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## Budget Archive

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# Budget - FY2018-2019

Sonoma Water's Fiscal Year 2018/19 Water Transmission Budget which funds the ongoing maintenance of more than 100 miles of underground pipelines and supporting facilities. More than 600,000 residents rely on this underground pipeline system for their drinking water. The budget also includes funding for environmental restoration efforts along the Russian River and Dry Creek, two major natural pipelines that help deliver water from Lake Sonoma to groundwater wells. For Fiscal Year 2018/19 Sonoma Water has proposed a wholesale water rate increase for its water transmission budget that would average \$.71 per month, or \$8.52 a year for the typical household in Santa Rosa.



## How Rates Are Set

Wholesale water rates are determined by using a calculation outlined under an agreement between Sonoma Water and its water contractors. This document, called the Restructured Agreement for Water Supply (Restructured Agreement), requires Sonoma Water to set rates based on budgeted operations and maintenance costs and past water sales. Water transmission rates are calculated by first identifying the funding necessary to operate, maintain, and improve Sonoma Water's transmission system and dividing this amount by either the amount of water delivered over the last twelve months or the average annual amount of water delivered over the last three years; whichever is less. The Restructured Agreement also requires Sonoma Water's Board of Director's to approve wholesale water rates by April 30 of each year.

Sonoma Water has proactively reduced its operations and maintenance costs by 9% over the past 10 years. The proposed rate increase aligns with Sonoma Water's Long Range Financial Plan which plans annual rate increases of 4-6% and allows us to meet our operating and capital needs while minimizing rate spikes. We are able to reduce the impact on our ratepayers by reducing expenditures, reducing power costs, and deferring maintenance projects and other studies wherever possible. The use of grants, fund balance, and bond proceeds helped reduce the rate increase even further.

Wholesale water rates are increasing due to:

- Funding for capital projects: Projects include natural hazard mitigation (<https://www.sonomawater.org/hazard-mitigation-projects>) and critical fisheries protection projects as well as maintenance projects to ensure a reliable and secure water supply system that delivers clean, affordable drinking water to our community. It is our goal to secure our future by investing in our water resources and infrastructure. This budget allows Sonoma Water to meet the operations, maintenance, capital, and regulatory demands of the system.
- Regulatory obligations to secure water supply: Costs of implementing projects required in the coming year by the Russian River Biological Opinion (<https://www.sonomawater.org/biological-opinion>). The

Fisheries Service as they relate to threatened and endangered fish in the Russian River and its tributaries. Funding for implementing these projects will be sought from federal and state agencies, including Sonoma Water's contractors.

## FY 18-19 Water Rates

- **Santa Rosa Aqueduct - \$877.88/Acre-foot** - 3.67% increase
- **Petaluma Aqueduct - \$877.88/Acre-foot** - 3.67% increase
- **Sonoma Aqueduct - \$1,001.06/Acre-foot** - 5.58% increase



## Presentations:

- [Presentation to the Technical Advisory Committee, March 5, 2018](https://evogov.s3.amazonaws.com/185/media/183076.pdf)  
(<https://evogov.s3.amazonaws.com/185/media/183076.pdf>)

## FY 2018-2019 Budget Documents:

### Water

- [Administration and General](https://evogov.s3.amazonaws.com/185/media/183073.pdf) (<https://evogov.s3.amazonaws.com/185/media/183073.pdf>)
- [Flood Control](https://evogov.s3.amazonaws.com/185/media/183075.pdf) (<https://evogov.s3.amazonaws.com/185/media/183075.pdf>)
- [Internal Service Funds](https://evogov.s3.amazonaws.com/185/media/183078.pdf) (<https://evogov.s3.amazonaws.com/185/media/183078.pdf>)
- [Water Rates](https://evogov.s3.amazonaws.com/185/media/183085.pdf) (<https://evogov.s3.amazonaws.com/185/media/183085.pdf>)
- [Water Supply](https://evogov.s3.amazonaws.com/185/media/183086.pdf) (<https://evogov.s3.amazonaws.com/185/media/183086.pdf>)
- [Water Transmission](https://evogov.s3.amazonaws.com/185/media/183074.pdf) (<https://evogov.s3.amazonaws.com/185/media/183074.pdf>)

### Sanitation

- [Airport/Larkfield/Wikiup](https://evogov.s3.amazonaws.com/185/media/183074.pdf) (<https://evogov.s3.amazonaws.com/185/media/183074.pdf>)
- [Geyserville](https://evogov.s3.amazonaws.com/185/media/183077.pdf) (<https://evogov.s3.amazonaws.com/185/media/183077.pdf>)
- [Occidental](https://evogov.s3.amazonaws.com/185/media/183079.pdf) (<https://evogov.s3.amazonaws.com/185/media/183079.pdf>)
- [Penngrove](https://evogov.s3.amazonaws.com/185/media/183080.pdf) (<https://evogov.s3.amazonaws.com/185/media/183080.pdf>)
- [Russian River](https://evogov.s3.amazonaws.com/185/media/183081.pdf) (<https://evogov.s3.amazonaws.com/185/media/183081.pdf>)
- [Sea Ranch](https://evogov.s3.amazonaws.com/185/media/183082.pdf) (<https://evogov.s3.amazonaws.com/185/media/183082.pdf>)
- [Sonoma Valley](https://evogov.s3.amazonaws.com/185/media/183083.pdf) (<https://evogov.s3.amazonaws.com/185/media/183083.pdf>)
- [South Park](https://evogov.s3.amazonaws.com/185/media/183084.pdf) (<https://evogov.s3.amazonaws.com/185/media/183084.pdf>)

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**SONOMA COUNTY WATER AGENCY**  
**FY 18-19 BUDGET REQUEST**  
***ADMINISTRATION AND GENERAL***

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**FY 2018-19 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 17-18 Adopted	FY 18-19 Requested	Percent Change	FY 17-18 Adopted	FY 18-19 Requested	Percent Change
Admin & General	\$59,001,511	\$65,867,894	11.64%	\$1,238,056	\$4,653,927	275.91%
Flood Control	12,861,200	10,469,140	(18.60%)	3,872,517	1,146,475	(70.39%)
Water Supply	23,266,536	23,867,544	2.58%	12,675,072	9,435,105	(25.56%)
Water Transmission	57,893,185	66,123,954	14.22%	6,331,102	4,801,996	(24.15%)
Internal Service Fund	10,954,492	11,534,015	5.29%	934,916	998,823	6.84%
Sanitation	50,487,197	64,768,458	28.29%	8,568,941	15,095,886	76.17%
<b>TOTAL:</b>	<b>\$214,464,121</b>	<b>\$242,631,005</b>	<b>13.13%</b>	<b>\$7,553,303</b>	<b>\$36,132,212</b>	<b>378.36%</b>

**C. Staffing Summary**

Staffing	FY 17-18 Adopted	FY 18-19 Requested	Number Change	Percent Change
Permanent	229.75	231.75	2.00	0.87%

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

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

**SONOMA COUNTY WATER AGENCY**  
**ADMINISTRATION AND GENERAL**  
***FY 18-19 BUDGET REQUEST***



# FY 2018-19 BUDGET

## BUDGET DIVISION SUMMARY

Section Title: ADMINISTRATION AND GENERAL

**A. Program Description**

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

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 17-18 Adopted	FY 18-19 Requested	Percent Change	FY 17-18 Adopted	FY 18-19 Requested	Percent Change
General Fund	\$55,174,500	\$61,727,615	11.88%	\$39,066	\$4,343,194	11017.58%
Spring Lake Park	2,812,111	3,160,979	12.41%	210,790	115,940	(45.00%)
Sustainability Fund	1,014,900	979,300	(3.51%)	992,650	204,243	(79.42%)
Waste/Recycled Loan	0	0	N/A	(4,450)	(9,450)	112.36%
<b>TOTAL:</b>	<b>\$59,001,511</b>	<b>\$65,867,894</b>	<b>11.64%</b>	<b>\$1,238,056</b>	<b>\$4,653,927</b>	<b>275.91%</b>

**C. Staffing Summary**

Staffing	FY 17-18 Adopted	FY 18-19 Requested	Number Change	Percent Change
Permanent	229.75	231.75	2.00	0.87%

**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 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Fund: GENERAL FUND

Fund/Department ID: 14015-33010100

Sub-Object No. and Title	Adopted 2017-18	Requested FY 18-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$6,116,795	\$6,800,081	\$683,286	11.17%
40005 (1008) RDA Increment	(711,753)	(750,000)	(38,247)	5.37%
40006 (1014) AB1290 RDA Pass Through	51,804	57,000	5,196	10.03%
40010 (1017) Residual Prop-Tax RPTTE	146,177	150,000	3,823	2.62%
40012 (1011) SB 2557 Prop Tax Admin	(83,155)	(83,155)	0	0.00%
40101 (1040) Prop Taxes - CY Unsecured	204,120	192,462	(11,658)	(5.71%)
40111 (1020) Prop Taxes - CY Supplemental	11,275	164,272	152,997	1356.96%
40404 (1266) Timber Yield Tax	621	621	0	0.00%
<b>Subtotal Taxes</b>	<b>\$5,735,884</b>	<b>\$6,531,281</b>	<b>\$795,397</b>	<b>13.87%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$118,370	\$251,370	\$133,000	112.36%
<b>Subtotal Use of Money</b>	<b>\$118,370</b>	<b>\$251,370</b>	<b>\$133,000</b>	<b>112.36%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 (2440) State Homeowners Prop Tax Relf	\$51,740	\$47,330	(\$4,410)	(8.52%)
42601 (2901) County	225,000	225,000	0	0.00%
42627 Special Districts	9,595,000	11,900,000	2,305,000	24.02%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$9,871,740</b>	<b>\$12,172,330</b>	<b>\$2,300,590</b>	<b>23.30%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 (3019) NCPA-Fee for Govt Services	\$12,440	\$12,440	\$0	0.00%
45062 (3145) Construct/Bldg Permit RW Svcs	\$2,000	\$2,000	\$0	0.00%
45065 (3144) Inspection Fees	80,000	100,000	20,000	25.00%
45221 (3405) Sewer/Water Usage Fees	315,000	315,000	0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$409,440</b>	<b>\$429,440</b>	<b>\$20,000</b>	<b>4.88%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46029 (4102) Donations/Reimbursements	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$16,135,434</b>	<b>\$19,384,421</b>	<b>\$3,248,987</b>	<b>20.14%</b>

# SUMMARY OF REVENUES AND EXPENDITURES

14015-33010100

Sub-Object No. and Title	Adopted 2017-18	Requested FY 18-19	Difference	Percent Change
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**EXPENDITURES:**

**SALARIES AND BENEFITS**

50101 (5100) Permanent Positions	\$23,428,811	\$23,828,074	\$399,263	1.70%
50111 (5101) Cash Allowance	1,648,686	1,655,862	7,176	0.44%
50112 (5110) Extra Help	0	0	0	N/A
50112 (5120) Overtime	0	0	0	N/A
50113 (5121) Overtime - FLSA	0	0	0	N/A
50115 (5140) Premium Pay	0	0	0	N/A
50117 (5150) Vacation Pay	0	0	0	N/A
50118 (5160) Shift Differential	0	0	0	N/A
50119 (5170) Standby Pay	0	0	0	N/A
51214 (5190) Agency / Extra Help	0	0	0	N/A
50201 (5210) County Retirement	9,299,856	4,151,697	(5,148,159)	(55.36%)
50201 (5211) Uncalmlable County Retire	489,436	494,347	4,911	1.00%
50205 (5220) FICA	1,775,983	1,826,985	51,002	2.87%
50208 POB contribution	0	3,152,197	3,152,197	N/A
50209 County Health Contribution	0	2,088,570	2,088,570	N/A
50305(5300) Health Insurance	2,399,058	2,452,912	53,854	2.24%
50302 (5301) Extra Help Health Insurance	0	136,323	136,323	N/A
50304 (5302) HRA Benefit	127,878	0	(127,878)	(100.00%)
50305 (5303) Retiree medical trust contrib	0	0	0	N/A
50306 (5310) Disability	153,219	148,186	(5,033)	(3.28%)
50307 (5320) Dental Insurance	302,520	288,132	(14,388)	(4.76%)
50308 (5330) Life Insurance	22,901	23,169	268	1.17%
50309 (5340) Vision Insurance	45,821	46,021	200	0.44%
50310 (5350) Unemployment Insurance	0	0	0	N/A
50311 (5351) Unemployment Perm Pos	23,100	5,874	(17,226)	(74.57%)
50401 (5400) Workers' Compensation	366,341	402,296	35,955	9.81%
50501 (5500) Other Benefits	10,344	10,867	523	5.06%
50502 Deferred Comp	279,345	281,501	2,156	0.77%
50601 (5900) Salary Savings	0	0	0	N/A
50602 final Budget Adjustment	0	0	0	N/A
50604 Proposed Budget Adjustments	0	0	0	N/A
50069 Budget System S&B Chang	0	620,000	620,000	N/A

***Subtotal Salaries & Benefits***

**\$40,373,299      \$41,613,013      \$1,239,714      3.07%**

**SERVICES AND SUPPLIES**

51041 (6103) Liability Insurance	\$130,000	\$225,174	\$95,174	73.21%
51061 (6140) Maintenance - Equipment	125,000	100,000	(25,000)	(20.00%)
51205 Advertising Marketing	0	40,000	40,000	N/A
51206 (6630) Accounting/Auditing Services	100,000	100,000	0	0.00%
51207 (6629) Client Accounting Services	555,000	570,000	15,000	2.70%
51209 (6516) Info Tech Svs (Non ISD)	132,600	132,600	0	0.00%
51211 (6610) Legal Services	700,000	720,000	20,000	2.86%
51214 (5190) Agency/Extra/Temp Help	80,000	80,000	0	0.00%
51221 (6651&54) Medical/Lab Services	2,100	2,100	0	0.00%
51225 (7120) Training Services	180,000	180,000	0	0.00%
51231 (6512) Testing / Analysis	150,000	100,000	(50,000)	(33.33%)
51241 (6430) Outside Printing & Binding	30,000	40,000	10,000	33.33%
51244 (6589) Permits/License/Fees	8,000	8,000	0	0.00%
51249 (6500) Other Professional/Special Services	150,000	150,000	0	0.00%
51301 (6800) Publications / Legal Notices	15,000	18,000	3,000	20.00%
51401 (6820&21) Rents and Leases - Equipment	74,000	80,000	6,000	8.11%

