$ 6,186,533	

FY 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$275,690	\$275,690	\$0	0.00%
40005 - RDA Increment	(30,190)	(30,190)	0	0.00%
40006 - AB1290 RDA Pass Through	9,850	9,850	0	0.00%
40010 - Residual Prop-Tax RPTTE	9,700	9,695	(5)	(0.05%)
40012 - SB 2557 Prop Tax Admin	(2,580)	(2,580)	0	0.00%
40101 - Prop Taxes - CY Unsecured	7,880	7,883	3	0.04%
40111 - Prop Taxes - CY Supplemental	4,370	4,369	(1)	(0.02%)
Subtotal Taxes	\$274,720	\$274,717	(\$3)	(0.00%)
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$1,470	\$1,466	(\$4)	(0.27%)
42461 - Federal Grant	0	0	0	N/A
Subtotal Intergovernmental Revenues	\$1,470	\$1,466	(\$4)	(0.27%)
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$5,160	\$26,875	\$21,715	420.83%
Subtotal Use of Money	\$5,160	\$26,875	\$21,715	420.83%
<u>MISCELLANEOUS REVENUE</u>				
46200 - PY Revenue - Miscellaneous	\$1,600	\$1,600	\$0	0.00%
Subtotal Miscellaneous Revenue	\$1,600	\$1,600	\$0	0.00%
TOTAL REVENUES	\$282,950	\$304,658	\$21,708	7.67%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	40,000	\$2,600	(\$37,400)	(93.50%)
51205 - Advertising/Marketing Svc	400	0	(400)	(100.00%)
51211 - County Counsel - Legal Advice	400	200	(200)	(50.00%)
51244 - Permits/License/Fees	25,000	20,000	(5,000)	(20.00%)
51401 - Rents/Leases-Equip	25,000	110,000	85,000	340.00%
51605 - Private Car Expense	-	200	200	N/A
51803 - Other Contract Services	85,000	53,000	(32,000)	(37.65%)
51917 - District Operations Charges	340,000	250,000	(90,000)	(26.47%)
51921 - Equipment Usage Charges	15,000	8,000	(7,000.00)	(46.67%)
51241 - Minor Equipment	2,000	0	(2,000.00)	(100.00%)
Subtotal Services and Supplies	\$532,800	\$444,000	(\$88,800)	(16.67%)
<u>CAPITAL EXPENDITURES</u>				
54507 - Work in Progress - Intangible	\$10,000	\$1,000	(\$9,000)	(90.00%)
Subtotal Capital Expenditures	\$10,000	\$1,000	(\$9,000)	(90.00%)
TOTAL EXPENDITURES	\$542,800	\$445,000	(\$97,800)	(18.02%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$259,850	\$140,342	(\$119,508)	45.99%

FY 2023-24 BUDGET

CHARACTER JUSTIFICATION

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

Character Title: Taxes

Character No.: 14120-33020400-40

40002 Prop Taxes - CY Secured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

40005 RDA Increment

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

40006 AB1290 RDA Pass Through

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

40010 Residual Prop-Tax RPTTE

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

40012 SB 2557 Prop Tax Admin

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

40101 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

40111 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Character Title: Intergovernmental Revenue

Character No.: 14120-33020400-42

42291 State Homeowners Prop Tax Relf

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Character Title: Use of Money and Property

Character No.: 14120-33020400-44

44002 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$1,075,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$26,875

Character Title: Miscellaneous Revenue

Character No.: 14120-33020400-46

46200 PY Revenue - Miscellaneous

This account records unanticipated revenue from prior years.

FY 2023-24 BUDGET
CHARACTER JUSTIFICATION

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

Character Title: Services and Supplies

Character No.: 14120-33020400-51/52

51061 Maint of Equipment		
This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 5A.		\$2,600
51211 County Counsel - Legal Advice		
This account records the cost of legal services to be provided by County Counsel or outside legal services, as required.		200
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.		110,000
51605 Private Care Expense		
Private Car Expense is reimbursed to employees for the use of their private vehicles.		200
51803 Other Contract Services		
This account records the expense for sediment removal and vegetation maintenance.		53,000
FY 23/24 Planned Contract Services:		
	<u>Project No.</u>	<u>Amount</u>
Stream Gauges	F0296	7,000
Watershed Partnership	tbd	46,000
		53,000
51917 District Operations Charges		
This account records the expenses for salaries for staff assigned to Zone 5A.		250,000
51921 Equipment Usage Charges		
This account records expenses for equipment usage.		8,000
	Total Services & Supplies:	\$444,000

Character Title: Capital Expenditures

Character No.: 14120-33020400-54

54507 Work in Progress - Intangible		
This account records expenses for right-of-way work.		\$ 1,000

FY 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$1,403,945	\$1,268,640	\$1,008,790
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	256,913	282,950	304,658
Expenditures - (Decrease) fund balance	(468,841)	(542,800)	(445,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(211,927)	(259,850)	(140,342)
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	47,374	-	
Post Audit Adjustment	(1,340)		
Rounding	(1)		
Outstanding Encumbrances - Net Change	30,589	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$76,622	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$1,268,640	\$1,008,790	\$868,448
Target Fund Balance	\$234,420	\$265,806	\$222,000
<i>Over/(Under) Target Fund Balance</i>	\$1,034,219	\$742,984	\$646,448
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$135,305)	(\$259,850)	(\$140,342)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2021	7/1/2022	
Cash	1,545,526	1,373,658	
Encumbrance	(7,231)	(4,520)	
Due from Federal AR	-		
Vouchers Payable	(3,263)		
Accounts Payable	(131,087)	(100,498)	
Total Beginning Fund Balance	\$1,403,945	\$1,268,640	

