

**SONOMA COUNTY WATER AGENCY**

**ADMINISTRATION AND GENERAL**

***FY 25-26 BUDGET REQUEST***

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# FY 2025-26 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 24-25 Adopted	FY 25-26 Requested	Percent Change	FY 24-25 Adopted	FY 25-26 Requested	Percent Change
General Fund	\$83,766,973	\$92,948,459	10.96%	\$2,363,084	\$7,300,558	208.94%
Spring Lake Park	5,419,966	5,498,094	1.44%	1,373,990	1,367,039	(0.51%)
Sustainability Fund	1,218,475	1,638,400	34.46%	(3,775)	467,400	(12481.46%)
Waste/Recycled Loan	0	0	N/A	0	0	N/A
<b>TOTAL:</b>	<b>\$90,405,414</b>	<b>\$100,084,953</b>	<b>10.71%</b>	<b>\$3,733,299</b>	<b>\$9,134,997</b>	<b>144.69%</b>

**C. Staffing Summary**

Staffing	FY 24-25 Adopted	FY 25-26 Requested	Number Change	Percent Change
Permanent	262.00	262.00	0.00	0.00%

**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 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2024-25	Requested FY 25-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 Prop Tax - CY, Secured	9,660,268	9,950,076	\$289,808	3.00%
40005 Prop Taxes - RDA Increment	(1,243,266)	(1,280,564)	(37,298)	3.00%
40006 AB1290 RDA Pass Throughs	213,855	220,270	6,416	3.00%
40010 Residual Prop Tax - RPTTF	514,211	529,638	15,426	3.00%
40012 SB2557 Prop Tax Admin	(87,593)	(90,221)	(2,628)	3.00%
40101 Prop Taxes - CY, Unsecured	296,484	305,378	8,895	3.00%
40111 Supplemental Prop Taxes - CY	154,829	159,474	4,645	3.00%
<b>Subtotal Taxes</b>	<b>\$9,508,788</b>	<b>\$9,794,051</b>	<b>\$285,264</b>	<b>3.00%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 State Homeowners Prop Tax Relf	43,640	44,949	\$1,309	3.00%
42358 State Other Funding	1,455,360	210,000	(1,245,360)	(85.57%)
42461 Federal Other Funding	0	0	0	N/A
42627 Special Districts	16,526,842	17,353,184	826,342	5.00%
42628 Cities	70,000	70,000	0	0.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$18,095,842</b>	<b>\$17,678,133</b>	<b>(\$417,709)</b>	<b>(2.31%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	162,500	150,000	(\$12,500)	(7.69%)
<b>Subtotal Use of Money</b>	<b>\$162,500</b>	<b>\$150,000</b>	<b>(\$12,500)</b>	<b>(7.69%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 NCPA Fees for Govt. Services	15,259	15,717	\$458	3.00%
45065 Inspection Fees	200,000	100,000	(100,000)	(50.00%)
45221 Sewer/Water Usage Fees	340,000	340,000	0	0.00%
45301 Charges for Services	1,756,500	2,725,000	968,500	55.14%
<b>Subtotal Charges for Service</b>	<b>\$2,311,759</b>	<b>\$3,180,717</b>	<b>\$868,958</b>	<b>37.59%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46022 Capital Grants - State	50,000	0	(\$50,000)	(100.00%)
46040 Miscellaneous Revenue	275,000	275,000	0	0.00%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$325,000</b>	<b>\$275,000</b>	<b>(\$50,000)</b>	<b>(15.38%)</b>
<b>TOTAL REVENUES</b>	<b>\$30,403,889</b>	<b>\$31,077,901</b>	<b>\$674,013</b>	<b>2.22%</b>

