

SONOMA COUNTY WATER AGENCY
FY 19-20 BUDGET REQUEST
ADMINISTRATION AND GENERAL

TABLE OF CONTENTS

	Page
Budget Section Summary - Administration and General	1
 General Fund	
Budget Division Summary	1
Summary of Revenues and Expenditures	2
Character Justification	6
Statement of Special Fund Activity	14
 Spring Lake Park	
Summary of Revenues and Expenditures	15
Character Justification	17
Statement of Special Fund Activity	19
 Waste/Recycled Water Loan	
Summary of Revenues and Expenditures	20
Character Justification	21
Statement of Special Fund Activity	22
 Sustainability-Renewable Energy	
Summary of Revenues and Expenditures	23
Character Justification	24
Statement of Special Fund Activity	27

FY 2019-20 BUDGET
BUDGET SECTION SUMMARY

Department: SONOMA COUNTY WATER AGENCY

A. Program Description

The Sonoma County Water Agency is a countywide special district responsible for domestic water supply delivery to eight prime contractors (the Cities of Santa Rosa, Petaluma, Sonoma, Rohnert Park, and Cotati; Valley of the Moon; Town of Windsor; and North Marin Water Districts). The Agency designs, constructs and maintains flood control facilities. The Sonoma County Water Agency operates and maintains Spring Lake Park via contract with the Sonoma County Regional Parks Department. The Water Agency also provides Sanitation services to four County Sanitation Districts and four Sanitation Zones of Benefit. The Board of Supervisors serve as the Board of Directors of the Water Agency.

The five major functions of the Sonoma County Water Agency are: Administration/General, Water Transmission, Water Supply, Flood Control and Sanitation.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 18-19 Adopted	FY 19-20 Requested	Percent Change	FY 18-19 Adopted	FY 19-20 Requested	Percent Change
Admin & General	\$65,867,894	\$75,798,799	15.08%	\$4,653,677	\$3,495,506	(24.89%)
Flood Control	10,469,140	8,975,400	(14.27%)	1,146,475	(1,701,851)	(248.44%)
Water Supply	23,867,544	18,845,602	(21.04%)	9,435,105	4,274,490	(54.70%)
Water Transmission	66,123,954	74,700,131	12.97%	4,801,996	13,746,431	186.26%
Internal Service Fund	11,534,015	11,807,634	2.37%	998,823	1,069,560	7.08%
Sanitation	64,776,658	62,720,358	(3.17%)	15,104,216	13,426,238	(11.11%)
TOTAL:	\$242,639,205	\$252,847,924	4.21%	\$7,553,303	\$34,310,373	354.24%

C. Staffing Summary

Staffing	FY 18-19 Adopted	FY 19-20 Requested	Number Change	Percent Change
Permanent	231.75	233.75	2.00	0.86%

D. SUMMARY OF ISSUES AND SIGNIFICANT CHANGES

Refer to the following pages for a summary of issues and changes.

SONOMA COUNTY WATER AGENCY
ADMINISTRATION AND GENERAL
FY 19-20 BUDGET REQUEST

FY 2019-20 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 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 establish in FY 10/11 to capture expenditures and revenues for the Agency's Renewable Energy, Efficiency and Sustainability efforts. This fund was 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 18-19 Adopted	FY 19-20 Requested	Percent Change	FY 18-19 Adopted	FY 19-20 Requested	Percent Change
General Fund	\$61,727,615	\$71,177,431	15.31%	\$4,343,194	\$2,937,330	(32.37%)
Spring Lake Park	3,160,979	3,180,768	0.63%	115,740	(77,024)	(166.55%)
Sustainability Fund	979,300	1,440,600	47.11%	204,243	644,700	215.65%
Waste/Recycled Loan	0	0	N/A	(9,500)	(9,500)	0.00%
TOTAL:	\$65,867,894	\$75,798,799	15.08%	\$4,653,677	\$3,495,506	(24.89%)

C. Staffing Summary

Staffing	FY 18-19 Adopted	FY 19-20 Requested	Number Change	Percent Change
Permanent	231.75	233.75	2.00	0.86%

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 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: GENERAL FUND
Fund/Department ID: 14015 33010100

