

SONOMA COUNTY WATER AGENCY
ADMINISTRATION AND GENERAL
FY 24-25 BUDGET REQUEST

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ADMINISTRATION AND GENERAL

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FY 2024-25 BUDGET

BUDGET DIVISION SUMMARY

Section Title: **ADMINISTRATION AND GENERAL**

A. Program Description

This section provides staffing and operations support for all Water Agency functions. It includes the costs for the operation and maintenance of Spring Lake Park by the Sonoma County Regional Parks Department and the Waste/Recycled Water Loan Fund, which was established in FY 98-99, to provide interim financing for wastewater and recycled water projects. The Sustainability Fund was established in FY 10-11 and set-up to capture expenditures and revenues for the Agency's Renewable Energy, Efficiency and Sustainability efforts.

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
General Fund	\$76,257,868	\$83,766,973	9.85%	(\$381,917)	\$1,293,584	(438.71%)
Spring Lake Park	4,466,929	5,419,966	21.34%	899,312	1,373,990	52.78%
Sustainability Fund	1,239,925	1,218,475	(1.73%)	54,925	(3,775)	(106.87%)
Waste/Recycled Loan	0	0	N/A	0	0	N/A
TOTAL:	\$81,964,722	\$90,405,414	10.30%	\$572,320	\$2,663,799	365.44%

C. Staffing Summary

Staffing	FY 23-24 Adopted	FY 24-25 Requested	Number Change	Percent Change
Permanent	260.00	262.00	2.00	0.77%

D. Workload Summary

Refer to the individual sections for information regarding work performed.

E. Summary of Issues and Significant Changes

Refer to the Departmental Budget Summary for a summary of issues and changes.

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: GENERAL FUND
Fund/Department ID: 14015-33010100

Account No. and Title	Adopted 2023-24	Requested FY 24-25	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 Prop Tax - CY, Secured	\$8,746,406	\$9,660,268	\$913,862	10.45%
40005 Prop Taxes - RDA Increment	(1,129,927)	(1,243,266)	(113,339)	10.03%
40006 AB1290 RDA Pass Throughs	171,790	213,855	42,065	24.49%
40010 Residual Prop Tax - RPTTF	252,278	514,211	261,933	103.83%
40012 SB2557 Prop Tax Admin	(87,244)	(87,593)	(349)	0.40%
40101 Prop Taxes - CY, Unsecured	250,091	296,484	46,393	18.55%
40111 Supplemental Prop Taxes - CY	139,073	154,829	15,756	11.33%
Subtotal Taxes	\$8,342,467	\$9,508,788	\$1,166,321	13.98%
<u>INTERGOVERNMENTAL REVENUE</u>				
42291 State Homeowners Prop Tax Relf	\$49,162	\$43,640	(\$5,522)	(11.23%)
42358 State Other Funding	2,010,142	1,455,360	(554,782)	(27.60%)
42461 Federal Other Funding	0	0	0	N/A
42627 Special Districts	14,600,000	16,526,842	1,926,842	13.20%
42628 Cities	70,000	70,000	0	0.00%
Subtotal Intergovernmental Revenue	\$16,729,304	\$18,095,842	\$1,366,538	8.17%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$125,000	\$162,500	\$37,500	30.00%
Subtotal Use of Money	\$125,000	\$162,500	\$37,500	30.00%
<u>CHARGES FOR SERVICES</u>				
45008 NCPA Fees for Govt. Services	\$14,815	\$15,259	\$444	3.00%
45065 Inspection Fees	250,000	200,000	(50,000)	(20.00%)
45221 Sewer/Water Usage Fees	340,000	340,000	0	0.00%
45301 Charges for Services	859,450	2,826,000	1,966,550	228.81%
Subtotal Charges for Service	\$1,464,265	\$3,381,259	\$1,916,994	130.92%
<u>MISCELLANEOUS REVENUE</u>				
46022 Capital Grants - State	\$2,353,750	\$50,000	(\$2,303,750)	(97.88%)
46040 Miscellaneous Revenue	725,000	275,000	(450,000)	(62.07%)
Subtotal Miscellaneous Revenue	\$3,078,750	\$325,000	(\$2,753,750)	(89.44%)
TOTAL REVENUES	\$29,739,786	\$31,473,389	\$1,733,603	5.83%

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: GENERAL FUND
Fund/Department ID: 14015-33010100

