

**SONOMA COUNTY WATER AGENCY**  
**FY 20-21 BUDGET REQUEST**  
***ADMINISTRATION AND GENERAL***

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**FY 2020-21 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 19-20 Adopted	FY 20-21 Requested	Percent Change	FY 19-20 Adopted	FY 20-21 Requested	Percent Change
Admin & General	\$75,798,799	\$76,296,891	0.66%	\$3,495,506	\$7,375,394	111.00%
Flood Control	8,975,400	13,903,752	54.91%	(1,701,851)	1,241,128	(172.93%)
Water Supply	18,845,602	27,509,056	45.97%	4,274,490	3,389,817	(20.70%)
Water Transmission	74,700,131	78,169,809	4.64%	8,739,684	16,828,680	92.55%
Internal Service Fund	11,807,634	14,689,932	24.41%	1,069,560	2,665,186	149.19%
Sanitation	62,720,358	63,579,775	1.37%	13,426,237	8,262,310	(38.46%)
<b>TOTAL:</b>	<b>\$252,847,924</b>	<b>\$274,149,216</b>	<b>8.42%</b>	<b>\$7,553,303</b>	<b>\$39,762,515</b>	<b>426.43%</b>

**C. Staffing Summary**

Staffing	FY 19-20 Adopted	FY 20-21 Requested	Number Change	Percent Change
Permanent	233.75	241.00	7.25	3.10%

**D. SUMMARY OF ISSUES AND SIGNIFICANT CHANGES**

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

# FY 2020-21 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 19-20 Adopted	FY 20-21 Requested	Percent Change	FY 19-20 Adopted	FY 20-21 Requested	Percent Change
General Fund	\$71,177,431	\$71,127,500	(0.07%)	\$2,937,331	\$6,799,095	131.47%
Spring Lake Park	3,180,768	3,750,891	17.92%	(77,024)	367,864	(577.59%)
Sustainability Fund	1,440,600	1,418,500	(1.53%)	644,700	720,840	11.81%
Waste/Recycled Loan	0	0	N/A	(9,500)	(512,405)	5293.74%
<b>TOTAL:</b>	<b>\$75,798,799</b>	<b>\$76,296,891</b>	<b>0.66%</b>	<b>\$3,495,506</b>	<b>\$7,375,394</b>	<b>111.00%</b>

**C. Staffing Summary**

Staffing	FY 19-20 Adopted	FY 20-21 Requested	Number Change	Percent Change
Permanent	233.75	241.00	7.25	3.10%

**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 2020-21 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested FY 20-21	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 Prop Tax - CY, Secured	\$7,452,579	\$7,819,326	\$366,748	4.92%
40005 Prop Taxes - RDA Increment	(934,066)	(1,034,026)	(99,960)	10.70%
40006 AB1290 RDA Pass Throughs	120,583	144,708	24,125	20.01%
40010 Residual Prop Tax - RPTTF	236,983	271,076	34,093	14.39%
40012 SB2557 Prop Tax Admin	(77,519)	(79,455)	(1,936)	2.50%
40101 Prop Taxes - CY, Unsecured	251,621	248,844	(2,777)	(1.10%)
40111 Supplemental Prop Taxes - CY	142,952	167,650	24,698	17.28%
40404 Timber Yield Tax	3,621	0	(3,621)	(100.00%)
<b>Subtotal Taxes</b>	<b>\$7,196,753</b>	<b>\$7,538,123</b>	<b>\$341,370</b>	<b>4.74%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 State Homeowners Prop Tax Relf	\$46,619	\$47,011	\$392	0.84%
42358 State Other Funding	9,305,991	4,699,579	(4,606,412)	(49.50%)
42461 Federal Other Funding	0	300,000	300,000	N/A
42627 Special Districts	11,500,000	11,700,000	200,000	1.74%
42628 Cities	300,000	125,000	(175,000)	(58.33%)
<b>Subtotal Intergovernmental Revenue</b>	<b>\$21,152,610</b>	<b>\$16,871,590</b>	<b>(\$4,281,020)</b>	<b>(20.24%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$228,000	\$247,200	\$19,200	8.42%
44003 Other Interest Earnings	88,000	0	(88,000)	(100.00%)
<b>Subtotal Use of Money</b>	<b>\$316,000</b>	<b>\$247,200</b>	<b>(\$68,800)</b>	<b>(21.77%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 NCPA Fees for Govt. Services	\$12,237	\$13,492	\$1,255	10.26%
45065 Inspection Fees	200,000	200,000	0	0.00%
45221 Sewer/Water Usage Fees	315,000	315,000	0	0.00%
45301 Charges for Services	610,000	1,843,000	1,233,000	202.13%
<b>Subtotal Charges for Service</b>	<b>\$1,137,237</b>	<b>\$2,371,492</b>	<b>\$1,234,255</b>	<b>108.53%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46040 Miscellaneous Revenue	\$437,500	\$800,000	\$362,500	82.86%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$437,500</b>	<b>\$800,000</b>	<b>\$362,500</b>	<b>82.86%</b>
<b>TOTAL REVENUES</b>	<b>\$30,240,100</b>	<b>\$27,828,405</b>	<b>(\$2,411,695)</b>	<b>(7.98%)</b>

**EXPENDITURES:**

**SALARIES AND BENEFITS**

50101 Regular Wages	\$24,936,093	\$26,197,859	\$1,261,766	5.06%
50110 Cash allowance	1,683,062	1,768,225	85,163	5.06%
50201 County Retirement SCERA	4,126,824	4,335,641	208,817	5.06%
50204 Unclaimable county retirement	509,079	534,838	25,759	5.06%
50205 FICA Taxes	1,889,835	1,985,461	95,626	5.06%
50208 POB Contribution	3,328,668	3,497,099	168,431	5.06%
50209 County Health Contribution	2,216,924	2,329,100	112,176	5.06%
50301 Health insurance	3,229,527	3,392,941	163,414	5.06%
50302 Extra help health insurance	50,000	52,530	2,530	5.06%
50304 HRA benefit	156,823	164,758	7,935	5.06%
50305 Retiree medical trust contrib	202,000	212,221	10,221	5.06%