Account No. and Title	Adopted 2018-19	Requested FY 19-20	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 Prop Tax - CY, Secured	\$6,800,081	\$7,452,579	\$652,498	9.60%
40005 Prop Taxes - RDA Increment	(750,000)	(934,066)	(184,066)	24.54%
40006 AB1290 RDA Pass Throughs	57,000	120,583	63,583	111.55%
40010 Residual Prop Tax - RPTTF	150,000	236,983	86,983	57.99%
40012 SB2557 Prop Tax Admin	(83,155)	(77,519)	5,636	(6.78%)
40101 Prop Taxes - CY, Unsecured	192,462	251,621	59,159	30.74%
40111 Supplemental Prop Taxes - CY	164,272	142,952	(21,320)	(12.98%)
40404 Timber Yield Tax	621	3,621	3,000	483.09%
Subtotal Taxes	\$6,531,281	\$7,196,753	\$665,472	10.19%
<u>INTERGOVERNMENTAL REVENUE</u>				
42111 State - Other In-Lieu Tax	\$0	\$0	\$0	N/A
42291 State Homeowners Prop Tax Relf	47,330	46,619	(711)	(1.50%)
42358 State Other Funding	0	9,305,991	9,305,991	N/A
42601 County of Sonoma	225,000	0	(225,000)	(100.00%)
42627 Special Districts	11,900,000	11,500,000	(400,000)	(3.36%)
42628 Cities	0	300,000	300,000	N/A
Subtotal Intergovernmental Revenue	\$12,172,330	\$21,152,610	\$8,980,280	73.78%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$251,370	\$228,000	(\$23,370)	(9.30%)
44003 Other Interest Earnings	0	88,000	88,000	N/A
Subtotal Use of Money	\$251,370	\$316,000	\$64,630	25.71%
<u>CHARGES FOR SERVICES</u>				
45008 NCPA Fees for Govt. Services	\$12,440	\$12,237	(\$203)	(1.63%)
45062 Construct/Bldg Permit Rvw Svcs	2,000	0	(2,000)	(100.00%)
45065 Inspection Fees	100,000	200,000	100,000	100.00%
45221 Sewer/Water Usage Fees	315,000	315,000	0	0.00%
45301 Charges for Services	0	610,000	610,000	N/A
Subtotal Charges for Service	\$429,440	\$1,137,237	\$97,797	22.77%
<u>MISCELLANEOUS REVENUE</u>				
46022 Capital Grants - State	\$0	\$0	\$0	N/A
46040 Miscellaneous Revenue	0	437,500	437,500	N/A
Subtotal Miscellaneous Revenue	\$0	\$437,500	\$437,500	N/A
TOTAL REVENUES	\$19,384,421	\$30,240,100	\$10,245,679	52.86%

SUMMARY OF REVENUES AND EXPENDITURES

14015-33010100

Account No. and Title	Adopted 2018-19	Requested FY 19-20	Difference	Percent Change
EXPENDITURES:				
<u>SALARIES AND BENEFITS</u>				
50101 Regular Wages	\$23,828,074	\$24,936,093	\$1,108,019	4.65%
50102 Holiday Pay	0	0	0	N/A
50103 Sick Leave	0	0	0	N/A
50104 Vacation Taken	0	0	0	N/A
50106 Other Compensatory Leave	0	0	0	N/A
50107 Sev/Buybacks/Payouts/Cashouts	0	0	0	N/A
50109 Union Release	0	0	0	N/A
50110 Cash allowance	1,655,862	1,683,062	27,200	1.64%
50111 Extra help	0	0	0	N/A
50112 Overtime	0	0	0	N/A
50113 Overtime-FLSA	0	0	0	N/A
50115 Premium pay	0	0	0	N/A
50118 Shift differential	0	0	0	N/A
50119 Standby pay	0	0	0	N/A
50201 County Retirement SCERA	4,151,697	4,126,824	(24,873)	(0.60%)
50204 Unclaimable county retirement	494,347	509,079	14,732	2.98%
50205 FICA Taxes	1,826,985	1,889,835	62,850	3.44%
50208 POB Contribution	3,152,197	3,328,668	176,471	5.60%
50209 County Health Contribution	2,088,570	2,216,924	128,354	6.15%
50301 Health insurance	2,452,912	3,229,527	776,615	31.66%
50302 Extra help health insurance	0	50,000	50,000	N/A
50304 HRA benefit	136,323	156,823	20,500	15.04%
50305 Retiree medical trust contrib	0	202,000	202,000	N/A
50306 Disability insurance	148,186	156,753	8,567	5.78%
50307 Dental insurance	288,132	330,803	42,671	14.81%
50308 Life insurance	23,169	24,736	1,567	6.76%
50309 Vision insurance	46,021	43,906	(2,115)	(4.60%)
50310 Unemployment insurance	0	0	0	N/A
50311 Unemployment-perm pos	5,874	6,235	361	6.15%
50401 Workers' Compensation	402,296	396,544	(5,752)	(1.43%)
50501 Other Benefits	10,867	11,010	143	1.32%
50502 Deferred Compensation	281,501	303,459	21,958	7.80%
50504 50% Normal Cost Sh Reimb-Gen	0	0	0	N/A
50602 Final budget adjustments	620,000	0	(620,000)	(100.00%)
50604 Proposed budget adjustments	0	1,397,719	1,397,719	N/A
<i>Subtotal Salaries & Benefits</i>	\$41,613,013	\$45,000,000	\$3,386,987	8.14%
<u>SERVICES AND SUPPLIES</u>				
51041 Insurance - Liability	\$225,174	\$206,295	(\$18,879)	(8.38%)
51042 Insurance - Premiums	0	1,000	1,000	N/A
51061 Maintenance - Equipment	100,000	110,000	10,000	10.00%
51205 Advertising/Marketing Svc	40,000	70,000	30,000	75.00%
51206 Accounting/Auditing Services	100,000	247,191	147,191	147.19%
51207 Client Accounting Services	570,000	604,020	34,020	5.97%
51209 Information Tech Svc (non ISD)	132,600	50,000	(82,600)	(62.29%)
51211 County Counsel - Legal Advice	720,000	350,000	(370,000)	(51.39%)
51212 Outside Counsel - Legal Advice	0	72,000	72,000	N/A
51214 Agency Extra/Temp Help	80,000	0	(80,000)	(100.00%)
51221 Medical/Laboratory Services	2,100	0	(2,100)	(100.00%)
51225 Training Services	180,000	30,000	(150,000)	(83.33%)
51231 Testing/Analysis	100,000	0	(100,000)	(100.00%)
51241 Outside Printing and Binding	40,000	70,000	30,000	75.00%