Account No. and Title	Adopted 2023-24	Requested FY 24-25	Difference	Percent Change
EXPENDITURES:				
<u>SALARIES AND BENEFITS</u>				
50101 Regular Wages	\$31,637,966	\$36,159,689	\$4,521,723	14.29%
50110 Cash allowance	1,628,952	0	(1,628,952)	(100.00%)
50111 Extra help	2,500,000	2,420,000	(80,000)	(3.20%)
50201 County Retirement SCERA	5,379,080	6,288,601	909,521	16.91%
50203 Unclaimable Accelerated UAAL	165,532	180,306	14,774	8.93%
50204 Unclaimable county retirement	562,332	635,684	73,352	13.04%
50205 FICA Taxes	2,417,347	2,610,859	193,512	8.01%
50208 POB Contribution	2,537,839	2,774,857	237,018	9.34%
50209 County Health Contribution	2,767,432	3,014,333	246,901	8.92%
50301 Health insurance	4,484,618	4,978,365	493,747	11.01%
50304 HRA benefit	217,080	230,860	13,780	6.35%
50306 Disability insurance	195,705	212,376	16,671	8.52%
50307 Dental insurance	268,066	274,508	6,442	2.40%
50308 Life insurance	31,204	35,646	4,442	14.24%
50309 Vision insurance	45,287	46,346	1,059	2.34%
50311 Unemployment-perm pos	7,599	7,192	(407)	(5.36%)
50401 Workers' Compensation	701,090	672,076	(29,014)	(4.14%)
50501 Other Benefits	10,946	11,427	481	4.39%
50502 Deferred Compensation	400,688	462,302	61,614	15.38%
50604 Proposed budget adjustments	0	447,774	447,774	N/A
Subtotal Salaries & Benefits	\$55,958,763	\$61,463,201	\$5,504,438	9.84%
<u>SERVICES AND SUPPLIES</u>				
51032 Janitorial Services	2,000	2,000	0	0.00%
51041 Insurance - Liability	441,474	441,474	0	0.00%
51042 Insurance - Premiums	1,500	1,600	100	6.67%
51061 Maintenance - Equipment	130,000	140,000	10,000	7.69%
51205 Advertising/Marketing Services	110,000	80,000	(30,000)	(27.27%)
51206 Accounting/Auditing Services	70,491	72,606	2,115	3.00%
51207 Client Accounting Services	650,000	693,000	43,000	6.62%
51209 Information Tech Svc (non ISD)	110,000	110,000	0	0.00%
51211 County Counsel - Legal Advice	205,000	227,550	22,550	11.00%
51212 Outside Counsel - Legal Advice	15,000	15,000	0	0.00%
51214 Agency Extra/Temp Help	2,500	2,500	0	0.00%
51231 Testing/Analysis	10,000	10,000	0	0.00%
51241 Outside Printing and Binding	40,000	30,000	(10,000)	(25.00%)
51242 Bank Charges	1,200	2,000	800	66.67%
51243 Filing Fees	500	500	0	0.00%
51244 Permits/License/Fees	13,000	18,000	5,000	38.46%
51247 Pre-employment Screen Services	1,500	1,500	0	0.00%
51301 Publications and Legal Notices	60,000	60,000	0	0.00%
51401 Rents and Leases - Equipment	100,000	100,000	0	0.00%
51421 Rents and Leases - Bldg/Land	2,253,500	4,390,505	2,137,005	94.83%
51601 Training/Conference Expenses	186,825	220,000	33,175	17.76%
51602 Business Travel/Mileage	15,000	15,000	0	0.00%
51605 Private Car Expense	15,000	15,000	0	0.00%
51803 Other Contract Services	4,253,500	2,281,740	(1,971,760)	(46.36%)
51902 Telecommunication Usage	800,000	900,000	100,000	12.50%

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: GENERAL FUND
Fund/Department ID: 14015-33010100

Account No. and Title	Adopted 2023-24	Requested FY 24-25	Difference	Percent Change
<u>SERVICES AND SUPPLIES (Continued)</u>				
51904 ISD - Baseline Services	103,387	115,000	11,613	11.23%
51905 ISD - Improvement Projects	10,000	25,000	15,000	150.00%
51906 ISD - Supplemental Projects	5,000	5,000	0	0.00%
51910 Courier Services	5,000	5,000	0	0.00%
51911 Mail Services	12,000	12,000	0	0.00%
51912 Records Services	5,000	5,000	0	0.00%
51916 County Services Chgs	790,236	902,963	112,727	14.26%
51920 Risk Mgmt Benefit Admin Chgs	70,956	63,814	(7,142)	(10.07%)
51921 Equipment Usage Charges	185,000	220,000	35,000	18.92%
51924 Cost Plan Charges	512,938	501,191	(11,747)	(2.29%)
51934 ERP System Charges	817,608	661,802	(155,806)	(19.06%)
51935 Unclaimable ERP System Charges	58,532	41,779	(16,753)	(28.62%)
52021 Clothing, Uniforms, Personal	100,000	120,000	20,000	20.00%
52031 Food	20,000	15,000	(5,000)	(25.00%)
52042 Janitorial Supplies	600	600	0	0.00%
52043 Safety Supplies/Equipment	16,000	5,000	(11,000)	(68.75%)
52061 Fuel/Gas/Oil	3,000	3,000	0	0.00%
52071 Materials and Supplies Expense	74,000	135,000	61,000	82.43%
52081 Medical/Laboratory Supplies	25,000	30,000	5,000	20.00%
52091 Memberships/Certifications	200,200	182,700	(17,500)	(8.74%)
52101 Other Supplies	781,700	57,700	(724,000)	(92.62%)
52111 Office Supplies	50,000	40,000	(10,000)	(20.00%)
52112 Office Furniture/Fixtures	5,000	5,000	0	0.00%
52115 Books/Media/Subscriptions	10,000	25,000	15,000	150.00%
52117 Mail and Postage Supplies	15,000	5,000	(10,000)	(66.67%)
52141 Minor Equipment/Small Tools	100,000	115,000	15,000	15.00%
52142 Computer Equipment/Accessories	921,292	795,620	(125,672)	(13.64%)
52143 Computer Software/Licensing	773,937	832,400	58,463	7.55%
52162 Special Department Expense	5,000	5,000	0	0.00%
52166 Employee Recognition Expense	20,000	20,000	0	0.00%
52171 Water Conservation Program	5,000	5,000	0	0.00%
52191 Utilities Expense	50,000	50,000	0	0.00%
Subtotal Services and Supplies	\$15,239,376	\$14,835,544	(\$403,833)	(2.65%)
<u>OTHER CHARGES</u>				
53501 Contributions	\$222,728	\$115,228	(\$107,500)	(48.27%)
53502 Community Grants	2,200,000	1,670,000	(530,000)	(24.09%)
Subtotal Other Charges	\$2,422,728	\$1,785,228	(\$637,500)	(26.31%)
<u>FIXED ASSETS</u>				
54503 Work in Progress - Eq	\$12,000	\$10,000	(\$2,000)	4500.00%
54507 Work in Progress - Intang	0	540,000	540,000	N/A
Subtotal Fixed Assets	\$12,000	\$550,000	\$538,000	4483.33%

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: GENERAL FUND
Fund/Department ID: 14015-33010100