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested FY 20-21	Difference	Percent Change
<b><u>SALARIES AND BENEFITS (Continued)</u></b>				
50306 Disability insurance	156,753	164,685	7,932	5.06%
50307 Dental insurance	330,803	347,542	16,739	5.06%
50308 Life insurance	24,736	25,988	1,252	5.06%
50309 Vision insurance	43,906	46,128	2,222	5.06%
50311 Unemployment-perm pos	6,235	6,550	315	5.06%
50401 Workers' Compensation	396,544	416,609	20,065	5.06%
50501 Other Benefits	11,010	11,567	557	5.06%
50502 Deferred Compensation	303,459	318,814	15,355	5.06%
50604 Proposed budget adjustments	1,397,719	1,115,088	(282,631)	(20.22%)
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$45,000,000</b>	<b>\$46,923,644</b>	<b>\$1,923,644</b>	<b>4.27%</b>
<b><u>SERVICES AND SUPPLIES</u></b>				
51021 Communication Expense	\$0	\$15	\$15	N/A
51041 Insurance - Liability	206,295	251,747	45,452	22.03%
51042 Insurance - Premiums	1,000	1,000	0	0.00%
51061 Maintenance - Equipment	110,000	110,000	0	0.00%
51083 VSP Premiums	0	500	500	N/A
51205 Advertising/Marketing Services	70,000	115,000	45,000	64.29%
51206 Accounting/Auditing Services	247,191	70,000	(177,191)	(71.68%)
51207 Client Accounting Services	604,020	633,160	29,140	4.82%
51209 Information Tech Svc (non ISD)	50,000	50,000	0	0.00%
51211 County Counsel - Legal Advice	350,000	260,000	(90,000)	(25.71%)
51212 Outside Counsel - Legal Advice	72,000	50,000	(22,000)	(30.56%)
51225 Training Services	30,000	155,000	125,000	416.67%
51241 Outside Printing and Binding	70,000	50,000	(20,000)	(28.57%)
51242 Bank Charges	2,500	2,500	0	0.00%
51243 Filing Fees	0	1,600	1,600	N/A
51244 Permits/License/Fees	8,000	22,000	14,000	175.00%
51247 Pre-employment Screen Services	0	500	500	N/A
51253 County Counsel - Litigation	0	2,000	2,000	N/A
51301 Publications and Legal Notices	15,000	30,000	15,000	100.00%
51401 Rents and Leases - Equipment	90,000	150,000	60,000	66.67%
51421 Rents and Leases - Bldg/Land	3,426,374	3,694,841	268,467	7.84%
51601 Training/Conference Expenses	225,000	155,000	(70,000)	(31.11%)
51602 Business Travel/Mileage	25,000	35,000	10,000	40.00%
51605 Private Car Expense	20,000	20,000	0	0.00%
51803 Other Contract Services	12,228,357	7,766,162	(4,462,195)	(36.49%)
51902 Telecommunication Usage	375,000	450,000	75,000	20.00%
51904 ISD - Baseline Services	80,000	109,069	29,069	36.34%
51905 ISD - Improvement Projects	10,000	5,000	(5,000)	(50.00%)
51910 Courier Services	3,000	3,000	0	0.00%
51911 Mail Services	10,000	10,000	0	0.00%
51912 Records Services	2,500	4,000	1,500	60.00%
51916 County Services Chgs	777,404	777,000	(404)	(0.05%)
51920 Risk Mgmt Benefit Admin Chgs	70,000	67,839	(2,161)	(3.09%)
51921 Equipment Usage Charges	200,000	180,000	(20,000)	(10.00%)
51924 Cost Plan Charges	167,618	424,364	256,746	153.17%
51934 ERP System Charges	770,718	830,790	60,072	7.79%
51935 Unclaimable ERP System Charges	33,354	28,069	(5,285)	(15.85%)
52021 Clothing, Uniforms, Personal	105,000	100,000	(5,000)	(4.76%)
52031 Food	12,000	20,000	8,000	66.67%
52042 Janitorial Supplies	2,000	1,000	(1,000)	(50.00%)