SUMMARY OF REVENUES AND EXPENDITURES

14015-33010100

Account No. and Title	Adopted 2018-19	Requested FY 19-20	Difference	Percent Change
<u>SERVICES AND SUPPLIES (Continued)</u>				
51242 Bank Charges	0	2,500	2,500	N/A
51244 Permits/License/Fees	8,000	8,000	0	0.00%
51249 Other Professional Services	150,000	0	(150,000)	(100.00%)
51301 Publications and Legal Notices	18,000	15,000	(3,000)	(16.67%)
51401 Rents and Leases - Equipment	80,000	90,000	10,000	12.50%
51421 Rents and Leases - Bldg/Land	3,430,874	3,426,374	(4,500)	(0.13%)
51601 Training/Conference Expenses	0	225,000	225,000	N/A
51602 Business Travel/Mileage	150,000	25,000	(125,000)	(83.33%)
51605 Private Car Expense	24,000	20,000	(4,000)	(16.67%)
51803 Other Contract Services	3,703,390	12,228,357	8,524,967	230.19%
51902 Telecommunication Usage	300,000	375,000	75,000	25.00%
51904 ISD - Baseline Services	84,404	80,000	(4,404)	(5.22%)
51905 ISD - Improvement Projects	0	10,000	10,000	N/A
51910 Courier Services	3,000	3,000	0	0.00%
51911 Mail Services	0	10,000	10,000	N/A
51912 Records Services	0	2,500	2,500	N/A
51916 County Services Chgs	777,404	777,404	0	0.00%
51917 District Operations Chgs	172,176	0	(172,176)	(100.00%)
51920 Risk Mgmt Benefit Admin Chgs	66,210	70,000	3,790	5.72%
51921 Equipment Usage Charges	68,153	200,000	131,847	193.46%
51924 Cost Plan Charges	0	167,618	167,618	N/A
51934 ERP System Charges	790,786	770,718	(20,068)	(2.54%)
51935 Unclaimable ERP System Charges	11,543	33,354	21,811	188.95%
52021 Clothing, Uniforms, Personal	100,000	105,000	5,000	5.00%
52031 Food	10,000	12,000	2,000	20.00%
52042 Janitorial Supplies	5,000	2,000	(3,000)	(60.00%)
52061 Fuel/Gas/Oil	0	500	500	N/A
52071 Materials and Supplies Expense	0	20,000	20,000	N/A
52081 Medical/Laboratory Supplies	100,000	12,000	(88,000)	(88.00%)
52091 Memberships/Certifications	435,488	414,000	(21,488)	(4.93%)
52101 Other Supplies	15,000	0	(15,000)	(100.00%)
52111 Office Supplies	120,000	50,000	(70,000)	(58.33%)
52115 Books/Media/Subscriptions	10,000	15,000	5,000	50.00%
52117 Mail and Postage Supplies	20,000	10,000	(10,000)	(50.00%)
52141 Minor Equipment/Small Tools	95,000	100,000	5,000	5.26%
52142 Computer Equipment/Accessories	400,000	250,000	(150,000)	(37.50%)
52143 Computer Software/Licensing	500,000	400,000	(100,000)	(20.00%)
52162 Special Department Expense	300,000	30,000	(270,000)	(90.00%)
52166 Employee Recognition Expense	6,300	7,100	800	12.70%
52171 Water Conservation Program	0	65,000	65,000	N/A
52191 Utilities Expense	0	1,000	1,000	N/A
Subtotal Services and Supplies	\$14,244,602	\$21,843,931	\$7,599,329	53.35%
<u>OTHER CHARGES</u>				
53501 Contributions	\$490,000	\$473,500	(\$16,500)	(3.37%)
53502 Community Grants	2,000,000	750,000	(1,250,000)	(62.50%)
Subtotal Other Charges	\$2,490,000	\$1,223,500	(\$1,266,500)	(50.86%)
<u>FIXED ASSETS</u>				
54305 Machinery and Equipment	\$100,000	\$0	\$0	(100.00%)
54406 CIP - Infrastructure	500,000	0	(100,000)	(100.00%)
54503 Work in Progress - Eq	0	100,000	(500,000)	N/A
54507 Work in Progress - Intang	600,000	200,000	100,000	0.00%
Subtotal Fixed Assets	\$1,200,000	\$300,000	(\$500,000)	(41.67%)

SUMMARY OF REVENUES AND EXPENDITURES

14015-33010100

Account No. and Title	Adopted 2018-19	Requested FY 19-20	Difference	Percent Change
<u>APPROPRIATIONS FOR CONTINGENCY</u>				
55011 Appropriation for Contingenc	\$300,000	\$300,000	\$0	0.00%
<i>Subtotal Approp. for Contingency</i>	\$300,000	\$300,000	\$0	0.00%
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	\$700,000	\$500,000	(\$200,000)	(28.57%)
57012 Transfers Out - btw Govtl Fund	1,180,000	2,010,000	830,000	70.34%
<i>Subtotal Other Financing Uses</i>	\$1,880,000	\$2,510,000	\$630,000	33.51%
<u>REIMBURSEMENTS</u>				
58010 Reimb. - General	(\$38,000,000)	(\$38,000,000)	\$0	0.00%
<i>Subtotal Reimbursements</i>	(\$38,000,000)	(\$38,000,000)	\$0	0.00%
<u>ADMIN CONTROL</u>				
59002 Advances	\$400,000	\$0	(\$400,000)	(100.00%)
59003 Advances Clearing	(400,000)	0	400,000	(100.00%)
<i>Subtotal Admin Control</i>	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES				
	\$23,727,615	\$33,177,431	\$9,849,816	41.51%
GROSS EXPENDITURES				
<i>(Without Reimbursements)</i>	\$61,727,615	\$71,177,431	\$9,849,816	15.96%
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	\$4,343,194	\$2,937,330	(\$395,864)	(9.11%)

FY 2019-20 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.