# SUMMARY OF REVENUES AND EXPENDITURES

14015-33010100

Sub-Object No. and Title	Adopted 2017-18	Requested FY 18-19	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
51241 (6840) Rents and Leases - Bldgs/Imp	3,375,236	3,430,874	55,638	1.65%
51602 (7302) Business Travel/Mileage	125,000	150,000	25,000	20.00%
51605 (7303) Private Car Expense	22,000	24,000	2,000	9.09%
51803 (6540) Other Contract Services	2,338,000	3,703,390	1,365,390	58.40%
51902 (6040) Telecommunication Usage	280,000	300,000	20,000	7.14%
51904 (7400) ISD-Baseline Serv	57,940	84,404	26,464	45.67%
51910 (6409) Courier Services	3,000	3,000	0	0.00%
51916 (6521) County Services	914,253	777,404	(136,849)	(14.97%)
51918 (6628) HRMS Charges	172,176	172,176	0	0.00%
51919 (6697) EFS Costs	7,698	0	(7,698)	(100.00%)
51920 (6645) Risk Mgmt-Ben Admin Svcs	66,210	66,210	0	0.00%
51921 (7206) Equipment Usage Charge	230,000	68,153	(161,847)	(70.37%)
51934 Claimable ERP	0	790,786	790,786	N/A
51935 Unclaimable ERP	0	11,543	11,543	N/A
52021 (6020) Clothing / Personal	75,000	100,000	25,000	33.33%
52031 (6060) Food	7,000	10,000	3,000	42.86%
52042 (6084) Janitorial Supplies	6,000	5,000	(1,000)	(16.67%)
52081 (6262) Medical/ Laboratory Supplies	200,000	100,000	(100,000)	(50.00%)
52091 (6280) Memberships/Certifications	383,988	435,488	51,500	13.41%
52101 Other Supplies	15,000	15,000	0	0.00%
52111 (6400& 61) Office Supplies	140,000	120,000	(20,000)	(14.29%)
52115 (6415) Books/Media/Subscriptions	10,000	10,000	0	0.00%
52117 (6410) Mail and Postage Supplies	30,000	20,000	(10,000)	(33.33%)
52141 (6880) Minor Equipment/ Small Tools	95,000	95,000	0	0.00%
52142 (6890) Computer Equip/Assec	400,000	400,000	0	0.00%
52143 (6889) Software/Licensing Fees	500,000	500,000	0	0.00%
52162 (7022&35&50) Special Departmental Exp	300,000	300,000	0	0.00%
52166 (7154) Employee Recognition Expense	6,000	6,300	300	5.00%
<b>Subtotal Services and Supplies</b>	<b>\$12,191,201</b>	<b>\$14,244,602</b>	<b>\$2,053,401</b>	<b>16.84%</b>
<b><u>OTHER CHARGES</u></b>				
53501 (8010) Contribution	\$490,000	\$490,000	\$0	0.00%
53502 Community Grants	\$0	\$2,000,000	\$2,000,000	N/A
<b>Subtotal Other Charges</b>	<b>\$490,000</b>	<b>\$2,490,000</b>	<b>\$2,000,000</b>	<b>408.16%</b>
<b><u>FIXED ASSETS</u></b>				
54305 (8560&61&71) Machinery & Equipment	\$100,000	\$100,000	\$0	0.00%
54406 CIP Infrastructure		500,000	\$0	
54507 (9482) Work in Progress - Intang	300,000	600,000	300,000	100.00%
<b>Subtotal Fixed Assets</b>	<b>\$400,000</b>	<b>\$1,200,000</b>	<b>\$300,000</b>	<b>75.00%</b>

# SUMMARY OF REVENUES AND EXPENDITURES

14015-33010100

Sub-Object No. and Title	Adopted 2017-18	Requested FY 18-19	Difference	Percent Change
<b><u>OTHER FINANCING USES</u></b>				
57011 (8625) OT - W/in Special Dist - BOS	\$720,000	\$700,000	(\$20,000)	(2.78%)
57012 Transfer Out-Btw Gov't Find	700,000	1,180,000	480,000	68.57%
<b>Subtotal Other Financing Uses</b>	<b>\$1,420,000</b>	<b>\$1,880,000</b>	<b>\$460,000</b>	<b>32.39%</b>
<b><u>REIMBURSEMENTS</u></b>				
58010 (8709) Reimbursements - Interfund	(\$39,000,000)	(\$38,000,000)	\$1,000,000	(2.56%)
<b>Subtotal Reimbursements</b>	<b>(\$39,000,000)</b>	<b>(\$38,000,000)</b>	<b>\$1,000,000</b>	<b>(2.56%)</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
56030 (8880) RET - Between Entities - BOS	\$0	\$0	\$0	N/A
<b>Subtotal Residual Equity Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
55011 (9000) Appropriations for Contingencies	\$300,000	\$300,000	\$0	0.00%
<b>Subtotal Approp. for Contingencies</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>ADMIN CONTROL</u></b>				
59002 (9210) Advances	\$0	\$400,000	\$400,000	N/A
59003 (9219) Advances - Clearing	0	(400,000)	(400,000)	N/A
<b>Subtotal Admin Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,174,500</b>	<b>\$23,727,615</b>	<b>\$7,053,115</b>	<b>43.61%</b>
<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$55,174,500</b>	<b>\$61,727,615</b>	<b>\$6,053,115</b>	<b>10.97%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$39,066</b>	<b>\$4,343,194</b>	<b>\$3,804,128</b>	<b>9737.70%</b>

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

**Character Title:** Taxes

**Character No 14015-33010100-40**

**40002 Prop Taxes - CY Secured**

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

**40005 RDA Increment**

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

**40006 AB1290 RDA Pass Through**

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

**40010 Residual Prop-Tax RPTTE**

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

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

**40101 Prop Taxes - CY Unsecured**

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

**40111 Prop Taxes - CY Supplemental**

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

**40404 Timber Yield Tax**

Timber Yield taxes are calculated and collected by the State.

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

**Character No 14015-33010100-44**

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$13,300,000
Projected Interest Rate	<u>1.89%</u>
Projected/Planned Interest on Pooled Cash	\$251,370

**Character Title:** Intergovernmental Revenue

**Character No 14015-33010100-42**

**42291 State Homeowners Prop Tax Relf**

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**42601 County**

This item records revenue received as reimbursement for services provided to other county departments, cities and governmental agencies.

**42627 Special Districts**

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

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

**45008 NCPA-Fee for Govt Services**

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

**45062 Construct/Bldg Permit RW Svcs**

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

**45065 Inspection Fees**

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

**45221 Sewer/Water Usage Fees**

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

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

**46029 Donations/Reimbursements**

This item records miscellaneous donations or reimbursements. No revenue is anticipated in FT 16/17.

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

**50101 Permanent Positions**

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

**Reconciliation of Permanent Positions:**

***FY 17-18 Adopted Budget:***

FTE  
229.75

***FY 17-18 Authorized Position Changes:***

***Add:***

1-Water Agency Program Specialist II  
 1- Natural Resources/Watershed Recovery Coordinator (ASOII)

**2.00**

***FY 18-19 Requested Position Changes:***

***Add:***

**0.00**

***Delete:***

**0.00**

***FY 18-19 Requested Permanent Positions (Adopted Budget)***

**231.75**

**50111 Cash Allowance**

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

**50112 Extra Help**

Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Extra Help is limited to filling extremely sensitive positions which are anticipated to be vacant for a period that would disrupt departmental operations. Normally it is limited to positions that are in an unpaid status.

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

**50112 Overtime**

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

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

**Character Title:** Services and Supplies

**Character No** 14015-33010100-51/52

**51041 Liability Insurance**

Project No. X0001A013

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

**51061 Maintenance - Equipment**

Project No. Various

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

**51205 Advertising Marketing**

This account is used for public meeting notices.

**51206 Accounting/Auditing Services**

Project No. X0001A001

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

**51207 Client Accounting Services**

Project No. X0001A001

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

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

Project No. X0001A010

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

**51211 Legal Services**

Project No. Various

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

**51214 Agency / Extra Help**

Project No. Various

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

**51221 Medical/Lab Services**

Project No. Various

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

**51225 Training Services**

Project No. Various

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

**51231 Testing / Analysis**

Project No. Various

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

**51241 Outside Printing & Binding**

Project No. Various

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

**51244 Permits/License/Fees**

Project No. Various

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

**51249 Other Professional/Special Services**

Project No. X0001A010



**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Section Title: **General Fund**

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

Character No **14015-33010100-51/52**

**51301 Publications / Legal Notices**

Project No. Various

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

**51401 Rents and Leases - Equipment**

Project No. Various

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

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

Project No. Various

This request covers the cost of principal and interest for financing the purchase of the Administration building in the Airport Business Park. This item also includes the rental expense to cover the operation, maintenance and depreciation costs of

Principal and interest payments for O&M Building & Fleet Center	\$531,874
Other Rent Charges-Facilities Fund project X0001A0001	2,899,000

Total	\$3,430,874
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**51602 Business Travel/Mileage**

Project No. Various

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

**51605 Private Car Expense**

Project No. Various

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

**51803 Other Contract Services**

This item reflects the costs of other contract services.

Applied Solutions	\$15,000
Asset Management Planning	500,000
Atmospheric Rivers Legislative Program	12,000
CA Natural Resources Group	50,000
Centerline Consulting	24,000
Climate Adaptation	100,000
Community Outreach	115,000
Data and Web Base Development	75,000
Document Scanning Service	8,000
Drainage Review	200,000
Engineering Documents Scanning Services	2,000
GIS Web Development	75,000
IT Managed Services Agreement	300,000
KRCB Media Outreach Project	50,000
Lower RR TMDL Wastewater Projects:	
Monte Rio and Villa Grande	500,000
Camp Meeker and Northwood	500,000
Misc Climate Change Issues	100,000
Multicultural Outreach	25,000
NBWRA	220,000
Network Services	75,000
NOAA HMT QPI Phase 3	27,390
Russian River Book Publication	20,000
Safety/Wellness	75,000
SCWA Logo Studies	5,000
SGMA	350,000
Sonoma County Fair-Fees	5,000
Sonoma Envir Ed Collaboration	5,000
Stormwater Recharge Applied Research	100,000
Water Ed-Assembly Program	20,000
Water Energy Prog Develop	25,000
Web Site Maintenance	25,000
Website Design/implementation	50,000
Westside Exhibits Science on a Sphere	50,000
	\$3,703,390

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

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

**Character No 14015-33010100-51/52**

**51902 Telecommunication Usage**

Project No. Various

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

**51904 ISD-Baseline Serv**

Project No. X0001D010

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

**51910 Courier Services**

Project No. Various

This account reflects the cost of County provided courier service.

**51916 County Services**

Project No. Various

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

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

**51918 HRMS Charges**

Project No. X0009D016

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

**51919 EFS Costs**

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

**51290 Risk Mgmt-Ben Admin Svcs**

Project No. X0001A002

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

**51921 Equipment Usage Charge**

Project No. Various

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

**52021 Clothing / Personal**

Project No. Various

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

**52031 Food**

Project No. Various

This item is requested to provide food for meetings and events

**52042 Janitorial Supplies**

Project No. X0001A002

This item is requested to provide funds for cleaning supplies.

**FY 2018-19 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**

**52081 Medical/ Laboratory Supplies**

Project No. X0501A005

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

**52091 Memberships/Certifications**

Project No. Various

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

American Water Works Assoc	\$3,700
Alliance for Water Efficiency	3,000
Assn of Calif Water Agencies	24,000
Assn of Metropolitan Water	8,720
Assn of Bay Area Gov't	1,500
Alliance for Water Efficiency	3,000
Bay Area Stormwater Mgmt	4,402
Bay Area Open Space	5,000
Bay Planning Coalition	1,530
CA Assoc of Sanitation Agencies	21,000
CA Foundation on the Environment	18,000
Ca Natural Resources	50,000
CA Special Districts	6,500
CA Urban Water Conservation Council	4,000
CA Utilities Emergency Assoc	500
CA Groundwater Coalition	7,500
CA Utilities Executive Management	800
CWEA	5,700
CCEEB	2,500
Center for Climate Protection	5,000
Climate Registry	4,980
EDB Broadband	22,000
California Municipal Utilities Assoc	8,000
Gov't Finance Officers Assoc	560
Local Government Commission	10,000
Local Gov't Sustainable Energy	10,000
Russian River Watershed Assoc	41,670
Miscellaneous	100,000
RCPA/Solar Sonoma County	50,000
Underground Service Alert	800
Water Ed Foundation	11,126
Total	<u><u>\$435,488</u></u>

**52101 Other Supplies**

Project No. Various

This account reflect the cost of non-office supplies.

**52111 Office Supplies**

Project No. Various

This account records non-capitalized office expenses.

**52115 Books/Media/Subscriptions**

Project No. Various

This item records the cost of books, periodicals and other publications required by Agency staff to keep abreast of changes in laws, standards or technology as it pertains to Agency responsibilities or projects.

**52117 Mail and Postage Supplies**

Project No. Various

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

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title: General Fund**

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

**Character No 14015-33010100-51/52**

**52141 Minor Equipment/ Small Tools**

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

<u>Electrical Section</u>		
Miscellaneous	42,800	
<u>Maint. and Mechanic Services</u>		
Miscellaneous	5,000	
<u>Field Equipment</u>		
Miscellaneous	15,000	
Mobile Data Collection Device	2,200	
<u>Office Furniture</u>		
Desk Chairs	5,000	
Miscellaneous	25,000	
Total		\$95,000

**52142 Computer Equip/Assec**

Project No. X0001D010

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

**52143 Software/Licensing Fees**

Project No. X0001D010

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

**52162 Special Departmental Expense**

Project No. Various

This account includes Public Relations Expense which covers the costs of special meetings and luncheons sponsored by the Agency and reimbursable projects to cover services provided to other county departments, cities and other governmental agencies. These costs are reimbursed by the using entity. This sub-object will fluctuate from year to year based on need. This request is to fund work for Development & Plan Review and other projects that arise during the fiscal year.

**52166 Employee Recognition Expense**

Project No. Various

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

**Character Title:**

**Other Charges**

**Character No 14015-33010100-53**

**53501 Contribution**

This item is requested to fund NBRA GW Recharge & ASR (\$300,000), Town of Windsor for energy efficiency projects (\$25,000) and Sponsorship for the following:

City of Santa Rosa Earth Day Event	\$5,000
Energy Sponsorships	50,000
Miscellaneous	36,500
Regional Parks Found RR Water Safety	5,000
Various Event Sponsorship	62,000
Water Education Foundation	6,500
	\$165,000

**53502 Community Grants**

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

Occidental CSD	\$2,000,000
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**FY 2018-19 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>54305 Machinery &amp; Equipment</b>	Project No. Various
This item will provide for office equipment which may be required to meet operational needs arising during the fiscal year includes field equipment.	
<b>54406 CIP Infrastructure</b>	
Fire Cameras	\$500,000
<b>54507 Work in Progress - Intang</b>	Project No. Various
This request will fund SCADA and other software development.	

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

<b>57011 OT - W/in Special Dist - BOS</b>	
Transfer of funds to:	
Sustainability Fund	\$700,000
	\$700,000
<b>57012 Transfer Out-Btw Gov't Find</b>	
Transfer of funds to:	
Geyserville SZ	\$100,000
Recycled Water Fund	\$700,000
Russian River Projects	\$150,000
Russian River Projects - NOAA FIRO HFA	\$230,000
	\$1,180,000

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

<b>58010 Reimbursements - Interfund</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.	

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

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

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

**Character Title:** Administrative Account

**Character No 14015-33010100-59**

***59002 Advances***

This account reflects the principal payments due on the outstanding advances for the acquisition of power assets. Payments are based on the amortization schedules.

This account also reflects an advance from the Agency's General Fund for the Airport-Larkfield-Wikiup SZ Larkfield Estates Sewer Main Extension in the burned area. Advance started FY17-18 (\$600,000). Additional advance in FY18-19 (\$400,000). Pending Board approval of proposed financing Ordinance in Fall of 2018, no principal or interest due until ten years after construction notice of completion. Initial advances are to cover design costs.

