

**SONOMA COUNTY WATER AGENCY**  
**ADMINISTRATION AND GENERAL**  
***FY 23-24 BUDGET REQUEST***

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**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-23	Requested FY 23-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 Prop Tax - CY, Secured	\$8,450,634	\$8,746,406	\$295,772	3.50%
40005 Prop Taxes - RDA Increment	(1,091,717)	(1,129,927)	(38,210)	3.50%
40006 AB1290 RDA Pass Throughs	165,980	171,790	5,809	3.50%
40010 Residual Prop Tax - RPTTF	243,746	252,278	8,531	3.50%
40012 SB2557 Prop Tax Admin	(84,294)	(87,244)	(2,950)	3.50%
40101 Prop Taxes - CY, Unsecured	241,634	250,091	8,457	3.50%
40111 Supplemental Prop Taxes - CY	134,370	139,073	4,703	3.50%
<b>Subtotal Taxes</b>	<b>\$8,060,354</b>	<b>\$8,342,466</b>	<b>\$282,112</b>	<b>3.50%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 State Homeowners Prop Tax Relf	\$47,500	\$49,163	\$1,662	3.50%
42358 State Other Funding	3,591,500	2,010,142	(1,581,358)	(44.03%)
42461 Federal Other Funding	1,500	0	(1,500)	(100.00%)
42627 Special Districts	14,000,000	14,600,000	600,000	4.29%
42628 Cities	70,000	70,000	0	0.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$17,710,500</b>	<b>\$16,729,305</b>	<b>(\$981,196)</b>	<b>(5.54%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$40,800	\$125,000	\$84,200	206.37%
<b>Subtotal Use of Money</b>	<b>\$40,800</b>	<b>\$125,000</b>	<b>\$84,200</b>	<b>206.37%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 NCPA Fees for Govt. Services	\$14,314	\$14,815	\$501	3.50%
45065 Inspection Fees	200,000	250,000	50,000	25.00%
45221 Sewer/Water Usage Fees	340,000	340,000	0	0.00%
45301 Charges for Services	5,939,330	859,450	(5,079,880)	(85.53%)
<b>Subtotal Charges for Service</b>	<b>\$6,493,644</b>	<b>\$1,464,265</b>	<b>(\$5,029,379)</b>	<b>(77.45%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46040 Miscellaneous Revenue	525,000	725,000	200,000	38.10%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$1,376,500</b>	<b>\$3,078,750</b>	<b>\$1,702,250</b>	<b>123.67%</b>
<b>TOTAL REVENUES</b>	<b>\$33,681,798</b>	<b>\$29,739,785</b>	<b>(\$3,942,012)</b>	<b>(11.70%)</b>

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-23	Requested FY 23-24	Difference	Percent Change
<b><i>EXPENDITURES:</i></b>				
<b><u>SALARIES AND BENEFITS</u></b>				
50101 Regular Wages	\$29,772,690	\$31,637,966	\$1,865,276	6.27%
50110 Cash allowance	1,620,900	1,628,952	8,052	0.50%
50111 Extra help	2,500,000	2,500,000	0	0.00%
50201 County Retirement SCERA	5,197,105	5,379,080	181,975	3.50%
50203 Unclaimable Accelerated UAAL	156,785	165,532	8,747	5.58%
50204 Unclaimable county retirement	551,378	562,332	10,954	1.99%
50205 FICA Taxes	2,263,028	2,417,347	154,319	6.82%
50208 POB Contribution	2,657,536	2,537,838	(119,698)	(4.50%)
50209 County Health Contribution	2,621,488	2,767,432	145,944	5.57%
50301 Health insurance	4,186,053	4,484,618	298,565	7.13%
50304 HRA benefit	193,760	217,080	23,320	12.04%
50306 Disability insurance	184,701	195,705	11,004	5.96%
50307 Dental insurance	264,268	268,066	3,798	1.44%
50308 Life insurance	29,292	31,204	1,912	6.53%
50309 Vision insurance	44,571	45,287	716	1.61%
50311 Unemployment-perm pos	10,713	7,599	(3,114)	(29.07%)
50401 Workers' Compensation	602,342	701,090	98,748	16.39%
50501 Other Benefits	10,800	10,946	146	1.35%
50502 Deferred Compensation	375,936	400,688	24,752	6.58%
50604 Proposed budget adjustments	0	0	0	N/A
<b><i>Subtotal Salaries &amp; Benefits</i></b>	<b><u>\$54,222,475</u></b>	<b><u>\$55,958,762</u></b>	<b><u>\$1,736,287</u></b>	<b><u>3.20%</u></b>
<b><u>SERVICES AND SUPPLIES</u></b>				
51032 Janitorial Services	2,000	2,000	0	0.00%
51041 Insurance - Liability	340,739	441,474	100,735	29.56%
51042 Insurance - Premiums	1,500	1,500	0	0.00%
51061 Maintenance - Equipment	100,000	130,000	30,000	30.00%
51083 VSP Premiums	20,000	0	(20,000)	(100.00%)
51205 Advertising/Marketing Services	65,000	110,000	45,000	69.23%
51206 Accounting/Auditing Services	70,491	70,491	0	0.00%
51207 Client Accounting Services	672,000	650,000	(22,000)	(3.27%)
51209 Information Tech Svc (non ISD)	80,000	110,000	30,000	37.50%
51211 County Counsel - Legal Advice	185,000	205,000	20,000	10.81%
51212 Outside Counsel - Legal Advice	15,000	15,000	0	0.00%
51214 Agency Extra/Temp Help	0	2,500	2,500	N/A
51231 Testing/Analysis	10,000	10,000	0	0.00%
51241 Outside Printing and Binding	40,000	40,000	0	0.00%
51242 Bank Charges	2,500	1,200	(1,300)	(52.00%)
51243 Filing Fees	1,600	500	(1,100)	(68.75%)
51244 Permits/License/Fees	10,000	13,000	3,000	30.00%
51247 Pre-employment Screen Services	500	1,500	1,000	200.00%
51301 Publications and Legal Notices	30,000	60,000	30,000	100.00%
51401 Rents and Leases - Equipment	100,000	100,000	0	0.00%
51421 Rents and Leases - Bldg/Land	4,273,998	4,649,070	375,072	8.78%
51601 Training/Conference Expenses	149,300	186,825	37,525	25.13%
51602 Business Travel/Mileage	25,000	15,000	(10,000)	(40.00%)
51605 Private Car Expense	15,000	15,000	0	0.00%
51803 Other Contract Services	2,456,140	2,003,500	(452,640)	(18.43%)
51902 Telecommunication Usage	600,000	800,000	200,000	33.33%