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested FY 20-21	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
52061 Fuel/Gas/Oil	500	200	(300)	(60.00%)
52071 Materials and Supplies Expense	20,000	25,000	5,000	25.00%
52081 Medical/Laboratory Supplies	12,000	12,000	0	0.00%
52091 Memberships/Certifications	414,000	359,000	(55,000)	(13.29%)
52101 Other Supplies	0	85,000	85,000	N/A
52111 Office Supplies	50,000	45,000	(5,000)	(10.00%)
52112 Office Furniture/Fixtures	0	1,000	1,000	N/A
52114 Freight/Postage	0	3,500	3,500	N/A
52115 Books/Media/Subscriptions	15,000	10,000	(5,000)	(33.33%)
52117 Mail and Postage Supplies	10,000	10,000	0	0.00%
52141 Minor Equipment/Small Tools	100,000	140,000	40,000	40.00%
52142 Computer Equipment/Accessories	250,000	100,000	(150,000)	(60.00%)
52143 Computer Software/Licensing	400,000	350,000	(50,000)	(12.50%)
52162 Special Department Expense	30,000	5,000	(25,000)	(83.33%)
52166 Employee Recognition Expense	7,100	7,200	100	1.41%
52171 Water Conservation Program	65,000	0	(65,000)	(100.00%)
52191 Utilities Expense	1,000	0	(1,000)	(100.00%)
52194 Utilities - Water	0	100	100	N/A
<b>Subtotal Services and Supplies</b>	<b>\$21,843,931</b>	<b>\$17,789,156</b>	<b>(\$4,054,775)</b>	<b>(18.56%)</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	\$473,500	\$484,700	\$11,200	2.37%
53502 Community Grants	750,000	900,000	150,000	20.00%
<b>Subtotal Other Charges</b>	<b>\$1,223,500</b>	<b>\$1,384,700</b>	<b>\$161,200</b>	<b>13.18%</b>
<b><u>FIXED ASSETS</u></b>				
54503 Work in Progress - Eq	\$100,000	\$5,000	(\$95,000)	225.00%
54507 Work in Progress - Intang	200,000	425,000	225,000	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$300,000</b>	<b>\$430,000</b>	<b>\$130,000</b>	<b>43.33%</b>
<b><u>APPROPRIATIONS FOR CONTINGENCY</u></b>				
55011 Appropriation for Contingenc	\$300,000	\$300,000	\$0	0.00%
<b>Subtotal Approp. for Contingency</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	\$500,000	\$900,000	\$400,000	80.00%
57012 Transfers Out - btw Govtl Fund	2,010,000	3,400,000	1,390,000	69.15%
<b>Subtotal Other Financing Uses</b>	<b>\$2,510,000</b>	<b>\$4,300,000</b>	<b>\$1,790,000</b>	<b>71.31%</b>
<b><u>REIMBURSEMENTS</u></b>				
58010 Reimb. - General	(\$38,000,000)	(\$36,500,000)	\$1,500,000	(3.95%)
<b>Subtotal Reimbursements</b>	<b>(\$38,000,000)</b>	<b>(\$36,500,000)</b>	<b>\$1,500,000</b>	<b>(3.95%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$33,177,431</b>	<b>\$34,627,500</b>	<b>\$1,450,069</b>	<b>4.37%</b>
<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$71,177,431</b>	<b>\$71,127,500</b>	<b>(\$49,931)</b>	<b>(0.07%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$2,937,331</b>	<b>\$6,799,095</b>	<b>\$3,861,765</b>	<b>131.47%</b>

**FY 2020-21 BUDGET  
CHARACTER JUSTIFICATION**

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

Section Title: General Fund

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

<b>40002 Prop Taxes - CY Secured</b>		
The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.		\$7,819,326
<b>40005 RDA Increment</b>		
This portion of the property tax is shifted to local redevelopment agencies.		(1,034,026)
<b>40006 AB1290 RDA Pass Through</b>		
This amount is to report gross tax increment and pass through to cities and Rural Development Agencies.		144,708
<b>40010 Residual Prop-Tax RPTTE</b>		
This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities.		271,076
<b>40012 SB 2557 Prop Tax Admin</b>		
Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD.		(79,455)
<b>40101 Prop Taxes - CY Unsecured</b>		
The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.		248,844
<b>40111 Prop Taxes - CY Supplemental</b>		
The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.		167,650
<b>40404 Timber Yield Tax</b>		
Timber Yield taxes are calculated and collected by the State.		0

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

<b>42291 State Homeowners Prop Tax Relf</b>		
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.		\$47,011
<b>42358 State Other Funding</b>		
This item records revenue received from State grant programs. Grants in FY 20-21 include AQPI, NCWUE, GSA's, SWRCB.		4,699,579
<b>42461 Federal Other Funding</b>		
This item records revenue received from Federal grant programs. Grants in FY 20-21 include AQPI.		300,000
<b>42627 Special Districts</b>		
Sanitation District's are no longer in reimbursements. They are considered revenue.		11,700,000

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

<b>44002 Interest on Pooled Cash</b>		
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	2.06%	
Projected/Planned Interest on Pooled Cash	\$247,200	

**FY 2020-21 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. \$13,492

**45065 Inspection Fees**

This item records service revenues received from plan checking and developmental reviews. 200,000  
The decrease in this items is due to the slow down in housing construction.

**45221 Sewer/Water Usage Fees**

Revenue from laboratory services performed. Associated expenses are recorded in account 52081. 315,000

**45301 Charges for Services**

Revenue from service agreements with Forestville and Town of Windsor for O&M, and GSA administration. 1,843,000

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

**46040 Miscellaneous Revenue**

This item records miscellaneous donations or reimbursements. \$800,000

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

**50101 Permanent Positions**

All Agency employees are budgeted in the Agency's General Fund. Hourly charges are then cost applied to the various enterprise and non-enterprise activities, reimbursing the General Fund. \$26,197,859

**Reconciliation of Permanent Positions:**

		<u>FTE</u>
<b>FY 19-20</b>	<b>Adopted Budget:</b>	<b>233.75</b>
	<b>FY 19-20 Authorized Position Changes:</b>	
<b>Add:</b>	1 HR Department Analyst	1.00
	1 Systems Software Analyst	1.00
	1 Environmental Compliance Technician	1.00
	1 Project Manager - ASOI	1.00
	1 Technical Writing Specialist	1.00
	1 O&M Manager	1.00
	1 Engineer IV (Scripps)	1.00
<b>Delete:</b>	1 HR Administrative Aide	-1.00
<b>Supplemental</b>	<b>Authorized Position Changes:</b>	
<b>Add:</b>	1 Sonoma Water Licensed Land Surveyor	1.00
	1 Accounting Technician	1.00
	1 Senior Office Assistant	1.00
	1 Senior Technical Writing Specialist	1.00
	1 Department Information Systems Coordinator	1.00
<b>Delete:</b>	1 Senior Account Clerk	-1.00
	1 Office Assistant II	-1.00
	1 Senior Technical Writing Specialist	-0.75
	1 Department Information Systems Specialist II	-1.00
<b>FY 20-21</b>	<b>Requested Position Changes:</b>	
<b>Add:</b>		0.00
<b>Delete:</b>		0.00
	<b>FY 20-21 Requested Permanent Positions (Adopted Budget)</b>	<u><u>241.00</u></u>