FY17-18 Advance to ALWSZ Construction Fund:	\$600,000
FY18-19 Advance to ALWSZ Construction Fund:	\$400,000
Principal Payment FY17-18	(\$0)
Principal Payment FY18-19	(\$0)
	<hr/>
	\$1,000,000

***59003 Advances - Clearing***

This is the clearing account for Advances

**FY 2018-19 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 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$11,849,649</b>	<b>\$14,096,037</b>	<b>\$6,757,146</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	19,563,491	19,900,727	19,384,421
Expenditures - (Decrease) fund balance	(17,964,596)	(23,928,166)	(23,727,615)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>1,598,895</b>	<b>(4,027,439)</b>	<b>(4,343,194)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	406,478	(2,899,739)	1,751,969
Unrealized Gains/Losses	78,006	18,037	-
Change in Reserve Fund Balance	13,687	-	-
Post Audit Adjustment	(21,201)	-	-
Advances to ALWSZ Construction - Larkfield Estates		(600,000)	(400,000)
Advances (ISF-Power Resources Fund)	170,520	170,250	170,520
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>647,490</b>	<b>(\$3,311,452)</b>	<b>\$1,522,489</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$14,096,037</b>	<b>\$6,757,146</b>	<b>\$3,936,441</b>
<b>Target Fund Balance</b>	<b>\$1,453,640</b>	<b>\$3,084,468</b>	<b>\$2,581,904</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$12,642,398</i>	<i>\$3,672,678</i>	<i>\$1,354,537</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$2,246,388</b>	<b>(\$7,338,891)</b>	<b>(\$2,820,705)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$13,567,547	\$15,358,220	
Petty Cash	500	750	
Due from Other Funds	170,520	170,520	
Due from State AR	-	229,609	
Due from Federal AR	25,069	88,382	
Due to State	(130)	(438)	
Due to Other Gov't	-	(660,836)	
Accounts Receivable A/R Module	36,979	45,488	
Accounts Payable	(33,166)	(42,807)	
Vouchers Payable	(144,879)	(318,486)	
Inventory	18,707	5,020	
Unbilled A/R	-	(21,201)	
Prepaid Expense	230,693	235,206	
Encumbrances	(1,751,969)	(1,345,491)	
Retention Payable	(1,515)	(414)	
Retention Receivable	-	7,535	
FB Res for Restricted Assets	(268,707)	(255,020)	
<b>Total Beginning Fund Balance</b>	<b>\$11,849,649</b>	<b>\$13,496,037</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: SPRING LAKE PARK**

**Fund/Department ID: 14020-33010200**

Sub-Object No. and Title	Adopted 2017-18	Requested FY 18-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$1,906,661	\$2,193,825	\$287,164	15.06%
40005 (1008) RDA Increment	(221,823)	(221,823)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	16,146	16,146	0	0.00%
40010 (1017) Residual Prop-Tax RPTTE	45,553	45,553	0	0.00%
40012 (1011) SB 2557 Prop Tax Admin	(25,924)	(25,924)	0	0.00%
40101 (1040) Prop Taxes - CY Unsecured	63,626	62,092	(1,534)	(2.41%)
40111 (1020) Prop Taxes - CY Supplemental	35,153	52,999	17,846	50.77%
<b>Subtotal Taxes</b>	<b>\$1,819,392</b>	<b>\$2,122,868</b>	<b>\$303,476</b>	<b>16.68%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$1,200	\$37,800	\$36,600	3050.00%
44101 (1801) Rent - Real Estate	3,500	3,500	0	0
44109 (1800) Rents / Concessions	20,000	10,000	(10,000)	(50.00%)
<b>Subtotal Use of Money</b>	<b>\$24,700</b>	<b>\$51,300</b>	<b>\$26,600</b>	<b>107.69%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 (2440) State Homeowners Prop Tax Relf	\$16,127	\$15,269	(\$858)	(5.32%)
<b>Subtotal Intergovernmental Revenue</b>	<b>\$16,127</b>	<b>\$15,269</b>	<b>(\$858)</b>	<b>(5.32%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 (3019) NCPA-Fee for Govt Services	\$4,102	\$4,102	\$0	0.00%
45291 (3500) Park/Recreation Services	420,000	440,000	20,000	4.76%
45292 (3506) Annual Park Memb - Standard	60,000	100,000	40,000	66.67%
45293 (3507) Annual Park Memb - Golden Yrs	23,000	37,000	14,000	60.87%
45295 (3501) Camping / Parking Fees	230,000	230,000	0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$737,102</b>	<b>\$811,102</b>	<b>\$74,000</b>	<b>10.04%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46002 (4029) Taxable Sale - Miscellaneous	\$4,000	\$4,000	\$0	0.00%
46029 Donations/Contributions	0	40,000	40,000	N/A
46040 (4040) Miscellaneous Revenue	0	500	500	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$4,000</b>	<b>\$44,500</b>	<b>\$40,500</b>	<b>1012.50%</b>
<b>TOTAL REVENUES</b>	<b>\$2,601,321</b>	<b>\$3,045,039</b>	<b>\$443,718</b>	<b>17.06%</b>



**SUMMARY OF REVENUES AND EXPENDITURES**

**14020-33010200**

Sub-Object No. and Title	Adopted 2017-18	Requested FY 18-19	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b>SERVICES AND SUPPLIES</b>				
51917 (6523) District Operations Chgs	\$0	\$10,000	\$10,000	N/A
<b>Subtotal Services and Supplies</b>	\$0	\$10,000	\$10,000	N/A
<b>OTHER CHARGES</b>				
53501 (8010) Contribution	\$2,812,111	\$3,150,979	\$338,868	12.05%
<b>Subtotal Other Charges</b>	\$2,812,111	\$3,150,979	\$338,868	12.05%
<b>TOTAL EXPENDITURES</b>	<b>\$2,812,111</b>	<b>\$3,160,979</b>	<b>\$348,868</b>	<b>12.41%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$210,790</b>	<b>\$115,940</b>	<b>(\$94,850)</b>	<b>(45.00%)</b>

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General  
**Section Title:** Spring Lake Park  
**Character Title:** Taxes **Character No.:** 14020-33010200-10

**40002 (1000) Prop Taxes - CY Secured**

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

**40005 (1008) RDA Increment**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40101 (1040) Prop Taxes - CY Unsecured**

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

**40111 (1020) Prop Taxes - CY Supplemental**

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

**Character Title:** Use of Money and Property **Character No.:** 14020-33010200-17

**44002 (1700) 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	\$2,000,000
Projected Interest Rate	1.89%
	<hr/>
Projected/Planned Interest on Pooled Cash	\$37,800

**44101 (1801) Rent - Real Estate**

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

**44109 (1800) Rents / Concessions**

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

**Character Title:** Intergovernmental Revenue      **Character No.:** 14020-33010200-20

**42291 (2440) State Homeowners Prop Tax Relf**

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**Character Title:** Charges for Service      **Character No.:** 14020-33010200-30

**45008 (3019) NCPA-Fee for Govt Services**

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

**45291 (3500) Park/Recreation Services**

These revenues are based on recent actual experience.

**45292 (3506) Annual Park Memb - Standard**

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

**45293 (3507) Annual Park Memb - Golden Yrs**

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

**45295 (3501) Camping / Parking Fees**

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

**Character Title:** Miscellaneous Revenues      **Character No.:** 14020-33010200-40

**46002 (4029) Taxable Sale - Miscellaneous**

Taxable Sale - Miscellaneous revenue is realized primarily from the sale of firewood at Spring Lake Park. FY 17-18 requested amount is based on estimates provided by County Regional Parks.

**46040 (4040) Miscellaneous Revenue**

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

**Character Title:** Services and Supplies      **Character No.:** 14020-33010200-60

**51917 (6523) District Operations Chgs**

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

**Character Title:** Other Charges      **Character No.:** 14020-33010200-75

**53501 (8010) Contribution**

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

**FY 2018-19 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 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,162,989</b>	<b>\$2,500,586</b>	<b>\$2,501,300</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,919,633	2,967,684	3,045,039
Expenditures - (Decrease) fund balance	(2,609,140)	(2,966,970)	(3,160,979)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	310,493	714	(115,940)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains/Losses	27,103	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$27,103	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,500,586</b>	<b>\$2,501,300</b>	<b>\$2,385,360</b>
<b>Target Fund Balance</b>	<b>\$652,285</b>	<b>\$741,743</b>	<b>\$790,245</b>
<i>Over/(Under) Target Fund Balance</i>	\$1,848,301	\$1,759,558	\$1,595,115
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$337,597</b>	<b>\$714</b>	<b>(\$115,940)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$2,199,762	\$2,538,735	
Cash with Fiscal Agent	8,194	2,185	
Due from Other Gov't	-	(140)	
Other Receivables	11,126	18,281	
Accounts Payable	(192)	(68)	
Deferred Revenues	(55,901)	(58,407)	
<b>Total Beginning Fund Balance</b>	<b>\$2,162,989</b>	<b>\$2,500,586</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2017-18	Requested FY 18-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$4,450	\$9,450	\$5,000	112.36%
<b>Subtotal Use of Money</b>	<b>\$4,450</b>	<b>\$9,450</b>	<b>\$5,000</b>	<b>112.36%</b>
<b>TOTAL REVENUES</b>	<b>\$4,450</b>	<b>\$9,450</b>	<b>\$5,000</b>	<b>112.36%</b>
<b>EXPENDITURES:</b>				
51919 (6697) EFS Costs	\$0	\$0	\$0	N/A
<b>Subtotal Services and Supplies</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>(\$4,450)</b>	<b>(\$9,450)</b>	<b>(\$5,000)</b>	<b>112.36%</b>

**FY 2018-19 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.:** 14025-33010300-17

***44002 (1700) Interest on Pooled Cash***

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

Estimated Average Cash Balance	\$500,000
Projected Interest Rate	1.89%
Projected/Planned Interest on Pooled Cash	<u>\$9,450</u>

**FY 2018-19 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 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$595,927</b>	<b>\$602,043</b>	<b>\$611,785</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,868	9,742	9,450
Expenditures - (Decrease) fund balance	-	-	-
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<b>\$2,868</b>	<b>\$9,742</b>	<b>\$9,450</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	<b>3,248</b>	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<b>\$3,248</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$602,043</b>	<b>\$611,785</b>	<b>\$621,235</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$6,116</b>	<b>\$9,742</b>	<b>\$9,450</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
Cash	\$595,927	\$602,043	
<b>Total Beginning Fund Balance</b>	<b>\$595,927</b>	<b>\$602,043</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2017-18	Requested FY 18-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$22,250	\$57	(\$22,193)	(99.75%)
<b>Subtotal Use of Money</b>	<b>\$22,250</b>	<b>\$57</b>	<b>(\$22,193)</b>	<b>(99.75%)</b>
<b>Intergovernmental</b>				
2900 Other Government Agencies	\$0	\$75,000	\$75,000	N/A
<b>Subtotal Intergovernmental</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 (4625) Transfers Within Funds	\$0	\$700,000	\$700,000	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>				
	<b>\$22,250</b>	<b>\$775,057</b>	<b>\$752,807</b>	<b>3383.40%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 (6140) Maintenance - Equipment	\$500	\$0	(\$500)	(100.00%)
51209 (6516) Info Tech Svs (Non ISD)	5,500	5,500	0	0.00%
51211 (6610) Legal Services	100,000	100,000	0	0.00%
51225 (7120) In-Service Training	2,000	2,000	0	0.00%
51241 (6430) Outside Printing & Binding	2,000	2,000	0	0.00%
51301 (6800) Publications / Legal Notices	1,000	1,000	0	0.00%
51601 Training/Conference	3,000	3,000	0	0.00%
51602 (7302) Business Travel/Mileage	9,000	9,000	0	0.00%
51605 (7303) Private Car Expense	1,000	1,000	0	0.00%
51803 (6540) Other Contract Services	195,000	195,000	0	0.00%
51902 (6040) Telecommunication Usage	1,000	1,000	0	0.00%
51917 (6523) District Operations Chgs	585,000	561,000	(24,000)	(4.10%)
51921 (7206) Equipment Usage Charge	4,200	4,100	(100)	(2.38%)
52031 (6060) Food	1,000	1,000	0	0.00%
52091 (6280) Memberships/Certifications	99,700	89,700	(10,000)	(10.03%)
52111 (6400& 61) Office Supplies	5,000	4,000	(1,000)	(20.00%)
<b>Subtotal Services and Supplies</b>	<b>\$1,014,900</b>	<b>\$979,300</b>	<b>(\$35,600)</b>	<b>(3.51%)</b>
<b><u>FIXED ASSETS</u></b>				
54405 (8510) CIP - Bldg & Impr	\$0	\$0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>				
	<b>\$1,014,900</b>	<b>\$979,300</b>	<b>(\$35,600)</b>	<b>(3.51%)</b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b>\$992,650</b>	<b>\$204,243</b>	<b>(\$788,407)</b>	<b>(79.42%)</b>



**FY 2018-19 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.:** 14030-33010400-17

<b>44002 (1700) 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
Projected Interest Rate	1.89%
Projected/Planned Interest on Pooled Cash	\$57

**Character Title:** Other Financing Sources **Character No.:** 14030-33010400-46

<b>47101 (4625) Transfers Within Funds</b>	
This account will record a transfer of funds from the Agency's General Fund to finance staff and consultant costs associated with planned projects.	

**Character Title:** Services and Supplies **Character No.:** 14030-33010400-60

<b>51061 (6140) Maintenance - Equipment</b>	Project No. Various
This item records the cost of maintenance and repair of the various equipment.	
<b>51209 (6516) Info Tech Saves (Non ISD)</b>	Project No. Various
This request covers the costs of various data processing supplies and services.	
<b>51211 (6610) Legal Services</b>	Project No. Various
This account reflects the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.	
<b>51225 (7120) In-Service Training</b>	Project No. Various
This line item is necessary to provide training to Agency employees, to keep abreast of changing industry standards, and to provide employees with the knowledge necessary to do their jobs.	
<b>51241 (6430) Outside Printing &amp; Binding</b>	Project No. Various
This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.	
<b>51301 (6800) Publications / Legal Notices</b>	Project No. Various
This account represents estimated costs to post required legal notices.	
<b>51601 Training/Conference</b>	Project No. Various
This item is requested for costs associated with training and or conferences.	
<b>51602 (7302) Business Travel/Mileage</b>	Project No. Various
This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.	
<b>51605 (7303) Private Car Expense</b>	Project No. Various
Private Car Expense is reimbursed to employees for the use of their private vehicles.	

**51803 (6540) Other Contract Services**

This item covers the costs for services of outside contract Services

	<u>Project No.</u>	<u>Amount</u>
Anaerobic Digestion (Farms to Fuel)	B0004B010	\$10,000
Carbon Free Water Presentations	B0001	10,000
Energy Consultant Work	B0008	80,000
Energy Storage		10,000
Geothermal Low Temp & Geysers		25,000
Hydro	TBD	10,000
Solar Power (Ag Ponds)		10,000
Solar Power (Ocean view Pond)		10,000
Solar Power (Recycled Water Ponds)		10,000
Solar Power (Tank tops)		10,000
Woody Biomass	B0007	10,000
		<u>\$195,000</u>

**51902 (6040) Telecommunication Usage**

This item is requested to cover the Agency's communication costs for radio, telephone, and data line charges.

**51917 (6523) District Operations Chugs**

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

	<u>Project No.</u>	<u>Amount</u>
Applied Solutions	TBD	25,000
Carbon Free Water Presentations	TBD	25,000
Climmate Adaptation		100,000
Electric Vehicle Program	TBD	15,000
Energy Efficiency	TBD	50,000
Energy Storage		50,000
GHG Inventory	TBD	50,000
Recycling Program Admin	TBD	10,000
Solar Power (Ocean view Pond)		50,000
Solar Power (Recycled Water Ponds)	TBD	\$100,000
Sonoma Clean Power Education	B0014	21,000
Sonoma Clean Power support	TBD	25,000
Water/Energy Nexus Collaborations	TBD	15,000
Woody Biomass	B0007	25,000
		<u>\$561,000</u>

**51921 (7206) Equipment Usage Charge**

Project No. Various

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

**52031 (6060) Food**

Project No. Various

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

**52091 (6280) Memberships/Certifications**

Project No. Various

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

CCEEB/CED	\$23,500
CFEE	20,000
Climate Registry	1,200
LGSEC	10,000
Solar Sonoma County	<u>35,000</u>
	<u><u>\$89,700</u></u>

**52111 (6400& 61) Office Supplies**

Project No. Various

This account records non-capitalized office expenses.

**FY 2018-19 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 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,553,694</b>	<b>\$1,495,713</b>	<b>\$370,282</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	\$107,216	\$292,172	\$775,057
Expenditures - (Decrease) fund balance	(1,036,372)	(1,417,603)	(979,300)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>(\$929,156)</u>	<u>(\$1,125,431)</u>	<u>(\$204,243)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - (Decrease) fund balance	(139,547)	-	-
Unrealized Gains/Losses	<u>10,721</u>	<u>-</u>	<u>-</u>
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(128,826)	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<u><u>\$1,495,713</u></u>	<u><u>\$370,282</u></u>	<u><u>\$166,039</u></u>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$1,057,981)</b>	<b>(\$1,125,431)</b>	<b>(\$204,243)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/16</u></b>	<b><u>7/1/17</u></b>	
Cash	\$2,618,166	\$1,735,507	
Accounts Receivable-AR Module	26,845	-	
Vouchers Payable	(8,048)	(4,370)	
Accounts Payable	-	(72,642)	
Encumbrances	(83,269)	(222,816)	
<b>Total Beginning Fund Balance</b>	<u>\$2,553,694</u>	<u>\$1,435,679</u>	

# SONOMA COUNTY WATER AGENCY

## FY 18-19 BUDGET REQUEST

### ***FLOOD CONTROL***

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# FY 2018-19 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

FLOOD CONTROL
---------------

**A. Program Description**

This section includes the six flood control zones and the Warm Springs Dam Special Revenue Fund.  
The Maintenance of existing flood control structures and construction of new projects are included in this section.