Account No. and Title	Adopted 2023-24	Requested FY 24-25	Difference	Percent Change
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	\$875,000	\$873,000	(\$2,000)	(0.23%)
57012 Transfers Out - btw Govtl Fund	1,750,000	4,260,000	2,510,000	143.43%
<i>Subtotal Other Financing Uses</i>	<u>\$2,625,000</u>	<u>\$5,133,000</u>	<u>\$2,508,000</u>	<u>95.54%</u>
<u>REIMBURSEMENTS</u>				
58010 Reimb. - General	(\$46,900,000)	(\$51,000,000)	(\$4,100,000)	8.74%
<i>Subtotal Reimbursements</i>	<u>(\$46,900,000)</u>	<u>(\$51,000,000)</u>	<u>(\$4,100,000)</u>	<u>8.74%</u>
TOTAL EXPENDITURES	\$29,357,867	\$32,766,973	\$3,409,105	11.61%
GROSS EXPENDITURES <i>(Without Reimbursements)</i>	\$76,257,867	\$83,766,973	\$7,509,105	9.85%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$381,918)	\$1,293,584	\$1,675,502	(438.71%)

**FY 2024-25 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Administration and General**

Section Title: **General Fund**

Character Title: **Taxes** Character No.: **14015-33010100-40**

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. \$9,660,268

40005 RDA Increment

This portion of the property tax is shifted to local redevelopment agencies. (1,243,266)

40006 AB1290 RDA Pass Through

This amount is to report gross tax increment and pass through to cities and Rural Development Agencies. 213,855

40010 Residual Prop-Tax RPTTE

This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities. 514,211

40012 SB 2557 Prop Tax Admin

Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD. (87,593)

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. 296,484

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. 154,829

Character Title: **Intergovernmental Revenue** Character No.: **14015-33010100-42**

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 Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office. \$43,640

42358 State Other Funding

This item records revenue received from State grant programs. Grants include: 1,455,360

AQPI	X0158/X0275	1,397,500	
Monte Rio Villa Grande	X0288	57,860	
		1,455,360	

42461 Federal Other Funding

This item records revenue received from Federal grant programs.

42627 Special Districts

Sanitation District's are no longer in reimbursements. They are considered revenue. 16,526,842

42628 Cities

70,000

Character Title: **Use of Money and Property** Character No.: **14015-33010100-44**

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance		\$5,000,000	
Projected Interest Rate		3.25%	
Projected/Planned Interest on Pooled Cash		\$162,500	

**FY 2024-25 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Administration and General**

Section Title: **General Fund**

Character Title: **Charges for Services** Character No.: **14015-33010100-45**

45008 NCPA-Fee for Govt Services

This item records the Agency's share of a service fee paid to the County by North Coast Power Authority. \$15,259

45065 Inspection Fees

This item records service revenues received from plan checking and developmental reviews. 200,000

The decrease in this items is due to the slow down in housing construction.

Drainage Plan Review 200,000

45221 Sewer/Water Usage Fees

Revenue from laboratory services performed. Associated expenses are recorded in account 52081. 340,000

45301 Charges for Services

Revenue from service agreements with Groundwater Sustainability and FIRO services provided to WT, WSD, and Sanitation 2,826,000

Groundwater Sustainability Agency (GSA's) - Tech Svcs (All 3 GSAs) - Offsetting Revenue \$2,751,000

FIRO - Phase II TW 22/23-089A: Agenda Item 1/23/24 75,000

\$2,826,000

Character Title: **Miscellaneous Revenue** Character No.: **14015-33010100-46**

46021 Capital Grants - Federal

This account records the receipt of Federally awarded grants \$50,000

Grants - Labor Compliance Agreement - Offsetting Revenue 50,000

46040 Miscellaneous Revenue

This item records miscellaneous donations or reimbursements. 275,000

Alpha Analytical is charged out to enterprise funds - including offsetting revenue here. 225,000

Water Ed Community Foundation Grant 50,000

WW Rate Study fully allocated to Sanitation Districts and Zones 0

\$275,000

Character Title: **Salaries and Employee Benefits** Character No.: **14015-33010100-50**

50101 Permanent Positions

All Agency employees are budgeted in the Agency's General Fund. Hourly charges are then cost applied to the various enterprise and non-enterprise activities, reimbursing the General Fund. \$36,159,689

Reconciliation of Permanent Positions:

		<u>FTE</u>	
FY 23-24	Adopted Budget:	260.00	

	FY 23-24 Authorized Position Changes:		
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	Add: WA Senior Technical Writing Specialist	Board Approval	
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		2/27/2024	1.00
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	Add: Administrative Services Officer II	2/27/2024	1.00
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	Add: WA Programs Specialist	2/27/2024	1.00
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3.00

	Delete: WA Technical Writing Specilaist	2/27/2024	-1.00
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-1.00

	FY 24-25 Requested Permanent Positions (Adopted Budget)		<u><u>262.00</u></u>
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50112 Extra Help

Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Extra Help is limited to filling extremely sensitive positions which are anticipated to be vacant for a period that would disrupt departmental operations. Normally it is limited to positions that are in an unpaid status. The new EFS system doesn't have this broken out. 2,420,000

**FY 2024-25 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Administration and General**
Section Title: **General Fund**

Character Title: **Services and Supplies** Character No.: **14015-33010100-51/52**

51032 Janitorial Services	This account records costs for miscellaneous janitorial expenses.	\$2,000
51041 Liability Insurance	The amount requested for liability insurance is based on estimates from Risk Management which were provided as part of the County Administrator's budget instructions including water craft insurance.	441,474
51042 Premium Insurance	The amount requested to insure watercraft vessels and associated trailers owned by the Agency.	1,600
51061 Maintenance - Equipment	This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment.	140,000
51205 Advertising Marketing	This account is used for public meeting notices.	80,000
51206 Accounting/Auditing Services	Audit / Accounting Services covers the costs of the Agency's annual audit provided by outside certified public accounting services.	72,606
51207 Client Accounting Services	This item records the direct charge for services provided by the Fiscal Services Section of the County Auditor Controller's Office for staff costs attributed to Agency accounting.	693,000
51209 Info Tech Services (Non ISD)	This request covers the costs of various data processing supplies and services.	110,000
51211/51212 Legal Services	This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.	242,550
51214 Agency / Extra Help	This account reflects the costs of temporary extra-help through a private company.	2,500
51231 Testing / Analysis	This account records expenses incurred to comply with all regulatory testing requirements.	10,000
51241 Outside Printing & Binding	This item is requested to cover the costs of outside printing services.	30,000
51242 Bank Charges	This item is requested to cover the costs of late charges on recurring accounts such as phones and credit cards.	2,000
51243 Filing Fees	This item is requested to cover the costs of annual fees associated with the State Social Security Administrator Program.	500
51244 Permits/License/Fees	This account records the cost of all permits and various licenses and fees.	18,000
51247 Pre-employment Screen Services	This account records the cost of all pre-employment background checks.	1,500
51253 County Counsel - Litigation	This account records the cost of needed litigation by County Counsel.	0
51301 Publications / Legal Notices	This item is requested to provide funds for publishing notices required by law.	60,000
51401 Rents and Leases - Equipment	This account covers the costs of renting copiers, fax machines, and other equipment as needed.	100,000