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-23	Requested FY 23-24	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
51904 ISD - Baseline Services	103,387	103,387	0	0.00%
51905 ISD - Improvement Projects	8,000	10,000	2,000	25.00%
51906 ISD - Supplemental Projects	3,000	5,000	2,000	66.67%
51910 Courier Services	3,000	5,000	2,000	66.67%
51911 Mail Services	10,000	12,000	2,000	20.00%
51912 Records Services	4,000	5,000	1,000	25.00%
51916 County Services Chgs	777,000	790,236	13,236	1.70%
51920 Risk Mgmt Benefit Admin Chgs	78,405	70,956	(7,449)	(9.50%)
51921 Equipment Usage Charges	171,200	185,000	13,800	8.06%
51924 Cost Plan Charges	458,276	512,938	54,662	11.93%
51934 ERP System Charges	872,065	817,608	(54,457)	(6.24%)
51935 Unclaimable ERP System Charges	11,418	58,532	47,114	412.63%
52021 Clothing, Uniforms, Personal	100,000	100,000	0	0.00%
52031 Food	20,000	20,000	0	0.00%
52042 Janitorial Supplies	2,400	600	(1,800)	(75.00%)
52043 Safety Supplies/Equipment	0	16,000	16,000	N/A
52061 Fuel/Gas/Oil	200	3,000	2,800	1400.00%
52071 Materials and Supplies Expense	50,000	74,000	24,000	48.00%
52081 Medical/Laboratory Supplies	25,000	25,000	0	0.00%
52091 Memberships/Certifications	118,300	200,200	81,900	69.23%
52101 Other Supplies	74,700	781,700	707,000	946.45%
52111 Office Supplies	50,000	50,000	0	0.00%
52112 Office Furniture/Fixtures	1,000	5,000	4,000	400.00%
52113 Ergonomic Supplies	100,000	0	(100,000)	(100.00%)
52114 Freight/Postage	2,500	0	(2,500)	(100.00%)
52115 Books/Media/Subscriptions	10,000	10,000	0	0.00%
52117 Mail and Postage Supplies	10,000	15,000	5,000	50.00%
52141 Minor Equipment/Small Tools	50,000	100,000	50,000	100.00%
52142 Computer Equipment/Accessories	618,000	921,292	303,292	49.08%
52143 Computer Software/Licensing	623,057	773,937	150,880	24.22%
52162 Special Department Expense	5,000	5,000	0	0.00%
52166 Employee Recognition Expense	7,200	20,000	12,800	177.78%
52171 Water Conservation Program	5,000	5,000	0	0.00%
52191 Utilities Expense	0	50,000	50,000	N/A
52194 Utilities - Water	0	0	0	N/A
<b>Subtotal Services and Supplies</b>	<b>\$13,637,876</b>	<b>\$15,384,947</b>	<b>\$1,747,070</b>	<b>12.81%</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	\$200,928	\$222,728	\$21,800	10.85%
53502 Community Grants	6,707,000	2,200,000	(4,507,000)	(67.20%)
<b>Subtotal Other Charges</b>	<b>\$6,907,928</b>	<b>\$2,422,728</b>	<b>(\$4,485,200)</b>	<b>(64.93%)</b>
<b><u>FIXED ASSETS</u></b>				
54503 Work in Progress - Eq	\$22,000	\$12,000	(\$10,000)	0.00%
54507 Work in Progress - Intang	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$22,000</b>	<b>\$12,000</b>	<b>(\$10,000)</b>	<b>(45.45%)</b>