# FY 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Fund: GENERAL FUND  
Fund/Department ID: 14015 33010100

Account No. and Title	Adopted 2024-25	Requested FY 25-26	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b><u>SALARIES AND BENEFITS</u></b>				
50101 Regular Wages	36,159,689	38,433,177	\$2,273,488	6.29%
50111 Extra help	2,420,000	2,450,000	30,000	1.24%
50201 County Retirement SCERA	6,288,601	6,377,791	89,190	1.42%
50203 Unclaimable Accelerated UAAL	180,306	191,666	11,360	6.30%
50204 Unclaimable county retirement	635,684	645,789	10,105	1.59%
50205 FICA Taxes	2,610,859	2,780,171	169,312	6.48%
50208 POB Contribution	2,774,857	2,687,614	(87,243)	(3.14%)
50209 County Health Contribution	3,014,333	3,204,389	190,056	6.31%
50301 Health insurance	4,978,365	5,482,125	503,760	10.12%
50304 HRA benefit	230,860	242,200	11,340	4.91%
50306 Disability insurance	212,376	225,749	13,373	6.30%
50307 Dental insurance	274,508	280,076	5,568	2.03%
50308 Life insurance	35,646	37,677	2,031	5.70%
50309 Vision insurance	46,346	47,256	910	1.96%
50311 Unemployment-perm pos	7,192	12,648	5,456	75.86%
50401 Workers' Compensation	672,076	707,156	35,080	5.22%
50501 Other Benefits	11,427	11,622	195	1.71%
50502 Deferred Compensation	462,302	485,633	23,331	5.05%
50604 Proposed budget adjustments	447,774	491,481	43,707	9.76%
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$61,463,201</b>	<b>\$64,794,220</b>	<b>\$3,331,019</b>	<b>5.42%</b>
<b><u>SERVICES AND SUPPLIES</u></b>				
51032 Janitorial Services	2,000	2,000	0	0.00%
51041 Insurance - Liability	441,474	482,721	41,247	9.34%
51042 Insurance - Premiums	1,600	1,600	0	0.00%
51061 Maintenance - Equipment	140,000	110,000	(30,000)	(21.43%)
51205 Advertising/Marketing Services	80,000	80,000	0	0.00%
51206 Accounting/Auditing Services	72,606	72,100	(506)	(0.70%)
51207 Client Accounting Services	693,000	750,000	57,000	8.23%
51209 Information Tech Svc (non ISD)	110,000	255,000	145,000	131.82%
51211 County Counsel - Legal Advice	227,550	234,377	6,826	3.00%
51212 Outside Counsel - Legal Advice	15,000	8,000	(7,000)	(46.67%)
51214 Agency Extra/Temp Help	2,500	9,000	6,500	260.00%
51231 Testing/Analysis	10,000	11,000	1,000	10.00%
51241 Outside Printing and Binding	30,000	45,000	15,000	50.00%
51242 Bank Charges	2,000	5,000	3,000	150.00%
51243 Filing Fees	500	500	0	0.00%
51244 Permits/License/Fees	18,000	28,000	10,000	55.56%
51247 Pre-employment Screen Services	1,500	1,500	0	0.00%
51301 Publications and Legal Notices	60,000	30,000	(30,000)	(50.00%)
51401 Rents and Leases - Equipment	100,000	100,000	0	0.00%
51402 Rents and Leases - Heavy Eqt	0	164,000	164,000	N/A
51421 Rents and Leases - Bldg/Land	4,390,505	4,005,078	(385,427)	(8.78%)
51601 Training/Conference Expenses	220,000	220,000	0	0.00%
51602 Business Travel/Mileage	15,000	8,000	(7,000)	(46.67%)
51605 Private Car Expense	15,000	12,000	(3,000)	(20.00%)
51803 Other Contract Services	2,281,740	5,963,346	3,681,606	161.35%
51902 Telecommunication Usage	900,000	900,000	0	0.00%

**FY 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2024-25	Requested FY 25-26	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
51904 ISD - Baseline Services	115,000	227,432	112,432	97.77%
51905 ISD - Improvement Projects	25,000	100,000	75,000	300.00%
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	902,963	804,475	(98,488)	(10.91%)
51920 Risk Mgmt Benefit Admin Chgs	63,814	64,456	642	1.01%
51921 Equipment Usage Charges	220,000	220,000	0	0.00%
51924 Cost Plan Charges	501,191	599,154	97,963	19.55%
51934 ERP System Charges	661,802	670,393	8,591	1.30%
51935 Unclaimable ERP System Charges	41,779	18,938	(22,841)	(54.67%)
52021 Clothing, Uniforms, Personal	120,000	160,000	40,000	33.33%
52031 Food	15,000	25,000	10,000	66.67%
52042 Janitorial Supplies	600	4,000	3,400	566.67%
52043 Safety Supplies/Equipment	5,000	3,000	(2,000)	(40.00%)
52061 Fuel/Gas/Oil	3,000	3,000	0	0.00%
52071 Materials and Supplies Expense	135,000	140,000	5,000	3.70%
52081 Medical/Laboratory Supplies	30,000	30,000	0	0.00%
52091 Memberships/Certifications	182,700	295,252	112,552	61.60%
52101 Other Supplies	57,700	140,500	82,800	143.50%
52111 Office Supplies	40,000	45,000	5,000	12.50%
52112 Office Furniture/Fixtures	5,000	0	(5,000)	(100.00%)
52115 Books/Media/Subscriptions	25,000	50,000	25,000	100.00%
52117 Mail and Postage Supplies	5,000	5,000	0	0.00%
52141 Minor Equipment/Small Tools	115,000	115,000	0	0.00%
52142 Computer Equipment/Accessories	795,620	574,503	(221,117)	(27.79%)
52143 Computer Software/Licensing	832,400	1,196,600	364,200	43.75%
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%
52192 Utilities - Gas/Propane	0	15	15	N/A
52193 Utilities - Electric	0	10,000	10,000	N/A
<b>Subtotal Services and Supplies</b>	<b>\$14,835,544</b>	<b>\$19,106,939</b>	<b>\$4,271,395</b>	<b>28.79%</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	115,228	65,300	(\$49,928)	(43.33%)
53502 Community Grants	1,670,000	2,750,000	1,080,000	64.67%
<b>Subtotal Other Charges</b>	<b>\$1,785,228</b>	<b>\$2,815,300</b>	<b>\$1,030,072</b>	<b>57.70%</b>
<b><u>FIXED ASSETS</u></b>				
54503 Work in Progress - Eqt	10,000	17,000	\$7,000	0.00%
54507 Work in Progress - Intang	540,000	540,000	0	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$550,000</b>	<b>\$557,000</b>	<b>\$7,000</b>	<b>1.27%</b>

