

**SONOMA COUNTY WATER AGENCY**  
**FY 24-25 BUDGET REQUEST**

***FLOOD CONTROL***

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# FY 2024-25 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 23-24 Adopted	FY 24-25 Requested	Percent Change	FY 23-24 Adopted	FY 24-25 Requested	Percent Change
Zone 1A Laguna Mark West	\$9,510,075	\$9,931,525	4.43%	\$829,956	(\$358,225)	(143.16%)
Zone 2A Petaluma	3,515,400	3,124,390	(11.12%)	976,750	366,840	(62.44%)
Zone 3A Valley of the Moon	1,277,100	1,143,100	(10.49%)	(332,900)	(516,100)	55.03%
Zone 5A Lower Russian River	445,000	887,550	99.45%	140,342	529,841	(277.54%)
Zone 7A North Coast	10,000	10,000	0.00%	8,250	7,725	(6.36%)
Zone 8A South Coast	200,000	314,000	57.00%	(95,470)	(32,010)	66.47%
<b>TOTAL:</b>	<b>\$14,957,575</b>	<b>\$15,410,565</b>	<b>3.03%</b>	<b>\$1,526,928</b>	<b>(\$1,930)</b>	<b>(100.13%)</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**D. Workload Summary**

Refer to the individual sections for information regarding work performed.

**E. Summary of Issues and Significant Changes**

Refer to the character justifications for a summary of issues and significant changes.

**FY 2024-25 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$8,414,800	\$8,997,800	\$583,000	6.93%
40005 - RDA Increment	(896,100)	(968,500)	(72,400)	8.08%
40006 - AB1290 RDA Pass Through	125,300	154,600	29,300	23.38%
40010 - Residual Prop-Tax RPTTE	282,600	498,800	216,200	76.50%
40012 - SB 2557 Prop Tax Admin	(78,300)	(84,100)	(5,800)	7.41%
40101 - Prop Taxes - CY Unsecured	240,700	278,700	38,000	15.79%
40111 - Prop Taxes - CY Supplemental	133,200	145,600	12,400	9.31%
<b>Subtotal Taxes</b>	<b>\$8,222,200</b>	<b>\$9,022,900</b>	<b>\$800,700</b>	<b>9.74%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Ralf	\$44,800	\$41,100	(\$3,700)	(8.26%)
42358 - State Other Funding	218,119	130,750	(87,369)	(40.06%)
42611 - City of Santa Rosa	0	850,000	850,000	N/A
<b>Subtotal Intergovernmental Revenues</b>	<b>\$262,919</b>	<b>\$1,021,850</b>	<b>\$758,931</b>	<b>288.66%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$150,000	\$198,000	\$48,000	32.00%
<b>Subtotal Use of Money</b>	<b>\$150,000</b>	<b>\$198,000</b>	<b>\$48,000</b>	<b>32.00%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45301 - Charges for Services	\$45,000	\$47,000	\$2,000	4.44%
<b>Subtotal Charges for Services</b>	<b>\$45,000</b>	<b>\$47,000</b>	<b>\$2,000</b>	<b>4.44%</b>
<b>TOTAL REVENUES</b>	<b>\$8,680,119</b>	<b>\$10,289,750</b>	<b>\$1,609,631</b>	<b>18.54%</b>

<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maintenance of Equipment	\$320,000	\$320,000	\$0	0.00%
51205 - Advertising/Marketing	5,000	5,000	0	0.00%
51211 - Legal Services	8,700	8,700	0	0.00%
51230 - Security Services	225,000	225,000	0	0.00%
51241 - Outside Printing & Binding	1,000	1,000	0	0.00%
51244 - Permits/License/Fees	270,000	270,000	0	0.00%
51401 - Rents/Leases-Equip	500,000	500,000	0	0.00%
51402 - Rents/Leases- Heavy Equip	20,000	120,000	100,000	500.00%
51601 - Training/Conference	700	700	0	0.00%
51605 - Private Car Expense	300	300	0	0.00%
51803 - Other Contract Services	2,612,175	2,369,660	(242,515)	(9.28%)