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-23	Requested FY 23-24	Difference	Percent Change
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	\$600,000	\$875,000	\$275,000	45.83%
57012 Transfers Out - btw Govtl Fund	2,348,000	1,750,000	(598,000)	(25.47%)
<b><i>Subtotal Other Financing Uses</i></b>	<b><u>\$2,948,000</u></b>	<b><u>\$2,625,000</u></b>	<b><u>(\$323,000)</u></b>	<b><u>(10.96%)</u></b>
<b><u>REIMBURSEMENTS</u></b>				
58010 Reimb. - General	(\$42,000,000)	(\$46,900,000)	(\$4,900,000)	11.67%
<b><i>Subtotal Reimbursements</i></b>	<b><u>(\$42,000,000)</u></b>	<b><u>(\$46,900,000)</u></b>	<b><u>(\$4,900,000)</u></b>	<b><u>11.67%</u></b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,738,279</b>	<b>\$29,503,437</b>	<b>(\$6,234,843)</b>	<b>(17.45%)</b>
<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$77,738,279</b>	<b>\$76,403,437</b>	<b>(\$1,334,843)</b>	<b>(1.72%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$2,056,482</b>	<b>(\$236,348)</b>	<b>(\$2,292,830)</b>	<b>(111.49%)</b>

**FY 2023-24 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>	\$8,746,406
The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.	
<b>40005 RDA Increment</b>	(1,129,927)
This portion of the property tax is shifted to local redevelopment agencies.	
<b>40006 AB1290 RDA Pass Through</b>	171,790
This amount is to report gross tax increment and pass through to cities and Rural Development Agencies.	
<b>40010 Residual Prop-Tax RPTTE</b>	252,278
This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities.	
<b>40012 SB 2557 Prop Tax Admin</b>	(87,244)
Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD.	
<b>40101 Prop Taxes - CY Unsecured</b>	250,091
The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.	
<b>40111 Prop Taxes - CY Supplemental</b>	139,073
The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.	
<b>40404 Timber Yield Tax</b>	0
Timber Yield taxes are calculated and collected by the State.	

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

<b>42291 State Homeowners Prop Tax Relf</b>	\$49,163
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.	
<b>42358 State Other Funding</b>	2,010,142
This item records revenue received from State grant programs. Grants include AQPI, NCWUE, GSA's, SWRCB.	
<b>42461 Federal Other Funding</b>	
This item records revenue received from Federal grant programs.	
<b>42627 Special Districts</b>	14,600,000
Sanitation District's are no longer in reimbursements. They are considered revenue.	
<b>42628 Cities</b>	70,000

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	\$5,000,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$125,000

**FY 2023-24 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

<b>45008 NCPA-Fee for Govt Services</b>				
This item records the Agency's share of a service fee paid to the County by North Coast Power Authority.				
				\$14,815
<b>45062 Construct/Bldg Permit RW Svcs</b>				
This item records revenue which is generated from the sale of plans and specs for Agency projects that are put out to bid.				
				0
<b>45065 Inspection Fees</b>				
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.				
				250,000
<b>45221 Sewer/Water Usage Fees</b>				
Revenue from laboratory services performed. Associated expenses are recorded in account 52081.				
				340,000
<b>45301 Charges for Services</b>				
Revenue from service agreements with Forestville and Town of Windsor for O&M, and SCADA services provided to WT, WSD				
				859,450

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

<b>46021 Capital Grants - Federal</b>				
This account records the receipt of Federally awarded grants				
	AQPI	X0324/X0328	\$2,353,750	2,353,750
<b>46040 Miscellaneous Revenue</b>				
This item records miscellaneous donations or reimbursements.				
				\$725,000

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

<b>50101 Permanent Positions</b>				
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.				
				\$31,637,966
<b>Reconciliation of Permanent Positions:</b>				
			<u>FTE</u>	
<b>FY 22-23</b>	<b>Adopted Budget:</b>			<b>250.00</b>
	<b>FY 22-23 Authorized Position Changes:</b>	<b>Board Approval</b>		
	<b>Add:</b> Department Analyst	9/13/2022	<b>1.00</b>	
	<b>Add:</b> Senior Office Assistant	9/13/2022	<b>1.00</b>	
	<b>Add:</b> WA Coordinator	9/13/2022	<b>1.00</b>	
	<b>Add:</b> WA Deputy Chief Engineer	11/8/2022	<b>1.00</b>	
	<b>Add:</b> Department Program Manager	11/8/2022	<b>1.00</b>	
	<b>Add:</b> Administrative Services Officer	11/8/2022	<b>1.00</b>	
	<b>Add:</b> WA Resource Program Technician	11/8/2022	<b>1.00</b>	
	<b>Add:</b> Department Analyst	1/31/2023	<b>1.00</b>	
	<b>Add:</b> Department Information Systems Technician II	1/31/2023	<b>1.00</b>	
	<b>Add:</b> Automotive Technician	1/31/2023	<b>1.00</b>	
			<u>10.00</u>	
	<b>FY 23-24 Requested Permanent Positions (Adopted Budget)</b>			<u><b>260.00</b></u>
<b>50111 Cash Allowance</b>				
This records the portion of compensation that is provided at a flat monthly rate for some bargaining units.				
				1,628,952
<b>50112 Extra Help</b>				
Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Extra Help is limited to filling extremely sensitive positions which are anticipated to be vacant for a period that would disrupt departmental operations. Normally it is limited to positions that are in an unpaid status. The new EFS system doesn't have this broken out.				
				2,500,000