**FY 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Fund: GENERAL FUND  
Fund/Department ID: 14015 33010100

Account No. and Title	Adopted 2024-25	Requested FY 25-26	Difference	Percent Change
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	873,000	835,000	(\$38,000)	(4.35%)
57012 Transfers Out - btw Govtl Fund	4,260,000	4,840,000	580,000	13.62%
<b><i>Subtotal Other Financing Uses</i></b>	<b><u>\$5,133,000</u></b>	<b><u>\$5,675,000</u></b>	<b><u>\$542,000</u></b>	<b><u>10.56%</u></b>
<b><u>REIMBURSEMENTS</u></b>				
58010 Reimb. - General	(51,000,000)	(54,570,000)	(\$3,570,000)	7.00%
<b><i>Subtotal Reimbursements</i></b>	<b><u>(\$51,000,000)</u></b>	<b><u>(\$54,570,000)</u></b>	<b><u>(\$3,570,000)</u></b>	<b><u>7.00%</u></b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,766,973</b>	<b>\$38,378,459</b>	<b>\$5,611,486</b>	<b>17.13%</b>
<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$83,766,973</b>	<b>\$92,948,459</b>	<b>\$9,181,486</b>	<b>10.96%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$2,363,084</b>	<b>\$7,300,558</b>	<b>\$4,937,474</b>	<b>208.94%</b>

# FY 2025-26 BUDGET CHARACTER JUSTIFICATION

Sonoma County Water Agency - Administration and General  
General Fund  
Taxes

Character No.: 14015-33010100-40

**Account**

**40002 Property 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. 9,950,076

**40005 RDA Increment**

This portion of the property tax is shifted to local redevelopment agencies. (1,280,564)

**40006 AB1290 RDA Pass Through**

This amount is to report gross tax increment and pass through to cities and Rural Development Agencies. 220,270

**40010 Residual Prop-Tax RPTTE**

This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities. 529,638

**40012 SB 2557 Prop Tax Admin**

Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD. (90,221)

**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. 305,378

**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. 159,474

**40404 Timber Yield Tax**

Timber Yield taxes are calculated and collected by the State. 0

**Intergovernmental Revenue**

Character No.: 14015-33010100-42

**Account**

**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. 44,949

**42358 State Other Funding**

This item records revenue received from State grant programs. Grants include: 210,000

AQPI	110,000	
Monte Rio Villa Grande	100,000	
	210,000	

**42627 Special Districts**

Sanitation District's are no longer in reimbursements. They are considered revenue. 17,353,184

**42628 Cities**

70,000

**Use of Money and Property**

Character No.: 14015-33010100-44

**Account**

**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	3.00%	
Projected/Planned Interest on Pooled Cash	\$150,000	150,000



# FY 2025-26 BUDGET CHARACTER JUSTIFICATION

Sonoma County Water Agency - Administration and General  
General Fund

## Charges for Services

Character No.:

14015-33010100-45

### Account

#### 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. 15,717

#### 45065 Inspection Fees

This item records service revenues received from plan checking and developmental reviews. 100,000

Drainage Plan Review 100,000

#### 45221 Sewer/Water Usage Fees

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

Lab Services 340,000

#### 45301 Charges for Services

Revenue from service agreements with Groundwater Sustainability and FIRO services provided to WT, WSD, and Sanitation 2,725,000

Groundwater Sustainability Agency - Tech Srvs Offsetting Revenue 2,650,000

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

\$2,725,000

## Miscellaneous Revenue

Character No.:

14015-33010100-46

### Account

#### 46021 Capital Grants - Federal

This account records the receipt of Federally awarded grants

Grants - Labor Compliance Agreement - Offsetting Revenue 0 0

#### 46040 Miscellaneous Revenue

This item records miscellaneous donations or reimbursements. 275,000

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

Water Education Community Foundation Grant 50,000

\$275,000

## Salaries and Employee Benefits

Character No.:

14015-33010100-50

### Account

#### 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. 38,433,177

#### Reconciliation of Permanent Positions:

##### FY 24-25 Adopted Budget

#### FY24-25 Authorized Position Changes:

Right of Way Manager

Building Mechanic II

Water Agency Resource Programs Technician II

WA Maintenance Worker II

Water Agency Resource Programs Technician II (2 Year Time Limited)

Water Agency Assistant General Manager (Time Limited)

FY 24-25

Add:

1.00

Board Approval

11/12/2024

Add:

1.00

11/12/2024

Add:

1.00

3/11/2025

3.00

Delete:

-1.00

11/12/2024

Delete:

-1.00

3/11/2025

Delete:

-1.00

-3.00

#### FY 25-26 Requested Permanent Positions (Adopted Budget)

262.00

#### 50111 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. 2,450,000

**FY 2025-26 BUDGET  
CHARACTER JUSTIFICATION**

Sonoma County Water Agency - Administration and General  
General Fund

Services and Supplies

Character No.:

14015-33010100-51/52

**Account**

<b>51032 Janitorial Services</b>	
This account records costs for miscellaneous janitorial expenses.	\$2,000
<b>51041 Liability Insurance</b>	
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.	482,721
<b>51042 Premium Insurance</b>	
The amount requested to insure watercraft vessels and associated trailers owned by the Agency.	1,600
<b>51061 Maintenance - Equipment</b>	
This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment.	110,000
<b>51205 Advertising Marketing</b>	
This account is used for public meeting notices.	80,000
<b>51206 Accounting/Auditing Services</b>	
Audit / Accounting Services covers the costs of the Agency's annual audit provided by outside certified public accounting services.	72,100
<b>51207 Client Accounting Services</b>	
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.	750,000
<b>51209 Info Tech Services (Non ISD)</b>	
This request covers the costs of various data processing supplies and services.	255,000
<b>51211 County Counsel - Legal Advice</b>	
This account reflects the estimated cost of legal services to be provided by County Counsel	234,377
<b>51212 Outside Counsel - Legal Advice</b>	
This account reflects the estimated cost of legal services to be provided by outside legal counsel.	8,000
<b>51214 Agency / Extra Help</b>	
This account reflects the costs of temporary extra-help through a private company.	9,000
<b>51231 Testing / Analysis</b>	
This account records expenses incurred to comply with all regulatory testing requirements.	11,000
<b>51241 Outside Printing &amp; Binding</b>	
This item is requested to cover the costs of outside printing services.	45,000
<b>51242 Bank Charges</b>	
This item is requested to cover the costs of late charges on recurring accounts such as phones and credit cards.	5,000
<b>51243 Filing Fees</b>	
This item is requested to cover the costs of annual fees associated with the State Social Security Administrator Program.	500

# FY 2025-26 BUDGET CHARACTER JUSTIFICATION

Sonoma County Water Agency - Administration and General  
General Fund

Services and Supplies

Character No.:

14015-33010100-51/52

**Account**

<b>51244 Permits/License/Fees</b>		
This account records the cost of all permits and various licenses and fees.		28,000
<b>51247 Pre-employment Screen Services</b>		
This account records the cost of all pre-employment background checks.		1,500
<b>51301 Publications / Legal Notices</b>		
This item is requested to provide funds for publishing notices required by law.		30,000
<b>51401 Rents and Leases - Equipment</b>		
This account covers the costs of renting copiers, fax machines, and other equipment as needed.		100,000
<b>51402 Rents and Leases - Heavy Eqt</b>		
This account covers the costs of renting heavy equipment as needed.		164,000
<b>51421 Rents and Leases - Bldgs/Imp</b>		4,005,078
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.		
Other Rent Charges-Facilities Fund	4,000,000	
Sonoma Mountain Site Rent	2,078	
Mount Jackson Site Rent	3,000	
	<u>\$4,005,078</u>	
<b>51601 Training/Conference Expenses</b>		
This item is requested to cover the cost of training and conference expenses by Agency staff.		\$220,000
<b>51602 Business Travel/Mileage</b>		
This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.		8,000
<b>51605 Private Car Expense</b>		
Private Car Expense is reimbursed to employees for the use of their private vehicles.		12,000
<b>51803 Other Contract Services</b>		
This item reflects the costs of other contract services.		5,963,346
<b>51902 Telecommunication Usage</b>		
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
<b>51904 ISD-Baseline Service/Improvement Projects/Supplemental Projects</b>		332,432
<b>51905</b> This is the estimate given by the Data Processing Department for the costs associated with the Agency's		
<b>51906</b> access to the County's IBM computer system for payroll, purchasing, benefit assessments and sanitation master files, as well as, anticipated costs for requested improvement projects/supplemental projects.		
<b>51910 Courier Services/Mail Services/Records Services</b>		
<b>51911</b> These accounts reflects the cost of County provided courier, mail, and records services.		22,000
<b>51912</b>		
<b>51916 County Services</b>		
County services including Accounting Services and Agenda Item Services for agreements.		804,475
<b>51920 Risk Management - Benefit Admin Services</b>		
This item records charges for health insurance administration by the County's Risk Management Department.		64,456
<b>51921 Equipment Usage Charge</b>		
This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.		220,000

**FY 2025-26 BUDGET  
CHARACTER JUSTIFICATION**

Sonoma County Water Agency - Administration and General  
General Fund

Services and Supplies (continued)

Character No.:

14015-33010100-51/52

**Account**

<b>51924 Cost Plan Charges</b>	599,154
These accounts reflects charges by the County for Insurance, CAO cost center, and Human Resources	
<b>51934 ERP System Charges/Unclaimable ERP System Charges</b>	
<b>51935</b> Represents charges for the Enterprise Financial System (EFS) and Human Resource Information System (HRIS).	689,331
<b>52021 Clothing / Personal</b>	
The Memorandum of Understanding requires the Agency to furnish uniforms and safety apparel as well as to provide laundry service for clothing.	
	160,000
<b>52031 Food</b>	
This item is requested to provide food for meetings and events.	
	25,000
<b>52042 Janitorial Supplies</b>	
This item is requested to provide funds for cleaning supplies.	
	4,000
<b>52043 Safety Supplies/Equipment</b>	
This account records the cost of Safety Supplies/Equipment.	
	3,000
<b>52061 Fuel/Gas/Oil</b>	3,000
This account records the cost of gas, diesel, and oil for the Agency's vehicle fleet.	
<b>52071 Materials and Supplies Expense</b>	
This item is requested to provide funds for miscellaneous supplies.	
	140,000
<b>52081 Medical/Laboratory Supplies</b>	
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
<b>52091 Memberships/Certifications</b>	
This item is requested to provide funds for Agency memberships in various professional and technical organizations.	
	\$295,252
<b>52101 Other Supplies</b>	
This account reflect the cost of non-office supplies and includes survey supplies.	
	140,500
<b>52111 Office Supplies/Office Furniture &amp; Fixtures</b>	45,000
<b>52112</b> These accounts records non-capitalized office expenses.	
<b>52114 Freight/Postage</b>	
This account records the cost of all Agency's outgoing correspondence.	
	0

**FY 2025-26 BUDGET  
CHARACTER JUSTIFICATION**

Sonoma County Water Agency - Administration and General  
General Fund

Services and Supplies (continued)

Character No.:

14015-33010100-51/52

**Account**

**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. 50,000

**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. 574,503

**52143 Software/Licensing Fees**

This item provides funds for various productivity software packages cost of maintaining to be used by different sections within the Agency. 1,196,600  
This item includes the licensing agreements for the various packages utilized by the Agency.

**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.

FTEs & Ex Help

295 \$68 \$20,000

**FY 2025-26 BUDGET  
CHARACTER JUSTIFICATION**

Sonoma County Water Agency - Administration and General  
General Fund

Other Charges

Character No.:

14015-33010100-53

**Account**

**53501 Contribution**

This item is requested for the following:

\$65,300

Bay Nature	2,000
CA Irrigation Institute - conference and booth	1,550
CA Nevada Chapter of the American Fisheries Society	1,000
California Trout - Gala	2,500
City of Santa Rosa Earth Day	5,000
Coastwalk	3,000
Community Clean Water Institute (Fife Creek Clean up)	2,000
Discovery Day - Water Education	1,000
Los Cien events	1,200
Napa County Resource Conservation District	1,000
Regents of the University California - North Bay Science	1,000
Regional Parks Foundation	4,500
Russian River Confluence	10,000
Russian RiverKeeper - River cleanup	1,500
Salmonid Restoration Federation	2,000
San Francisco Estuary Partnership	1,000
Sonoma County Fair	15,000
Sonoma County Vineyard Technical Work Group	2,550
Sonoma Land Trust	1,000
Sonoma Mendocino Economic Development - Biomass Symposium	3,000
Various sponsorships	3,000
Western Section of The Wildlife Society	500
	<u>65,300</u>

**53502 Community Grants**

2,750,000

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

Occidental CSD	1,850,000
Russian River CSD	900,000

**Fixed Assets**

Character No.:

14015-33010100-54

**Account**

**54503 Work in Progress - Equipment**

This request will fund GIS equipment.

17,000

Large Format Plotter

Requested	Budgeted
17,000	17,000

**54507 Work in Progress - Intangible**

This request will fund CMMS and other software development.

540,000

Asset Management - CMMS Implementation

Requested	Budgeted
540,000	540,000

**FY 2025-26 BUDGET  
CHARACTER JUSTIFICATION**

Sonoma County Water Agency - Administration and General  
General Fund

Other Financing Uses

Character No.:

14015-33010100-57

**Account**

**57011 OT - W/in Special Dist - BOS**

\$835,000

Transfer of funds to:

Sustainability Fund

\$835,000

Wastewater Loan Fund

\$0

**57012 Transfer Out-Btw Gov't Find**

4,840,000

Transfer of funds to:

ALW - Rate Stabilization Fund

\$100,000

ALW - Larkfield Estates

\$100,000

Geyserville SZ

575,000

Penngrove SZ

390,000

Recycled Water Fund

0

Sea Ranch SZ

200,000

Russian River Projects

3,475,000

**Reimbursements**

Character No.:

14015-33010100-58

**Account**

**58010 Reimbursements - Interfund**

(\$54,570,000)

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.

# FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$6,501,681</b>	<b>\$12,025,137</b>	<b>\$8,612,864</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	32,556,954	35,100,998	31,077,901
Expenditures - (Decrease) fund balance	(29,055,578)	(38,513,271)	(38,378,459)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	3,501,376	(3,412,273)	(7,300,558)
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances	2,713,099		
Unrealized Gain/Loss	(536,685)		-
Change in prepaid expense	(8,102)		
Post Audit Adjustment	(146,233)	-	
Rounding	1		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	2,022,080	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$12,025,137</b>	<b>\$8,612,864</b>	<b>\$1,312,306</b>
<b>Target Fund Balance</b>	<b>\$3,204,757</b>	<b>\$5,359,107</b>	<b>\$5,117,069</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$8,820,380</i>	<i>\$3,253,757</i>	<i>(\$3,804,763)</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$5,523,456</b>	<b>(\$3,412,273)</b>	<b>(\$7,300,558)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2023</u></b>	<b><u>7/1/2024</u></b>	
Equity in Pooled Cash	\$10,773,762	\$14,030,300	
Petty Cash	750	750	
Accounts Receivable - AR Module	2,089,543	1,027,606	
Deposit Clearing	(3,167)	150	
AR Maint/Trnsf Control	(150)	(150)	
Retention Receivable	1,207,780	1,350,485	
Due from Federal AR	128,644	226,166	
Due from State AR	1,479,806	1,985,967	
Vouchers Payable	(554,660)	(693,225)	
Accounts Payable	(563,067)	(425,230)	
Retention Payable	(1,143,225)	(1,297,155)	
Due to State	(897)	(700)	
Due To Other Governments	(3,042)	(3,042)	
Unearned Revenue	(352,404)	(135,834)	
Unavailable Revenue	(1,269,766)	(1,465,824)	
Encumbrances	(5,288,226)	(2,575,127)	
<b>Total Beginning Fund Balance</b>	<b>\$6,501,681</b>	<b>\$12,025,137</b>	



# FY 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2024-25	Requested FY 25-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 Prop Tax - CY, Secured	3,116,548	3,210,045	\$93,496	3.00%
40005 Prop Taxes - RDA Increment	(401,057)	(413,089)	(\$12,032)	3.00%
40006 AB1290 RDA Pass Throughs	68,991	71,061	\$2,070	3.00%
40010 Residual Prop Tax - RPTTF	165,867	170,843	\$4,976	3.00%
40012 SB2557 Prop Tax Admin	(28,264)	(29,112)	(\$848)	3.00%
40101 Prop Taxes - CY, Unsecured	95,650	98,520	\$2,870	3.00%
40111 Supplemental Prop Taxes - CY	49,950	51,449	\$1,499	3.00%
<b>Subtotal Taxes</b>	<b>\$3,067,686</b>	<b>\$3,159,716</b>	<b>\$92,031</b>	<b>3.00%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 State Homeowners Prop Tax Relf	14,079	14,501	\$422	3.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$14,079</b>	<b>\$14,501</b>	<b>\$422</b>	<b>3.00%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	97,500	90,000	(\$7,500)	(7.69%)
44101 Rent - Real Estate	4,700	4,700	\$0	0.00%
44109 Concessions	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$102,200</b>	<b>\$94,700</b>	<b>(\$7,500)</b>	<b>(7.34%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 NCPA Fees for Govt. Services	4,211	4,337	\$126	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%
<b>Subtotal Charges for Service</b>	<b>\$854,211</b>	<b>\$854,337</b>	<b>\$126</b>	<b>0.01%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
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
<b>Subtotal Miscellaneous Revenues</b>	<b>\$7,800</b>	<b>\$7,800</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$4,045,976</b>	<b>\$4,131,055</b>	<b>\$85,079</b>	<b>2.10%</b>

# FY 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2024-25	Requested FY 25-26	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 Maintenance - Equipment	4,000	4,000	\$0	0.00%
51401 Rents & Leases - Equipment	6,000	6,000	\$0	0.00%
51402 Rents and Leases - Heavy Eqt	6,000	6,000	\$0	0.00%
51803 Other Contract Services	150,000	150,000	\$0	0.00%
51917 District Operations Charges	500,000	200,000	(\$300,000)	(60.00%)
51921 Equipment Usage Charges	25,000	25,000	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$695,000</b>	<b>\$391,000</b>	<b>(\$304,000)</b>	<b>(43.74%)</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	4,724,966	5,107,094	\$382,128	8.09%
<b>Subtotal Other Charges</b>	<b>\$4,724,966</b>	<b>\$5,107,094</b>	<b>\$382,128</b>	<b>8.09%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,419,966</b>	<b>\$5,498,094</b>	<b>\$78,128</b>	<b>1.44%</b>
<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>\$1,373,990</b>	<b>\$1,367,039</b>	<b>(\$6,951)</b>	<b>(0.51%)</b>