**FY 2024-25 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
51902 - Telecommunication Usage	100	100	0	0.00%
51917 - District Operations Charges	5,000,000	5,782,490	782,490	15.65%
51921 - Equipment Usage Charges	216,000	240,000	24,000	11.11%
52031 - Food	500	500	0	0.00%
52061 - Fuel/ Gas/ Oil	900	900	0	0.00%
52021 - Clothing/Personal	6,000	6,000	0	0.00%
52071 - Materials and Supplies Expenses	3,800	5,000	1,200	31.58%
52091 - Membership/Certifications	67,500	72,225	4,725	7.00%
52111 - Office Supplies	50	50	0	0.00%
52115 - Books/ Periodical	100	100	0	0.00%
52117- Mail and Postage Supplies	100	100	0	0.00%
52141 - Minor Equipment/Small Tools	1,200	1,200	0	0.00%
52143 - Computer Software and Licensing	1,500	1,500	0	0.00%
<b><i>Subtotal Services and Supplies</i></b>	<b><u>\$9,260,625</u></b>	<b><u>\$9,930,525</u></b>	<b><u>\$669,900</u></b>	<b><u>7.23%</u></b>
<b><u>OTHER CHARGES</u></b>				
53301 - Taxes and Assessments	\$0	\$1,000	\$1,000	N/A
<b><i>Subtotal Other Charges</i></b>	<b><u>\$0</u></b>	<b><u>\$1,000</u></b>	<b><u>\$1,000</u></b>	<b><u>N/A</u></b>
<b><u>FIXED ASSETS</u></b>				
54406 - CIP-Infrastructure	\$131,000	\$0	(\$131,000)	(100.00%)
54103 - CIP Land	\$5,000	\$0	(5,000)	(100.00%)
54503 - Work in Progress - Eqt	\$35,000	\$0	(\$35,000)	(100.00%)
54507 - Work in Progress-Intangible	\$3,000	\$0	(3,000)	(100.00%)
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$174,000</u></b>	<b><u>\$0</u></b>	<b><u>(\$174,000)</u></b>	<b><u>(100.00%)</u></b>
<b><u>OTHER FINANCING</u></b>				
57011 - Transfers Out - within a Fund	\$75,450	\$0	(\$75,450)	(100.00%)
<b><i>Subtotal Other Financing</i></b>	<b><u>\$75,450</u></b>	<b><u>\$0</u></b>	<b><u>(\$75,450)</u></b>	<b><u>(100.00%)</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$9,510,075</u></b>	<b><u>\$9,931,525</u></b>	<b><u>\$421,450</u></b>	<b><u>4.43%</u></b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b><u>\$829,956</u></b>	<b><u>(\$358,225)</u></b>	<b><u>(\$1,188,181)</u></b>	<b><u>(143.16%)</u></b>

**FY 2024-25 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.

**42611 City of Santa Rosa**

Revenues associated with a proposed Pilot Project in partnership with the City of Santa Rosa, Catholic Charities, and CWE3 to develop a flood forecasting dashboard for CSWP using AQPI Radar.

**FY 2024-25 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	\$6,092,308
Projected Interest Rate	3.25%
Projected/Planned Interest on Pooled Cash	\$198,000

**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. 120,000

**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 2024-25 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. 2,369,660

<u>FY 24/25 Planned Contract Services:</u>	<u>Project No.</u>	<u>Amount</u>
As Needed Agreements	<i>various</i>	50,000
Advocacy	<i>F0138C018</i>	48,000
Channel Drive Bridge	<i>F0126</i>	30,000
Document Modernization	<i>tbd</i>	25,000
Flood Warning Monitoring Network Expansion	<i>F0438</i>	49,875
Goat Grazing	<i>F0002F003</i>	100,000
North Coast Resource Partnership	<i>F0140</i>	27,000
Sediment Removal and Vegetation Maintenance	<i>various</i>	1,339,425
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>	147,160
Water Education - School Assembly Program	<i>F0149P006</i>	11,000
Watershed Academics to Enhance Reg Sustainability (W)	<i>F0371D026</i>	57,200
Watershed Partnership Program	<i>tbd</i>	75,000
		\$2,369,660

**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. 5,782,490

<u>FY 24/25 Planned Staff Work:</u>	<u>Project No.</u>	<u>Amount</u>
Agency Review and Flood Mgmt. Design Manual	<i>various</i>	57,000
AQPI - City of Santa Rosa Pilot		1,000,000
Central Sonoma Watershed Rehab Scoping	<i>F0419</i>	261,500
Copeland Creek Detention/Recharge	<i>F0143</i>	10,000
Flood Monitoring System Expansion/Maintenance	<i>F0438</i>	22,000
High Flow Monitoring/Surveying		15,000
NPDES Program	<i>various</i>	44,000
Planning/Management/Admin	<i>various</i>	426,840
Property Management	<i>various</i>	94,000
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>	26,150
Santa Rosa Creek Modeling	<i>F0447</i>	20,000
Laguna-Mark West Watershed Rest. Plan	<i>F0386</i>	50,000
Laguna de Santa Rosa Debris and Sediment Removal	<i>F0136</i>	30,000
Vortex Tube Rehabilitation Project	<i>F0441</i>	6,000
Stream Maintenance Program	<i>various</i>	3,700,000
		\$5,782,490

**51921 Equipment Usage Charges**

This account records expenses for equipment usage by Agency fleet services. 240,000

**FY 2024-25 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Character Title:** Services and Supplies (continued) **Character No.:** 14105-33020100-51/52

<b>52021 Clothing, Uniforms, Personal</b>	This account records expenses for apparel required for staff assigned to Zone 1A.	6,000
<b>52031 Food</b>	This item is requested to provide food for meetings and events.	500
<b>52061 Fuel/Gas/Oil</b>	This account records the cost of gas, diesel, and oil for the Agency's vehicle fleet.	900
<b>52071 Materials and Supplies Expense</b>	This account records expenses for various materials and supplies as needed.	5,000
<b>52091 Membership/Certifications</b>	This account records expenses for Membership dues for the Russian River Watershed Association.	72,225
<b>52111 Office Supplies</b>	This account records expenses to cover the costs of operational supplies.	50
<b>52115 Books/Media/Subscriptions</b>	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
<b>52117 Mail and Postage Supplies</b>	This item is requested to cover the costs of the Agency's postage.	100
<b>52141 Minor Equipment/Small Tools</b>	This account records expenses for small tools, instruments, and equipment individually under \$5,000.	1,200
<b>52143 Software/Licensing Fees</b>	This item provides funds for various productivity software packages to be by the Agency.	1,500
<b>Total Services &amp; Supplies:</b>		<b><u><u>\$ 9,930,525</u></u></b>