**FY 2023-24 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

<b>51021 Communication Expense</b>		
This account records costs for miscellaneous communication expenses.		\$0
<b>51041 Liability Insurance</b>		
The amount requested for liability insurance is based on estimates from Risk Management which were provided as part of the County Administrator's budget instructions including water craft insurance.		441,474
<b>51042 Premium Insurance</b>		
The amount requested to insure watercraft vessels and associated trailers owned by the Agency.		1,500
<b>51061 Maintenance - Equipment</b>		
This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment.		130,000
<b>51205 Advertising Marketing</b>		
This account is used for public meeting notices.		110,000
<b>51206 Accounting/Auditing Services</b>		
Audit / Accounting Services covers the costs of the Agency's annual audit provided by outside certified public accounting services.		70,491
<b>51207 Client Accounting Services</b>		
This item records the direct charge for services provided by the Fiscal Services Section of the County Auditor Controller's Office for staff costs attributed to Agency accounting.		650,000
<b>51209 Info Tech Services (Non ISD)</b>		
This request covers the costs of various data processing supplies and services.		110,000
<b>51211/51212 Legal Services</b>		
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.		220,000
<b>51241 Outside Printing &amp; Binding</b>		
This item is requested to cover the costs of outside printing services.		40,000
<b>51242 Bank Charges</b>		
This item is requested to cover the costs of late charges on recurring accounts such as phones and credit cards.		1,200
<b>51243 Filing Fees</b>		
This item is requested to cover the costs of annual fees associated with the State Social Security Administrator Program.		500
<b>51244 Permits/License/Fees</b>		
This account records the cost of all permits and various licenses and fees. Emergency Management: OnSolve Send Word Now Annual Fee		13,000
<b>51247 Pre-employment Screen Services</b>		
This account records the cost of all pre-employment background checks.		1,500
<b>51253 County Counsel - Litigation</b>		
This account records the cost of needed litigation by County Counsel.		0
<b>51301 Publications / Legal Notices</b>		
This item is requested to provide funds for publishing notices required by law.		\$60,000
<b>51401 Rents and Leases - Equipment</b>		
This account covers the costs of renting copiers, fax machines, and other equipment as needed.		100,000

**FY 2023-24 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

<b>51241 Rents and Leases - Bldgs/Imp</b>		4,649,070
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	\$265,940	
Other Rent Charges-Facilities Fund (Project No. X0001A0001)	\$4,383,130	
	\$4,649,070	
<b>51601 Training/Conference Expenses</b>		186,825
This item is requested to cover the cost of training and conference expenses by Agency staff.		
<b>51602 Business Travel/Mileage</b>		15,000
This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.		
<b>51605 Private Car Expense</b>		15,000
Private Car Expense is reimbursed to employees for the use of their private vehicles.		
<b>51803 Other Contract Services</b>		2,003,500
This item reflects the costs of other contract services.		
<b>51902 Telecommunication Usage</b>		800,000
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.		
<b>51904/54905 ISD-Baseline Service/ISD-Improvement Projects</b>		113,387
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.		
<b>51910/51911/51912 Courier Services/Mail Services/Records Services</b>		22,000
This account reflects the cost of County provided courier, mail, and records services.		
<b>51916 County Services</b>		790,236
County Services covers the costs of services provided by other county departments, as specified in agreements.		
<b>51920 Risk Management - Benefit Admin Services</b>		70,956
This item records charges for health insurance administration by the County's Risk Management Department.		
<b>51921 Equipment Usage Charge</b>		185,000
This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.		
<b>51924 Cost Plan Charges</b>		
Cost Plan services	Insurance, CAO Cost Center, County HR	
Support Services	X00001A001	512,938
<b>52021 Clothing / Personal</b>		100,000
The Memorandum of Understanding requires the Agency to furnish uniforms and safety apparel as well as to provide laundry service for clothing.		
<b>52031 Food</b>		20,000
This item is requested to provide food for meetings and events		

**FY 2023-24 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

<b>52042 Janitorial Supplies</b>			
This item is requested to provide funds for cleaning supplies.			600
<b>52061 Fuel/Gas/Oil</b>			
This account records the cost of gas, diesel, and oil for the Agency's vehicle fleet.			
<b>52071 Materials and Supplies Expense</b>			
This item is requested to provide funds for miscellaneous supplies.			74,000
<b>52081 Medical/Laboratory Supplies</b>			
This item is requested to provide funds for staff time and lab supplies and tests for the various West County wastewater treatment plants. Costs are allocated to specific plants based on number and types of test performed. Revenue is recorded in account 45221.			25,000
<b>52091 Memberships/Certifications</b>			
This item is requested to provide funds for Agency memberships in various professional and technical organizations.			200,200
<b>52101 Other Supplies</b>			
This account reflect the cost of non-office supplies and includes survey supplies.			781,700
<b>52111/52112 Office Supplies/Office Furniture &amp; Fixtures</b>			
This account records non-capitalized office expenses.			55,000
<b>52114 Freight/Postage</b>			
This account records the cost of all Agency's outgoing correspondence.			0
<b>52115 Books/Media/Subscriptions</b>			
This item records the cost of books, periodicals and other publications required by Agency staff to keep abreast of changes in laws, standards or technology as it pertains to Agency responsibilities or projects.			10,000
<b>52117 Mail and Postage Supplies</b>			
This item is requested to cover the costs of the Agency's postage.			15,000
<b>52141 Minor Equipment/Small Tools</b>			
This item is requested to provide funds for the purchase of office furniture, small tools, instruments, and equipment that are individually under \$5,000.			\$100,000
<b>52142 Computer Equipment/Accessories</b>			
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.			921,292
<b>52143 Software/Licensing Fees</b>			
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).			773,937
<b>52162 Special Departmental Expense</b>			
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
<b>52166 Employee Recognition Expense</b>			
This item provides funds for the Agency's annual employee recognition program.			20,000
	295 FTEs & Ex Help	\$68	\$20,000