FY 2024-25 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character Title: Services and Supplies (continued)

Character No.:

14015-33010100-51/52

51241 Rents and Leases - Bldgs/Imp

This request covers the cost of principal and interest for financing the purchase of the Administration building in the Airport Business Park. This item also includes the rental expense to cover the operation, maintenance, and depreciation costs of the Agency's facilities, as recorded in the Facilities Fund. \$4,390,505

Principal and Interest Payments for O&M Building	0
Other Rent Charges-Facilities Fund (Project No. X0001A0001)	4,390,505
	4,390,505

51601 Training/Conference Expenses

This item is requested to cover the cost of training and conference expenses by Agency staff. 220,000

51602 Business Travel/Mileage

This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff. 15,000

51605 Private Car Expense

Private Car Expense is reimbursed to employees for the use of their private vehicles. 15,000

51803 Other Contract Services

This item reflects the costs of other contract services. 2,281,740

**FY 2024-25 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Administration and General**

Section Title: **General Fund**

Character Title: **Services and Supplies (continued)**

Character No.:

14015-33010100-51/52

51902 Telecommunication Usage

This item is requested to cover the Agency's communication costs for radio, telephone, and data line charges. The budget reflects current expenditure history which includes the addition of cellular phones for new staff members whose work requires travel around the many Agency facilities. 900,000

51904/54905 ISD-Baseline Service/ISD-Improvement Projects

This is the estimate given by the Data Processing Department for the costs associated with the Agency's access to the County's IBM computer system for payroll, purchasing, benefit assessments and sanitation master files. Also includes anticipated costs for requested improvement projects. 140,000

51910/51911/51912 Courier Services/Mail Services/Records Services

This account reflects the cost of County provided courier, mail, and records services. 22,000

51916 County Services

County Services covers the costs of services provided by other county departments, as specified in agreements. 902,963

51920 Risk Management - Benefit Admin Services

This item records charges for health insurance administration by the County's Risk Management Department. 63,814

51921 Equipment Usage Charge

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles. 220,000

51924 Cost Plan Charges

Cost Plan services	Insurance, CAO Cost Center, County HR	
Support Services	X00001A001	501,191

52021 Clothing / Personal

The Memorandum of Understanding requires the Agency to furnish uniforms and safety apparel as well as to provide laundry service for clothing. 120,000

52031 Food

This item is requested to provide food for meetings and events 15,000

52042 Janitorial Supplies

This item is requested to provide funds for cleaning supplies. \$600

52061 Fuel/Gas/Oil

This account records the cost of gas, diesel, and oil for the Agency's vehicle fleet. 3,000

52071 Materials and Supplies Expense

This item is requested to provide funds for miscellaneous supplies. 135,000

Mobile and alternate EOC	\$50,000
EOC/Emergency Response Supplies	75,000
Emergency and Security Training Supplies	5,000
Project Management Training Supplies/Materials	5,000
	\$135,000

52081 Medical/Laboratory Supplies

This item is requested to provide funds for staff time and lab supplies and tests for the various West County wastewater treatment plants. Costs are allocated to specific plants based on number and types of test performed. Revenue is recorded in account 45221. 30,000

**FY 2024-25 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Administration and General**

Section Title: **General Fund**

Character Title: **Services and Supplies (continued)**

Character No.:

14015-33010100-51/52

52091 Memberships/Certifications

This item is requested to provide funds for Agency memberships in various professional and technical organizations. 182,700

Bay Planning Coalition	\$2,500
Center For Western Weather and Water Extremes (CW3E)	25,000
CA Association of Sanitation Agencies	23,000
CA Council for Environmental and Economic Balance (CCEEB)	2,500
CA Emergency Services Association	500
CA Foundation on the Environment	20,000
CA Groundwater Resources Association	8,000
CA Groundwater Coalition	8,500
CA Special Districts	7,500
Miscellaneous	47,500
Project Management Institute	2,000
Russian River Watershed Association	
Survey/ROW Memberships	1,700
Water Education Foundation	13,000
Water Research Foundation	21,000
	\$182,700

52101 Other Supplies

This account reflect the cost of non-office supplies and includes survey supplies. 57,700

52111/52112 Office Supplies/Office Furniture & Fixtures

This account records non-capitalized office expenses. 45,000

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. 25,000

52117 Mail and Postage Supplies

This item is requested to cover the costs of the Agency's postage. 5,000

52141 Minor Equipment/Small Tools

This item is requested to provide funds for the purchase of office furniture, small tools, instruments, and equipment that are individually under \$5,000. 115,000

52142 Computer Equipment/Accessories

This item is requested to fund the purchase of anticipated hardware additions required for new staff members and replacement of worn out parts and equipment. It is expected that the component items in these requests will not meet the fixed asset threshold of \$5,000. 795,620

52143 Software/Licensing Fees

This item provides funds for various productivity software packages to be used by different sections within the Agency. This item includes the cost of maintaining licensing agreements for the various packages utilized by the Agency. The costs of this item has increased due to the anticipated purchase of software for budgeting and records management (from paper to paperless). 832,400

52162 Special Departmental Expense

This account includes Public Relations Expense which covers the costs of special meetings and luncheons sponsored by the Agency and reimbursable projects to cover services provided to other county departments, cities, and other governmental agencies. These costs are reimbursed by the using entity. 5,000