## FY 2025-26 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. 3,210,045

***40005 RDA Increment***

This portion of the property tax is shifted to local redevelopment agencies. (413,089)

***40006 AB1290 RDA Pass Through***

This amount is to report gross tax increment and pass throughs to cities and Rural Development Agencies. 71,061

***40010 Residual Prop-Tax RPTTE***

This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities. 170,843

***40012 SB 2557 Prop Tax Admin***

Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD. (29,112)

***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. 98,520

***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. 51,449

**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. 14,501

## FY 2025-26 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. 90,000  
Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	3,000,000
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	90,000

### **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. 4,337

### **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 2025-26 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**

This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment. 4,000

**51228 Interpreting Services**

This line item is necessary to provide translation services. 0

**51401 Rents and Leases - Equipment**

This account covers the costs of renting copiers, fax machines, and other equipment as needed. 6,000

**51402 Rents and Leases - Heavy Equipment**

This account covers the costs of heavy equipment as needed. 6,000

**51803 Other Contract Services**

This item is requested to provide funds for outside contract services as may be necessary. 150,000

**51917 District Operations Charges**

This item is requested to provide funds for the charging of salaries and benefits for staff assigned to Spring Lake projects. 200,000

**51921 Equipment Usage Charge**

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles. 25,000

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

**53501 Contribution**

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. 5,107,094

# FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,978,275</b>	<b>\$3,709,820</b>	<b>\$2,746,989</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,380,973	4,045,976	4,131,055
Expenditures - (Decrease) fund balance	(4,427,243)	(5,008,807)	(5,498,094)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(46,270)	(962,831)	(1,367,039)
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances	29,457	-	-
Unrealized Gain/Loss	(251,643)		
Post Audit Adjustment	-		
Rounding	-		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(222,186)	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$3,709,820</b>	<b>\$2,746,989</b>	<b>\$1,379,950</b>
<b>Target Fund Balance</b>	<b>\$1,106,811</b>	<b>\$1,252,202</b>	<b>\$1,374,524</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$2,603,009</i>	<i>\$1,494,787</i>	<i>\$5,426</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$268,455)</b>	<b>(\$962,831)</b>	<b>(\$1,367,039)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2023</u></b>	<b><u>7/1/2024</u></b>	
Equity in Pooled Cash	\$4,067,299	\$3,872,436	
Cash with Fiscal Agent	4,405	7,838	
Other Receivables	2,098	10,616	
Due from State AR	91,469	-	
Vouchers Payable	(525)	(17,701)	
Unearned Revenue	(123,355)	(132,913)	
Unavailable Revenue	(3,204)	-	
Encumbrances	(59,912)	(30,455)	
<b>Total Beginning Fund Balance</b>	<b>\$3,978,275</b>	<b>\$3,709,821</b>	

# FY 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2024-25	Requested FY 25-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002    Interest on Pooled Cash	0	0	0	N/A
44003    Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101    Transfers In - within a Fund	0	0	0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCNTS</u></b>				
49002    Advances	0	0	0	N/A
49003    Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control Accnts</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>EXPENDITURES:</b>				
<b><u>ADMINISTRATIVE CONTROL ACCNTS</u></b>				
59002    Advances	0	0	0	N/A
59003    Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control Accnts</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

# FY 2025-26 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. 18,000  
Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	600,000
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	18,000

**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 2025/2026. 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 2025/2026. 0

**59003 Clearing**

This is the clearing account for 59002. 0



# FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$655,001</b>	<b>\$675,745</b>	<b>\$675,745</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	43,058	0	0
Expenditures - (Decrease) fund balance	-	-	-
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<b>\$43,058</b>	<b>\$0</b>	<b>\$0</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	(22,314)	-	-
Accrual of Principal Received - Interfund Loan	-	-	-
Interfund Loan Issued	-	-	-
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<b>(\$22,314)</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$675,745</b>	<b>\$675,745</b>	<b>\$675,745</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$20,744</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2023</b>	<b>7/1/2024</b>	
Cash	\$655,001	\$675,745	
<b>Total Beginning Fund Balance</b>	<b>\$655,001</b>	<b>\$675,745</b>	