**FY 2023-24 BUDGET  
CHARACTER JUSTIFICATION**

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

Section Title: **General Fund**

Character Title: **Other Charges**

Character No.:

**14015-33010100-53**

<b>53501 Contribution</b>		<b>Requested</b>	<b>\$222,728</b>
This item is requested for the following:			
Bay Planning Coalition		\$5,000	
City of Santa Rosa Earth Day Event		\$5,000	
Coastwalk		\$3,000	
DWR Urban Drought Grant Marin Garden Program Pass Thro		\$30,000	
DWR Urban Drought Grant Call to Action Checks to Teacher		\$50,000	
Fire Cameras			
Groundwater Sustainability Agency (GSA's)		\$28,228	
Pass through Water Use Efficiency grant funds			
Public Arts Commission		\$25,000	
Regional Parks Found RR Water Safety		\$5,000	
Sonoma County Fair		\$15,000	
Town of Windsor PAYS Program			
Various Contributions		\$50,000	
Water Education Foundation		\$6,500	
		\$222,728	
<b>53502 Community Grants</b>			
Per auditor, this revenue account is to be used in lieu of operating transfers from Agency's General Fund to any Sanitation Districts.			2,200,000
Occidental CSD		1,100,000	
Russian River CSD		1,100,000	

Character Title: **Fixed Assets**

Character No.:

**14015-33010100-54**

<b>54503 Work in Progress - Equipment</b>			<b>\$12,000</b>
This request will fund GIS equipment.			
<b>54507 Work in Progress - Intangible</b>			
This request will fund SCADA and other software development.			
Network Licensing and Support			
404 Uninterruptable Power Supply (UPS) replacement			

Character Title: **Other Financing Uses**

Character No.:

**14015-33010100-57**

<b>57011 OT - W/in Special Dist - BOS</b>			<b>\$875,000</b>
Transfer of funds to:			
Sustainability Fund		\$875,000	
Wastewater Loan Fund			
<b>57012 Transfer Out-Btw Gov't Find</b>			
Transfer of funds to:			
ALW - Rate Stabilization Fund		\$150,000	
Geyserville SZ		\$500,000	
Penngrove SZ			
Recycled Water Fund		\$400,000	
Sea Ranch SZ			
Russian River Projects		\$700,000	
		\$1,750,000	
			\$2,625,000

Character Title: **Reimbursements**

Character No.:

**14015-33010100-58**

<b>58010 Reimbursements - Interfund</b>			<b>(\$46,900,000)</b>
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 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$8,100,838</b>	<b>\$5,082,222</b>	<b>\$138,763</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	27,128,488	33,681,798	29,739,785
Expenditures - (Decrease) fund balance	(28,005,583)	(38,631,975)	(29,503,437)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(877,095)	(4,950,177)	236,348
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances	(2,520,734)		
Unrealized Gains/Losses	523,325	6,718	-
Change in Prepaid Expense	24,021		
Change in Reserve Fund Balance			-
Post Audit Adjustment	(168,133)	-	-
Early receipt of Payment-Interfund Loan	-		
Early receipt of Payment-Interfund Loan	-		
Advance from Facilities Fund for ALW Larkfield Estates		-	
Advance (ISF Power Pays Off Advance) Round		-	
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(2,141,521)	6,718	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$5,082,222</b>	<b>\$138,763</b>	<b>\$375,111</b>
<b>Target Fund Balance</b>	<b>\$5,155,704</b>	<b>\$6,084,994</b>	<b>\$3,722,859</b>
<i>Over/(Under) Target Fund Balance</i>	(\$73,482)	(\$5,946,231)	(\$3,347,748)
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$3,018,616)</b>	<b>(\$4,943,459)</b>	<b>\$236,348</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$8,637,807	\$12,840,900	
Petty Cash	750	750	
Due from Other Funds	-	301,788	
Due from State AR	5,570,332	1,120,476	
Due from Federal AR	1,179	139,784	
Due to State	-	(95)	
Due to Other Gov't	(50,022)	(3,042)	
Accounts Receivable A/R Module	1,064,003	1,121,182	
Accounts Payable	(1,444,807)	(447,581)	
Vouchers Payable	(168,495)	(704,955)	
AR Clearing	-	150	
AR Maint/Trnsf Control	-	(150)	
Encumbrances	(4,194,801)	(6,715,535)	(8,460,862)
Due to Federal	-	(6,718)	
Retention Payable	(863,808)	(910,696)	
Retention Receivable	855,992	1,077,034	
Unavailable Revenue	(1,057,292)	(1,145,299)	
Unearned Revenue	-	(1,335,771)	
FB Res for Restricted Assets	(250,000)	(250,000)	
<b>Total Beginning Fund Balance</b>	<b>\$8,100,838</b>	<b>\$5,082,222</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-23	Requested FY 23-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 Prop Tax - CY, Secured	\$2,646,908	\$2,726,315	\$79,407	3.00%
40005 Prop Taxes - RDA Increment	(341,932)	(352,190)	(10,258)	3.00%
40006 AB1290 RDA Pass Throughs	51,981	53,540	1,559	3.00%
40010 Residual Prop Tax - RPTTF	85,050	87,602	2,552	3.00%
40012 SB2557 Prop Tax Admin	(24,315)	(25,044)	(729)	3.00%
40101 Prop Taxes - CY, Unsecured	75,684	77,955	2,271	3.00%
40111 Supplemental Prop Taxes - CY	42,087	43,350	1,263	3.00%
<b>Subtotal Taxes</b>	<b>\$2,535,463</b>	<b>\$2,611,527</b>	<b>\$76,064</b>	<b>3.00%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 State Homeowners Prop Tax Relf	\$14,079	\$14,501	\$422	3.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$14,079</b>	<b>\$14,501</b>	<b>\$422</b>	<b>3.00%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$12,960	\$75,000	\$62,040	478.70%
44101 Rent - Real Estate	4,700	4,700	0	0.00%
44109 Concessions	4,000	0	(4,000)	(100.00%)
<b>Subtotal Use of Money</b>	<b>\$21,660</b>	<b>\$79,700</b>	<b>\$58,040</b>	<b>267.96%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 NCPA Fees for Govt. Services	\$3,969	\$4,088	\$119	3.00%
45291 Parks and Recreation Services	450,000	400,000	(50,000)	(11.11%)
45292 Annual Park Memb - Standard	130,000	110,000	(20,000)	(15.38%)
45293 Annual Park Memb - Golden Yrs	45,000	40,000	(5,000)	(11.11%)
45295 Camping Fees	225,000	300,000	75,000	33.33%
<b>Subtotal Charges for Service</b>	<b>\$853,969</b>	<b>\$854,088</b>	<b>\$119</b>	<b>0.01%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46002 Sales - Taxable	\$7,000	\$7,000	\$0	0.00%
46029 Donations/Contributions	1,500	800	(700)	(46.67%)
46040 Miscellaneous Revenue	100	0	(100)	(100.00%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$8,600</b>	<b>\$7,800</b>	<b>(\$800)</b>	<b>(9.30%)</b>
<b>TOTAL REVENUES</b>	<b>\$3,433,771</b>	<b>\$3,567,616</b>	<b>\$133,845</b>	<b>3.90%</b>

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-23	Requested FY 23-24	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 Maintenance - Equipment	\$0	\$4,000	\$4,000	N/A
51401 Rents & Leases - Equipment	\$0	\$6,000	\$6,000	N/A
51402 Rents and Leases - Heavy Eq	\$0	\$6,000	\$6,000	N/A
51803 Other Contract Services	\$200,000	\$150,000	(\$50,000)	(25.00%)
51917 District Operations Charges	600,000	500,000	(100,000)	(16.67%)
51921 Equipment Usage Charges	0	25,000	25,000	N/A
<b>Subtotal Services and Supplies</b>	<b>\$800,000</b>	<b>\$695,000</b>	<b>(\$105,000)</b>	<b>(13.13%)</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	\$4,360,630	\$3,771,929	(\$588,701)	(13.50%)
<b>Subtotal Other Charges</b>	<b>\$4,360,630</b>	<b>\$3,771,929</b>	<b>(\$588,701)</b>	<b>(13.50%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,160,630</b>	<b>\$4,466,929</b>	<b>(\$693,701)</b>	<b>(13.44%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,726,859</b>	<b>\$899,313</b>	<b>(\$827,546)</b>	<b>(47.92%)</b>

**FY 2023-24 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

<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.		\$2,726,315
<b>40005 RDA Increment</b>		
This portion of the property tax is shifted to local redevelopment agencies.		(352,190)
<b>40006 AB1290 RDA Pass Through</b>		
This amount is to report gross tax increment and pass throughs to cities and Rural Development Agencies.		53,540
<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.		87,602
<b>40012 SB 2557 Prop Tax Admin</b>		
Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD.		(25,044)
<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.		77,955
<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.		43,350

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

<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.		\$14,501



## FY 2023-24 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

<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	\$3,000,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$75,000
<b>44101 Rent - Real Estate</b>	
This account reflects rent for the Ranger residence located at Spring Lake Park.	4,700
Rents / Concessions revenue is based on estimates provided by County Regional Parks.	0

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

<b>45008 NCPA-Fee for Govt Services</b>	
This item records the Agency's share of a service fee paid to the County by North Coast Power Authority.	\$4,088
<b>45291 Park/Recreation Services</b>	
These revenues are based on recent actual experience.	400,000
<b>45292 Annual Park Memb - Standard</b>	
This accounts for revenue received for the standard annual park membership.	110,000
<b>45293 Annual Park Memb - Golden Yrs</b>	
This accounts for revenue received for the golden years standard annual park membership.	40,000
<b>45295 Camping/Parking Fees</b>	
Camping / Parking Fee revenues are based on estimates provided by County Regional Parks.	300,000