52166 Employee Recognition Expense

This item provides funds for the Agency's annual employee recognition program. 20,000

295 FTEs & Ex Help \$68 \$20,000

**FY 2024-25 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: General Fund

Character Title: Other Charges Character No.: 14015-33010100-53

53501 Contribution

This item is requested for the following: \$115,228

Bay Planning Coalition	\$2,500
City of Santa Rosa Earth Day Event	5,000
Coastwalk	3,000
Groundwater Sustainability Agency (GSA's)	28,228
Public Arts Commission	25,000
Regional Parks Found RR Water Safety	5,000
Sonoma County Fair	15,000
Various Contributions	25,000
Water Education Foundation	6,500
	<u>6,500</u>
	\$115,228

53502 Community Grants

Per auditor, this revenue account is to be used in lieu of operating transfers from Agency's General Fund to any Sanitation Districts. 1,670,000

Occidental CSD	970,000
Russian River CSD	700,000

Character Title: Fixed Assets Character No.: 14015-33010100-54

54503 Work in Progress - Equipment

This request will fund GIS equipment. \$10,000

Large Format Plotter	10,000
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54507 Work in Progress - Intangible

This request will fund SCADA and other software development.

Asset Management - CMMS Implementation	540,000
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Character Title: Other Financing Uses Character No.: 14015-33010100-57

57011 OT - W/in Special Dist - BOS

Transfer of funds to: \$873,000

Sustainability Fund	\$873,000
Wastewater Loan Fund	

57012 Transfer Out-Btw Gov't Find

Transfer of funds to: 4,260,000

ALW - Rate Stabilization Fund	\$100,000
Geyserville SZ	400,000
Penngrove SZ	550,000
Recycled Water Fund	460,000
Sea Ranch SZ	300,000
Russian River Projects	2,450,000
	<u>2,450,000</u>
	\$4,260,000

\$5,133,000

Character Title: Reimbursements Character No.: 14015-33010100-58

58010 Reimbursements - Interfund

Reimbursements-Interfund are used to recover labor and overhead for services provided to the Agency's enterprises of water transmission, sanitation zones and flood control. (\$51,000,000)

FY 2024-25 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Administration and General
Fund: General Fund
Fund/Department ID: 14015-33010100

DESCRIPTION OF FUND ACTIVITY	Actual FY 22-23	Estimated FY 23-24	Requested FY 24-25
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$5,082,222	\$6,501,681	\$6,109,687
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	33,682,200	34,110,405	31,473,389
Expenditures - (Decrease) fund balance	(33,989,155)	(34,502,398)	(32,766,973)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(306,955)	(391,993)	(1,293,584)
Adjustments to Reserves/Encumbrances:			
Change in Encumbrances	1,427,309		
Unrealized Gains/Losses	10,381		-
Change in Prepaid Expense	170,521		
Change in Reserve Fund Balance	250,000		-
Post Audit Adjustment	(131,797)	-	-
Early receipt of Payment-Interfund Loan	-		
Early receipt of Payment-Interfund Loan	-		
Advance from Facilities Fund for ALW Larkfield Estates		-	
Advance (ISF Power Pays Off Advance) Round		-	
Net Adjustment - Increase/(Decrease) to Fund Balance	1,726,414	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$6,501,681	\$6,109,687	\$4,816,103
Target Fund Balance	\$5,279,070	\$5,000,873	\$3,922,533
<i>Over/(Under) Target Fund Balance</i>	<i>\$1,222,611</i>	<i>\$1,108,815</i>	<i>\$893,571</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$1,419,459	(\$391,993)	(\$1,293,584)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2022	7/1/2023	
Cash	\$12,840,900	\$10,773,762	
Petty Cash	750	750	
Due from Other Funds	301,788		
Due from State AR	1,120,476	1,479,806	
Due from Federal AR	139,784	128,644	
Due to State	(95)	(897)	
Due to Other Gov't	(3,042)	(3,042)	
Accounts Receivable A/R Module	1,121,182	2,089,543	
Accounts Payable	(447,581)	(563,067)	
Vouchers Payable	(704,955)	(554,660)	
AR Clearing	150	(3,167)	
AR Maint/Trnsf Control	(150)	(150)	
Encumbrances	(6,715,535)	(5,288,226)	
Due to Federal	(6,718)	-	
Retention Payable	(910,696)	(1,143,225)	
Retention Receivable	1,077,034	1,207,780	
Unavailable Revenue	(1,145,299)	(1,269,766)	
Unearned Revenue	(1,335,771)	(352,404)	
FB Res for Restricted Assets	(250,000)	-	
Total Beginning Fund Balance	\$5,082,222	\$6,501,681	

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SPRING LAKE PARK
Fund/Department ID: 14020 33010200

Account No. and Title	Adopted 2023-24	Requested FY 24-25	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 Prop Tax - CY,Secured	\$2,726,315	\$3,116,548	\$390,233	14.31%
40005 Prop Taxes - RDA Increment	(352,190)	(401,057)	(48,867)	13.88%
40006 AB1290 RDA Pass Throughs	53,540	68,991	15,451	28.86%
40010 Residual Prop Tax - RPTTF	87,602	165,867	78,265	89.34%
40012 SB2557 Prop Tax Admin	(25,044)	(28,264)	(3,220)	12.86%
40101 Prop Taxes - CY, Unsecured	77,955	95,650	17,695	22.70%
40111 Supplemental Prop Taxes - CY	43,350	49,950	6,600	15.23%
Subtotal Taxes	\$2,611,528	\$3,067,686	\$456,158	17.47%
<u>INTERGOVERNMENTAL REVENUE</u>				
42291 State Homeowners Prop Tax Relf	\$14,501	\$14,079	(\$422)	(2.91%)
Subtotal Intergovernmental Revenue	\$14,501	\$14,079	(\$422)	(2.91%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$75,000	\$97,500	\$22,500	30.00%
44101 Rent - Real Estate	4,700	4,700	0	0.00%
44109 Concessions	0	0	0	N/A
Subtotal Use of Money	\$79,700	\$102,200	\$22,500	28.23%
<u>CHARGES FOR SERVICES</u>				
45008 NCPA Fees for Govt. Services	\$4,088	\$4,211	\$123	3.00%
45291 Parks and Recreation Services	400,000	400,000	0	0.00%
45292 Annual Park Memb - Standard	110,000	110,000	0	0.00%
45293 Annual Park Memb - Golden Yrs	40,000	40,000	0	0.00%
45295 Camping Fees	300,000	300,000	0	0.00%
Subtotal Charges for Service	\$854,088	\$854,211	\$123	0.01%
<u>MISCELLANEOUS REVENUES</u>				
46002 Sales - Taxable	\$7,000	\$7,000	\$0	0.00%
46029 Donations/Contributions	800	800	0	0.00%
46040 Miscellaneous Revenue	0	0	0	N/A
Subtotal Miscellaneous Revenues	\$7,800	\$7,800	\$0	0.00%
TOTAL REVENUES	\$3,567,617	\$4,045,976	\$478,358	13.41%