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 17-18 Adopted	FY 18-19 Requested	Percent Change	FY 17-18 Adopted	FY 18-19 Requested	Percent Change
Zone 1A Laguna Mark West	\$7,430,000	\$6,554,280	(11.79%)	\$1,493,651	\$416,074	(72.14%)
Zone 2A Petaluma	3,503,000	2,141,730	(38.86%)	1,869,828	481,125	(74.27%)
Zone 3A Valley of the Moon	1,209,000	1,037,430	(14.19%)	192,659	(32,301)	(116.77%)
Zone 5A Lower Russian River	458,000	467,000	1.97%	230,801	216,989	5.98%
Zone 7A North Coast	13,200	13,200	0.00%	12,666	12,077	(4.65%)
Zone 8A South Coast	248,000	255,500	3.02%	72,912	52,511	27.98%
<b>TOTAL:</b>	<b>\$12,861,200</b>	<b>\$10,469,140</b>	<b>(18.60%)</b>	<b>\$3,872,517</b>	<b>\$1,146,475</b>	<b>(70.39%)</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**D. Workload Summary**

Refer to the individual sections for information regarding work performed.

**E. Summary of Issues and Significant Changes**

Refer to the character justifications for a summary of issues and significant changes.

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 1A - LAGUNA MARK WEST**

**Fund/Department ID: 14105-33020100**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$6,021,657	\$6,200,000	\$178,343	2.96%
40005 (1008) RDA Increment	(577,542)	(577,542)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	33,863	33,863	0	0.00%
40010 (1017) Residual Prop-Tax RPTTE	123,841	123,841	0	0.00%
40012 (1011) SB 2557 Prop Tax Admin	(82,772)	(82,772)	0	0.00%
40101 (1040) Prop Taxes - CY Unsecured	201,903	189,506	(12,397)	(6.14%)
40111 (1020) Prop Taxes - CY Supplementa	110,824	120,000	9,176	8.28%
<b>Subtotal Taxes</b>	<b>\$5,831,774</b>	<b>\$6,006,896</b>	<b>\$175,122</b>	<b>3.00%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$53,400	\$84,710	\$31,310	58.63%
<b>Subtotal Use of Money</b>	<b>\$53,400</b>	<b>\$84,710</b>	<b>\$31,310</b>	<b>58.63%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 (2440) State Homeowners Prop Tax R.	\$51,175	\$46,600	(\$4,575)	(8.94%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$51,175</b>	<b>\$46,600</b>	<b>(\$4,575)</b>	<b>(8.94%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46022 (4303) Capital Grants-State	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$5,936,349</b>	<b>\$6,138,206</b>	<b>\$201,857</b>	<b>3.40%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Main of Equipment	\$550,000	\$510,500	(\$39,500)	(7.18%)
51201 (6573) Administration Costs	10,000	5,000	(5,000)	(50.00%)
51211 (6610) Legal Services	2,000	2,000	0	0.00%
51209 (6516) Info Tech Saves (Non ISD)	10,000	5,000	(5,000)	(50.00%)
51231 (6512) Testing/Analysis	20,000	20,000	0	0.00%
51241 (6430) Outside Printing & Binding	1,000	1,100	100	10.00%
51244 (6589) Permits/License/Fees	150,000	155,000	5,000	3.33%
51401 (6820) Rents/Leases-Equip	320,000	318,000	(2,000)	(0.63%)
51803 (6540) Other Contract Services	3,133,000	2,215,480	(917,520)	(29.29%)
51917 (6523) District Operations Chgs	2,929,000	3,000,000	71,000	2.42%
51921 (7206) Equipment Usage Charges	250,000	257,700	7,700	3.08%

**SUMMARY OF REVENUES AND EXPENDITURES**

14105-33020100

<b>Sub-Object No. and Title</b>	<b>Adopted 2017-18</b>	<b>Requested 2018-19</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
52091 (6280) Membership/Certifications	50,000	60,000	10,000	20.00%
52111 (6400&61) Office Supplies	3,000	1,500	(1,500)	(50.00%)
52141 (6880) Minor Equipment/Small Tools	2,000	3,000	1,000	50.00%
	<b>\$7,430,000</b>	<b>\$6,554,280</b>	<b>(\$875,720)</b>	<b>(11.79%)</b>
<b><u>FIXED ASSETS</u></b>				
54406 (9451&52) CIP-Infrastructure	\$0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>				
	<b>\$7,430,000</b>	<b>\$6,554,280</b>	<b>(\$875,720)</b>	<b>(11.79%)</b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b>\$1,493,651</b>	<b>\$416,074</b>	<b>(\$1,077,577)</b>	<b>(72.14%)</b>



**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 1A - Laguna Mark West

**Character Title:** Taxes

**Character No.:** 14105-33020100-10

**40002 (1000) Prop Taxes - CY Secured**

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

**40005 (1008) RDA Increment**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40101 (1040) Prop Taxes - CY Unsecured**

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

**40111 (1020) Prop Taxes - CY Supplemental**

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

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

**Character No.:** 14105-33020100-17

**44002 (1700) 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	\$4,300,000
Projected Interest Rate	<u>1.97%</u>
Projected/Planned Interest on Pooled Cash	\$84,710

**Character Title:** Intergovernmental Revenue

**Character No.:** 14105-33020100-20

**42291 (2440) 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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**Character Title:** Miscellaneous Revenue

**Character No.:** 14105-33020100-40

**46022 (4303) Capital Grants-State**

No grants are anticipated in FY 18/19.

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 1A - Laguna Mark West

Character Title: Services and Supplies

Character No.: 14105-33020100-51/52

<b>51061 (6140) Maint of Equipment</b>	\$510,500
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 1A/CSWP.	
<b>51201 (6573) Administration Costs</b>	5,000
This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.	
<b>51211 (6610) Legal Services</b>	2,000
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.	
<b>51209 (6516) Info Tech Svcs (Non ISD)</b>	5,000
This request covers the costs of various data processing supplies and services.	
<b>51231 (6512) Testing/Analysis</b>	20,000
This account records expenses incurred to comply with all regulatory testing requirements.	
<b>51241 (6430) Outside Printing &amp; Binding</b>	1,100
This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.	
<b>51244 (6589) Permits/License/Fees</b>	155,000
This account records the cost of various permits including State Permits and Fees.	
<b>51401 (6820) Rents/Leases-Equip</b>	318,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.	
<b>51803 (6540) Other Contract Services</b>	
City of Santa Rosa Creek Stewardship	86,000
Laguna Channel Restoration	50,000
Matanzas Creek Dam Assessment	91,000
Santa Rosa Creek Modeling	155,480
Santa Rosa Vortex	250,000
Sediment Removal and Vegetation Maintenance	1,083,000
Stormwater Management Feasibility Study	250,000
Upper Copeland/Lichau Creek Assessment	250,000
<b>Total Other Contract Services</b>	<b>\$ 2,215,480</b>

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 1A - Laguna Mark West

Character Title: Services and Supplies (continued)

Character No.: 14105-33020100-51/52

<b>51917 (6523) District Operations Chgs</b>	3,000,000
This item is requested to provide funds for salaries for staff assigned to Zone 1A.	
<b>51921 (7206) Equipment Usage Charges</b>	257,700
This item is requested to provide funds for equipment usage.	
<b>52091 (6280) Membership/Certifications</b>	60,000
This item request funds for Membership dues in the Russian River Watershed Association.	
<b>52111 (6400&amp;61) Office Supplies</b>	1,500
Supplies/Expenses covers the costs of operational supplies.	
<b>52141 (6880) Minor Equipment/Small Tools</b>	3,000
This item is requested to provide funds for purchase of small tools, instruments and equipment that are individually under \$5,000.	
<b>Total Services &amp; Supplies:</b>	<b><u><u>\$ 8,769,760</u></u></b>

Character Title: Fixed Assets

Character No.: 14105-33020100-85

<b>54406 (9451&amp;52) CIP-Infrastructure</b>	
There are no capital projects planned for FY 18/19.	
	\$0

**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 1A - LAGUNA MARK WEST  
**Fund/Department ID:** 14105-33020100

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$5,489,899</b>	<b>\$6,368,511</b>	<b>\$6,778,980</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	6,595,530	7,051,222	6,138,206
Expenditures - (Decrease) fund balance	(5,733,359)	(8,116,456)	(6,554,280)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	862,171	(1,065,234)	(416,074)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Increase/(Decrease)	(26,070)	1,475,703	-
Unrealized Gains & Losses	42,511	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	16,441	1,475,703	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$6,368,511</b>	<b>\$6,778,980</b>	<b>\$6,362,906</b>
<b>Target Fund Balance</b>	<b>\$2,777,626</b>	<b>\$4,048,084</b>	<b>\$3,277,140</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$3,590,885</i>	<i>\$2,730,896</i>	<i>\$3,085,766</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$878,612</b>	<b>\$410,469</b>	<b>(\$416,074)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$6,329,614	\$8,093,541	
Accounts Payable	(68,622)	(106,753)	
Accounts Receivable-AR Module	22,029	-	
Retention Receivable	4,977	7,615	
Prepaid Expense	364	-	
Due from State AR	792,734	42,648	
Vouchers Payable	(115,494)	(166,767)	
Encumbrances	(1,475,703)	(1,501,773)	
<b>Total Beginning Fund Balance</b>	<b>5,489,899</b>	<b>6,368,511</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 2A - PETALUMA**  
**Fund/Department ID: 14110-33020200**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$1,695,683	\$1,750,000	\$54,317	3.20%
40005 (1008) RDA Increment	(\$269,202)	(\$269,202)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	\$7,586	\$8,200	614	8.09%
40010 (1017) Residual Prop-Tax RPTTE	\$47,423	\$50,000	2,577	5.43%
40012 (1011) SB 2557 Prop Tax Admin	(\$21,912)	(\$21,912)	0	0.00%
40101 (1040) Prop Taxes - CY Unsecured	\$56,885	\$40,000	(16,885)	(29.68%)
40111 (1020) Prop Taxes - CY Supplemental	\$31,091	\$28,346	(2,745)	(8.83%)
<b>Subtotal Taxes</b>	<b>\$1,547,554</b>	<b>\$1,585,432</b>	<b>\$37,878</b>	<b>2.45%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$71,200	\$66,980	(\$4,220)	(5.93%)
<b>Subtotal Use of Money</b>	<b>\$71,200</b>	<b>\$66,980</b>	<b>(\$4,220)</b>	<b>(5.93%)</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 (2440) State Homeowners Prop Tax Relf	\$14,418	\$8,193	(\$6,225)	(43.18%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$14,418</b>	<b>\$8,193</b>	<b>(\$6,225)</b>	<b>(43.18%)</b>
<b>TOTAL REVENUES</b>	<b>\$1,633,172</b>	<b>\$1,660,605</b>	<b>\$27,433</b>	<b>1.68%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 (6140) Maint of Equipment	\$269,000	\$272,000	\$3,000	1.12%
51201 (6573) Administration Costs	10,200	10,200	0	0.00%
51211 (6610) Legal Services	510	510	0	0.00%
51244 (6589) Permits/License/Fees	7,000	7,000	0	0.00%
51401 (6820) Rents/Leases-Equip	160,000	162,000	2,000	1.25%
51803 (6540) Other Contract Services	2,218,270	800,000	(1,418,270)	(63.94%)
51917 (6523) District Operations Chgs	750,000	800,000	50,000	6.67%
51921 (7206) Equipment Usage Charges	70,000	72,000	2,000	2.86%
52091 (6280) Membership/Certifications	17,000	17,000	0	0.00%
52111 (6400&61) Office Supplies	1,020	1,020	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$3,503,000</b>	<b>\$2,141,730</b>	<b>(\$1,361,270)</b>	<b>(38.86%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,503,000</b>	<b>\$2,141,730</b>	<b>(\$1,361,270)</b>	<b>(38.86%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,869,828</b>	<b>\$481,125</b>	<b>(\$1,388,703)</b>	<b>(74.27%)</b>

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 2A - Petaluma

**Character Title:** Taxes

**Character No.:** 14110-33020200-10

**40002 (1000) Prop Taxes - CY Secured**

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

**40005 (1008) RDA Increment**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

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

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40101 (1040) Prop Taxes - CY Unsecured**

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

**40111 (1020) Prop Taxes - CY Supplemental**

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

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

**Character No.:** 14110-33020200-17

**44002 (1700) Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$3,400,000
Projected Interest Rate	1.97%
Projected/Planned Interest on Pooled Cash	\$66,980

**Character Title:** Intergovernmental Revenue

**Character No.:** 14110-33020200-20

**42291 (2440) 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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

<b>51061 (6140) Maint of Equipment</b>		\$272,000
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 2A. (no longer using 6180)		
<b>51201 (6573) Administration Costs</b>		10,200
This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.		
<b>51211 (6610) Legal Services</b>		510
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.		
<b>51244 (6589) Permits/License/Fees</b>		7,000
This account records the cost of various permits including State Permits and Fees.		
<b>51401 (6820) Rents/Leases-Equip</b>		162,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. Recent cost experience indicated that higher costs may be incurred during the forthcoming year.		
<b>51803 (6540) Other Contract Services</b>		800,000
Sediment Removal and Vegetation Maintenance	\$475,000	
Bay Area Integrated Regional Water Management Plan	\$25,000	
Petaluma River Flood Management	\$50,000	
Upper Copeland & Lichau Crks Assessment	\$250,000	
	\$800,000	
<b>51917 (6523) District Operations Chgs</b>		800,000
This item is requested to provide funds for salaries for staff assigned to Zone 2A.		
<b>51921 (7206) Equipment Usage Charges</b>		72,000
This item is requested to provide funds for equipment usage.		
<b>52091 (6280) Membership/Certifications</b>		17,000
This item request funds for Membership dues in the North Bay Watershed Association.		
<b>52111 (6400&amp;61) Office Supplies</b>		1,020
Supplies/Expenses covers the costs of operational supplies.		
<b>Total Services &amp; Supplies:</b>		\$ 2,141,730

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 2A - PETALUMA  
**Fund/Department ID:** 14110-33020200

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <i>BEGINNING</i> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$6,231,037</b>	<b>\$6,627,338</b>	<b>\$5,462,490</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,030,828	1,883,509	1,660,605
Expenditures - (Decrease) fund balance	(1,992,284)	(4,550,472)	(2,141,730)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>38,544</u>	<u>(2,666,963)</u>	<u>(481,125)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	42,952	-	-
Outstanding Encumbrances - Net Change	314,803	1,502,115	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>357,755</u>	<u>1,502,115</u>	<u>-</u>
<b>Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting</b>	<b>\$6,627,338</b>	<b>\$5,462,490</b>	<b>\$4,981,365</b>
<b>Target Fund Balance</b>	<b>\$684,504</b>	<b>\$2,275,236</b>	<b>\$1,070,865</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$5,942,835</i>	<i>\$3,187,254</i>	<i>\$3,910,500</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$396,301</b>	<b>(\$1,164,848)</b>	<b>(\$481,125)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/16</u></b>	<b><u>7/1/17</u></b>	
Cash	\$8,218,854	\$7,920,661	
Due from State AR	45,636	36,818	
Retention Receivable	-	1,542	
Accounts Payable	(16,842)	(71,702)	
Accounts Payable	-	-	
Vouchers Payable	(514,496)	(72,609)	
Encumbrances	(1,502,115)	(1,187,312)	
<b>Total Beginning Fund Balance</b>	<u>\$6,231,037</u>	<u>\$6,627,398</u>	