FY 2023-24 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: ZONE 7A - NORTH COAST

Fund/Department ID: 14125-33020500

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
REVENUES:				
USE OF MONEY				
44002 - Interest on Pooled Cash	\$336	\$1,750	\$1,414	420.83%
Subtotal Use of Money	\$336	\$1,750	\$1,414	420.83%
TOTAL REVENUES	\$336	\$1,750	\$1,414	420.83%
EXPENDITURES:				
SERVICES AND SUPPLIES				
51061 - Maint of Equipment	\$1,000	\$1,000	\$0	0.00%
51803 - Other Contract Services	0	0	0	N/A
51917 - District Operations Charges	8,000	8,000	0	0.00%
51921 - Equipment Usage Charges	1,000	1,000	0	0.00%
Subtotal Services and Supplies	\$10,000	\$10,000	\$0	0.00%
TOTAL EXPENDITURES	\$10,000	\$10,000	\$0	0.00%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$9,664	\$8,250	(\$1,414)	(14.63%)

FY 2023-24 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	\$70,000	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$1,750	

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

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. 1,000

Total Services & Supplies: \$10,000

FY 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$80,112	\$80,571	\$70,907
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	(2,305)	336	1,750
Expenditures - (Decrease) fund balance	-	(10,000)	(10,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(2,305)</u>	<u>(9,664)</u>	<u>(8,250)</u>
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	2,764	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>\$2,764</u>	<u>\$0</u>	<u>\$0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$80,571	\$70,907	\$62,657
Target Fund Balance	\$0	\$5,000	\$5,000
<i>Over/(Under) Target Fund Balance</i>	\$80,571	\$65,907	\$57,657
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$459	(\$9,664)	(\$8,250)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2021	7/1/2022	
Cash	\$80,112	\$80,571	
Accounts Payable	-	-	
Encumbrance	-	-	
Total Beginning Fund Balance	<u>\$80,112</u>	<u>\$80,571</u>	

FY 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 - Prop Taxes - CY Secured	\$214,560	\$214,560	\$0	0.00%
40012 - SB 2557 Prop Tax Admin	(2,210)	(2,210)	0	0.00%
40101 - Prop Taxes - CY Unsecured	6,130	6,130	0	0.00%
40111 - Prop Taxes - CY Supplemental	3,350	3,350	0	0.00%
Subtotal Taxes	\$221,830	\$221,830	\$0	0.00%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 - State Homeowners Prop Tax Relf	\$1,110	\$1,140	\$30	2.70%
Subtotal Intergovernmental Revenues	\$1,110	\$1,140	\$30	2.70%
<u>USE OF MONEY</u>				
44002 - Interest on Pooled Cash	\$13,920	\$72,500	\$58,580	420.83%
Subtotal Use of Money	\$13,920	\$72,500	\$58,580	420.83%
TOTAL REVENUES	\$236,860	\$295,470	\$58,610	24.74%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 - Maint of Equipment	\$1,000	\$1,000	\$0	0.00%
51244 - Permits/License/Fees	1,000	1,000	0	0.00%
51401 - Rents/Leases-Equip	16,000	26,000	10,000	62.50%
51803 - Other Contract Services	175,000	150,000	(25,000)	(14.29%)
51917 - District Operations Charges	25,000	20,000	(5,000)	(20.00%)
51921 - Equipment Usage Charges	2,000	2,000	0	0.00%
Subtotal Services and Supplies	\$220,000	\$200,000	(\$20,000)	(9.09%)
TOTAL EXPENDITURES	\$220,000	\$200,000	(\$20,000)	(9.09%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$16,860)	(\$95,470)	(\$78,610)	(466.25%)

FY 2023-24 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	2,900,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$72,500

Character Title: Services and Supplies

Character No.: 14130-33020600-51/52

51061 Maint of Equipment

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

51244 Permits/License/Fees

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

51401 Rents/Leases-Equip

This account records the expenses of renting equipment used to perform Maintenance tasks, as needed. 26,000

51803 Other Contract Services

This account records expenses for sediment removal and vegetation maintenance. 150,000

FY 2023-24 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.	20,000
51921 Equipment Usage Charges	
This account records expenses for equipment usage.	2,000
Total Services & Supplies:	<u><u>\$200,000</u></u>

FY 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$2,976,237	\$3,180,558	\$3,190,972
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	129,591	230,414	295,470
Expenditures - (Decrease) fund balance	(36,159)	(220,000)	(200,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	93,433	10,414	95,470
Adjustments to Reserves/Encumbrances:			
Unrealized Gains & Losses	110,888	-	-
Change in Encumbrances			
Net Adjustment - Increase/(Decrease) to Fund Balance	110,888	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$3,180,558	\$3,190,972	\$3,286,442
Target Fund Balance	\$18,079	\$110,000	\$100,000
<i>Over/(Under) Target Fund Balance</i>	\$3,162,478	\$3,080,972	\$3,186,442
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$204,321	\$10,414	\$95,470
<u>Fund Balance Components at Beginning of FY</u>	7/1/2021	7/1/2022	
Equity in Pooled Cash	\$3,024,976	\$3,235,825	
Vouchers Payable		(\$6,528)	
Encumbrances	(48,739)	(48,739)	
Total Beginning Fund Balance	\$2,976,237	\$3,180,558	