**Character Title:** Fixed Assets **Character No.:** 14105-33020100-54

<b>54406 CIP-Infrastructure</b>	This account records expenses for capital improvement projects in Zone 1A.	
	Channel Drive Bridge	\$ 30,000
	Matanzas Creek Dam Assessment, Planning, and Design	247,300
	Todd Road Channel Repair	400,000
<b>54507 Work in Progress-Intangible</b>	This account records expenses for right-of-way work.	
	Matanzas Creek Dam Assessment, Planning, and Design	\$ 14,200



**FY 2024-25 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 22-23	Estimated FY 23-24	Requested FY 24-25
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$5,912,726</b>	<b>\$9,063,049</b>	<b>\$7,795,111</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	9,581,272	8,770,119	10,289,750
Expenditures - (Decrease) fund balance	(7,222,957)	(10,038,057)	(9,931,525)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	2,358,315	(1,267,938)	358,225
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Increase/(Decrease)	671,255	-	-
Unrealized Gains & Losses	77,005	-	-
Change in prepaid expense	(46,252)		
'Unearned Revenue Adjustment	90,000		
Post Audit Adjustment			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	792,008	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$9,063,049</b>	<b>\$7,795,111</b>	<b>\$8,153,336</b>
<b>Target Fund Balance</b>	<b>\$3,582,085</b>	<b>\$4,894,304</b>	<b>\$4,965,263</b>
<i>Over/(Under) Target Fund Balance</i>	\$5,480,964	\$2,900,807	\$3,188,073
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$3,150,323</b>	<b>(\$1,267,938)</b>	<b>\$358,225</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2022</b>	<b>7/1/2023</b>	
Cash	\$7,852,942	\$10,553,667	
Accounts Payable	(299,405)	(12,510)	
Accounts Receivable-AR Module	4,600	4,600	
Unavailable Revenue	10,755	27,137	
Retention Receivable	(14,774)	(24,718)	
Retention Payable	-	-	
Due from State AR	83,054	20,849	
Due from Federal AR	437,663	51,073	
Vouchers Payable	(139,901)	(206,095)	
Encumbrances	(2,022,208)	(1,350,953)	
<b>Total Beginning Fund Balance</b>	<b>5,912,726</b>	<b>9,063,050</b>	

**FY 2024-25 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$2,422,400	\$2,592,500	\$170,100	7.02%
40005 - RDA Increment	(390,200)	(416,800)	(26,600)	6.82%
40006 - AB1290 RDA Pass Through	31,400	41,100	9,700	30.89%
40010 - Residual Prop-Tax RPTTE	97,900	173,600	75,700	77.32%
40012 - SB 2557 Prop Tax Admin	(21,300)	(22,700)	(1,400)	6.57%
40101 - Prop Taxes - CY Unsecured	69,300	79,900	10,600	15.30%
40111 - Prop Taxes - CY Supplemental	38,300	42,000	3,700	9.66%
<b>Subtotal Taxes</b>	<b>\$2,247,800</b>	<b>\$2,489,600</b>	<b>\$241,800</b>	<b>10.76%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$192,500	\$209,000	\$16,500	8.57%
<b>Subtotal Use of Money</b>	<b>\$192,500</b>	<b>\$209,000</b>	<b>\$16,500</b>	<b>8.57%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$12,900	\$12,400	(\$500)	(3.88%)
42601 - County of Sonoma	\$0	\$36,250	\$36,250	N/A
<b>Subtotal Intergovernmental Revenues</b>	<b>\$12,900</b>	<b>\$48,650</b>	<b>\$35,750</b>	<b>277.13%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46040 - Miscellaneous Revenue	\$10,000	\$10,300	\$300	3.00%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$10,000</b>	<b>\$10,300</b>	<b>\$300</b>	<b>3.00%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers in-within a Fund	\$75,450	\$0	(\$75,450)	(100.00%)
<b>Subtotal Other Financing Sources</b>	<b>\$75,450</b>	<b>\$0</b>	<b>(\$75,450)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$2,538,650</b>	<b>\$2,757,550</b>	<b>\$218,900</b>	<b>8.62%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 - Maint of Equipment	\$63,000	\$63,000	\$0	0.00%
51205 - Advertising/Marketing	1,000	1,000	0	0.00%
51211 - Legal Services	2,000	2,000	0	0.00%
51244 - Permits/License/Fees	20,000	20,000	0	0.00%
51401 - Rents/Leases-Equip	100,000	200,000	100,000	100.00%
51601 - Training/Conference	600	600	0	0.00%
51605 - Private Car Expense	100	100	0	0.00%
51803 - Other Contract Services	1,200,000	1,150,990	(49,010)	(4.08%)
51917 - District Operations Charges	1,200,000	1,585,000	385,000	32.08%
51921 - Equipment Usage Charges	20,000	64,000	44,000	220.00%
52091 - Membership/Certifications	27,600	27,600	0	0.00%
52115 - Books/ Periodical	100	100	0	0.00%
52141 - Minor Equipment/Small Tools	5,000	5,000	0	0.00%
52143 - Computer Software and Licensing	5,000	5,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,644,400</b>	<b>\$3,124,390</b>	<b>\$479,990</b>	<b>18.15%</b>