**50111 Cash Allowance**

This records the portion of compensation that is provided at a flat monthly rate for some bargaining units. 1,768,225



**FY 2020-21 BUDGET  
CHARACTER JUSTIFICATION**

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

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

**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.

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

**51041 Liability Insurance**

The amount requested for liability insurance is based on estimates from Risk Management which were provided as part of the County Administrator's budget instructions including water craft insurance. 251,747

**51042 Premium Insurance**

The amount requested to insure watercraft vessels and associated trailers owned by the Agency. 1,000

**51061 Maintenance - Equipment**

This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment. 110,000

**51205 Advertising Marketing**

This account is used for public meeting notices. 115,000

**51206 Accounting/Auditing Services**

Audit / Accounting Services covers the costs of the Agency's annual audit provided by outside certified public accounting services. 70,000

**51207 Client Accounting Services**

This item records the direct charge for services provided by the Fiscal Services Section of the County Auditor Controller's Office for staff costs attributed to Agency accounting. 633,160

**51209 Info Tech Services (Non ISD)**

This request covers the costs of various data processing supplies and services. 50,000

**51211/51212 Legal Services**

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 310,000

**51225 Training Services**

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. 155,000

GIS Training	\$75,000
IT Training	\$45,000
Survey/ROW Training	\$35,000

**51241 Outside Printing & Binding**

This item is requested to cover the costs of outside printing services. 50,000

**51242 Bank Charges**

This item is requested to cover the costs of late charges on recurring accounts such as phones and credit cards. 2,500

**FY 2020-21 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

**51243 Filing Fees**

This item is requested to cover the costs of annual fees associated with the State Social Security Administrator Program. 1,600

**51244 Permits/License/Fees**

This account records the cost of all permits and various licenses and fees. 22,000

**51247 Pre-employment Screen Services**

This account records the cost of all pre-employment background checks. 500

**51253 County Counsel - Litigation**

This account records the cost of needed litigation by County Counsel. 2,000

**51301 Publications / Legal Notices**

This item is requested to provide funds for publishing notices required by law. \$30,000

**51401 Rents and Leases - Equipment**

This account covers the costs of renting copiers, fax machines, and other equipment as needed. 150,000

**51241 Rents and Leases - Bldgs/Imp**

This request covers the cost of principal and interest for financing the purchase of the Administration building in the Airport Business Park. This item also includes the rental expense to cover the operation, maintenance, and depreciation costs of the Agency's facilities, as recorded in the Facilities Fund. 3,694,841

Principal and Interest Payments for O&M Building	\$531,874
Other Rent Charges-Facilities Fund (Project No. X0001A0001)	3,162,967
	\$3,694,841

**51601 Training/Conference Expenses**

This item is requested to cover the cost of training and conference expenses by Agency staff. 155,000

**51602 Business Travel/Mileage**

This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff. 35,000

**51605 Private Car Expense**

Private Car Expense is reimbursed to employees for the use of their private vehicles. 20,000

**51803 Other Contract Services**

This item reflects the costs of other contract services. 7,766,162

AQPI NOAA (16/17-034)	460,181
AQPI USGS (18WSTAA175836)	89,700
AQPI Krebs	52,917
AQPI Bay Planning Coalition	87,500
AQPI SRCIPPS	165,000
AQPI East Bay X-Band	165,000
AQPI FEMA Grant	1,085,000
Annual Audit-CAFR	68,800
Community Affairs - Emergency Preparedness	10,000
Community Affairs - Mark West Creek Education	25,000
Community Affairs - Multicultural outreach	75,000
Community Affairs - NC IRWM	50,000
Community Affairs - Public outreach support services	185,000
Community Affairs - Video Production	50,000
Community Affairs - Website maintenance and support	10,000
Drainage Plan Review	200,000
Emergency Response	250,000
FIRO - Phase II	408,000

**FY 2020-21 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)**

GIS/CAD/DB: Contract Services	270,000
GIS/CAD/DB: ESRI (ELA) License Agreement	75,000
Government Affairs: Atmospheric Legislative Outreach	15,000
Government Affairs - Federal Legislative Outreach	81,564
Government Affairs - State Relations	75,000
Groundwater Sustainability Agency (GSA's) - GS Plans (all 3)	1,500,000
GSA's - R3 Grant Funding/Wells (all 3)	1,200,000
IT Services Agreements	325,000
Miscellaneous Administrative Service Agreements	50,000
Miscellaneous Agreements - Resource Conservation	15,000
Miscellaneous Electrical/Mechanical Services	12,500
Safety/Wellness	20,000
Sonoma County Human Services	425,000
Wastewater Rate Study	150,000
Water Education Musical Program	15,000
Water Education Signage, Exhibits	50,000
Water Education Website Development	50,000
	<u>\$7,766,162</u>

**51902 Telecommunication Usage**

This item is requested to cover the Agency's communication costs for radio, telephone, and data line charges. The budget reflects current expenditure history which includes the addition of cellular phones for new staff members whose work requires travel around the many Agency facilities. 450,000

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

This is the estimate given by the Data Processing Department for the costs associated with the Agency's access to the County's IBM computer system for payroll, purchasing, benefit assessments and sanitation master files. Also includes anticipated costs for requested improvement projects. 114,069

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

This account reflects the cost of County provided courier, mail, and records services. 17,000

**51916 County Services**

County Services covers the costs of services provided by other county departments, as specified in agreements. The budget assumes the following costs: 777,000