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SPRING LAKE PARK
Fund/Department ID: 14020 33010200

Account No. and Title	Adopted 2023-24	Requested FY 24-25	Difference	Percent Change
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 Maintenance - Equipment	\$4,000	\$4,000	\$0	0.00%
51401 Rents & Leases - Equipment	\$12,000	\$6,000	(\$6,000)	(50.00%)
51402 Rents and Leases - Heavy Eq	\$0	\$6,000	\$6,000	N/A
51803 Other Contract Services	\$150,000	\$150,000	\$0	0.00%
51917 District Operations Charges	500,000	500,000	0	0.00%
51921 Equipment Usage Charges	25,000	25,000	0	0.00%
<i>Subtotal Services and Supplies</i>	<u>\$695,000</u>	<u>\$695,000</u>	<u>\$0</u>	<u>0.00%</u>
<u>OTHER CHARGES</u>				
53501 Contributions	\$3,771,929	\$4,724,966	\$953,037	25.27%
<i>Subtotal Other Charges</i>	<u>\$3,771,929</u>	<u>\$4,724,966</u>	<u>\$953,037</u>	<u>25.27%</u>
TOTAL EXPENDITURES	<u>\$4,466,929</u>	<u>\$5,419,966</u>	<u>\$953,037</u>	<u>21.34%</u>
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	<u>\$899,312</u>	<u>\$1,373,990</u>	<u>\$474,679</u>	<u>52.78%</u>

FY 2024-25 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General
Section Title: Spring Lake Park

Character Title: Taxes Character No.: 14020-33010200-40

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.	3,116,548
40005 RDA Increment	This portion of the property tax is shifted to local redevelopment agencies.	(401,057)
40006 AB1290 RDA Pass Through	This amount is to report gross tax increment and pass throughs to cities and Rural Development Agencies.	68,991
40010 Residual Prop-Tax RPTTE	This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities.	165,867
40012 SB 2557 Prop Tax Admin	Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD.	(28,264)
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.	95,650
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.	49,950

Character Title: Intergovernmental Revenue Character No.: 14020-33010200-42

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 Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.	14,079
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FY 2024-25 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General
Section Title: Spring Lake Park

Character Title: Use of Money and Property Character No.: 14020-33010200-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	3,000,000
Projected Interest Rate	3.25%
Projected/Planned Interest on Pooled Cash	97,500

44101 Rent - Real Estate

This account reflects rent for the Ranger residence located at Spring Lake Park. 4,700

Character Title: Charges for Service Character No.: 14020-33010200-45

45008 NCPA-Fee for Govt Services

This item records the Agency's share of a service fee paid to the County by North Coast Power Authority. 4,211

45291 Park/Recreation Services

These revenues are based on recent actual experience. 400,000

45292 Annual Park Memb - Standard

This accounts for revenue received for the standard annual park membership. 110,000

45293 Annual Park Memb - Golden Yrs

This accounts for revenue received for the golden years standard annual park membership. 40,000

45295 Camping/Parking Fees

Camping / Parking Fee revenues are based on estimates provided by County Regional Parks. 300,000

Character Title: Miscellaneous Revenues Character No.: 14020-33010200-46

46002 Taxable Sale - Miscellaneous

Taxable Sale - Miscellaneous revenue is realized primarily from the sale of firewood at Spring Lake Park. Requested amount is based on estimates provided by County Regional Parks. 7,000

46029 Donations/Contributions

This accounts for revenue received from donations made to Spring Lake Park. 800

46040 Miscellaneous Revenue

This item records miscellaneous revenue received from the sale of T-shirts and the recycling of aluminum cans at Spring Lake Park. 0

FY 2024-25 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General
Section Title: Spring Lake Park

Character Title: Services and Supplies **Character No.:** 14020-33010200-51

51061 Maintenance - Equipment	4,000
This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment.	
51228 Interpreting Services	4,000
This line item is necessary to provide translation services.	
51401 Rents and Leases - Equipment	6,000
This account covers the costs of renting copiers, fax machines, and other equipment as needed.	
51402 Rents and Leases - Heavy Equipment	6,000
This account covers the costs of heavy equipment as needed.	
51803 Other Contract Services	150,000
This item is requested to provide funds for outside contract services as may be necessary.	
51917 District Operations Charges	500,000
This item is requested to provide funds for the charging of salaries and benefits for staff assigned to Spring Lake projects.	
51921 Equipment Usage Charge	25,000
This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.	

Character Title: Other Charges **Character No.:** 14020-33010200-53

53501 Contribution	4,724,966
This item is requested to provide funds to pay Sonoma County Regional Parks for the cost of operating and maintaining Spring Lake Park. A change in budgeting practices by the Water Agency was effected in FY 99-00. Previously, outlays for Fixed Asset expenditures were appropriated in the Fixed Assets character. To coordinate these expenditures and facilitate the payment process, it has been determined that Regional Parks will budget the Fixed Asset expenditures and the Water Agency will provide reimbursement through this Contribution account.	