**FY 2024-25 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
<b><u>FIXED ASSETS</u></b>				
54406 - CIP-Infrastructure	\$771,000	\$0	(\$771,000)	(100.00%)
54507 - Work in Progress-Intangible	100,000	0	(100,000)	(100.00%)
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$871,000</u></b>	<b><u>\$0</u></b>	<b><u>(\$871,000)</u></b>	<b><u>(100.00%)</u></b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,515,400</b>	<b>\$3,124,390</b>	<b>(\$391,010)</b>	<b>(11.12%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$976,750</b>	<b>\$366,840</b>	<b>(\$609,910)</b>	<b>(62.44%)</b>

**FY 2024-25 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:** Intergovernmental Revenue

**Character No.:** 14110-33020200-42

**42291 State Homeowners Prop Tax Relf**

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

**42601 - County of Sonoma**

This account records Climate Resilience and Water Security Fund revenues from the Dept. of Emergency Management. \$36,250

**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	\$6,430,770
Projected Interest Rate	3.25%
Projected/Planned Interest on Pooled Cash	\$209,000

**Character Title:** Miscellaneous Revenues

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

**46040 Miscellaneous Revenue**

This account records unanticipated revenues. \$10,300

**FY 2024-25 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

<b>51061 Maint of Equipment</b>		
This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 2A.		\$63,000
<b>51205 Advertising/Marketing</b>		
This account covers the costs of estimated advertising or marketing services.		1,000
<b>51211 Legal Services</b>		
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.		2,000
<b>51244 Permits/License/Fees</b>		
This account records the cost of various permits including State Permits and Fees.		20,000
<b>51401 Rents/Leases-Equip</b>		
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.		200,000
<b>51601 Training/Conference</b>		
This account records expenses for staff in-service training.		600
<b>51605 Private Care Expense</b>		
Private Car Expense is reimbursed to employees for the use of their private vehicles.		100
<b>51803 Other Contract Services</b>		
This account records expenses for outside contract services as may be necessary.		1,150,990
<b><u>FY 24/25 Planned Contract Services:</u></b>		
	<b><u>Project No.</u></b>	<b><u>Amount</u></b>
As Needed Field Operation Assistance	F0253B013	14,000
Document Modernization	tbd	9,000
Friends of the Petaluma River - Trash Clean Up	F0383C018	43,200
Lichau Creek Hydrologic Analysis and Reveg	F0211	200,000
Nursery Services and Propagation Projects	F0175F001	10,000
Sediment Removal and Vegetation Maintenance	various	643,790
Stormwater Consulting	F0198D030	25,000
Streets to Creeks	F0198D001	25,000
Soil Disposal	F0175F002	33,000
United Anglers of Casa Grande	F0212C018	40,000
Water Education - School Assembly Program	F0245D001	3,000
Watershed Academics to Enhance Reg Sustainablility	F0372D026	30,000
Watershed Partnership Program	tbd	75,000
		1,150,990

**FY 2024-25 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

<b>51917 District Operations Chargers</b>			1,585,000
This account records expenses for salaries for staff assigned to Zone 2A.			
<b>FY 24/25 Planned Staff Work:</b>			
	<u>Project No.</u>	<u>Amount</u>	
Agency Review and Flood Management Design Manual	<i>various</i>	39,000	
Flood Risk Management Assessment		100,000	
High Flow Monitoring/Surveying		15,000	
Lichau Creek Hydrologic Analysis and Reveg	<i>F0211</i>	400,000	
NPDES Program	<i>F0198</i>	19,000	
Property Management and Other Projects	<i>various</i>	30,000	
Planning/Management/Admin	<i>various</i>	182,000	
Sediment Management Study	<i>F0464</i>	50,000	
Storm Water Resource Planning	<i>F0424</i>	10,000	
Stream Maintenance Program	<i>various</i>	730,000	
Watershed Management and Coordination	<i>F0453</i>	10,000	
		\$1,585,000	
<b>51921 Equipment Usage Charges</b>			64,000
This account records expenses for equipment usage.			
<b>52091 Membership/Certifications</b>			27,600
This account records expenses for membership dues: Marin Municipal Water District, Bay Area Stormwater Management Agencies Association, and Bay Area Flood Projection Agencies Association.			
<b>52115 Books/Media/Subscriptions</b>			100
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.			
<b>52141 Minor Equipment/Small Tools</b>			5,000
This account records expenses for small tools, instruments, and equipment individually under \$5,000.			
<b>52143 Software/Licensing Fees</b>			5,000
This item provides funds for various productivity software packages to be by the Agency.			
<b>Total Services &amp; Supplies:</b>			\$ 3,124,390

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

<b>54406 CIP Infrastructure</b>		
This account records expenses for capital improvement projects in Zone 2A.		
Washington Creek Repair		\$ 452,900
Upper Petaluma River Flood Control Proj Development (future)		562,800
<b>54507 Work in Progress - Intangible</b>		
This account records expenses for right-of-way work.		
Upper Petaluma River Flood Control Proj Development (future)		\$ 20,300
Various other projects, as they are needed.		79,700