40005 RDA Increment

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

40006 AB1290 RDA Pass Through

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

40010 Residual Prop-Tax RPTTE

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

40012 SB 2557 Prop Ta: Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD. Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD.

40101 Prop Taxes - CY Unsecured

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

40111 Prop Taxes - CY Supplemental

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

40404 Timber Yield Tax

Timber Yield taxes are calculated and collected by the State.

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.

42358 State Other Funding

This item records revenue received from State grant programs. Grants in FY 19-20 include AQPI, NCWUE, GSA's, SWRCB.

42627 Special Districts

Sanitation District's are no longer in reimbursements. They are considered revenue.

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	\$12,000,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$228,000

FY 2019-20 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.

45062 Construct/Bldg Permit RW Svcs

This item records revenue which is generated from the sale of plans and specs for Agency projects that are put out to bid.

45065 Inspection Fees

This item records service revenues received from plan checking and developmental reviews. The decrease in this items is due to the slow down in housing construction.

45221 Sewer/Water Usage Fees

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

45301 Charges for Services

Revenue from service agreements with Forestville and Town of Windsor for O&M, and GSA administration.

Character Title: **Miscellaneous Revenue**

Character No. **14015-33010100-46**

46040 Miscellaneous Revenue

This item records miscellaneous donations or reimbursements.

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.

Reconciliation of Permanent Positions:

		<u>FTE</u>
FY 18-19	Adopted Budget:	231.75
FY 18-19	Authorized Position Changes:	
Add:	1 Technical Writing Specialist	
	1 Senior Programs Specialist	3.00
	1 Department Information Systems Specialist	
Delete:	1 Program Specialist II	-1.00
FY 19-20	Requested Position Changes:	
Add:		0.00
Delete:		0.00
	FY 19-20 Requested Permanent Positions (Adopted Budget)	<u>233.75</u>

50111 Cash Allowance

This records the portion of compensation that is provided at a flat monthly rate for some bargaining units.

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.

50112 Overtime

The new EFS system doesn't have this broken out.

FY 2019-20 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

51041 Liability Insurance

Project No. X0001A013

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.

51061 Maintenance - Equipment

Project No. Various

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

51205 Advertising Marketing

This account is used for public meeting notices.

51206 Accounting/Auditing Services

Project No. X0001A001

Audit / Accounting Services covers the costs of the Agency's annual audit provided by outside certified public accounting services.

51207 Client Accounting Services

Project No. X0001A001

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.

51209 Info Tech Svs (Non ISD)

Project No. X0001A010

This request covers the costs of various data processing supplies and services.

51211/51212 Legal Services

Project No. Various

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

51214 Agency / Extra Help

Project No. Various

This account reflects the costs of temporary extra-help through a private company.

51221 Medical/Lab Services

Project No. Various

This item is requested to provide funds for medical exams for personnel required to have special drivers licenses or those exposed to hazardous materials. The budget allows for medical costs which may be incurred with the implementation of the Department of Transportation Drug and Alcohol regulations. Costs associated with first-aid, not charged to Workers Compensation costs, are also recorded in this account. Also, included are costs for optometric services in providing safety glasses for various employees.

51225 Training Services

Project No. Various

This line item is necessary to provide training to Agency employees to meet safety regulations, to keep abreast of changing industry standards and to provide employees with the knowledge necessary to do their jobs.

51231 Testing / Analysis

Project No. Various

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

51241 Outside Printing & Binding

Project No. Various

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

51244 Permits/License/Fees

Project No. Various

This account records the cost of all permits and various licenses and fees.

FY 2019-20 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

51301 Publications / Legal Notices Project No. Various

This item is requested to provide funds for publishing notices required by law.

51401 Rents and Leases - Equipment Project No. Various

Rents and Leases - Equipment covers the costs of renting copiers, fax machines and other equipment as needed.

51241 Rents and Leases - Bldgs/Imp Project No. Various

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.

Principal and interest payments for O&M Building	\$531,874
Other Rent Charges-Facilities Fund project X0001A0001	2,894,500
Total	\$3,426,374

51602 Business Travel/Mileage Project No. Various

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

51605 Private Car Expense Project No. Various

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

51803 Other Contract Services

This item reflects the costs of other contract services.