Clerk of the Board	X00001A004	\$350,000
County Administrator's Office	X00001A027	97,000
Support Services	X00001A001	63,000
County Auditor-Controller	X00001A001	267,000
		<u>\$777,000</u>

**51920 Risk Management - Benefit Admin Services**

This item records charges for health insurance administration by the County's Risk Management Department. 67,839

**51921 Equipment Usage Charge**

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles. 180,000

**52021 Clothing / Personal**

The Memorandum of Understanding requires the Agency to furnish uniforms and safety apparel as well as to provide laundry service for clothing. 100,000

**FY 2020-21 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**

**52031 Food**

This item is requested to provide food for meetings and events 20,000

**52042 Janitorial Supplies**

This item is requested to provide funds for cleaning supplies. 1,000

**52071 Materials and Supplies Expense**

This item is requested to provide funds for miscellaneous supplies. 25,000

**52081 Medical/Laboratory Supplies**

This item is requested to provide funds for staff time and lab supplies and tests for the various West County wastewater treatment plants. Costs are allocated to specific plants based on number and types of test performed. Revenue is recorded in account 45221. 12,000

**52091 Memberships/Certifications**

This item is requested to provide funds for Agency memberships in various professional and technical organizations as follows: 359,000

Association of CA Water Agencies	\$26,000
Bay Planning Coalition	2,500
CA Association of Sanitation Agencies	23,000
CA Council for Environmental and Economic Balance (CCEEB)	3,000
CA Foundation on the Environment	20,000
CA Groundwater Association	8,000
CA Special Districts	7,500
EDB Broadband	48,000
Local Government Commission	12,000
Miscellaneous	50,000
Misc. Energy/Climate Confs	20,000
RCPA Solar Sonoma County	40,000
Russian River Watershed Association	65,000
Survey/ROW Memberships	1,000
Water Education Foundation	13,000
Water Research Foundation	20,000
	\$359,000

**52101 Other Supplies**

This account reflect the cost of non-office supplies. FY 20/21 includes survey supplies. 85,000

**52111/52112 Office Supplies/Office Furniture & Fixtures**

This account records non-capitalized office expenses. 46,000

**52114 Freight/Postage**

This account records the cost of all Agency's outgoing correspondence. 3,500

**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. 10,000

**52117 Mail and Postage Supplies**

This item is requested to cover the costs of the Agency's postage. 10,000

**FY 2020-21 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. \$140,000

Electrical Section

Miscellaneous \$42,800

Maintenance and Mechanic Services

Miscellaneous 5,000

Field Equipment

Miscellaneous 15,000

Mobile Data Collection Device 2,200

Office Furniture

Desk Chairs 10,000

Miscellaneous 65,000

\$140,000

**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. 100,000

**52143 Software/Licensing Fees**

This item provides funds for various productivity software packages to be used by different sections within the Agency. This item includes the cost of maintaining licensing agreements for the various packages utilized by the Agency. The costs of this item has increased due to the anticipated purchase of software for budgeting, and records management (from paper to paperless). 350,000

**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. 7,200

Character Title: **Other Charges**

Character No.: **14015-33010100-53**

**53501 Contribution**

This item is requested for the following: \$484,700

Bay Planning Coalition \$5,000

City of Santa Rosa Earth Day Event 5,000

Coastwalk 3,000

Fire Cameras 3,200

Groundwater Sustainability Agency (GSA's) 155,000

Pass through Water Use Efficiency 2015 Round grant funds 200,000

Regional Parks Found RR Water Safety 5,000

Sonoma County Fair 15,000

Town of Windsor PAYS Program 25,000

Various Event Sponsorships 62,000

Water Education Foundation 6,500

\$484,700

**53502 Community Grants**

Per auditor, this revenue account is to be used in lieu of operating transfers from Agency's General Fund to any Sanitation Districts. FY20/21 includes \$800,000 for OCSD and \$100,000 for RRCSD. 900,000

**FY 2020-21 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

<b>54503 Work in Progress - Equipment</b>		\$5,000
This request will fund GIS equipment.		
<b>54507 Work in Progress - Intangible</b>		425,000
This request will fund SCADA and other software development.		

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

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

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

<b>57011 OT - W/in Special Dist - BOS</b>		\$900,000
Transfer of funds to:		
Sustainability Fund	\$400,000	
Wastewater Loan Fund	500,000	
	\$900,000	
<b>57012 Transfer Out-Btw Gov't Find</b>		3,400,000
Transfer of funds to:		
ALW - Rate Stabilization Fund	\$0	
Penngrove SZ	400,000	
Russian River Projects	3,000,000	
	\$3,400,000	

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

<b>58010 Reimbursements - Interfund</b>		(\$36,500,000)
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.		
<u>Project Labor</u>		
AQPI	\$375,000	
GSA's x 3	\$300,000	