**FY 2024-25 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 22-23	Estimated FY 23-24	Requested FY 24-25
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$8,686,545</b>	<b>\$9,697,393</b>	<b>\$8,357,503</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,692,580	2,628,650	2,757,550
Expenditures - (Decrease) fund balance	(1,773,769)	(3,968,540)	(3,124,390)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>918,811</b>	<b>(1,339,890)</b>	<b>(366,840)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	36,119	-	-
Post Audit Adjustment	(28,687)		
Unearned revenue adjustment	90,000		
Outstanding Encumbrances - Net Change	(5,395)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>92,037</b>	<b>-</b>	<b>-</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$9,697,393</b>	<b>\$8,357,503</b>	<b>\$7,990,663</b>
<b>Target Fund Balance</b>	<b>\$778,835</b>	<b>\$1,623,827</b>	<b>\$1,562,195</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$8,918,558</i>	<i>\$6,733,676</i>	<i>\$6,428,468</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,010,848</b>	<b>(\$1,339,890)</b>	<b>(\$366,840)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2022</b>	<b>7/1/2023</b>	
Cash	\$9,702,153	\$10,640,640	
Due from State AR			
Retention Receivable	1,593	1,593	
Accounts Payable	(45,727)	(28,687)	
Unearned Revenue	(272,062)	(211,157)	
Vouchers Payable	(68,857)	(69,046)	
Unavailable Revenue			
Encumbrances	(630,555)	(635,950)	
<b>Total Beginning Fund Balance</b>	<b>\$8,686,545</b>	<b>\$9,697,393</b>	

**FY 2024-25 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$1,511,400	\$1,507,800	(\$3,600)	(0.24%)
40005 - RDA Increment	(187,500)	(185,700)	1,800	(0.96%)
40006 - AB1290 RDA Pass Through	44,700	48,600	3,900	8.72%
40010 - Residual Prop-Tax RPTTE	44,600	82,700	38,100	85.43%
40012 - SB 2557 Prop Tax Admin	(13,900)	(13,800)	100	(0.72%)
40101 - Prop Taxes - CY Unsecured	43,600	46,500	2,900	6.65%
40111 - Prop Taxes - CY Supplemental	24,000	24,500	500	2.08%
<b>Subtotal Taxes</b>	<b>\$1,466,900</b>	<b>\$1,510,600</b>	<b>\$43,700</b>	<b>2.98%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$8,100	\$7,800	(\$300)	(3.70%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$8,100</b>	<b>\$7,800</b>	<b>(\$300)</b>	<b>(3.70%)</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$130,000	\$134,600	\$4,600	3.54%
<b>Subtotal Use of Money</b>	<b>\$130,000</b>	<b>\$134,600</b>	<b>\$4,600</b>	<b>3.54%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46040 - Miscellaneous Revenue	\$5,000	\$6,200	\$1,200	24.00%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$5,000</b>	<b>\$6,200</b>	<b>\$1,200</b>	<b>24.00%</b>
<b>TOTAL REVENUES</b>	<b>\$1,610,000</b>	<b>\$1,659,200</b>	<b>\$49,200</b>	<b>3.06%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$7,000	\$7,000	\$0	0.00%
51205 - Advertising/Marketing Services	500	500	0	0.00%
51211 - County Counsel - Legal Advice	1,000	1,000	0	0.00%
51244 - Permits/License/Fees	17,000	17,000	0	0.00%
51401 - Rents/Leases-Equip	40,000	40,000	0	0.00%
51601 - Training/Conference	200	200	0	0.00%
51605 - Private Car Expense	300	300	0	0.00%
51803 - Other Contract Services	650,000	577,325	(72,675)	(11.18%)
51917 - District Operations Charges	480,000	462,675	(17,325)	(3.61%)
51921 - Equipment Usage Charges	10,000	16,000	6,000	60.00%
52071 - Materials and Supplies Expenses	100	100	0	0.00%
52091 - Membership/Certifications	20,000	20,000	0	0.00%
52141 - Minor Equipment/Small Tools	1,000	1,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,227,100</b>	<b>\$1,143,100</b>	<b>(\$84,000)</b>	<b>(6.85%)</b>
<b><u>CAPITAL EXPENDITURES</u></b>				
54507 - Work in Progress-Intangible	\$50,000	\$0	(\$50,000)	(100.00%)
<b>Subtotal Capital Expenditures</b>	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(100.00%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,277,100</b>	<b>\$1,143,100</b>	<b>(\$134,000)</b>	<b>(10.49%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$332,900)</b>	<b>(\$516,100)</b>	<b>(\$183,200)</b>	<b>55.03%</b>



**FY 2024-25 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

**Character Title:** Taxes

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

**40002 Prop Taxes - CY Secured**

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

**40005 RDA Increment**

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

**40006 AB1290 RDA Pass Through**

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

**40010 Residual Prop-Tax RPTTE**

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

**40012 SB 2557 Prop Tax Admin**

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

**40101 Prop Taxes - CY Unsecured**

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

**40111 Prop Taxes - CY Supplemental**

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

**Character Title:** Intergovernmental Revenues

**Character No.:** 14115-33020300-42

**42291 State Homeowners Prop Tax Relf**

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

**Character Title:** Use of Money and Property

**Character No.:** 14115-33020300-44

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	4,141,538
Projected Interest Rate	3.25%
Projected/Planned Interest on Pooled Cash	\$134,600