**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 3A - VALLEY OF THE MOON**  
**Fund/Department ID: 14115-33020300**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$1,029,435	\$1,060,000	\$30,565	2.97%
40005 (1008) RDA Increment	(119,328)	(119,328)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	16,405	16,405	0	0.00%
40010 (1017) Residual Prop-Tax RPTTE	14,780	14,780	0	0.00%
40012 (1011) SB 2557 Prop Tax Admin	(13,870)	(13,870)	0	0.00%
40101 (1040) Prop Taxes - CY Unsecured	34,583	33,316	(1,267)	(3.66%)
40111 (1020) Prop Taxes - CY Supplemental	18,871	20,000	1,129	5.98%
<b>Subtotal Taxes</b>	<b>\$980,876</b>	<b>\$1,011,303</b>	<b>\$30,427</b>	<b>3.10%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$26,700	\$50,235	\$23,535	88.15%
<b>Subtotal Use of Money</b>	<b>\$26,700</b>	<b>\$50,235</b>	<b>\$23,535</b>	<b>88.15%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 (2440) State Homeowners Prop Tax Relf	\$8,765	\$8,193	(\$572)	(6.53%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$8,765</b>	<b>\$8,193</b>	<b>(\$572)</b>	<b>(6.53%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46022 (4303) Capital Grants-State	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$1,016,341</b>	<b>\$1,069,731</b>	<b>\$53,390</b>	<b>5.25%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 (6140) Maint of Equipment	\$65,000	\$66,000	\$1,000	1.54%
51201 (6573) Administration Costs	6,000	0	(6,000)	(100.00%)
51209 (6516) Info Tech Svcs (Non ISD)	2,000	2,000	0	0.00%
51231 (6512) Testing/Analysis	20,000	20,000	0	0.00%
51244 (6589) Permits/License/Fees	8,000	8,000	0	0.00%
51401 (6820) Rents/Leases-Equip	20,000	20,000	0	0.00%
51803 (6540) Other Contract Services	723,800	548,000	(175,800)	(24.29%)
51917 (6523) District Operations Chgs	339,000	348,000	9,000	2.65%
51921 (7206) Equipment Usage Charges	7,200	7,430	230	3.19%
52091 (6280) Membership/Certifications	15,000	15,000	0	0.00%
52111 (6400&61) Office Supplies	3,000	3,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,209,000</b>	<b>\$1,037,430</b>	<b>(\$171,570)</b>	<b>(14.19%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,209,000</b>	<b>\$1,037,430</b>	<b>(\$171,570)</b>	<b>(14.19%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$192,659</b>	<b>(\$32,301)</b>	<b>(\$224,960)</b>	<b>(116.77%)</b>

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Flood Control

Section Title: Zone 3A - Valley of the Moon

Character Title: Taxes

Character No.: 14115-33020300-10

**40002 (1000) Prop Taxes - CY Secured**

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

**40005 (1008) RDA Increment**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40101 (1040) Prop Taxes - CY Unsecured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates.

**40111 (1020) Prop Taxes - CY Supplemental**

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

Character Title: Use of Money and Property

Character No.: 14115-33020300-17

**44002 (1700) 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	2,550,000
Projected Interest Rate	1.97%
Projected/Planned Interest on Pooled Cash	<u>\$50,235</u>

Character Title: Intergovernmental Revenues

Character No.: 14115-33020300-20

**42291 (2440) 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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Character Title: Miscellaneous Revenue

Character No.: 14115-33020300-40

**46022 (4303) Capital Grants-State**

No State grants are anticipated in FY 18-19.

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 3A - Valley of the Moon

**Character Title:** Services and Supplies

**Character No.:** 14115-33020300-60

<b>51061 (6140) Maint of Equipment</b>		\$ 66,000
	This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 3A.	
<b>51201 (6573) Administration Costs</b>		0
	This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.	
<b>51209 (6516) Info Tech Svs (Non ISD)</b>		2,000
	This request covers the costs of various data processing supplies and services.	
<b>51231 (6512) Testing/Analysis</b>		20,000
	This account records expenses incurred to comply with all regulatory testing requirements.	
<b>51244 (6589) Permits/License/Fees</b>		8,000
	This account records the cost of various permits including State Permits and Fees. (no longer using subobject 7217)	
<b>51401 (6820) Rents/Leases-Equip</b>		20,000
	Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. Recent cost experience indicated that higher costs may be incurred during the forthcoming year.	
<b>51803 (6540) Other Contract Services</b>		548,000
	Bay Area Integrated Regional Water Management Plan	25,000
	Sediment Removal and Vegetation Maintenance	373,000
	Sonoma Creek & Tribs debris Management	50,000
	Stormwater Mang/GW Recharge	100,000
	<u>548,000</u>	
<b>51917 (6523) District Operations Chgs</b>		348,000
	This item is requested to provide funds for salaries for staff assigned to Zone 3A.	
<b>51921 (7206) Equipment Usage Charges</b>		7,430
	This item is requested to provide funds for equipment usage.	
<b>52091 (6280) Membership/Certifications</b>		15,000
	This item request funds for membership dues in the North Bay Watershed Association.	
<b>52111 (6400&amp;61) Office Supplies</b>		3,000
	Supplies/Expenses covers the costs of operational supplies.	
<b>Total Services &amp; Supplies:</b>		<u><u>\$ 1,037,430</u></u>

**FY 2018-19 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 3A - VALLEY OF THE MOON  
**Fund/Department ID:** 14115-33020300

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,717,387</b>	<b>\$3,281,833</b>	<b>\$3,396,588</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,230,670	1,248,301	1,069,731
Expenditures - (Decrease) fund balance	(807,596)	(1,525,106)	1,037,430
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>423,073</b>	<b>(276,805)</b>	<b>2,107,161</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	12,548	391,560	-
Loans Receivable	110,000		
Unrealized Gains & Losses	18,824	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$141,372</b>	<b>\$391,560</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$3,281,833</b>	<b>\$3,396,588</b>	<b>\$5,503,749</b>
<b>Target Fund Balance</b>	<b>\$334,117</b>	<b>\$762,553</b>	<b>\$518,715</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$2,947,717</i>	<i>\$2,634,035</i>	<i>\$4,985,034</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$564,446</b>	<b>\$114,755</b>	<b>\$2,107,161</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$3,156,468	\$3,646,950	
Accounts Payable	(19,041)	(19,689)	
Retention Receivable	-	1,648	
Prepaid expense	-	18,968	
Due from State AR	-	53,832	
Vouchers Payable	(28,480)	(40,864)	
Encumbrances	(391,560)	(379,012)	
<b>Total Beginning Fund Balance</b>	<b>\$2,717,387</b>	<b>\$3,281,833</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 5A - LOWER RUSSIAN RIVER**  
**Fund/Department ID: 14120-33020400**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
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**REVENUES:**

**TAXES**

40002 (1000) Prop Taxes - CY Secured	\$200,343	\$210,000	\$9,657	4.82%
40005 (1008) RDA Increment	(17,695)	(20,000)	(2,305)	13.03%
40006 (1014) AB1290 RDA Pass Through	3,788	3,788	0	0.00%
40010 (1017) Residual Prop-Tax RPTTE	7,119	7,119	0	0.00%
40012 (1011) SB 2557 Prop Tax Admin	(2,852)	(2,852)	0	0.00%
40101 (1040) Prop Taxes - CY Unsecured	6,490	6,405	(85)	(1.31%)
40105 Collection Cost Del CY Unsecured	6,717	6,717	0	0.00%
40111 (1020) Prop Taxes - CY Supplemental	3,769	3,769	0	0.00%
<b>Subtotal Taxes</b>	<b>\$207,679</b>	<b>\$214,946</b>	<b>\$7,267</b>	<b>3.50%</b>

**USE OF MONEY**

44002 (1700) Interest on Pooled Cash	\$17,800	\$33,490	\$15,690	88.15%
<b>Subtotal Use of Money</b>	<b>\$17,800</b>	<b>\$33,490</b>	<b>\$15,690</b>	<b>88.15%</b>

**INTERGOVERNMENTAL REVENUES**

42291 (2440) State Homeowners Prop Tax Relf	\$1,720	\$1,575	(\$145)	(8.43%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,720</b>	<b>\$1,575</b>	<b>(\$145)</b>	<b>(8.43%)</b>

<b>TOTAL REVENUES</b>	<b>\$227,199</b>	<b>\$250,011</b>	<b>\$22,812</b>	<b>10.04%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maint of Equipment	\$15,000	\$20,000	\$5,000	33.33%
51401 (6820) Rents/Leases-Equip	30,000	32,000	2,000	6.67%
51803 (6540) Other Contract Services	200,000	170,000	(30,000)	(15.00%)
51917 (6523) District Operations Chgs	205,000	235,000	30,000	14.63%
51921 (7206) Equipment Usage Charges	8,000	10,000	2,000	25.00%
<b>Subtotal Services and Supplies</b>	<b>\$458,000</b>	<b>\$467,000</b>	<b>\$9,000</b>	<b>1.97%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$458,000</b>	<b>\$467,000</b>	<b>\$9,000</b>	<b>1.97%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$230,801</b>	<b>\$216,989</b>	<b>(\$13,812)</b>	<b>5.98%</b>
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**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 5A - Lower Russian River

**Character Title:** Taxes

**Character No.:** 14120-33020400-10

**40002 (1000) Prop Taxes - CY Secured**

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

**40005 (1008) RDA Increment**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40101 (1040) Prop Taxes - CY Unsecured**

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

**40111 (1020) Prop Taxes - CY Supplemental**

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

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

**Character No.:** 14120-33020400-17

**44002 (1700) 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	\$1,700,000
Projected Interest Rate	1.97%
Projected/Planned Interest on Pooled Cash	\$33,490

**Character Title:** Intergovernmental Revenue

**Character No.:** 14120-33020400-20

**42291 (2440) 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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 5A - Lower Russian River

**Character Title:** Services and Supplies

**Character No.:** 14120-33020400-51/52

<b>51061 (6140) Maint of Equipment</b>	\$20,000
This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 5A.	
<b>51401 (6820) Rents/Leases-Equip</b>	32,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed. Recent cost experience indicated that higher costs may be incurred during the forthcoming year.	
<b>51803 (6540) Other Contract Services</b>	170,000
This item is request to provide funds for sediment removal and vegetation maintenance.	
<b>51917 (6523) District Operations Chgs</b>	235,000
This item is requested to provide funds for salaries for staff assigned to Zone 5A.	
<b>51921 (7206) Equipment Usage Charges</b>	10,000
This item is requested to provide funds for equipment usage.	
<b>Total Services &amp; Supplies:</b>	<u><u>\$467,000</u></u>

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 5A - LOWER RUSSIAN RIVER  
**Fund/Department ID:** 14120-33020400

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,153,726</b>	<b>\$2,004,921</b>	<b>\$1,820,164</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	238,318	272,136	250,011
Expenditures - (Decrease) fund balance	(397,771)	(456,893)	(467,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(159,453)	(184,757)	(216,989)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	11,093	-	-
Outstanding Encumbrances - Net Change	(445)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$10,648	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,004,921</b>	<b>\$1,820,164</b>	<b>\$1,603,175</b>
<b>Target Fund Balance</b>	<b>\$198,293</b>	<b>\$228,447</b>	<b>\$233,500</b>
<i>Over/(Under) Target Fund Balance</i>	\$1,806,629	\$1,591,718	\$1,369,675
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$148,805)</b>	<b>(\$184,757)</b>	<b>(\$216,989)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	2,156,102	2,007,418	
Encumbrance	(1,188)	(864)	
Accounts Payable	(1,188)	(1,633)	
<b>Total Beginning Fund Balance</b>	<b>\$2,153,726</b>	<b>\$2,004,921</b>	



## FY 2018-19 BUDGET

### SUMMARY OF REVENUES AND EXPENDITURES

**Fund: ZONE 7A - NORTH COAST**

**Fund/Department ID: 14125-33020500**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 (1700) Interest on Pooled Cash	\$534	\$1,123	\$589	110.28%
<b>Subtotal Use of Money</b>	<b>\$534</b>	<b>\$1,123</b>	<b>\$589</b>	<b>110.28%</b>

**MISCELLANEOUS REVENUE**

46029 (4102) Donations/Reimbursements	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$534</b>	<b>\$1,123</b>	<b>\$589</b>	<b>110.28%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maint of Equipment	\$1,000	\$1,000	\$0	0.00%
51803 (6540) Other Contract Services	3,000	3,000	0	0.00%
51917 (6523) District Operations Chgs	8,000	8,000	0	0.00%
51921 (7206) Equipment Usage Charges	1,200	1,200	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$13,200</b>	<b>\$13,200</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$13,200</b>	<b>\$13,200</b>	<b>\$0</b>	<b>0.00%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$12,666</b>	<b>\$12,077</b>	<b>(\$589)</b>	<b>(4.65%)</b>
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**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 7A - North Coast

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

**Character No.:** 14125-33020500-17

**44002 (1700) 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	\$57,000
Projected Interest Rate	1.97%
Projected/Planned Interest on Pooled Cash	\$1,123

**Character Title:** Miscellaneous Revenue

**Character No.:** 14125-33020500-40

**46029 (4102) Donations/Reimbursements**

No donations are expected in FY 16/17.

**Character Title:** Services and Supplies

**Character No.:** 14125-33020500-51/52

**51061 (6140) Maint of Equipment**

\$1,000

This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 7A. (no longer using 6180)

**51803 (6540) Other Contract Services**

3,000

This item is request to provide funds for sediment removal and vegetation maintenance.

**51917 (6523) District Operations Chgs**

8,000

This item is requested to provide funds for salaries for staff assigned to Zone 7A.

**51921 (7206) Equipment Usage Charges**

1,200

This item is requested to provide funds for equipment usage.

**Total Services & Supplies:** \$13,200

**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 7A - NORTH COAST  
**Fund/Department ID:** 14125-33020500

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$74,691</b>	<b>\$75,458</b>	<b>\$63,390</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	359	1,132	1,123
Expenditures - (Decrease) fund balance	-	(13,200)	13,200
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>359</b>	<b>(12,068)</b>	<b>14,323</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	407	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$407</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$75,458</b>	<b>\$63,390</b>	<b>\$77,713</b>
<b>Target Fund Balance</b>	<b>\$0</b>	<b>\$6,600</b>	<b>\$6,600</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$75,458</i>	<i>\$56,790</i>	<i>\$71,113</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$767</b>	<b>(\$12,068)</b>	<b>\$14,323</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
Cash	\$74,691	\$75,458	
Accounts Payable	-	-	
Encumbrance	-	-	
<b>Total Beginning Fund Balance</b>	<b>\$74,691</b>	<b>\$75,458</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 8A - SOUTH COAST**

**Fund/Department ID: 14130-33020600**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
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**REVENUES:**

**TAXES**

40002 (1000) Prop Taxes - CY Secured	\$150,450	\$155,200	\$4,750	3.16%
40012 (1011) SB 2557 Prop Tax Admin	(2,336)	(2,450)	(114)	4.88%
40111 (1020) Prop Taxes - CY Supplement	2,847	2,900	53	1.86%
40101 (1040) Prop Taxes - CY Unsecured	5,048	4,800	(248)	(4.91%)
<b>Subtotal Taxes</b>	<b>\$156,009</b>	<b>\$160,450</b>	<b>\$4,441</b>	<b>2.85%</b>

**USE OF MONEY**

44002 (1700) Interest on Pooled Cash	\$17,800	\$41,370	\$23,570	132.42%
<b>Subtotal Use of Money</b>	<b>\$17,800</b>	<b>\$41,370</b>	<b>\$23,570</b>	<b>132.42%</b>

**INTERGOVERNMENTAL REVENUES**

42291 (2440) State Homeowners Prop Tax	\$1,279	\$1,169	(\$110)	(8.60%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,279</b>	<b>\$1,169</b>	<b>(\$110)</b>	<b>(8.60%)</b>

<b>TOTAL REVENUES</b>	<b>\$175,088</b>	<b>\$202,989</b>	<b>\$27,901</b>	<b>15.94%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maint of Equipment	\$5,000	\$5,000	\$0	0.00%
51803 (6540) Other Contract Services	200,000	200,000	0	0.00%
51917 (6523) District Operations Chgs	40,000	46,000	6,000	15.00%
51921 (7206) Equipment Usage Charges	3,000	4,500	1,500	50.00%
<b>Subtotal Services and Supplies</b>	<b>\$248,000</b>	<b>\$255,500</b>	<b>\$7,500</b>	<b>3.02%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$248,000</b>	<b>\$255,500</b>	<b>\$7,500</b>	<b>3.02%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$72,912</b>	<b>\$52,511</b>	<b>(\$20,401)</b>	<b>27.98%</b>
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**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Dept. - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 8A - South Coast

**Character Title:** Taxes

**Character No.:** 14130-33020600-10

**40002 (1000) 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.

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40111 (1020) 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.