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$6,721,183</b>	<b>\$7,747,796</b>	<b>\$10,594,748</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	24,305,121	30,276,728	27,828,405
Expenditures - (Decrease) fund balance	(24,718,834)	(27,429,777)	(34,627,500)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	(413,713)	2,846,951	(6,799,095)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(565,062)		
Unrealized Gains/Losses	(177,315)		-
Change in Prepaid Expense	(294,773)		
Change in Reserve Fund Balance	13,706		-
Post Audit Adjustment	(352,987)	-	-
Early receipt of Payment-Interfund Loan	2,216,757		
Early receipt of Payment-Interfund Loan	600,000		
Advance from Facilities Fund for ALW Larkfield Estates		-	
Advance (ISF Power Pays Off Advance)		-	
Round	1		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	1,440,327	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$7,747,796</b>	<b>\$10,594,748</b>	<b>\$3,795,653</b>
<b>Target Fund Balance</b>	<b>\$2,681,904</b>	<b>\$3,698,197</b>	<b>\$5,549,375</b>
<i>Over/(Under) Target Fund Balance</i>	\$5,065,892	\$6,896,551	(\$1,753,723)
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,026,613</b>	<b>\$2,846,951</b>	<b>(\$6,799,095)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	\$11,831,810	\$12,271,006	
Petty Cash	750	750	
Due from Other Funds	170,520	-	
Due from State AR	394,842	3,109,593	
Due from Federal AR	5,378	3,164	
Due to State	(170)	(966)	
Due to Other Gov't	(33,228)	(360,866)	
Accounts Receivable A/R Module	88,321	282,277	
Accounts Payable	(173,311)	(1,464,557)	
Vouchers Payable	(626,883)	(581,046)	
Inventory	18,348	4,642	
Prepaid Expense	225,071	-	
Encumbrances	(4,245,230)	(4,810,292)	
Advances Payable	(647,978)	-	
Retention Payable	(44,466)	(265,912)	
Retention Receivable	56,315	138,625	
Unavailable Revenue	-	(303,467)	
Unearned Revenue	(30,558)	(20,514)	
FB Res for Restricted Assets	(268,348)	(254,642)	
<b>Total Beginning Fund Balance</b>	<b>\$6,721,183</b>	<b>\$7,747,795</b>	

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested FY 20-21	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 Prop Tax - CY,Secured	\$2,404,336	\$2,522,652	\$118,316	4.92%
40005 Prop Taxes - RDA Increment	(301,311)	(333,591)	(32,280)	10.71%
40006 AB1290 RDA Pass Throughs	38,897	46,678	7,781	20.00%
40010 Residual Prop Tax - RPTTF	76,447	87,447	11,000	14.39%
40012 SB2557 Prop Tax Admin	(25,006)	(25,636)	(630)	2.52%
40101 Prop Taxes - CY, Unsecured	81,177	79,951	(1,227)	(1.51%)
40111 Supplemental Prop Taxes - CY	47,964	54,087	6,124	12.77%
<b>Subtotal Taxes</b>	<b>\$2,322,504</b>	<b>\$2,431,588</b>	<b>\$109,084</b>	<b>4.70%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 State Homeowners Prop Tax Relf	\$15,040	\$15,167	\$127	0.84%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$15,040</b>	<b>\$15,167</b>	<b>\$127</b>	<b>0.84%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$51,300	\$55,620	\$4,320	8.42%
44101 Rent - Real Estate	3,500	4,700	1,200	34.29%
44109 Concessions	10,000	13,000	3,000	30.00%
<b>Subtotal Use of Money</b>	<b>\$64,800</b>	<b>\$73,320</b>	<b>\$8,520</b>	<b>13.15%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 NCPA Fees for Govt. Services	\$3,948	\$4,353	\$405	10.25%
45291 Parks and Recreation Services	440,000	450,000	10,000	2.27%
45292 Annual Park Memb - Standard	100,000	130,000	30,000	30.00%
45293 Annual Park Memb - Golden Yrs	37,000	45,000	8,000	21.62%
45295 Camping Fees	230,000	225,000	(5,000)	(2.17%)
<b>Subtotal Charges for Service</b>	<b>\$810,948</b>	<b>\$854,353</b>	<b>\$43,405</b>	<b>5.35%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46002 Sales - Taxable	\$4,000	\$7,000	\$3,000	75.00%
46029 Donations/Contributions	40,000	1,500	(38,500)	(96.25%)
46040 Miscellaneous Revenue	500	100	(400)	(80.00%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$44,500</b>	<b>\$8,600</b>	<b>(\$35,900)</b>	<b>(80.67%)</b>
<b>TOTAL REVENUES</b>	<b>\$3,257,792</b>	<b>\$3,383,028</b>	<b>\$125,235</b>	<b>3.84%</b>



**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested FY 20-21	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51917 District Operations Charges	\$10,000	\$10,000	\$0	0.00%
<b><i>Subtotal Services and Supplies</i></b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	\$3,170,768	\$3,740,891	\$570,123	17.98%
<b><i>Subtotal Other Charges</i></b>	<b>\$3,170,768</b>	<b>\$3,740,891</b>	<b>\$570,123</b>	<b>17.98%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,180,768</b>	<b>\$3,750,891</b>	<b>\$570,123</b>	<b>17.92%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$77,024)</b>	<b>\$367,864</b>	<b>\$444,888</b>	<b>(577.59%)</b>

## FY 2020-21 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. \$2,522,652

**40005 RDA Increment**

This portion of the property tax is shifted to local redevelopment agencies. (333,591)

**40006 AB1290 RDA Pass Through**

This amount is to report gross tax increment and pass throughs to cities and Rural Development Agencies. 46,678

**40010 Residual Prop-Tax RPTTE**

This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities. 87,447

**40012 SB 2557 Prop Tax Admin**

Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD. (25,636)

**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. 79,951

**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. 54,087

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. \$15,167

## FY 2020-21 BUDGET CHARACTER JUSTIFICATION

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

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

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$2,700,000
Projected Interest Rate	2.06%
Projected/Planned Interest on Pooled Cash	\$55,620

**44101 Rent - Real Estate**

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

**44109 Rents / Concessions**

Rents / Concessions revenue is based on estimates provided by County Regional Parks. 13,000

**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. \$4,353

**45291 Park/Recreation Services**

These revenues are based on recent actual experience. 450,000

**45292 Annual Park Memb - Standard**

This accounts for revenue received for the standard annual park membership. 130,000

**45293 Annual Park Memb - Golden Yrs**

This accounts for revenue received for the golden years standard annual park membership. 45,000

**45295 Camping / Parking Fees**

Camping / Parking Fee revenues are based on estimates provided by County Regional Parks. 225,000