**Character Title:** Miscellaneous Revenue

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

**46040 Miscellaneous Revenue**

This account records unanticipated revenues. \$ 6,200

**FY 2024-25 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

**51605 Private Care Expense**

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

**51803 Other Contract Services**

This account records expenses for outside contract services as may be necessary. 577,325

FY 24/25 Planned Contract Services:

<u>Project No.</u>	<u>Amount</u>
As Needed Contracts	200,000
Debris Removal & Outreach	50,000
Document Modernization	6,500
Flood Monitoring System Maintenance	16,625
Nathanson Creek Stormwater Management	77,200
Stormwater Consulting Services	50,000
Sonoma Youth Ecology	15,000
Watershed Partnership Program	75,000
River Station Monitoring Maintenance (Stream Gauges)	64,000
Soil Disposal	10,000
Water Education Service for School Assembly Program	3,000
Watershed Academics to Enhance Reg Sustainablility	10,000
	577,325

**FY 2024-25 BUDGET**  
**CHARACTER JUSTIFICATION**

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

<b>51917 District Operations Charges</b>		462,675
This account records expenses for salaries for staff assigned to Zone 3A.		
<u>FY 24/25 Planned Staff Work:</u>	<u>Project No.</u>	<u>Amount</u>
Agency Review and Flood Mgmt Design Manual	<i>various</i>	20,000
Flood Monitoring System Maintenance	<i>F0437</i>	7,275
High Flow Monitoring/Surveying		15,000
NPDES Program	<i>various</i>	45,000
Property Management	<i>various</i>	25,000
Planning/Management/Admin	<i>various</i>	36,500
River Station Monitoring Maintenance (Stream Gauges)	<i>F0342C018</i>	3,000
Sonoma Valley Stormwater Management	<i>F0344</i>	10,000
Stormwater Resource Planning	<i>F0425</i>	10,000
Stream Maintenance Program	<i>various</i>	273,900
Water Education Service for School Assembly Program	<i>F0277D001</i>	7,000
Watershed Management and Coordination	<i>tbd</i>	10,000
		462,675

**Character Title:** Services and Supplies (continued) **Character No.:** 14115-33020300-51/52

<b>51921 Equipment Usage Charges</b>		16,000
This account records expenses for equipment usage.		
<b>52071 Materials and Supplies Expense</b>		100
This account records expenses for various materials and supplies as needed.		
<b>52091 Membership/Certifications</b>		20,000
This account records expenses for membership dues: Marin Municipal Water District, Bay Area Stormwater Management Agencies Association, and Bay Area Flood Projection Agencies Association.		
<b>52141 Minor Equipment/Small Tools</b>		1,000
This account records expenses for small tools, instruments, and equipment individually under \$5,000.		
Total Services & Supplies:		\$ 1,143,100

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

<b>54507 Work in Progress - Intangible</b>		
This account records expenses related to the Sonoma Valley H&H Modeling project.		
		\$ 60,000

**FY 2024-25 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 22-23	Estimated FY 23-24	Requested FY 24-25
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$6,186,533</b>	<b>\$7,028,510</b>	<b>\$6,988,343</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,695,274	\$1,900,000	1,659,200
Expenditures - (Decrease) fund balance	(773,478)	(\$1,940,167)	(1,143,100)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	921,796	(40,167)	516,100
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(401,249)	-	-
Post Audit Adjustment	-	-	-
Change in Prepaid Expense	2,833		
Unearned Revenue Adjustment	290,000		
Rounding	1		
Unrealized Gains & Losses	28,596	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(\$79,819)	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$7,028,510</b>	<b>\$6,988,343</b>	<b>\$7,504,443</b>
<b>Target Fund Balance</b>	<b>\$329,029</b>	<b>\$920,297</b>	<b>\$571,550</b>
Over/(Under) Target Fund Balance	\$6,699,482	\$6,068,047	\$6,932,893
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$841,977</b>	<b>(\$40,167)</b>	<b>\$516,100</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2022</b>	<b>7/1/2023</b>	
Cash	\$ 6,565,316	\$ 7,797,501	
Accounts Payable	(22,650)	-	
Retention Receivable	1,593	1,593	
Prepaid expense			
Unavailable Revenue			
Due from State AR			
Vouchers Payable	(39,368)	(50,977)	
Encumbrances	(318,358)	(719,607)	
<b>Total Beginning Fund Balance</b>	<b>\$ 6,186,533</b>	<b>\$ 7,028,510</b>	