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

<b>46002 Taxable Sale - Miscellaneous</b>	
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
<b>46029 Donations/Contributions</b>	
This accounts for revenue received from donations made to Spring Lake Park.	800
<b>46040 Miscellaneous Revenue</b>	
This item records miscellaneous revenue received from the sale of T-shirts and the recycling of aluminum cans at Spring Lake Park.	0



**FY 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$4,244,258</b>	<b>\$4,144,228</b>	<b>\$2,017,369</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,419,561	3,433,771	3,567,616
Expenditures - (Decrease) fund balance	(3,618,862)	(5,560,630)	(4,466,929)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(199,301)	(2,126,859)	(899,313)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains/Losses	259,923	-	-
Change in Encumbrances	(70,000)		
Post Audit Adjustment	(90,652)		
Rounding	(1)		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	99,270	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$4,144,228</b>	<b>\$2,017,369</b>	<b>\$1,118,057</b>
<b>Target Fund Balance</b>	<b>\$904,432</b>	<b>\$1,390,158</b>	<b>\$1,116,732</b>
<i>Over/(Under) Target Fund Balance</i>	\$3,239,796	\$627,212	\$1,324
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$100,030)</b>	<b>(\$2,126,859)</b>	<b>(\$899,313)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$4,328,802	\$4,421,593	
Cash with Fiscal Agent	13,493	6,134	
Due To Other Gov't		(90,652)	
Other Receivables	1,532	2,993	
Vouchers Payable	(18,767)	-	
Retention Receivable		2,315	
Due from State AR		17,781	
Encumbrances		(70,000)	
Unavailable Revenue		(3,204)	
Deferred Revenues	(80,802)	(142,732)	
<b>Total Beginning Fund Balance</b>	<b>\$4,244,258</b>	<b>\$4,144,228</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-23	Requested FY 23-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$0	\$0	\$0	N/A
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCNTS</u></b>				
49002 Advances	\$0	\$0	\$0	N/A
49003 Advances Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control Accnts</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>EXPENDITURES:</b>				
<b><u>ADMINISTRATIVE CONTROL ACCNTS</u></b>				
59002 Advances	\$0	\$0	\$0	N/A
59003 Advances Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control Accnts</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

## FY 2023-24 BUDGET CHARACTER JUSTIFICATION

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

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

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$600,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$15,000

**44003 Other Interest Earnings**

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

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

**47101 Transfer In - within a Fund**

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

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

**49002 Advances**

This account records the principal on the repayment of loans. No planned loans in FY 2023/2024. \$0

**49003 Clearing**

This is the clearing account for 49002. \$0

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

**59002 Advances**

This account records the principal on planned loans. No planned loans for FY 2023/2024. \$0

**59003 Clearing**

This is the clearing account for 59002. \$0

**FY 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$640,476</b>	<b>\$644,146</b>	<b>\$644,146</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	-18,426	0	0
Expenditures - (Decrease) fund balance	-	-	-
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(\$18,426)	\$0	\$0
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	22,096	-	-
Accrual of Principal Received - Interfund Loan	-	-	-
Interfund Loan Issued	-	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$22,096	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$644,146</b>	<b>\$644,146</b>	<b>\$644,146</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$3,670</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$640,476	\$644,146	
<b>Total Beginning Fund Balance</b>	<b>\$640,476</b>	<b>\$644,146</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-23	Requested FY 23-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$5,280	\$10,000	\$4,720	89.39%
<b>Subtotal Use of Money</b>	<b>\$5,280</b>	<b>\$10,000</b>	<b>\$4,720</b>	<b>89.39%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45301 Charges for Services	\$300,000	\$300,000	\$0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers Within Funds	\$600,000	\$875,000	\$275,000	45.83%
<b>Subtotal Other Financing Sources</b>	<b>\$600,000</b>	<b>\$875,000</b>	<b>\$275,000</b>	<b>45.83%</b>
<b>TOTAL REVENUES</b>	<b>\$905,280</b>	<b>\$1,185,000</b>	<b>\$279,720</b>	<b>30.90%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51205 Advertising/Marketing Svc	\$3,000	\$15,000	\$12,000	400.00%
51209 Information Tech Svc (non ISD)	4,000	0	(4,000)	(100.00%)
51211 County Counsel - Legal Advice	50,000	20,000	(30,000)	(60.00%)
51241 Outside Printing and Binding	5,000	5,000	0	0.00%
51601 Training/Conference Expenses	4,000	2,000	(2,000)	(50.00%)
51602 Business Travel/Mileage	2,500	2,000	(500)	(20.00%)
51605 Private Car Expense	500	500	0	0.00%
51803 Other Contract Services	240,000	430,000	190,000	79.17%
51917 District Operations Charges	600,000	700,000	100,000	16.67%
51921 Equipment Usage Charges	2,625	2,625	0	0.00%
52021 Clothing, Uniforms, Personal	50	0	(50)	(100.00%)
52031 Food	2,000	200	(1,800)	(90.00%)
52071 Materials and Supplies Expense	1,500	1,000	(500)	(33.33%)
52091 Memberships/Certifications	106,200	61,200	(45,000)	(42.37%)
52111 Office Supplies	200	0	(200)	(100.00%)
52115 Books/Media/Subscriptions	0	200	200	N/A
52117 Mail and Postage Supplies	100	0	(100)	(100.00%)
52141 Minor Equipment/Small Tools	200	200	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,021,875</b>	<b>\$1,239,925</b>	<b>\$218,050</b>	<b>21.34%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$1,021,875</b>	<b>\$1,239,925</b>	<b>\$218,050</b>	<b>21.34%</b>
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<b>TOTAL NET COST</b>	<b>\$116,595</b>	<b>\$54,925</b>	<b>(\$61,670)</b>	<b>(52.89%)</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2023-24 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** SUSTAINABILITY-RENEWABLE ENERGY FUND