FY 2024-25 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Administration and General
Fund: SPRING LAKE PARK
Fund/Department ID: 14020-33010200

DESCRIPTION OF FUND ACTIVITY	Actual FY 22-23	Estimated FY 23-24	Requested FY 24-25
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$4,144,228	\$3,978,276	\$3,040,556
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,990,157	3,983,393	4,045,976
Expenditures - (Decrease) fund balance	(4,155,944)	(4,921,113)	(5,419,966)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(165,787)	(937,720)	(1,373,990)
Adjustments to Reserves/Encumbrances:			
Unrealized Gains/Losses	(10,253)	-	-
Change in Encumbrances	10,088		
Post Audit Adjustment			
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(166)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$3,978,276	\$3,040,556	\$1,666,565
Target Fund Balance	\$1,034,561	\$1,230,278	\$1,354,992
<i>Over/(Under) Target Fund Balance</i>	<i>\$2,943,715</i>	<i>\$1,810,277</i>	<i>\$311,574</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$165,952)	(\$937,720)	(\$1,373,990)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2022	7/1/2023	
Cash	\$4,421,593	\$4,067,299	
Cash with Fiscal Agent	6,134	4,405	
Due To Other Gov't	(90,652)		
Other Receivables	2,993	2,098	
Vouchers Payable	-	(525)	
Retention Receivable	2,315		
Due from State AR	17,781	91,469	
Encumbrances	(70,000)	(59,912)	
Unavailable Revenue	(3,204)	(3,204)	
Deferred Revenues	(142,732)	(123,355)	
Total Beginning Fund Balance	\$4,144,228	\$3,978,275	

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: WASTE/RECYCLED WATER LOAN FUND
Fund/Department ID: 14025-33010300

Account No. and Title	Adopted 2023-24	Requested FY 24-25	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$0	\$0	\$0	N/A
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCNTS</u>				
49002 Advances	\$0	\$0	\$0	N/A
49003 Advances Clearing	0	0	\$0	N/A
Subtotal Administrative Control Accnts	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$0	\$0	\$0	N/A
EXPENDITURES:				
<u>ADMINISTRATIVE CONTROL ACCNTS</u>				
59002 Advances	\$0	\$0	\$0	N/A
59003 Advances Clearing	0	0	\$0	N/A
Subtotal Administrative Control Accnts	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$0	\$0	\$0	N/A
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$0	\$0	\$0	N/A

FY 2024-25 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General
Section Title: Waste/Recycled Water Loan Fund

Character Title: Use of Money and Property **Character No.:** 14025-33010300-44

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	600,000
Projected Interest Rate	3.25%
Projected/Planned Interest on Pooled Cash	19,500

44003 Other Interest Earnings

This account records the interest amount for interim financing of wastewater and recycled water projects. 0

Character Title: Other Financing Sources **Character No.:** 14025-33010300-47

47101 Transfer In - within a Fund

This account will record a transfer of funds from the Agency's General Fund to provide funds for the interim financing of wastewater and recycled water projects. 0

Character Title: Administrative Control Accnts **Character No.:** 14025-33010300-49

49002 Advances

This account records the principal on the repayment of loans. No planned loans in FY 2024/2025. 0

49003 Clearing

This is the clearing account for 49002. 0

Character Title: Administrative Control Accnts **Character No.:** 14025-33010300-59

59002 Advances

This account records the principal on planned loans. No planned loans for FY 2024/2025. 0

59003 Clearing

This is the clearing account for 59002. 0

FY 2024-25 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Administration and General
Fund: Waste/Recycled Water Loan Fund
Fund/Department ID: 14025-33010300

DESCRIPTION OF FUND ACTIVITY	Actual FY 22-23	Estimated FY 23-24	Requested FY 24-25
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$644,146	\$655,001	\$671,001
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	10,828	16,000	0
Expenditures - (Decrease) fund balance	-	-	-
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>\$10,828</u>	<u>\$16,000</u>	<u>\$0</u>
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	28	-	-
Accrual of Principal Received - Interfund Loan	-	-	-
Interfund Loan Issued	-	-	-
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>\$27</u>	<u>\$0</u>	<u>\$0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	<u>\$655,001</u>	<u>\$671,001</u>	<u>\$671,001</u>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$10,855	\$16,000	\$0
<u>Fund Balance Components at Beginning of FY</u>			
Cash	<u>\$644,146</u>	<u>\$655,001</u>	
Total Beginning Fund Balance	\$644,146	\$655,001	

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SUSTAINABILITY-RENEWABLE ENERGY FUND
Fund/Department ID: 14030-33010400

Account No. and Title	Adopted 2023-24	Requested FY 24-25	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL</u>				
42601 County of Sonoma	\$0	\$36,250	\$36,250	N/A
Subtotal Intergovernmental	\$0	\$36,250	\$36,250	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$10,000	\$13,000	\$3,000	30.00%
Subtotal Use of Money	\$10,000	\$13,000	\$3,000	30.00%
<u>CHARGES FOR SERVICES</u>				
45301 Charges for Services	\$300,000	\$300,000	\$0	0.00%
Subtotal Charges for Service	\$300,000	\$300,000	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers Within Funds	\$875,000	\$873,000	(\$2,000)	(0.23%)
Subtotal Other Financing Sources	\$875,000	\$873,000	(\$2,000)	(0.23%)
TOTAL REVENUES	\$1,185,000	\$1,222,250	\$1,000	0.08%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51205 Advertising/Marketing Svc	\$15,000	\$15,000	\$0	0.00%
51211 County Counsel - Legal Advice	20,000	15,000	(5,000)	(25.00%)
51241 Outside Printing and Binding	5,000	5,000	0	0.00%
51601 Training/Conference Expenses	2,000	2,000	0	0.00%
51602 Business Travel/Mileage	2,000	2,000	0	0.00%
51605 Private Car Expense	500	500	0	0.00%
51803 Other Contract Services	430,000	350,000	(80,000)	(18.60%)
51917 District Operations Charges	700,000	755,000	55,000	7.86%
51921 Equipment Usage Charges	2,625	2,625	0	0.00%
52031 Food	200	200	0	0.00%
52071 Materials and Supplies Expense	1,000	1,000	0	0.00%
52091 Memberships/Certifications	61,200	59,750	(1,450)	(2.37%)
52115 Books/Media/Subscriptions	200	200	0	0.00%
52141 Minor Equipment/Small Tools	200	200	0	0.00%
Subtotal Services and Supplies	\$1,239,925	\$1,208,475	(\$31,450)	(2.54%)
<u>OTHER CHARGES</u>				
53501 Contributions	\$0	\$10,000	\$10,000	N/A
Subtotal Other Charges	\$0	\$10,000	\$10,000	N/A
TOTAL EXPENDITURES	\$1,239,925	\$1,218,475	(\$31,450)	(2.54%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$54,925	(\$3,775)	(\$32,450)	(59.08%)