**FY 2024-25 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$275,690	\$313,418	\$37,728	13.68%
40005 - RDA Increment	(30,190)	(36,289)	(6,099)	20.20%
40006 - AB1290 RDA Pass Through	9,850	12,489	2,639	26.79%
40010 - Residual Prop-Tax RPTTE	9,695	18,317	8,622	88.93%
40012 - SB 2557 Prop Tax Admin	(2,580)	(2,885)	(305)	11.82%
40101 - Prop Taxes - CY Unsecured	7,883	9,651	1,768	22.43%
40111 - Prop Taxes - CY Supplemental	4,369	5,050	681	15.59%
<b>Subtotal Taxes</b>	<b>\$274,717</b>	<b>\$319,751</b>	<b>\$45,034</b>	<b>16.39%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$1,466	\$1,421	(\$45)	(3.07%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,466</b>	<b>\$1,421</b>	<b>(\$45)</b>	<b>(3.07%)</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$26,875	\$34,938	\$8,063	30.00%
<b>Subtotal Use of Money</b>	<b>\$26,875</b>	<b>\$34,938</b>	<b>\$8,063</b>	<b>30.00%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46200 - PY Revenue - Miscellaneous	\$1,600	\$1,600	\$0	0.00%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$304,658</b>	<b>\$357,710</b>	<b>\$53,052</b>	<b>17.41%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	2,600	\$2,600	\$0	0.00%
51211 - County Counsel - Legal Advice	200	750	550	275.00%
51244 - Permits/License/Fees	20,000	15,000	(5,000)	(25.00%)
51401 - Rents/Leases-Equip	110,000	55,000	(55,000)	(50.00%)
51605 - Private Car Expense	200	200	0	0.00%
51803 - Other Contract Services	53,000	530,000	477,000	900.00%
51917 - District Operations Charges	250,000	275,000	25,000	10.00%
51921 - Equipment Usage Charges	8,000	8,000	-	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$444,000</b>	<b>\$886,550</b>	<b>\$442,550</b>	<b>99.67%</b>
<b><u>CAPITAL EXPENDITURES</u></b>				
54507 - Work in Progress - Intangible	\$1,000	\$1,000	\$0	0.00%
<b>Subtotal Capital Expenditures</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$445,000</b>	<b>\$887,550</b>	<b>\$442,550</b>	<b>99.45%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$140,342</b>	<b>\$529,841</b>	<b>\$389,499</b>	<b>(277.54%)</b>

**FY 2024-25 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	3.25%
Projected/Planned Interest on Pooled Cash	\$34,938

**Character Title:** Miscellaneous Revenue

**Character No.:** 14120-33020400-46

**46200 PY Revenue - Miscellaneous**

This account records unanticipated revenue from prior years.

**FY 2024-25 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Character Title: Services and Supplies

Character No.: 14120-33020400-51/52

<b>51061 Maint of Equipment</b>			\$2,600
This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 5A.			
<b>51211 County Counsel - Legal Advice</b>			750
This account records the cost of legal services to be provided by County Counsel or outside legal services, as required.			
<b>51244 Permits/License/Fees</b>			15,000
This account records the cost of various permits including State Permits and Fees.			
<b>51401 Rents/Leases-Equip</b>			55,000
This account records the expenses of renting equipment used to perform Maintenance tasks, as needed.			
<b>51605 Private Care Expense</b>			200
Private Car Expense is reimbursed to employees for the use of their private vehicles.			
<b>51803 Other Contract Services</b>			530,000
This account records the expense for sediment removal and vegetation maintenance.			
<u>FY 24/25 Planned Contract Services:</u>			
	<u>Project No.</u>	<u>Amount</u>	
Green Valley Creek	F0435	500,000	
Stream Gauges	F0296	10,000	
Watershed Partnership	tbd	20,000	
		530,000	
<b>51917 District Operations Charges</b>			275,000
This account records the expenses for salaries for staff assigned to Zone 5A. FY24/25 includes \$50,000 for Green Valley Creek.			
<b>51921 Equipment Usage Charges</b>			8,000
This account records expenses for equipment usage.			
Total Services & Supplies:			\$886,550

Character Title: Capital Expenditures

Character No.: 14120-33020400-54

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

**FY 2024-25 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 22-23	Estimated FY 23-24	Requested FY 24-25
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,268,640</b>	<b>\$1,336,361</b>	<b>\$1,195,722</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	339,876	304,658	357,710
Expenditures - (Decrease) fund balance	(289,975)	(445,297)	(887,550)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	49,901	(140,639)	(529,841)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	651	-	
Post Audit Adjustment			
Rounding			
Outstanding Encumbrances - Net Change	17,167	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$17,818	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$1,336,359</b>	<b>\$1,195,722</b>	<b>\$665,882</b>
<b>Target Fund Balance</b>	<b>\$144,988</b>	<b>\$222,149</b>	<b>\$443,275</b>
<i>Over/(Under) Target Fund Balance</i>	\$1,191,371	\$973,574	\$222,607
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$67,719</b>	<b>(\$140,639)</b>	<b>(\$529,841)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2022</b>	<b>7/1/2023</b>	
Cash	1,373,658	1,419,692	
Encumbrance	(4,520)	-	
Due from Federal AR			
Vouchers Payable			
Accounts Payable	(100,498)	(83,331)	
<b>Total Beginning Fund Balance</b>	<b>\$1,268,640</b>	<b>\$1,336,361</b>	



## FY 2024-25 BUDGET

### SUMMARY OF REVENUES AND EXPENDITURES

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

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

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 - Interest on Pooled Cash	\$1,750	\$2,275	\$525	30.00%
<b>Subtotal Use of Money</b>	<b>\$1,750</b>	<b>\$2,275</b>	<b>\$525</b>	<b>30.00%</b>
<b>TOTAL REVENUES</b>	<b>\$1,750</b>	<b>\$2,275</b>	<b>\$525</b>	<b>30.00%</b>
<b>EXPENDITURES:</b>				
<b>SERVICES AND SUPPLIES</b>				
51061 - Maint of Equipment	\$1,000	\$1,000	\$0	0.00%
51917 - District Operations Charges	8,000	8,000	0	0.00%
51921 - Equipment Usage Charges	1,000	1,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$8,250</b>	<b>\$7,725</b>	<b>(\$525)</b>	<b>(6.36%)</b>