Alpha Analytical	\$225,000
Asset Management Planning	250,000
AQPI NOAA (16/17-034)	2,710,290
AQPI CSU - Grant (16/17-031)	4,241,790
AQPI CSU - Travel Agrmt (17/18-005)	38,794
AQPI USGS (18WSTAA175836)	259,901
AQPI Krebs	72,918
AQPI Bay Planning Coalition	87,500
AQPI SRCIPPS	120,000
Annual Audit-CAFR	58,300
Community Affairs - Multicultural outreach	25,000
Community Affairs - NC IRWM	50,000
Community Affairs - Public outreach support services	135,000
Community Affairs - Video Production	50,000
Community Affairs - Website maintenance and support	25,000
Drainage Plan Review	200,000
Emergency Response	175,000
FIRO - NOAA Lake Mendocino	12,000
GIS/CAD/DB: Amazon Cloud Services	20,000
GIS/CAD/DB: Autocad Software Suite Maintenance Agreement	13,300
GIS/CAD/DB: Engineering Document Scanning Services	8,000
GIS/CAD/DB: ESRI (ELA) License Agreement	75,000
GIS/CAD/DB: Web Development Services	75,000
Government Affairs - Centerline Consulting	24,000
Government Affairs - Federal Legislative Outreach	81,564
Government Affairs: Atmospheric Legislative Outreach	15,000
GSA Hydrogeologic Services Agreements	300,000
GSA GSPs x 3	900,000
GSA general SGMA work and Ukiah Technical Assistance	200,000
IT Managed Services Agreement	300,000
Lower RR TMDL Wastewater Projects:	
Monte Rio and Villa Grande	500,000

FY 2019-20 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

51803 Other Contract Services (continued)

Camp Meeker and Northwood	
Miscellaneous Administrative Service Agreements	100,000
Miscellaneous Agreements - Resource Conservation	100,000
Miscellaneous Electrical/Mechanical Services	12,500
Russian River Confluence	50,000
Safety/Wellness	75,000
Sonoma County Human Services	425,000
Sonoma County Youth Ecology Corps	12,500
Sonoma Envir Ed Collaboration	5,000
Water Education Musical Program	15,000
Water Education Signage, Exhibits	50,000
Water Education Website Development	50,000
Water Use Efficiency Plumbers	85,000
	<u>\$12,228,357</u>

51902 Telecommunication Usage

Project No. Various

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.

51904 ISD-Baseline Serv

Project No. X0001D010

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.

51910 Courier Services

Project No. Various

This account reflects the cost of County provided courier service.

51916 County Services

Project No. Various

County Services covers the costs of services provided by other county departments, as specified in agreements. The budget assumes the following costs:

Clerk of the Board	X00001A004	\$350,000
County Administrator's Office	X00001A027	97,572
Support Services	X00001A001	62,832
County Auditor-Controller	X00001A001	<u>267,000</u>
		\$777,404

51918 HRMS Charges

Project No. X0009D016

This account reflects the estimated cost of the Agency's share of the County's HRMS system based on FTE's.

51919 EFS Costs

This item represents the share of costs for the County's new operating system.

51290 Risk Mgmt-Ben Admin Svcs

Project No. X0001A002

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

51921 Equipment Usage Charge

Project No. Various

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

FY 2019-20 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

52021 Clothing / Personal

Project No. Various

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

52031 Food

Project No. Various

This item is requested to provide food for meetings and events

52042 Janitorial Supplies

Project No. X0001A002

This item is requested to provide funds for cleaning supplies.

52081 Medical/ Laboratory Supplies

Project No. X0501A005

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.

52091 Memberships/Certifications

Project No. Various

This item is requested to provide funds for Agency memberships in various professional and technical organizations as follows:

Assn of Calif Water Agencies	\$26,000
Bay Planning Coalition	2,500
CA Assoc of Sanitation Agencies	23,000
CA Council for Environmental and Economic Balance (CCEEB)	25,000
CA Foundation on the Environment	20,000
CA Groundwater Association	8,000
CA Special Districts	7,500
EDB Broadband	47,000
Miscellaneous	100,000
Misc. Energy/Climate Confs	50,000
RCPA Solar Sonoma County	40,000
Russian River Watershed Assoc	65,000
Total	\$414,000

52101 Other Supplies

Project No. Various

This account reflect the cost of non-office supplies.

52111 Office Supplies

Project No. Various

This account records non-capitalized office expenses.

52115 Books/Media/Subscriptions

Project No. Various

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.

52117 Mail and Postage Supplies

Project No. Various

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

FY 2019-20 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

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.

<u>Electrical Section</u>		
Miscellaneous		\$42,800
<u>Maint. and Mechanic Services</u>		
Miscellaneous		5,000
<u>Field Equipment</u>		
Miscellaneous		15,000
Mobile Data Collection Device		2,200
<u>Office Furniture</u>		
Desk Chairs		10,000
Miscellaneous		25,000
Total		\$100,000

52142 Computer Equip/Assec

Project No. X0001D010

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.

52143 Software/Licensing Fees

Project No. X0001D010

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).

52162 Special Departmental Expense

Project No. Various

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.

52166 Employee Recognition Expense

Project No. Various

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

Character Title: Other Charges

Character No. 14015-33010100-53

53501 Contribution

This item is requested for the following:

Bay Planning Coalition	\$5,000
City of Santa Rosa Earth Day Event	5,000
Regional Parks Found RR Water Safety	5,000
Sonoma County Fair	15,000
TOW PAYS Program	25,000
Various Event Sponsorships	62,000
Water Education Foundation	6,500
Pass through WUE 2015 Round grant funds	300,000
Fire Cameras	50,000
	\$473,500

53502 Community Grants

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

Occidental CSD	\$400,000
Russian River CSD	\$350,000
	\$750,000

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

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

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

54507 Work in Progress - Intang Project No. Various
 This request will fund SCADA and other software development.

Character Title: **Appropriations for Contingencies** Character No. **14015-33010100-55**

55011 Appropriations for Contingencies
 An appropriation for contingency amount of \$300,000 is requested to provide for unexpected emergency purchases or revenue shortfalls.