**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. 1,500

**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. 100

**FY 2020-21 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

***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. \$10,000

**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. \$3,740,891

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,808,965</b>	<b>\$3,072,808</b>	<b>\$3,204,479</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,445,578	3,312,439	3,383,027
Expenditures - (Decrease) fund balance	(3,098,430)	(3,180,768)	(3,750,891)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	347,148	131,671	(367,864)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains/Losses	(83,305)	-	-
Rounding	(1)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(83,306)	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$3,072,808</b>	<b>\$3,204,479</b>	<b>\$2,836,615</b>
<b>Target Fund Balance</b>	<b>\$774,607</b>	<b>\$795,192</b>	<b>\$937,723</b>
<i>Over/(Under) Target Fund Balance</i>	\$2,298,201	\$2,409,287	\$1,898,892
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$263,843</b>	<b>\$131,671</b>	<b>(\$367,864)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	\$2,865,909	\$3,130,465	
Cash with Fiscal Agent	4,170	4,562	
Due from Other Gov't			
Other Receivables	14,905	19,122	
Vouchers Payable		(940)	
Accounts Payable	(169)	-	
Deferred Revenues	(75,850)	(80,401)	
<b>Total Beginning Fund Balance</b>	<b>\$2,808,965</b>	<b>\$3,072,808</b>	

**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested FY 20-21	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$9,500	\$10,300	\$800	8.42%
44003 Other Interest Earnings	0	2,105	2,105	N/A
<b>Subtotal Use of Money</b>	<b>\$9,500</b>	<b>\$12,405</b>	<b>\$2,905</b>	<b>30.58%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	\$0	\$500,000	\$500,000	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCNTS</u></b>				
49002 Advances	\$0	(\$20,000)	(\$20,000)	N/A
49003 Advances Clearing	0	20,000	\$20,000	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>\$9,500</b>	<b>\$512,405</b>	<b>\$502,905</b>	<b>5293.74%</b>
<b>EXPENDITURES:</b>				
<b><u>ADMINISTRATIVE CONTROL ACCNTS</u></b>				
59002 Advances	\$0	\$100,000	\$100,000	N/A
59003 Advances Clearing	0	(100,000)	(\$100,000)	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> <i>(Expenditures Minus Revenues)</i>	<b>(\$9,500)</b>	<b>(\$512,405)</b>	<b>(\$502,905)</b>	<b>5293.74%</b>

## FY 2020-21 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	2.06%	
	_____	
Projected/Planned Interest on Pooled Cash	\$10,300	

**44003 Other Interest Earnings**

This account records the interest amount for interim financing of wastewater and recycled water projects. \$2,105

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. \$500,000

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

**49002 Advances**

This account records the principal on the repayment of the Geyserville Sanitation Zone loan for sludge removal. (\$20,000)

**49003 Clearing**

This is the clearing account for 49002. \$20,000

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

**59002 Advances**

This account records the principal on the Geyserville Sanitation Zone loan for sludge removal. \$100,000

**59003 Clearing**

This is the clearing account for 59002. (\$100,000)

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$610,389</b>	<b>\$623,011</b>	<b>\$1,632,511</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	21,262	1,009,500	512,405
Expenditures - (Decrease) fund balance	-	-	-
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>\$21,262</u>	<u>\$1,009,500</u>	<u>\$512,405</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	(8,640)	-	-
Accrual of Principal Received - Interfund Loan	-	-	20,000
Interfund Loan Issued	-	-	(100,000)
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(\$8,640)</u>	<u>\$0</u>	<u>(\$80,000)</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$623,011</b>	<b>\$1,632,511</b>	<b>\$2,064,916</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$12,622</b>	<b>\$1,009,500</b>	<b>\$432,405</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	\$610,389	\$623,011	
<b>Total Beginning Fund Balance</b>	<u>\$610,389</u>	<u>\$623,011</u>	



**FY 2020-21 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-20	Requested FY 20-21	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 Interest on Pooled Cash	\$20,900	\$22,660	\$1,760	8.42%
<b>Subtotal Use of Money</b>	<b>\$20,900</b>	<b>\$22,660</b>	<b>\$1,760</b>	<b>8.42%</b>
<b>INTERGOVERNMENTAL REVENUE</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>CHARGES FOR SERVICES</b>				
45301 Charges for Services	\$275,000	\$275,000	\$0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$275,000</b>	<b>\$275,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER FINANCING SOURCES</b>				
47101 Transfers Within Funds	\$500,000	\$400,000	(\$100,000)	(20.00%)
<b>Subtotal Other Financing Sources</b>	<b>\$500,000</b>	<b>\$400,000</b>	<b>(\$100,000)</b>	<b>(20.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$795,900</b>	<b>\$697,660</b>	<b>(\$98,240)</b>	<b>(12.34%)</b>
<b>EXPENDITURES:</b>				
<b>SERVICES AND SUPPLIES</b>				
51209 Information Tech Svc (non ISD)	\$4,100	\$5,000	\$900	21.95%
51211 County Counsel - Legal Advice	50,000	50,000	0	0.00%
51225 Training Services	0	2,500	2,500	N/A
51241 Outside Printing and Binding	2,000	3,000	1,000	50.00%
51244 Permits/License/Fees	2,000	2,000	0	0.00%
51601 Training/Conference Expenses	2,500	4,500	2,000	80.00%
51602 Business Travel/Mileage	6,500	6,500	0	0.00%
51605 Private Car Expense	1,000	500	(500)	(50.00%)
51803 Other Contract Services	540,000	554,100	14,100	2.61%
51902 Telecommunication Usage	0	100	100	N/A
51917 District Operations Charges	695,000	708,900	13,900	2.00%
51921 Equipment Usage Charges	2,300	2,300	0	0.00%
52021 Clothing, Uniforms, Personal	0	100	100	N/A
52031 Food	5,000	1,000	(4,000)	(80.00%)
52071 Materials and Supplies Expense	5,500	2,000	(3,500)	(63.64%)
52091 Memberships/Certifications	124,700	74,700	(50,000)	(40.10%)
52111 Office Supplies	0	200	200	N/A
52117 Mail and Postage Supplies	0	100	100	N/A
52141 Minor Equipment/Small Tools	0	1,000	1,000	N/A
<b>Subtotal Services and Supplies</b>	<b>\$1,440,600</b>	<b>\$1,418,500</b>	<b>(\$22,100)</b>	<b>(1.53%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,440,600</b>	<b>\$1,418,500</b>	<b>(\$22,100)</b>	<b>(1.53%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$644,700</b>	<b>\$720,840</b>	<b>\$76,140</b>	<b>11.81%</b>