FY 2024-25 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: SUSTAINABILITY-RENEWABLE ENERGY FUND

Character Title: Use of Money and Property

Character No.: 14030-33010400-44

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	400,000
Projected Interest Rate	3.25%
Projected/Planned Interest on Pooled Cash	13,000

42601 County of Sonoma

The account records revenue from the County of Sonoma's Water Security funding to implement sustainability projects. 36,250

Character Title: Charges for Services

Character No.: 14030-33010400-45

45301 Charges for Services

This account records revenue from reimbursable service agreements. Current agreement with Sonoma Clean Power. 300,000

Character Title: Other Financing Sources

Character No.: 14030-33010400-47

47101 Transfers Within Funds

This account will record a transfer of funds from the Agency's General Fund to finance staff and consultant costs associated with planned projects. 873,000

Character Title: Services and Supplies

Character No.: 14030-33010400-51/52

51205 Advertising/Marketing Svc

This account records costs of various advertising and marketing services. 15,000

51211 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel or outside legal services, as required. 15,000

51241 Outside Printing & Binding

This account covers the costs of outside printing services. 5,000

51601 Training/Conference

This account records costs associated with training and or conferences. 2,000

51602 Business Travel/Mileage

This account records the cost of travel expenses to meetings and seminars by Agency staff. 2,000

51605 Private Car Expense

Private Car Expense is reimbursed to employees for the use of their private vehicles. 500

FY 2024-25 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: SUSTAINABILITY-RENEWABLE ENERGY FUND

Character Title: Services and Supplies (continued)

Character No.: 14030-33010400-51/52

51803 Other Contract Services

This item provides funds for the use of outside contract services as may be necessary to support the program.

<u>Planned Contract Work</u>	<u>Project No.</u>	<u>Amount</u>
Climate Adaptation Implementation	B0013D035	150,000
Climate Equity Strategy	TBD	150,000
Drought Resiliency Planning (County Climate Funds)	B0015D021	50,000
		<u>350,000</u>

51917 District Operations Charges

This account reflects the estimated cost for salaries, benefits and overhead costs for personnel assigned to Sustainability Fund projects.

<u>Planned Project Work</u>	<u>Project No.</u>	<u>Amount</u>
Climate Adaptation Implementation	B0013D035	150,000
Climate Adaptation Practice Group	TBD	65,000
Climate Equity Strategy	TBD	50,000
Drought Resiliency Planning (County Climate Funds)	B0015D021	100,000
Energy Education Program	B0014A002	300,000
GHG Inventory	B0002C018	50,000
Water/Energy Nexus collaborations	B0001D023	15,000
Woody biomass	B0007D026	25,000
		<u>755,000</u>

51921 Equipment Usage Charge

This account records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles. 2,625

52031 Food

This account records costs to provide food for meetings and events. 200

52071 Materials and Supplies Expense

This account is requested to provide miscellaneous supplies. 1,000

FY 2024-25 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General
Section Title: SUSTAINABILITY-RENEWABLE ENERGY FUND

Character Title: Services and Supplies (continued) **Character No.:** 14030-33010400-51/52

52091 Memberships/Certifications

This account records costs to provide funds for Agency memberships in various professional and technical organizations.

<u>Planned Memberships</u>	<u>Project No.</u>	<u>Amount</u>
Climate Registry	B0002D024	1,750
Regional Climate Protection Authority		48,000
Misc. Energy/Climate Confs		10,000
		59,750

52111 Office Supplies

This account records non-capitalized office expenses.

0

52115 Books/Media/Subscriptions

This account is requested to cover the costs of the Books/Media/Subscriptions for Sustainability.

200

52117 Mail and Postage Supplies

This account is requested to cover the costs of the Agency's postage.

0

52141 Minor Equipment/Small Tools

This account records the cost for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

200

Character Title: Other Charges

Character No.: 14030-33010400-53

53501 Contributions

This item is requested funds for for the Sonoma Mendocino Economic Development District.

10,000

FY 2024-25 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Administration and General
Fund: SUSTAINABILITY-RENEWABLE ENERGY FUND
Fund/Department ID: 14030-33010400

DESCRIPTION OF FUND ACTIVITY	Actual FY 22-23	Estimated FY 23-24	Requested FY 24-25
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$572,737	\$613,958	\$108,275
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$875,555	\$1,206,994	\$1,222,250
Expenditures - (Decrease) fund balance	(745,133)	(1,712,677)	(1,218,475)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>\$130,422</u>	<u>(\$505,683)</u>	<u>\$3,775</u>
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances (Decrease Fund Balance)	(73,308)	-	-
Unrealized Gains/Losses	12,846	-	-
Change in prepaid expense	(472)		
Post Audit Adjustment	<u>(28,267)</u>		
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(89,201)</u>	<u>0</u>	<u>0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$613,958	\$108,275	\$112,050
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$41,221	(\$505,683)	\$3,775
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2022</u>	<u>7/1/2023</u>	
Cash	\$999,066	\$1,047,531	
Accounts Receivable-AR Module	44,951	54,345	
Vouchers Payable	(2,536)	(10,058)	
Accounts Payable	(51,404)	(28,267)	
Unearned Revenue	(296,294)	(255,239)	
Encumbrances	<u>(121,046)</u>	<u>(194,354)</u>	
Total Beginning Fund Balance	<u>\$572,737</u>	<u>\$613,958</u>	