Character Title: **Other Financing Uses** Character No. **14015-33010100-57**

57011 OT - W/in Special Dist - BOS		
Transfer of funds to:		
Sustainability Fund	\$500,000	
	\$500,000	
 57012 Transfer Out-Btw Gov't Find		
Transfer of funds to:		
ALW - Rate Stabilization Fund	\$150,000	
Penngrove SZ	\$300,000	
Recycled Water Fund	\$800,000	
Russian River Projects	\$760,000	
	\$2,010,000	

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.

FY 2019-20 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 17-18	Estimated FY 18-19	Requested FY 19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$14,096,037	\$6,721,183	\$4,272,104
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	19,900,727	22,441,126	30,240,100
Expenditures - (Decrease) fund balance	(23,928,166)	(27,877,483)	(33,177,431)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(4,027,439)	(5,436,357)	(2,937,330)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	(2,899,739)		
Unrealized Gains/Losses	18,037	-	-
Change in Reserve Fund Balance	(13,328)	-	-
Post Audit Adjustment	(22,904)	-	-
Advances to ALWSZ Construction - Larkfield Estates	(600,000)		
Advances (ISF-Power Resources Fund)	170,520		
Advance from Facilities Fund for ALW Larkfield Estates		600,000	
Advance (ISF Power Pays Off Advance)		2,387,277	
Net Adjustment - Increase/(Decrease) to Fund Balance	(3,347,415)	2,987,277	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$6,721,183	\$4,272,104	\$1,334,774
Target Fund Balance	\$729,618	\$4,006,871	\$5,269,358
<i>Over/(Under) Target Fund Balance</i>	\$5,991,566	\$265,233	(\$3,934,584)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$7,374,854)	(\$2,449,080)	(\$2,937,330)
<u>Fund Balance Components at Beginning of FY</u>	7/1/17	7/1/18	
Cash	\$15,358,220	\$11,831,810	
Petty Cash	750	750	
Due from Other Funds	170,520	170,520	
Due from State AR	229,609	394,842	
Due from Federal AR	88,382	5,378	
Due to State	(438)	(170)	
Due to Other Gov't	(60,836)	(33,228)	
Accounts Receivable A/R Module	45,488	88,321	
Accounts Payable	(42,807)	(173,311)	
Vouchers Payable	(318,486)	(626,883)	
Inventory	5,020	18,348	
Unbilled A/R	(21,201)	-	
Prepaid Expense	235,206	225,071	
Encumbrances	(1,345,491)	(4,245,230)	
Advances Payable		(647,978)	
Retention Payable	(414)	(44,466)	
Retention Receivable	7,535	56,315	
Unearned Revenue		(30,558)	
FB Res for Restricted Assets	(255,020)	(268,348)	
Total Beginning Fund Balance	\$14,096,037	\$6,721,183	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2018-19	Requested FY 19-20	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 Prop Tax - CY,Secured	\$2,193,825	\$2,404,336	\$210,511	9.60%
40005 Prop Taxes - RDA Increment	(221,823)	(301,311)	(79,488)	35.83%
40006 AB1290 RDA Pass Throughs	16,146	38,897	22,751	140.91%
40010 Residual Prop Tax - RPTTF	45,553	76,447	30,894	67.82%
40012 SB2557 Prop Tax Admin	(25,924)	(25,006)	918	(3.54%)
40101 Prop Taxes - CY, Unsecured	62,092	81,177	19,085	30.74%
40111 Supplemental Prop Taxes - CY	52,999	47,964	(5,035)	(9.50%)
Subtotal Taxes	\$2,122,868	\$2,322,504	\$199,636	9.40%
<u>INTERGOVERNMENTAL REVENUE</u>				
42291 State Homeowners Prop Tax Relf	\$15,269	\$15,040	(\$229)	(1.50%)
Subtotal Intergovernmental Revenue	\$15,269	\$15,040	(\$229)	(1.50%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$38,000	\$51,300	\$13,300	35.00%
44101 Rent - Real Estate	3,500	3,500	0	0.00%
44109 Concessions	10,000	10,000	0	0.00%
Subtotal Use of Money	\$51,500	\$64,800	\$13,300	25.83%
<u>CHARGES FOR SERVICES</u>				
45008 NCPA Fees for Govt. Services	\$4,102	\$3,948	(\$154)	(3.75%)
45291 Parks and Recreation Services	440,000	440,000	0	0.00%
45292 Annual Park Memb - Standard	100,000	100,000	0	0.00%
45293 Annual Park Memb - Golden Yrs	37,000	37,000	0	0.00%
45295 Camping Fees	230,000	230,000	0	0.00%
Subtotal Charges for Service	\$811,102	\$810,948	(\$154)	(0.02%)
<u>MISCELLANEOUS REVENUES</u>				
46002 Sales - Taxable	\$4,000	\$4,000	\$0	0.00%
46029 Donations/Contributions	40,000	40,000	0	0.00%
46040 Miscellaneous Revenue	500	500	0	0.00%
Subtotal Miscellaneous Revenues	\$44,500	\$44,500	\$0	0.00%
TOTAL REVENUES	\$3,045,239	\$3,257,792	\$212,553	6.98%