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

**Character No.:** 14030-33010400-44

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$400,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$10,000

**Character Title:** Charges for Services

**Character No.:** 14030-33010400-45

**45301 Charges for Services**

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

**Character Title:** Other Financing Sources

**Character No.:** 14030-33010400-47

**47101 Transfers Within Funds**

This account will record a transfer of funds from the Agency's General Fund to finance staff and consultant costs associated with planned projects. \$875,000

**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. \$0

**51211 Legal Services**

This account reflects the estimated cost of legal services to be provided by County Counsel or outside legal services, as required. 20,000

**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. 0

**51241 Outside Printing & Binding**

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

**51244 Permits/License/Fees**

This account represents estimated costs for various permits and fees. 0

**51601 Training/Conference**

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

**51602 Business Travel/Mileage**

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

**51605 Private Car Expense**



**FY 2023-24 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** SUSTAINABILITY-RENEWABLE ENERGY FUND

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

**Character No.:** 14030-33010400-51/52

**51803 Other Contract Services**

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

<u>Planned Contract Work</u>	<u>Project No.</u>	<u>Amount</u>
Carbon Free Water Presentations	B0001D023	10,000
Climate Adaptation Implementation	B0013D035	200,000
Drought Resiliency Planning (County Climate Funds)	B0015D021	
Energy Storage	B0001D023	200,000
Woody biomass	B0007D026	10,000
Zun Zun		10,000
		<u>\$430,000</u>

**51902 Telecommunication Usage**

This account covers communication costs for radio, telephone, and data line charges. 0

**51917 District Operations Charges**

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

<u>Planned Project Work</u>	<u>Project No.</u>	<u>Amount</u>
Carbon Free Water Presentations/collaborations	B0001D023	15,000
Climate Adaptation Implementation	B0013D035	100,000
Drought Resiliency Planning (County Climate Funds)		100,000
Electric Vehicle Program	B0001D023	10,000
Energy Education Program	B0014A002	\$300,000
Energy Efficiency	B0001D023	20,000
Energy Storage	B0001D023	50,000
GHG Inventory	B0002C018	50,000
Global Council Science and Env	B0001P008	10,000
Office Waste Recycling Program Admin	B0001D023	5,000
Water/Energy Nexus collaborations	B0001D023	15,000
Woody biomass	B0007D026	25,000
		<u>\$700,000</u>

**51921 Equipment Usage Charge**

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

**52021 Clothing/Uniforms**

This account records expenses for uniforms and safety apparel as necessary. 0

**52031 Food**

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

**52071 Materials and Supplies Expense**

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

**FY 2023-24 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** SUSTAINABILITY-RENEWABLE ENERGY FUND

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

**Character No.:** 14030-33010400-51/52

**52091 Memberships/Certifications**

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

<u>Planned Memberships</u>	<u>Project No.</u>	<u>Amount</u>
CA Council for Environmental and Economic Balance/CA Environmental Dialog		\$20,000
California Foundation on the Environment and the Economy		20,000
Climate Registry	B0002D024	1,200
Global Council Science and Env	B0001P008	20,000
Regional Climate Protection Authority		40,000
Misc. Energy/Climate Confs		
		<u>\$61,200</u>

**52111 Office Supplies**

This account records non-capitalized office expenses.

0

**52117 Mail and Postage Supplies**

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

0

**52141 Minor Equipment/Small Tools**

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

200

**FY 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$469,044</b>	<b>\$572,737</b>	<b>\$356,142</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	\$1,094,048	\$905,280	\$1,185,000
Expenditures - (Decrease) fund balance	(577,829)	(1,121,875)	(1,239,925)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>\$516,219</u>	<u>(\$216,595)</u>	<u>(\$54,925)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances (Decrease Fund Balance)	(91,517)	-	-
Unrealized Gains/Losses	5,443	-	-
Change in prepaid expense	(158)		
Post Audit Adjustment	<u>(326,294)</u>		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(412,526)</u>	<u>0</u>	<u>0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$572,737</b>	<b>\$356,142</b>	<b>\$301,217</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$103,693</b>	<b>(\$216,595)</b>	<b>(\$54,925)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$510,814	\$999,066	
Accounts Receivable-AR Module	46,461	44,951	
Vouchers Payable	(13,498)	(2,536)	
Accounts Payable	(45,204)	(51,404)	
Unearned Revenue		(296,294)	
Encumbrances	<u>(29,529)</u>	<u>(121,046)</u>	
<b>Total Beginning Fund Balance</b>	<u>\$469,044</u>	<u>\$572,737</u>	