**FY 2020-21 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	2.06%
Projected/Planned Interest on Pooled Cash	\$22,660

**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. \$275,000

**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. \$400,000

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

**51209 Info Tech Saves (Non ISD)**

This account records costs of various data processing supplies and services. \$5,000

**51211 Legal Services**

This account reflects the estimated cost of legal services to be provided by County Counsel or outside legal services, as required. 50,000

**51225 In-Service Training**

This account records costs for training to Agency employees, to keep abreast of changing industry standards, and to provide employees with the knowledge necessary to do their jobs. 2,500

**51241 Outside Printing & Binding**

This account covers the costs of outside printing services. 3,000

**51244 Permits/License/Fees**

This account represents estimated costs for various permits and fees. 2,000

**51601 Training/Conference**

This account records costs associated with training and or conferences. 4,500

**51602 Business Travel/Mileage**

This account records the cost of travel expenses to meetings and seminars by Agency staff. 6,500

**51605 Private Car Expense**

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

## FY 2020-21 BUDGET CHARACTER JUSTIFICATION

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

Section Title: SUSTAINABILITY-RENEWABLE ENERGY FUND

Character Title: Services and Supplies (continued)

Character No.: 14030-33010400-51/52

### **51803 Other Contract Services**

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

<u>FY 20/21 Planned Contract Services</u>	<u>Project No.</u>	<u>Amount</u>
Transportation Services (16/17-120A) Sonoma Clean Power	B0014A002	\$4,100
Carbon Free Water Presentations	B0001D023	10,000
Climate Adaptation	B0013C018	500,000
Energy Storage	B0001D023	10,000
Floating Solar (Ocean view)	B0009D035	10,000
GHG Inventory	B0002C018	10,000
Woody Biomass	B0007D026	10,000
		\$554,100

### **51902 Telecommunication Usage**

This account covers communication costs for radio, telephone, and data line charges. 100

### **51917 District Operations Charges**

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

<u>FY 20/21 Planned Project Work</u>	<u>Project No.</u>	<u>Amount</u>
Carbon Free Water Presentations/Collaborations	B0001D023	\$15,300
Climate Adaptation Plan	B0013C018	102,000
Electric Vehicle Program	B0001D023	10,200
Energy Education Program	B0014A002	280,500
Energy Efficiency	B0001D023	20,400
Energy Storage	B0001D023	51,000
Floating Solar (Ocean view)	B0009D035	102,000
GHG Inventory	B0002C018	51,000
NCSE	B0001P008	30,600
Office Waste Recycling Program Admin	B0001D023	5,100
Water/Energy Nexus Collaborations	B0001D023	15,300
Woody Biomass	B0007D026	25,500
		\$708,900

### **51921 Equipment Usage Charge**

This account records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles. 2,300

### **52021 Clothing/Uniforms**

This account records expenses for uniforms and safety apparel as necessary. 100

### **52031 Food**

This account records costs to provide food for meetings and events. 1,000

### **52071 Materials and Supplies Expense**

This account is requested to provide miscellaneous supplies. 2,000

**FY 2020-21 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

**52091 Memberships/Certifications**

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

<u>FY 20/21 Planned Memberships</u>	<u>Project No.</u>	<u>Amount</u>
CA Council for Environmental and Economic Balance/CA Environmental Dialog		\$23,500
California Foundation on the Environment and the Economy		20,000
Climate Registry	B0002D024	1,200
Local Government Sustainable Energy Coalition	B0001A002	10,000
National Council for Science and the Environment (Applied Solutions)	B0001P008	20,000
		<u>20,000</u>
		<u>\$74,700</u>

**52111 Office Supplies**

This account records non-capitalized office expenses. 200

**52117 Mail and Postage Supplies**

This account is requested to cover the costs of the Agency's postage. 100

**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. 1,000

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$815,523</b>	<b>\$1,139,310</b>	<b>\$1,066,555</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	\$951,941	\$795,900	\$697,660
Expenditures - (Decrease) fund balance	(683,283)	(868,655)	(1,418,500)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>\$268,659</u>	<u>(\$72,755)</u>	<u>(\$720,840)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances (Decrease Fund Balance)	73,138	-	-
Unrealized Gains/Losses	(18,010)	-	-
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>55,128</u>	<u>0</u>	<u>0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$1,139,310</b>	<b>\$1,066,555</b>	<b>\$345,715</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$323,787</b>	<b>(\$72,755)</b>	<b>(\$720,840)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/18</b>	<b>7/1/19</b>	
Cash	\$1,202,459	\$1,312,872	
Accounts Receivable-AR Module	49,408	53,633	
Vouchers Payable	(165,747)	(27,236)	
Accounts Payable	-	(2,500)	
Encumbrances	(270,597)	(197,459)	
<b>Total Beginning Fund Balance</b>	<u>\$815,523</u>	<u>\$1,139,310</u>	