FY 2019-20 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

SUMMARY OF REVENUES AND EXPENDITURES

14020-33010200

Account No. and Title	Adopted 2018-19	Requested FY 19-20	Difference	Percent Change
<i>EXPENDITURES:</i>				
<u>SERVICES AND SUPPLIES</u>				
51917 District Operations Chgs	\$10,000	\$10,000	\$0	0.00%
<i>Subtotal Services and Supplies</i>	\$10,000	\$10,000	\$0	0.00%
<u>OTHER CHARGES</u>				
53501 Contributions	\$3,150,979	\$3,170,768	\$19,789	0.63%
<i>Subtotal Other Charges</i>	\$3,150,979	\$3,170,768	\$19,789	0.63%
TOTAL EXPENDITURES	\$3,160,979	\$3,180,768	\$19,789	0.63%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$115,740	(\$77,024)	(\$192,764)	(166.55%)

FY 2019-20 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.

40005 RDA Increment

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

40006 AB1290 RDA Pass Through

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

40010 Residual Prop-Tax RPTTE

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

40012 SB 2557 Prop Tax Admin

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

40101 Prop Taxes - CY Unsecured

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

40111 Prop Taxes - CY Supplemental

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

Character Title: Use of Money and Property **Character No.:** 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	\$2,700,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$51,300

44101 Rent - Real Estate

This item reflects rent for the Ranger residence located at Spring Lake Park.

44109 Rents / Concessions

Rents / Concessions revenue is based on estimates provided by County Regional Parks.

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.

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.

45291 Park/Recreation Services

These revenues are based on recent actual experience.

45292 Annual Park Memb - Standard

This accounts for revenue received for the standard annual park membership.

45293 Annual Park Memb - Golden Yrs

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

45295 Camping / Parking Fees

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

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. FY 17-18 requested amount is based on estimates provided by County Regional Parks.

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.

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

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.

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.

FY 2019-20 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 17-18	Estimated FY 18-19	Requested FY 19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$2,500,586	\$2,808,965	\$2,809,679
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,114,031	2,967,684	3,257,792
Expenditures - (Decrease) fund balance	(2,816,963)	(2,966,970)	(3,180,768)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	297,068	714	77,024
Adjustments to Reserves/Encumbrances:			
Unrealized Gains/Losses	11,309	-	-
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	11,310	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$2,808,965	\$2,809,679	\$2,886,704
Target Fund Balance	\$704,240	\$741,743	\$795,192
Over/(Under) Target Fund Balance	\$2,104,725	\$2,067,937	\$2,091,512
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$308,379	\$714	\$77,024
<u>Fund Balance Components at Beginning of FY</u>	7/1/17	7/1/18	
Cash	\$2,538,735	\$2,865,909	
Cash with Fiscal Agent	2,185	4,170	
Due from Other Gov't	(140)		
Other Receivables	18,281	14,905	
Vouchers Payable	(68)		
Accounts Payable		(169)	
Deferred Revenues	(58,407)	(75,850)	
Total Beginning Fund Balance	\$2,500,586	\$2,808,965	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2018-19	Requested FY 19-20	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$9,500	\$9,500	\$0	0.00%
<i>Subtotal Use of Money</i>	\$9,500	\$9,500	\$0	0.00%
TOTAL REVENUES	\$9,500	\$9,500	\$0	0.00%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51919 EFS Costs	\$0	\$0	\$0	N/A
<i>Subtotal Services and Supplies</i>	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$0	\$0	\$0	N/A
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$9,500)	(\$9,500)	\$0	0.00%

FY 2019-20 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	\$500,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	<u>\$9,500</u>

FY 2019-20 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 17-18	Estimated FY 18-19	Requested FY 19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$602,043	\$610,389	\$620,131
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	7,327	9,742	9,500
Expenditures - (Decrease) fund balance	-	-	-
Net Surplus or Deficit - Increase/(Decrease) to fund balance	\$7,327	\$9,742	\$9,500
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	1,019	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$1,019	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$610,389	\$620,131	\$629,631
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$8,346	\$9,742	\$9,500
<u>Fund Balance Components at Beginning of FY</u>	7/1/17	7/1/18	
Cash	\$602,043	\$610,389	
Total Beginning Fund Balance	\$602,043	\$610,389	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2018-19	Requested FY 19-20	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$57	\$20,900	\$20,843	36566.67%
Subtotal Use of Money	\$57	\$20,900	\$20,843	36566.67%
<u>INTERGOVERNMENTAL REVENUE</u>				
42610 Other Governmental Agencies	\$75,000	\$0	(\$75,000)	(100.00%)
Subtotal Intergovernmental	\$75,000	\$0	(\$75,000)	(100.00%)
<u>CHARGES FOR SERVICES</u>				
45301 Charges for Services	\$0	\$275,000	\$275,000	N/A
Subtotal Charges for Service	\$0	\$275,000	\$275,000	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers Within Funds	\$700,000	\$500,000	(\$200,000)	(28.57%)
Subtotal Other Financing Sources	\$700,000	\$500,000	(\$200,000)	(28.57%)
TOTAL REVENUES	\$775,057	\$795,900	\$20,843	2.69%

EXPENDITURES:

<u>SERVICES AND SUPPLIES</u>				
51205 Advertising/Marketing Svc	\$0	\$0	\$0	N/A
51209 Information Tech Svc (non ISD)	5,500	4,100	(1,400)	(25.45%)
51211 County Counsel - Legal Advice	100,000	50,000	(50,000)	(50.00%)
51225 Training Services	2,000	0	(2,000)	(100.00%)
51241 Outside Printing and Binding	2,000	2,000	0	0.00%
51244 Permits/License/Fees	0	2,000	2,000	N/A
51301 Publications and Legal Notices	1,000	0	(1,000)	(100.00%)
51601 Training/Conference Expenses	3,000	2,500	(500)	(16.67%)
51602 Business Travel/Mileage	9,000	6,500	(2,500)	(27.78%)
51605 Private Car Expense	1,000	1,000	0	0.00%
51803 Other Contract Services	195,000	540,000	345,000	176.92%
51902 Telecommunication Usage	1,000	0	(1,000)	(100.00%)
51917 District Operations Charges	561,000	695,000	134,000	23.89%
51921 Equipment Usage Charges	4,100	2,300	(1,800)	(43.90%)
52021 Clothing, Uniforms, Personal	1,000	0	(1,000)	(100.00%)
52031 Food	0	5,000	5,000	N/A
52071 Materials and Supplies Expense	0	5,500	5,500	N/A
52091 Memberships/Certifications	89,700	124,700	35,000	39.02%
52111 Office Supplies	4,000	0	(4,000)	(100.00%)
Subtotal Services and Supplies	\$979,300	\$1,440,600	\$461,300	47.11%
TOTAL EXPENDITURES	\$979,300	\$1,440,600	\$461,300	47.11%

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$204,243	\$644,700	\$440,457	215.65%
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FY 2019-20 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	\$1,100,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$20,900

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.

Character Title: Services and Supplies

Character No.: 14030-33010400-51/52

51061 Maintenance - Equipment

This item records the cost of maintenance and repair of the various equipment.

Project No. Various

51209 Info Tech Saves (Non ISD)

This request covers the costs of various data processing supplies and services.

Project No. Various

51211 Legal Services

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

Project No. Various

\$50,000

51225 In-Service Training

This line item is necessary to provide training to Agency employees, to keep abreast of changing industry standards, and to provide employees with the knowledge necessary to do their jobs.

Project No. Various

51241 Outside Printing & Binding

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

Project No. Various

51244 Permits/License/Fees

This account represents estimated costs for various permits and fees.

Project No. Various

51601 Training/Conference

This item is requested for costs associated with training and or conferences.

Project No. Various

51602 Business Travel/Mileage

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

Project No. Various

51605 Private Car Expense

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

Project No. Various

51803 Other Contract Services

This item covers the costs for services of outside contract Services

	Project No.	Amount
Carbon Free Water Presentations	B0001	\$10,000
Climate Adaptation	B0013	500,000
Energy Storage	B0001	10,000
Floating Solar (Oceanview)	B0009	10,000
Woody Biomass	B0007	10,000
		<u>\$540,000</u>

51917 District Operations Chugs

This item is requested to provide funds for the charging of salaries and benefits for staff assigned to Sustainability Fund projects.

	Project No.	Amount
Carbon Free Water Presentations/collaborations	B0001D023	\$15,000
Climate Adaptation Plan	B0013C018	100,000
Electric Vehicle Program	B0001D023	10,000
Energy Education Program	B0014A002	275,000
Energy Efficiency	B0001D023	20,000
Energy Storage	B0001D023	50,000
Floating Solar (Oceanview)	B0009D035	100,000
GHG Inventory	B0002C018	50,000
NCSE	B0001P008	30,000
Office Waste Recycling Program Admin	B0001D023	5,000
Water/Energy Nexus collaborations	B0001D023	15,000
Woody Biomass	B0007D026	25,000
		<u>\$695,000</u>

51921 Equipment Usage Charge

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

Project No. Various

52031 Food

This item is requested to provide food for meetings and events.

Project No. Various

52071 Materials and Supplies Expense

This item is requested to provide miscellaneous supplies.

Project No. Various

52091 Memberships/Certifications

Project No. Various

This item is requested to provide funds for Agency memberships in various professional and technical organizations as follows:

CCEEB/CED	\$23,500
CFEE	20,000
Climate Registry	1,200
LGSEC	10,000
National Council for Science and the Environment (Applied Solutions)	20,000
Misc. Energy/Climate Confs	50,000
	<u>\$124,700</u>

52111 Office Supplies

Project No. Various

This account records non-capitalized office expenses.

FY 2019-20 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 17-18	Estimated FY 18-19	Requested FY 19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$1,435,679	\$815,523	\$733,963
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$430,331	\$904,616	\$795,900
Expenditures - (Decrease) fund balance	(1,002,605)	(986,176)	(1,440,600)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(\$572,274)</u>	<u>(\$81,560)</u>	<u>(\$644,700)</u>
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - (Decrease) fund balance	(47,781)	-	-
Unrealized Gains/Losses	(100)	-	-
Rounding	(1)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(47,882)</u>	<u>0</u>	<u>0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	<u>\$815,523</u>	<u>\$733,963</u>	<u>\$89,263</u>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$620,156)	(\$81,560)	(\$644,700)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/17</u>	<u>7/1/18</u>	
Cash	\$1,735,507	\$1,202,459	
Accounts Receivable-AR Module	-	49,408	
Vouchers Payable	(4,370)	(165,747)	
Accounts Payable	(72,642)	-	
Encumbrances	(222,816)	(270,597)	
Total Beginning Fund Balance	<u>\$1,435,679</u>	<u>\$815,523</u>	