**FY 2024-25 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	3.25%	
Projected/Planned Interest on Pooled Cash	\$2,275	

**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 2024-25 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 22-23	Estimated FY 23-24	Requested FY 24-25
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$80,571</b>	<b>\$81,731</b>	<b>\$73,481</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,359	1,750	2,275
Expenditures - (Decrease) fund balance	(197)	(10,000)	(10,000)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<u>1,162</u>	<u>(8,250)</u>	<u>(7,725)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Rounding	\$1		
Unrealized Gains & Losses	(3)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>(\$2)</u>	<u>\$0</u>	<u>\$0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$81,731</b>	<b>\$73,481</b>	<b>\$65,756</b>
<b>Target Fund Balance</b>	<b>\$98</b>	<b>\$5,000</b>	<b>\$5,000</b>
<i>Over/(Under) Target Fund Balance</i>	\$81,633	\$68,481	\$60,756
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,160</b>	<b>(\$8,250)</b>	<b>(\$7,725)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2022</b>	<b>7/1/2023</b>	
Cash	\$80,571	\$81,731	
Accounts Payable	-	-	
Encumbrance	-	-	
<b>Total Beginning Fund Balance</b>	<u>\$80,571</u>	<u>\$81,731</u>	

**FY 2024-25 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$214,560	\$241,830	\$27,270	12.71%
40012 - SB 2557 Prop Tax Admin	(2,210)	(2,510)	(300)	13.57%
40101 - Prop Taxes - CY Unsecured	6,130	7,450	1,320	21.53%
40111 - Prop Taxes - CY Supplemental	3,350	3,890	540	16.12%
<b>Subtotal Taxes</b>	<b>\$221,830</b>	<b>\$250,660</b>	<b>\$28,830</b>	<b>13.00%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$1,140	\$1,100	(\$40)	(3.51%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,140</b>	<b>\$1,100</b>	<b>(\$40)</b>	<b>(3.51%)</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$72,500	\$94,250	\$21,750	30.00%
<b>Subtotal Use of Money</b>	<b>\$72,500</b>	<b>\$94,250</b>	<b>\$21,750</b>	<b>30.00%</b>
<b>TOTAL REVENUES</b>	<b>\$295,470</b>	<b>\$346,010</b>	<b>\$50,540</b>	<b>17.10%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
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	26,000	22,000	(4,000)	(15.38%)
51803 - Other Contract Services	150,000	250,000	100,000	66.67%
51917 - District Operations Charges	20,000	38,000	18,000	90.00%
51921 - Equipment Usage Charges	2,000	2,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$200,000</b>	<b>\$314,000</b>	<b>\$114,000</b>	<b>57.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$200,000</b>	<b>\$314,000</b>	<b>\$114,000</b>	<b>57.00%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$95,470)</b>	<b>(\$32,010)</b>	<b>\$63,460</b>	<b>66.47%</b>

**FY 2024-25 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	3.25%
Projected/Planned Interest on Pooled Cash	\$94,250

**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. 22,000

**51803 Other Contract Services**

This account records expenses for sediment removal and vegetation maintenance. 250,000  
 FY24/25 includes \$200,000 for Valley Ford Drainage.

**FY 2024-25 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Section Title: Zone 8A - South Coast

Character Title: Services and Supplies (continued)

Character No.: 14130-33020600-51/52

<b>51917 District Operations Chgs</b>	
This account records expenses for salaries for staff assigned to Zone 8A. FY24/25 includes \$20,000 for Valley Ford Drainage.	\$ 38,000
<b>51921 Equipment Usage Charges</b>	
This account records expenses for equipment usage.	2,000
<b>Total Services &amp; Supplies:</b>	<u><u>\$314,000</u></u>

**FY 2024-25 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 22-23	Estimated FY 23-24	Requested FY 24-25
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,180,558</b>	<b>\$3,448,646</b>	<b>\$3,570,397</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	288,393	321,751	346,010
Expenditures - (Decrease) fund balance	(27,483)	(200,000)	(314,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>260,910</u>	<u>121,751</u>	<u>32,010</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	7,178	-	-
Change in Encumbrances			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>7,178</u>	<u>\$0</u>	<u>\$0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$3,448,646</b>	<b>\$3,570,397</b>	<b>\$3,602,407</b>
<b>Target Fund Balance</b>	<b>\$13,741</b>	<b>\$100,000</b>	<b>\$157,000</b>
<i>Over/(Under) Target Fund Balance</i>	\$3,434,905	\$3,470,397	\$3,445,407
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$268,088</b>	<b>\$121,751</b>	<b>\$32,010</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2022</b>	<b>7/1/2023</b>	
Equity in Pooled Cash	\$3,235,825	\$3,497,385	
Vouchers Payable	(\$6,528)	\$0	
Encumbrances	(48,739)	(48,739)	
<b>Total Beginning Fund Balance</b>	<u>\$3,180,558</u>	<u>\$3,448,646</u>	