**40101 (1040) Prop Taxes - CY Unsecured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates.

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

**Character No.:** 14130-33020600-17

**44002 (1700) 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	2,100,000
Projected Interest Rate	1.97%
Projected/Planned Interest on Pooled Cash	\$41,370

**Character Title:** Intergovernmental

**Character No.:** 14130-33020600-20

**42291 (2440) 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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**Character Title:** Services and Supplies

**Character No.:** 14130-33020600-51/52

**51061 (6140) Maint of Equipment**

\$5,000

This item is requested to provide funds for routine maintenance of flood control channels, creeks and projects in Zone 8A.

**51803 (6540) Other Contract Services**

200,000

This item is requested to address localized flooding issues.

**51917 (6523) District Operations Chgs**

46,000

This item is requested to provide funds for salaries for staff assigned to Zone 8A.

**51921 (7206) Equipment Usage Charges**

4,500

This item is requested to provide funds for equipment usage.

**Total Services & Supplies:**

\$255,500

**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 8A - SOUTH COAST  
**Fund/Department ID:** 14130-33020600

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,280,297</b>	<b>\$2,405,280</b>	<b>\$2,388,459</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	180,474	202,212	202,989
Expenditures - (Decrease) fund balance	(68,321)	(219,033)	255,500
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	112,153	(16,821)	458,489
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	12,830	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$12,830	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,405,280</b>	<b>\$2,388,459</b>	<b>\$2,846,948</b>
<b>Target Fund Balance</b>	<b>\$34,161</b>	<b>\$109,517</b>	<b>\$127,750</b>
<i>Over/(Under) Target Fund Balance</i>	\$2,371,120	\$2,278,943	\$2,719,198
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$124,983</b>	<b>(\$16,821)</b>	<b>\$458,489</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$2,282,679	\$2,405,280	
Vouchers Payable	(2,382)	-	
<b>Total Beginning Fund Balance</b>	<b>\$2,280,297</b>	<b>\$2,405,280</b>	

# SONOMA COUNTY WATER AGENCY

## FY 18-19 BUDGET REQUEST

### *INTERNAL SERVICE FUNDS*

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**FY 2018-19 BUDGET**  
**BUDGET SECTION SUMMARY**

**Section Title:** INTERNAL SERVICE FUNDS

**A. Program Description**

This section includes the Equipment Fund and the Facilities Fund. These internal service funds were established to provide an equitable means of sharing equipment and facility costs by all divisions of the Water Agency. The Power Resources Fund was established as a separate fund which acts as a purchaser and seller of power, so all SCWA entities can benefit from the power purchasing authority or from the photovoltaic systems.

Depreciation expense is recorded in each fund to provide for future replacement of current assets.

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 17-18 Adopted	FY 18-19 Requested	Percent Change	FY 17-18 Adopted	FY 18-19 Requested	Percent Change
Equipment Fund	\$3,610,500	\$3,907,500	8.23%	\$1,269,980	\$1,231,702	(3.01%)
Facilities Fund	3,047,524	3,305,442	8.46%	(329,492)	(182,132)	(44.72%)
Power Resources Fund	4,296,468	4,321,073	0.57%	(5,572)	(50,747)	810.75%
<b>TOTAL:</b>	<b>\$10,954,492</b>	<b>\$11,534,015</b>	<b>5.29%</b>	<b>\$934,916</b>	<b>\$998,823</b>	<b>6.84%</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**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 significant changes.



**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund:** EQUIPMENT FUND  
**Fund/Department ID:** 54005-33050100

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 (1700) Interest on Pooled Cash	\$7,120	\$10,395	\$3,275	46.00%
44102 (1850) Rent - Equipment	2,333,400	2,665,403	332,003	14.23%
<b>Subtotal Use of Money</b>	<b>\$2,340,520</b>	<b>\$2,675,798</b>	<b>\$335,278</b>	<b>14.32%</b>

<b>TOTAL REVENUES</b>	<b>\$2,340,520</b>	<b>\$2,675,798</b>	<b>\$335,278</b>	<b>14.32%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maintenance - Equipment	\$270,000	\$280,000	\$10,000	3.70%
51244 (6589) Permits/License/Fees	1,500	1,500	0	0.00%
51249 Other Professional Services	0	6,000	6,000	N/A
51401 (6820) Rents& Leases-Equipment	1,000	1,000	0	0.00%
51803 (6540) Other Contract Services	100,000	100,000	0	0.00%
51917 (6523) District Operations Chgs	920,000	950,000	30,000	3.26%
51921 (7206) Equipment Usage Charges	100,000	103,000	3,000	3.00%
52111 (6400) Office Supplies	2,000	1,000	(1,000)	(50.00%)
52141 (6880) Minor Equipment/Small Tools	20,000	24,000	4,000	20.00%
52142 (6890) Computer Equip/Accessories	1,000	1,000	0	0.00%
52143 (6889) Software/Licensing Fees	3,000	3,000	0	0.00%
52061 (7201) Fuel/Gas/Oil	400,000	390,000	(10,000)	(2.50%)
<b>Subtotal Services and Supplies</b>	<b>\$1,818,500</b>	<b>\$1,860,500</b>	<b>\$42,000</b>	<b>2.31%</b>

**OTHER CHARGES**

53402 (7980) Depreciation Expense	\$922,000	\$991,000	\$69,000	7.48%
53401 (7981) Amortization Expense	0	36,000	36,000	N/A
<b>Subtotal Other Charges</b>	<b>\$922,000</b>	<b>\$1,027,000</b>	<b>\$105,000</b>	<b>11.39%</b>

**FIXED ASSETS**

19820 (8560&74) Machinery & Equipment	\$20,000	\$20,000	\$0	0.00%
19822 (8573) Mobile Equipment	850,000	1,000,000	150,000	17.65%
<b>Subtotal Fixed Assets</b>	<b>\$870,000</b>	<b>\$1,020,000</b>	<b>\$150,000</b>	<b>17.24%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$3,610,500</b>	<b>\$3,907,500</b>	<b>\$297,000</b>	<b>8.23%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,269,980</b>	<b>\$1,231,702</b>	<b>(\$38,278)</b>	<b>(3.01%)</b>
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# FY 2018-19 BUDGET

## EQUIPMENT RENTAL SUMMARY

		Equipment Fund/Rent - Equipment	Number:	54005-44102
<u>Charges From :</u>	<u>Fund</u>	<u>Description</u>	<u>Account</u>	<u>FY 18-19 Amount</u>
	54005	Equipment Fund	Various	\$2,665,403
<u>Charges To :</u>	14015	General Fund	51921	\$237,000
	14030	Sustainability-Renewable Energy	7206	4,100
	44205	Water Transmission	51921	900,000
	44250	Storage Facilities	Various	0
	44260	Common Facilities	Various	0
		Generator and Pumps		200,000
	14105	Zone 1A Laguna Mark West	51921	257,700
	14110	Zone 2A Petaluma	51921	72,000
	14115	Zone 3A Valley of the Moon	51921	7,430
	14120	Zone 5A Lower Russian River	51921	10,000
	14125	Zone 7A North Coast	51921	1,200
	14130	Zone 8A South Coast	51921	4,500
	44105	Russian River Projects	51921	8,240
	44110	Recycled Water fund	51921	2,060
	14135	Warm Springs Dam	51921	36,050
	54010	Facilities Fund	51921	93,000
	54005	Equipment Fund	51921	1,003
	54015	Power Resources	51921	3,610
	44405	Sea Ranch Sani Zone	51921	1,030
	44505	Penngrove Sani Zone	51921	15,000
	44605	Geyserville Sani Zone	51921	12,350
	44705	Airport-Larkfield-Wikiup Sani Zone	51921	134,100
	43101	Occidental CSD	51921	25,000
	432012	Russian River CSD	51921	195,700
	43301	Sonoma Valley CSD	51921	443,300
	43401	South Park CSD	51921	1,030
		<i>Total</i>		<u>\$2,665,403</u>

Note: Amounts identified are estimates only. All charges to other funds will be made based upon actual usage.

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division:  
 Section Title:

Sonoma County Water Agency - Internal Service Fund  
 Equipment Fund

**Use of Money  
 and Property**

Character Title: Character No.: 54005-33050100-44

**44002 (1700) 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	\$550,000
Projected Interest Rate	1.89%
Projected/Planned Interest on Pooled Cash	\$10,395

**44102 (1850) Rent-Equipment**

This item records charges for use of Agency fleet and equipment . A rental rate has been established for each vehicle and piece of equipment sufficient to cover maintenance, operation costs and depreciation.

**Services and  
 Supplies**

Character Title: Character No.: 54005-33050100-51/52

**51061 (6140) Maintenance - Equipment**

Project No. Various (by Equipment)

This item records parts and various supplies necessary to maintain and repair Agency vehicles.

**51244 (6589) Permits/License/Fees**

This account records the cost of all permits.

**51401 (6820) Rents/Leases - Equip**

Project No. Various

Rents and Leases - Equipment covers the costs of equipment as needed.

**51803 (6540) Other Contract Services**

Project No. Various

This item is for the Maximo agreement

**51917 (6523) District Operations**

Project No. Various

This item records the labor and overhead necessary to maintain and repair Agency vehicles and equipment.

**51921 (7206) Equipment Usage Charge**

Project No. Various

This item is requested to provide funds for equipment usage.

**52111 (6400) Office Supplies**

Project No. Various

Supplies/Expense covers the costs of operational supplies.

**52141 (6880) Minor Equipment /Small Tools**

Project No. Various

This item records the cost of small tools and instruments used for maintenance activities under \$5,000.

**52142 (6890) Computer Equipment/Accessories**

Project No. Various

This item records the cost of computer hardware.

**52143 (6889) Software/Licensing Fees**

Project No. Various

This item records the cost of software.

**52061 (7201) Fuel/Gas / Oil**

Project No. Various

This item includes the costs of gas, diesel, and oil for the Agency's vehicle fleet.

Character Title: Character No.: 54005-33050100-53

**Other Charges**

**53402 (7980) Depreciation Expense**

This item is requested to provide appropriations for depreciation of the Agency's vehicles and equipment. No cash expenditure of funds is made but the full cost of recovery is included in rental rates.

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division:

Sonoma County Water Agency - Internal Service Fund

Section Title:

Equipment Fund

Character Title:

Fixed Assets

Character No.:

54005-33050100-19

<b><u>19822 (8573) Mobile Equipment</u></b>	<b><u>REPLACES</u></b>	<b><u>FOR</u></b>	<b><u>COST</u></b>
Hybrid Sedan 4 door	C420	Admin Services Div, 404 Pool	25,000
Hybrid Sedan 4 door	C423	Eng. & Planning Div, Water Use Efficiency	25,000
Hybrid Sedan 4 door	C452	Admin Services Div, 404 Pool	25,000
SUV AWD (Escape) (Cielito G)	E198	W/WW OPS Div, Lab Services	32,000
SUV AWD (Escape) (Ellen S)	E905	W/WW OPS Div, Lab Services	32,000
SUV AWD (Escape)	E906	Admin Services Div, 404 , Mail Courier	32,000
SUV AWD (Explorer)	E907	Water Ed	37,000
Ram Promaster Van w/ electrical shelving package (Jim W)	D489	Electrical/ Instrumentation Section	37,000
Electrically Unsulated Articulating Boom Lift	NEW	Electrical/ Instrumentation Section	100,000
F550 DRW 4X4 Utility Body w/crane/compressor	G447	Maint Div/ Maint Mech Section	140,000
F550 4x4 Hybrid Arial Bucket Truck	G430	Maint Div/ Field Operations Section	185,000
Brush Chipper	K290	Maint Div/ Field Operations Section	65,000
Peterbilt Swap Loader/ Water Truck	New	Maint Div/ Field Operations Section	265,000
Contingency Vehicle Replacement			
			Sales Tax Included
			<b>Total</b>
			<u><u>\$1,000,000</u></u>
<b><i>19820 (8560 &amp; 8574) Machinery &amp; Equipment</i></b>			
This item records the cost of shop equipment for maintenance activities.			

**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Internal Service Fund  
**Fund:** Equipment Fund  
**Fund/Department ID:** 54005-33050100

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$797,067</b>	<b>\$966,727</b>	<b>\$635,715</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,766,386	2,395,438	2,675,798
Expenditures - (Decrease) fund balance	(3,167,634)	(3,404,578)	(3,907,500)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(401,248)</b>	<b>(1,009,140)</b>	<b>(1,231,702)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(32,450)	24,911	-
Unrealized Gains/Loss	5,473	-	-
Depreciation/Amortization	597,886	653,217	1,027,000
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>570,909</b>	<b>678,128</b>	<b>1,027,000</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$966,727</b>	<b>\$635,715</b>	<b>\$431,013</b>
<b>Target Fund Balance</b>	<b>\$423,703</b>	<b>\$467,571.50</b>	<b>\$465,125</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$543,024</i>	<i>\$168,144</i>	<i>(\$34,112)</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$169,660</b>	<b>(\$331,012)</b>	<b>(\$204,702)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$888,756	\$1,155,105	
Accounts Payable	(465)	(2,991)	
Prepaid Expense	1,500	1,375	
Vouchers Payable	(67,813)	(129,401)	
Encumbrances	(24,911)	(57,361)	
<b>Total Beginning Fund Balance</b>	<b>\$797,067</b>	<b>\$966,727</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: FACILITIES FUND**  
**Fund/Department ID: 54010-33050200**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$1,780	\$56,700	\$54,920	3085.39%
44101 (1801) Rent - Real Estate	3,375,236	3,430,874	55,638	1.65%
<b>Subtotal Use of Money</b>	<b>\$3,377,016</b>	<b>\$3,487,574</b>	<b>\$110,558</b>	<b>3.27%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47002 Sale-Fixed Assets	\$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>TOTAL REVENUES</b>	<b>\$3,377,016</b>	<b>\$3,487,574</b>	<b>\$110,558</b>	<b>3.27%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51032 (6085) Janitorial Services	\$140,000	\$140,000	\$0	0.00%
51061 (6140) Maintenance-Equipment	140,000	110,000	(30,000)	(21.43%)
51071 (6180) Maintenance-Bldg & Imp	15,000	30,000	15,000	100.00%
51072 (6190) Landscaping Services	0	0	0	N/A
51209 Information Tech Serv (non ISD)	1,000	1,000	0	0.00%
51211 (6610) Legal Services	10,000	6,000	(4,000)	(40.00%)
51230 Security Serv	25,000	25,000	0	0.00%
51244 (6589) Permits/License/Fees	3,000	1,000	(2,000)	(66.67%)
51401 (6820) Rents& Leases-Equipment	5,000	5,000	0	0.00%
51421 (6840) Rents/Leases-Bldgs/Imp	100,000	100,000	0	0.00%
51803 (6540) Other Contract Services	0	100,000	100,000	N/A
51902 (6040) Telecommunication Usage	20,000	50,000	30,000	150.00%
51917 (6523) District Operations Chgs	900,000	900,000	0	0.00%
51921 (7206) Equipment Usage Charges	90,000	93,000	3,000	3.33%
52042 (6084) Janitorial Supplies	6,000	6,000	0	0.00%
52111 (6400&61) Office Supplies	1,000	1,000	0	0.00%
52141 (6880) Minor Equipment/Small To	10,000	10,000	0	0.00%
52142 (6890) Computer Equip/Accessori	20,000	5,000	(15,000)	(75.00%)
52143 Computer Software/Licensing	0	20,000	20,000	N/A
52191(7320) Utilities	20,000	20,000	0	0.00%
52193 (7394) Utilities-Power	150,000	150,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,656,000</b>	<b>\$1,773,000</b>	<b>\$117,000</b>	<b>7.07%</b>

**OTHER CHARGES**

51303 (7920&7972&24) Interest on LT D	\$124,162	\$106,442	(\$17,720)	(14.27%)
53402 (7980) Depreciation Expense	1,187,362	1,126,000	(61,362)	(5.17%)
<b>Subtotal Other Charges</b>	<b>\$1,311,524</b>	<b>\$1,232,442</b>	<b>(\$79,082)</b>	<b>(6.03%)</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

**54010-33050200**

<b>Sub-Object No. and Title</b>	<b>Adopted 2017-18</b>	<b>Requested 2018-19</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>FIXED ASSETS</u></b>				
19831 (8510) CIP - Bldg & Impr	\$80,000	\$300,000	\$220,000	275.00%
<b><i>Subtotal Fixed Assets</i></b>	<b>\$80,000</b>	<b>\$300,000</b>	<b>\$220,000</b>	<b>275.00%</b>
<b><u>ADMIN CONTROL</u></b>				
59004 (9200) Admin Control Acct	\$407,712	\$425,432	\$17,720	4.35%
59005 (9209) Admin Control Acct-Cleari	(407,712)	(425,432)	(17,720)	4.35%
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,047,524</b>	<b>\$3,305,442</b>	<b>\$257,918</b>	<b>8.46%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$329,492)</b>	<b>(\$182,132)</b>	<b>\$147,360</b>	<b>(44.72%)</b>

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division: Sonoma County Water Agency - Internal Service Fund**

**Section Title: Facilities Fund**

**Character Title: Use of Money and Property Character No.: 54010-33050200-44**

**44002 (1700) Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$3,000,000
Projected Interest Rate	1.89%
Projected/Planned Interest on Pooled Cash	\$56,700

**44101 (1801) Rent - Real Estate**

This account records the rental income received for the Agency's General Fund for use of Agency Administrative, Flood Control, and Operations and Maintenance facilities and maintenance facilities at the Airport treatment plant. Rental income will be maintained at a level sufficient to cover facilities operations and maintenance costs, depreciation and debt service.