**FY 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2024-25	Requested FY 25-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL</u></b>				
42601 County of Sonoma	36,250	24,000	(12,250)	(33.79%)
<b>Subtotal Intergovernmental</b>	<b>\$36,250</b>	<b>\$24,000</b>	<b>(\$12,250)</b>	<b>(33.79%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	13,000	12,000	(1,000)	(7.69%)
<b>Subtotal Use of Money</b>	<b>\$13,000</b>	<b>\$12,000</b>	<b>(\$1,000)</b>	<b>(7.69%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42610 Other Governmental Agencies	0	0	0	N/A
<b>Subtotal Intergovernmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45301 Charges for Services	300,000	300,000	0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers Within Funds	873,000	835,000	(38,000)	(4.35%)
<b>Subtotal Other Financing Sources</b>	<b>\$873,000</b>	<b>\$835,000</b>	<b>(\$38,000)</b>	<b>(4.35%)</b>
<b>TOTAL REVENUES</b>	<b>\$1,222,250</b>	<b>\$1,171,000</b>	<b>(\$39,000)</b>	<b>(3.19%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51205 Advertising/Marketing Svc	15,000	15,000	\$0	0.00%
51211 County Counsel - Legal Advice	15,000	12,000	(3,000)	(20.00%)
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	350,000	560,000	210,000	60.00%
51917 District Operations Charges	755,000	955,000	200,000	26.49%
51921 Equipment Usage Charges	2,625	6,000	3,375	128.57%
52031 Food	200	5,000	4,800	2400.00%
52071 Materials and Supplies Expense	1,000	12,000	11,000	1100.00%
52091 Memberships/Certifications	59,750	61,750	2,000	3.35%
52115 Books/Media/Subscriptions	200	200	0	0.00%
52141 Minor Equipment/Small Tools	200	200	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,208,475</b>	<b>\$1,638,400</b>	<b>\$429,925</b>	<b>35.58%</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	10,000	0	(\$10,000)	(100.00%)
<b>Subtotal Other Charges</b>	<b>\$10,000</b>	<b>\$0</b>	<b>(\$10,000)</b>	<b>(100.00%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,218,475</b>	<b>\$1,638,400</b>	<b>\$429,925</b>	<b>35.28%</b>
<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>(\$3,775)</b>	<b>\$467,400</b>	<b>\$468,925</b>	<b>(12421.85%)</b>

# FY 2025-26 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. 12,000  
 Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	400,000	
Projected Interest Rate	3.00%	
Projected/Planned Interest on Pooled Cash	12,000	

**42601 County of Sonoma**

The account records revenue from the County of Sonoma's Water Security funding to implement sustainability projects. 24,000

**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. 835,000

**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. 12,000

**51241 Outside Printing & Binding**

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

**51244 Permits/License/Fees**

This account represents estimated costs for various permits and fees. 500

**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 2025-26 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. 560,000

<u>Planned Contract Work</u>	<u>Amount</u>
Climate Adaptation Implementation	200,000
Climate Equity Strategy	150,000
Energy Storage	200,000
Woody biomass	10,000
	<u>560,000</u>

**51917 District Operations Charges**

This account reflects the estimated cost for salaries, benefits and overhead costs for personnel assigned to Sustainability Fund projects. 955,000

<u>Planned Project Work</u>	<u>Amount</u>
Climate Adaptation Implementation	250,000
Climate Adaptation Practice Group	65,000
Climate Equity Strategy	50,000
Drought Resiliency Planning (County Climate Funds)	75,000
Energy Education Program	300,000
Energy Efficiency	20,000
Geospatial data development/LiDAR	50,000
GHG Inventory	50,000
Innovative Funding Mechanisms Study	50,000
Office Waste Recycling Program Admin	5,000
Water/Energy Nexus collaborations	15,000
Woody biomass	25,000
	<u>955,000</u>

**51921 Equipment Usage Charge**

This account records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles. 6,000

**52021 Clothing/Uniforms**

This account records expenses for uniforms and safety apparel as necessary. 1,000

**52031 Food**

This account records costs to provide food for meetings and events. 5,000

**52071 Materials and Supplies Expense**

This account is requested to provide miscellaneous supplies. 12,000

**FY 2025-26 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. \$61,750

<u>Planned Memberships</u>	<u>Amount</u>
Climate Registry	1,750
Regional Climate Protection Authority	50,000
Misc. Energy/Climate Confs	10,000
	<hr/> 61,750

***52111 Office Supplies***

This account records non-capitalized office expenses. 50

***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. 200

***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.

# FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$503,313</b>	<b>\$448,921</b>	<b>\$612,740</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	\$1,354,398	\$1,610,144	\$1,171,000
Expenditures - (Decrease) fund balance	(1,432,608)	(1,446,325)	(1,638,400)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<b>(\$78,210)</b>	<b>\$163,819</b>	<b>(\$467,400)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances	47,275	-	-
Unrealized Gain/Loss	(18,448)	-	-
Change in prepaid expense	(16)		
Post Audit Adjustment	(4,993)		
Rounding	(1)		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<b>23,818</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$448,921</b>	<b>\$612,740</b>	<b>\$145,340</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$54,392)</b>	<b>\$163,819</b>	<b>(\$467,400)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2023</b>	<b>7/1/2024</b>	
Equity in Pooled Cash	\$1,047,531	\$987,453	
Accounts Receivable - AR Module	54,345	72,800	
Vouchers Payable	(10,058)	(64,787)	
Accounts Payable	(28,267)	(4,993)	
Unearned Revenue	(365,884)	(394,474)	
Encumbrances	(194,354)	(147,079)	
<b>Total Beginning Fund Balance</b>	<b>\$503,313</b>	<b>\$448,920</b>	