**Character Title: Services and Supplies Character No.: 54010-33050200-51/52**

**51032 (6085) Janitorial Services**

Project No. Various

This item is requested to provide funds for custodial services for the Agency's Administration building, O&M Center and Airport treatment plant.

Project No. Various

**51061 (6140) Maintenance-Equipment**

This item records parts and various supplies necessary to maintain and repair Agency equipment.

**51071 (6180) Maintenance-Bldg & Improve**

Project No. Various

Maintenance - Buildings covers all maintenance costs of the Agency's administrative office, operations, and service center complexes.

**51209 Information Tech Serv (non ISD)**

Project No. Various

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

**51211 (6610) Legal Services**

Project No. Various

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

**51230 Security Services**

Project No. Various

This account reflects security services for various Agency's facilities.

**51244 (6589) Permits/License/Fees**

Project No. Various

This account records the cost of all permits.

**51401 (6820) Rents & Leases-Equipment**

Project No. Various

This account covers the cost of rental equipment as needed to maintain various facilities.



**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund

**Section Title:** Facilities Fund

**Character Title:** Services and Supplies (Cont'd) **Character No.:** 54010-33050200-51/52

**51421 Rents/Leases-Bldgs/Imp**

This account reflects the cost of lease expense to ALW Sanitation Zone for the Service Center Building.

**51803 (6540) Other Contract Services**

Project No. Various

This request covers the costs of various contract services such as waste disposal, safety services and various other services.

**51902 (6040) Telecommunication Usage**

Project No. Various

This item covers costs for the telephone system repairs.

**51917 (6523) District Operations Chgs**

Project No. Various

This item is requested to provide funds to charge salary and benefits for staff assigned to projects that deal with the Agency's facilities.

**51921 (7206) Equipment Usage Charges**

Project No. Various

This item is requested to provide funds for equipment usage.

**52042 (6084) Janitorial Supplies**

Project No. Various

This item is requested to provide funds for cleaning and household supplies.

**52141 (6880) Minor Equipment/Small Tools**

Project No. Various

This item records the cost of small tools and instruments used for maintenance activities under \$5,000.

**52111 (6400) Office Supplies**

Project No. Various

Supplies/Expense covers the costs of operational supplies.

**52142 (6890) Computer Equip/Accessories**

Project No. Various

This item records the cost of computer hardware.

**52143 (6889) Software/Licensing Fees**

This item records the cost of software.

**52191 (7320) Utilities**

Project No. Various

This item includes the costs of water at the Agency's facilities,

**52193 (7394) Utilities-Power**

Project No. Various

This item includes the costs of gas and electric at the Agency's facilities.

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division: Sonoma County Water Agency - Internal Service Fund**

**Section Title: Facilities Fund**

**Character Title: Other Charges Character No.: 54010-33050200-53**

***53103 (7920&7972&24) Interest on LT Debt***

This account reflects the interest expense on the loan to purchase the O&M facility at 204 Concourse. And 1315 Airport.

***53402 (7980) Depreciation Expense***

This item is requested to provide appropriations for depreciation of the Agency's Administrative Offices and the maintenance facilities at the Airport treatment plant. No cash expenditure of funds is made.

**Character Title: Fixed Assets Character No.: 54010-33050200-19**

***19831 (8510) CIP - Bldg & Impr***

This item is requested to provide appropriations for the Agency's Administration facility gate installation projects.

Airport Treatment Plant Storage Building and Underground Utilities for Future Modular Office  
 \$ 300,000

**Character Title: Administrative Control Acct Character No.: 54010-33050200-59**

***59004 (9200) Admin Control Acct***

This account reflects the principal payments due on the outstanding loans for the purchase of facilities in the Airport Business Park. Payments are based on the loan amortization schedules.

The following reflects the principal payment history to date:  
 O&M facility 204 Concourse - payments began March 23, 2009 and will continue semi-annually until September 2023.

Original Amount of the Loan:	\$5,835,000
Total FY 08-09 through FY 16-17 Principal Payments:	(2,846,678)
FY 17-18 Principal Payment:	(407,711)
Outstanding Loan Amount	\$2,580,611

***59005 (9209) Admin Control Acct-Clearing***

This is the clearing account for sub-object 9200 Principal.

**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department: Sonoma County Water Agency - Internal Service Fund**

**Fund: Facilities Fund**

**Fund/Department ID: 54010-33050200**

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,474,134</b>	<b>\$2,265,551</b>	<b>\$6,197,400</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,358,039	6,279,672	3,487,574
Expenditures - (Decrease) fund balance	(3,279,258)	(3,127,473)	(3,305,442)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	78,781	3,152,199	182,132
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrance - Net Change	(20,469)	-	-
9200 Enterprise - Principal-Capital Lease	(390,729)	(407,712)	(425,432)
Unrealized Gain/Loss	15,599	-	-
Capital Interest	(2,652)	-	-
Loss Assets Held for Sale	16,451		
Capital Lease Oblig-Change in Current Balance	(16,982)		-
Gain/Loss on disposal of Capital Assets	8,518	-	-
7980 Depreciation	1,102,900	1,187,362	1,126,000
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	712,636	779,650	700,568
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,265,551</b>	<b>\$6,197,400</b>	<b>\$7,080,100</b>
<b>Target Fund Balance</b>	<b>\$402,716</b>	<b>\$384,034.50</b>	<b>\$443,250</b>
Over/(Under) Target Fund Balance	\$1,862,836	\$5,813,366	\$6,636,850
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$791,417</b>	<b>\$3,931,849</b>	<b>\$882,700</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$2,170,284	\$2,960,759	
Due from Federal AR	-	26,003	
Interest Payable	(39,410)	(34,853)	
Capital Lease Payable	(390,729)	(407,711)	
Prepaid Expense	655	491	
Vouchers Payable	(18,270)	(10,274)	
Encumbrances	(248,396)	(268,864)	
<b>Total Beginning Fund Balance</b>	<b>\$1,474,134</b>	<b>\$2,265,551</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: POWER RESOURCES**

**Fund/Department ID: 54015-33050300**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$2,040	\$71,820	\$69,780	3420.59%
<b>Subtotal Use of Money</b>	<b>\$2,040</b>	<b>\$71,820</b>	<b>\$69,780</b>	<b>3420.59%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
45314 (4039 ) Sale-Power	\$4,300,000	\$4,300,000	\$0	0.00%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$4,300,000</b>	<b>\$4,300,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$4,302,040</b>	<b>\$4,371,820</b>	<b>\$0</b>	<b>0.00%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maintenance - Equipment	\$60,000	\$50,000	(\$10,000)	(16.67%)
51211 (6610) Legal Services	500	1,000	500	100.00%
51421 (6840) Rents/Leases-Bldgs/Imp	60,000	40,000	(20,000)	(33.33%)
51602 (7302) Business Travel/Mileage	1,000	500	(500)	(50.00%)
51605 (7303) Private Car Expense	100	100	0	0.00%
51803 (6540) Other Contract Services	5,000	6,000	1,000	20.00%
51917 (6523) District Operations Chgs	115,000	90,000	(25,000)	(21.74%)
51921 (7206) Equipment Usage Charges	3,500	3,610	110	3.14%
52193 (7394) Utilities-Power	3,160,000	3,100,000	(60,000)	(1.90%)
<b>Subtotal Services and Supplies</b>	<b>3,405,100</b>	<b>3,291,210</b>	<b>(\$113,890)</b>	<b>(3.34%)</b>

**OTHER CHARGES**

51303 (7920&7972&24) Interest on LT Debt	\$64,368	\$53,103	(\$11,265)	(17.50%)
53402 (7980) Depreciation Expense	427,000	443,000	16,000	3.75%
<b>Subtotal Other Charges</b>	<b>\$491,368</b>	<b>\$496,103</b>	<b>\$4,735</b>	<b>0.96%</b>

**FIXED ASSETS**

19831 (8510) CIP - Bldg & Impr	\$0	\$0	\$0	N/A
19832 (9400) CIP Infrastructure	400,000	533,760	133,760	33.44%
<b>Subtotal Fixed Assets</b>	<b>\$400,000</b>	<b>\$533,760</b>	<b>\$133,760</b>	<b>33.44%</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

**54015-33050300**

<b>Sub-Object No. and Title</b>	<b>Adopted 2017-18</b>	<b>Requested 2018-19</b>	<b>Difference</b>	<b>Percent Change</b>
<b>ADMIN CONTROL</b>				
59002 (9210) Advances	\$170,520	\$170,520	\$0	0.00%
59003 (9219) Advances - Clearing	(170,520)	(170,520)	0	0.00%
59004 (9200) Admin Control Acct	218,817	227,836	9,019	4.12%
59005 (9209) Admin Control Acct-Clearing	(218,817)	(227,836)	(9,019)	4.12%
<b>Subtotal Admin Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,296,468</b>	<b>\$4,321,073</b>	<b>\$24,605</b>	<b>0.57%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$5,572)</b>	<b>(\$50,747)</b>	<b>(\$45,175)</b>	<b>810.75%</b>

# FY 2018-19 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Internal Service Fund

**Section Title:** Power Resources

**Character Title:** Use of Money and Property                      **Character No.:** 54015-33050300-44

**44002 (1700) Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$3,800,000
Projected Interest Rate	1.89%
Projected/Planned Interest on Pooled Cash	\$71,820

**Character Title:** Miscellaneous Revenue                      **Character No.:** 54015-33050300-45

**45314 (4039) Sale-Power**

This item records the revenue received from the sale of power to other entities.

**Character Title:** Services and Supplies                      **Character No.:** 54015-33050300-51/52

**51061( 6140) Maintenance - Equipment**

Order No. Various

This item records parts and various supplies necessary to maintain and repair Agency equipment.

**51211 (6610) Legal Services**

Order No. Various

This request is for outside legal services. Minimal outside legal services are anticipated.

**51421 (6840) Rents/Leases-Bldgs/Imp**

Order No. Various

This item is requested to provide funds for the rental on the land for the photovoltaic system.

**51602 (7302) Business Travel/Mileage**

Order No. Various

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

**51605 (7303) Private Car Expense**

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

**51803 (6540) Other Contract Services**

This item is requested for various other contract services, as needed.

**51917 (6523) District Operations Chgs**

Order No. Various

This item is requested to provide funds to charge salary and overhead for staff.

**51921 (7206) Equipment Usage Charges**

Order No. Various

This item is requested to provide funds for equipment usage.

**52193 (7394) Utilities-Power**

Order No. Various

This item includes the costs to purchase power from PG&E and the Power Water Resources Pooling Authority (PWRPA).

**Character Title: Other Charges**

**Character No.: 54015-33050300-53**

**53103 (7920&7972&24) Interest on LT Debt**

This account reflects the interest payments on the capital leases for the construction of photovoltaic facilities and on advances from other Agency's fund for the purchase of photovoltaic facilities. The amount requested is based on the lease amortization schedules.

**53402 (7980) Depreciation Expense**

Generally Accepted Accounting Principles require that depreciation be expensed each year.

**Character Title: Fixed Assets**

**Character No.: 54015-33050300-19**

**19832 (9400) CIP Infrastructure**

Solar PV Assets replacement \$533,760

**Character Title: Administrative Control Account**

**Character No.: 54015-33050300-59**

**59002 (9210) Advances**

This account reflects the principal payments due on the outstanding advances for the acquisition of power assets. Payments are based on the amortization schedules.

This account also reflects an advance from the Agency's General Fund (\$2,898,836). Advances from the Agency General Fund to pay for electrical power assets and pay debts - 17 years beginning FY15-16.

Original Amount of the Advances :	\$2,898,836
Total FY 15-16 Payment: Through FY 16-17 Principle Payment	(340,770)
FY 17-18 Principal Payment:	<u>(170,520)</u>
	\$2,557,796

**59003 (9219) Advances - Clearing**

This is the clearing account for Advances

**59004 (9200) Admin Control Acct**

This account reflects the principal payments due on the outstanding leases for the construction of photovoltaic facilities at d the Airport-Larkfield-Wikiup treatment plant.

The following reflects the principal payment history to date:

Photovoltaic facility at Airport-Larkfield-Wikiup Treatment Plant - payments began April 2006 and will continue semi-annually until October 2020.

Original Amount of the Loan:	\$2,750,000
Total FY 05-06 through FY 16-17 Principal Payments:	(1,733,714)
FY 17-18 Principal Payment:	<u>(218,817)</u>
Outstanding Loan Amount	\$797,469

**59005 (9209) Admin Control Acct-Clearing**

This is the clearing account for Principal.

**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department: Sonoma County Water Agency - Internal Service Fund**

**Fund: Power Resources Fund**

**Fund/Department ID: 54015-33050300**

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$1,098,885</b>	<b>\$2,223,742</b>	<b>\$2,085,353</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,016,672	4,632,681	4,371,820
Expenditures - (Decrease) fund balance	(2,955,407)	(4,187,346)	(4,321,073)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>2,061,265</b>	<b>445,335</b>	<b>50,747</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Principal Payment - Photovoltaic Leases	(340,530)	(355,217)	
Change in Capital Lease Payable	(14,686)	(15,320)	-
Change in Encumbrances	422,389	<b>65,293</b>	-
Depreciation	421,160	432,360	\$443,000
Gain/loss on disposal of Capital Assets	93,923	-	-
Change in Balance - Restricted Asset	(826,243)	-	-
Unrealized Gain/Loss	1,240	-	-
Advance (From the SCWA General Fund/Interest Accrued)	(20,892)	(21,768)	-
Capital Interest	(4,590)	-	-
Advance Payments (SVCSD, ALW, ISF)	(668,179)	(689,072)	(170,520)
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(936,408)</b>	<b>(583,724)</b>	<b>272,480</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$2,223,742</b>	<b>\$2,085,353</b>	<b>\$2,408,580</b>
<b>Target Fund Balance</b>	<b>\$605,131</b>	<b>\$827,975</b>	<b>\$822,803</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$1,618,612</i>	<i>\$1,257,378</i>	<i>\$1,585,778</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,124,857</b>	<b>(\$138,389)</b>	<b>\$323,227</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$2,874,109	\$2,630,141	
Pre-Paid Expense	501,213	801,959	
Deposits with Others	-	1,753,746	
Vouchers Payable	(409,393)	(321,766)	
Accounts Payable	(9,207)	(99,740)	
Unearned Revenue	(338,358)	(332,421)	
Interest Payable	(21,024)	(17,391)	
Retention Payable	(2,064)	(5,249)	
Capital Lease Payable	(340,530)	(355,216)	
Advance Payable	(668,179)	(689,071)	
Encumbrance	(487,682)	(65,293)	
<b>Total Beginning Fund Balance</b>	<b>\$1,098,885</b>	<b>\$3,299,699</b>	



**SONOMA COUNTY WATER AGENCY RATES FOR WATER DELIVERIES IN FY18-19**

[ ] ESTIMATED [X] OFFICIAL  
 Approved by Board of Directors on April 17, 2018

**CHARGE PER ACRE FOOT:**

	Santa Rosa Aqueduct	Petaluma Aqueduct	Sonoma Aqueduct
<b>PRIME CONTRACTORS</b>			
<u>O&amp;M Charge [4.2]</u>	\$578.85	\$578.85	\$578.85
Water Management Planning Sub-charge [4.13]	\$1.00	\$1.00	\$1.00
Watershed Planning/Restoration Sub-charge [4.14]	\$91.07	\$91.07	\$91.07
Recycled Water & Local Supply Sub-charge [4.15]	\$2.92	\$2.92	\$2.92
Water Conservation Sub-charge [4.16]	\$45.16	\$45.16	\$45.16
O&M Charge	\$719.00	\$719.00	\$719.00
 <u>Bond &amp; Loan Charges - to pay for existing debt service</u>			
Storage Facilities Capital Charge [4.7]	41.04	41.04	41.04
Common Facilities Capital Charge [4.8]	98.34	98.34	98.34
Sonoma Aqueduct Facilities Capital Charges [4.6 b]			142.68
<i>Total Bond &amp; Loan Charges</i>	\$139.38	\$139.38	\$282.06
<i>Discretionary:</i>			
<u>Aqueduct Capital Charges - to build fund balance for future projects</u>			
Aqueduct Facilities Capital Charges [4.6 e]	19.50	19.50	0.00
LRT2 - included in Recycled Water & Local Supply Sub-Charge above.			
<b>TOTAL PRIME CONTRACTORS</b>	<b>\$877.88</b>	<b>\$877.88</b>	<b>\$1,001.06</b>
Charge without LRT2 and voluntary AQ Capital Charge	\$858.38	\$858.38	\$1,001.06
<b>OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES</b>			
<b><u>(WATER CO'S &amp; PUBLIC AGENCIES)</u></b>			
O&M Charge	\$719.00	\$719.00	\$719.00
Capital Charges	139.38	139.38	282.06
Aqueduct Facilities Capital Charge	\$342.89	\$342.89	\$200.21
<b>TOTAL OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES (4.12)</b>	<b>\$1,201.27</b>	<b>\$1,201.27</b>	<b>\$1,201.27</b>
(120% OF HIGHEST PRIME)			
<b>FORESTVILLE</b>			
O&M Charge [4.2] *	\$578.85		
Water Management Planning Sub-charge [4.13]	1.00		
Watershed Planning/Restoration Sub-charge [4.14]	91.07		
Recycled Water & Local Supply Sub-charge [4.15]	2.92		
Water Conservation Sub-charge [4.16]	45.16		
O&M Charge	\$719.00		
<u>Bond &amp; Loan Charges - to pay for existing debt service</u>			
Aqueduct Facilities Capital Charges [4.6]	19.50		
Storage Facilities Capital Charge [4.7]	41.04		
Common Facilities Capital Charge [4.8]	98.34		
<i>Total Capital Charges</i>	\$158.88		
<b>TOTAL FORESTVILLE</b>	<b>\$877.88</b>		
* Forestville Water District was exempt from Santa Rosa Aqueduct sub-charge from FY 06/07 to FY 16/17 [4.12].			
<b>NORTH MARIN WATER DISTRICT</b>			
O&M Charge		\$719.00	
North Marin Bond & Loan Charge [4.9]		56.29	
Russian River Conservation Charge [4.18 (a)]		109.75	
Russian River Projects Charge [4.18 (b)]		9.13	
<b>TOTAL NORTH MARIN WATER DISTRICT</b>		<b>894.17</b>	
<b>FOURTH OFF-PEAK (MARIN MUNICIPAL)</b>			
Highest Prime on SR and PET AQ x 1.11		\$974.45	
Russian River Conservation Charge		109.75	
Russian River Projects Charge		9.13	
<b>TOTAL FOURTH OFF-PEAK</b>		<b>\$1,093.33</b>	
<b>SUPPLEMENTAL (MARIN MUNICIPAL)</b>			
Highest Prime on SR and PET AQ x 1.11		\$974.45	
Russian River Conservation Charge		109.75	
Russian River Projects Charge		9.13	
<b>TOTAL SUPPLEMENTAL</b>		<b>\$1,093.33</b>	
<b>SURPLUS</b>			
Non-Municipal / Municipal [4.11 (a)]	\$862.80	\$862.80	\$862.80
(120% of O&M Charge)			
<b>Town of Windsor</b>		\$1,053.46	
Town of Windsor is charged 120% of the highest charge for any other prime contractor on the Santa Rosa Aqueduct from FY 06/07 to FY 21/22 [4.17 (a)]. Town of Windsor pays all subcharges [4.13, 4.14, 4.15, and 4.16] on all water they divert from the Russian River using their equipment [4.17 (b)].			
	\$1,053.46		

The applicable section of the Restructured Agreement has been indicated in brackets.

**SONOMA COUNTY WATER AGENCY**  
**FY 18-19 BUDGET REQUEST**  
***WATER SUPPLY***  
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**FY 2018-19 BUDGET**  
**BUDGET SECTION SUMMARY**

**Section Title:**

<b>WATER SUPPLY</b>
---------------------

**A Program Description**

This section includes the construction projects and debt service obligations related to the Agency's Water Supply. These funds are used to finance the operation and maintenance of Warm Springs Dam, to finance water supply and erosion control activities along the Russian River and to secure and defend the Agency's appropriative water rights. This section also includes program costs to put recycled water to beneficial use.

**B Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 17-18 Adopted	FY 18-19 Requested	Percent Change	FY 17-18 Adopted	FY 18-19 Requested	Percent Change
Russian River Projects	\$ 3,167,895	\$ 3,555,346	12.23%	\$ 405,134	\$ 396,124	(2.22%)
Warm Springs Dam-Debt	6,285,572	6,660,573	5.97%	5,282,222	5,439,993	2.99%
Warm Springs Dam	12,844,119	10,737,665	(16.40%)	6,739,211	3,385,973	(49.76%)
Recycled Water	968,950	2,913,960	200.73%	248,505	213,015	(14.28%)
<b>TOTAL:</b>	<b>\$23,266,536</b>	<b>\$23,867,544</b>	<b>2.58%</b>	<b>\$12,675,072</b>	<b>\$9,435,105</b>	<b>(25.56%)</b>

**C Staffing Summary**

No staffing is allocated to this index.

**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 significant changes.

**FY 2018-19 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: RUSSIAN RIVER PROJECTS**

**Fund/Department ID: 44105-33030300**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Casl	\$6,248	\$7,560	\$1,312	21.00%
<b>Subtotal Use of Money</b>	<b>\$6,248</b>	<b>\$7,560</b>	<b>\$1,312</b>	<b>21.00%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42461 Federal Other Funding	\$0	\$60,000	\$60,000	N/A
42620 (2950) Marin Municipal Water I	2,065,523	2,093,687	28,164	1.36%
42621 (2951) North Marin Water Distr	690,990	617,975	(73,015)	(10.57%)
<b>Subtotal Intergovernmental Revenue</b>	<b>\$2,756,513</b>	<b>\$2,771,662</b>	<b>\$15,149</b>	<b>0.55%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46029 (4102) Donations/Contributions	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 (4625) Transfers In -Bet'w Gov't F	\$0	\$380,000	\$380,000	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$380,000</b>	<b>\$380,000</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$2,762,761</b>	<b>\$3,159,222</b>	<b>\$396,461</b>	<b>14.35%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51211 (6610) Legal Services	\$300,000	\$180,000	(\$120,000)	(40.00%)
51241 (6430) Outside Printing & Bindi	3,000	3,000	0	0.00%
51244 (6589) Permits/License/Fees	35,000	40,000	5,000	14.29%
51401 (6820) Rents& Leases-Equipm	2,000	2,000	0	0.00%
51602 (7302) Business Travel/Mileage	6,000	8,000	2,000	33.33%
51605 (7303) Private Care Expense	2,000	1,700	(300)	(15.00%)
51803 (6540) Other Contract Services	1,265,195	1,613,206	348,011	27.51%
51902 (6040) Telecommunication Usa	3,200	3,200	0	0.00%
51917 (6523) District Operations Chg	1,285,000	1,386,000	101,000	7.86%
51921 (7206) Equipment Usage Char	8,000	8,240	240	3.00%
52091 (6280) Memberships/Certificati	55,000	55,000	0	0.00%
52111 (6400&61) Office Supplies	3,500	3,000	(500)	(14.29%)
52141 (6880) Minor Equip/Small Tools	3,000	5,000	2,000	66.67%
52143 (6889) Software/Licensing Fee:	8,000	6,000	(2,000)	(25.00%)
<b>Subtotal Services and Supplies</b>	<b>\$2,978,895</b>	<b>\$3,314,346</b>	<b>\$335,451</b>	<b>11.26%</b>
<b><u>OTHER CHARGES</u></b>				
53402 (7980) Depreciation Expense	\$189,000	\$150,000	(\$39,000)	(20.63%)
53401 (7981) Amortization Expense	0	31,000	31,000	N/A
<b>Subtotal Other Charges</b>	<b>\$189,000</b>	<b>\$181,000</b>	<b>(\$8,000)</b>	<b>(4.23%)</b>
<b><u>FIXED ASSETS</u></b>				
19840 Work in Progress - Eq	\$0	\$60,000	60,000	N/A
	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,167,895</b>	<b>\$3,555,346</b>	<b>\$387,451</b>	<b>12.23%</b>
<b>TOTAL NET COST (Expenditures Minus Revenues)</b>	<b>\$405,134</b>	<b>\$396,124</b>	<b>(\$9,010)</b>	<b>(2.22%)</b>

**FY 2018-19 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Supply  
**Section Title:** Russian River Projects

**Character Title:** Use of Money and Property **Character No.:** 44105-33030300-44

**44002 (1700) 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	1.89%
Projected/Planned Interest on Pooled Cash	<u>\$7,560</u>

**Character Title:** Intergovernmental Revenue **Character No.:** 44105-33030300-42

**42461 Federal Other Funding**

NOAA Habitat Focu Area (HFA) Grant - 4 Datasondes 60,000

**42620 (2950) Marin Municipal Water District**

This account records the Russian River Conservation Fee and the Russian River Projects charge received from Marin Municipal Water District based on actual deliveries of water.

FY18-19 Deliveries:

Projected Off Peak Water Deliveries	4,300	Acre Feet
Firm Water Supply	<u>10,000</u>	Acre Feet
	14,300	Acre Feet

FY18-19 Charges:

Russian River Projects Charge	\$9.13	Per Acre Foot
Russian River Conservation Charge	\$109.75	Per Acre Foot

Russian River Projects Charge	\$130,559
RR Conservation Charges	<u>\$1,569,425</u>
Projected Revenue:	\$1,699,984

Additional Revenue from Water Transmission for Russian River Projects Charge:

7.432% x (1.1 x highest of SR or PET AQ Rate per Amended Agreements for Water Supply effective 7/1/2015

	5,436.3	Acre Feet
Santa Rosa AQ Rate x 1.11 x 7.432%	<u>\$72.42</u>	Per Acre Foot
Projected Revenue:	\$393,703	
Projected Revenue:	<u>\$2,093,687</u>	

**42621 (2951) North Marin Water District**

This account records the Russian River Conservation Fee and the Russian River Projects charge received from North Marin Water District based on actual deliveries of water.

Projected FY 18-19 Water Deliveries:	5,198.3	Acre Feet
Russian River Projects Charge	\$9.13	Per Acre Foot
Russian River Conservation Fee	\$109.75	Per Acre Foot
Projected Revenue	<u>\$617,975</u>	

**Character Title:** Miscellaneous Revenue **Character No.:** 44105-33030300-48

**48029 (4102) Donations/Contributions**

This account records donations/reimbursements. None will be received in FY 18-19.

**Character Title:** Other Financing Sources **Character No.:** 44105-33030300-47

**47102 (4625) Transfers In -Bet'w Gov't 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.

**FY 2018-19 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Supply  
**Section Title:** Russian River Projects

**Character Title:** Services and Supplies **Character No.:** 44105-33030300-51/5:

**51211 (6610) Legal Services** Project No.Various  
This account reflects the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

**51241 (6430) Outside Printing & Binding** Project No.Va Various  
This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

**51244 (6589) Permits/License/Fees** Project No.Various  
This account records the cost of various permits including State Permits and Fees.

**51401 (6820) Rents & Leases-Equipment** Project No.Various  
Rents and Leases - Equipment covers the costs of equipment as needed.

**51602 (7302) Business Travel/Mileage** Project No.Various  
This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.

**51605 (7303) Private Car Expense** Project No.Various  
Private Car Expense is reimbursed to employees for the use of their private vehicles.

**51917 (6523) District Operations Chgs**  
This item is requested to provide funds for charging salaries, benefits and overhead costs for personnel.

	<u>Project #</u>	<u>Amount</u>
California Statewide Groundwater Elevation Monitor		20,000
Federal Legislative Advocacy	various	40,000
FIRO		150,000
Goldridge RCD	W0008D034	5,000
Healdsburg Dam Fish Ladder O&M	W0000M004	60,000
North Coast IRWMP	W0018C018	\$30,000
O&M Enhanced Flow Gages		2,500
Potter Valley Relicensing	W00005C018	350,000
Quagga Mussel Prevention Program	W0037P006	60,000
RR Estuary Breaching Activities		75,000
RR Watershed Association	various	7,500
RRGIS - Watershed Studies	W016C018	45,000
Russian River Regional Monitoring Program	W0088D23	15,000
Russian River Watershed Coupled Water. Groundwater Model		6,000
Sonoma Resource Conservation District	W0008D034	5,000
Sustainable Groundwater Management Act, Ukiah Basin		50,000
SWRCB Petition (Permanent D1610 Change Petition)	W0057D019	10,000
SWRCB Petition (RRIFR Temp Urgency)	W0022C18	140,000
Upper Potter Valley Project	W00005C018	30,000
Water EdProgram-Fisheries	W00004	17,500
Water Education Program-Fisheries	various	17,500
Water Management & Stakeholders Collaboration		50,000
Water Rights Petitions/Issues	W0007D019	200,000
		<u>\$1,386,000</u>

**FY 2018-19 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Supply  
**Section Title:** Russian River Projects

**Character Title:** Services and Supplies (cont'd) **Character No.:** 44105-33030300-51/52

**51902 (6040) Telecommunication Usage**

Order No. Various

This item cover of cost of communication expense budgeting to adjust for actual usage.

**51803 (6540) Other Contract Services**

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

	<u>Project #</u>	<u>Amount</u>
As needed Professional Services		75,000
California Statewide Groundwater Elevation Monitor		\$25,000
Community Outreach Program	W011C018	10,000
FIRO		250,000
FIRO - NOAA HFA		230,000
Goldridge RCD-Watershed Work	W008B003	35,000
Mirabel Fish Ladder Interpretive Exhibits		50,000
NOAA HMT OPI Phase3 Project	W00034	35,511
North Coast IRWMP	W0018D021	\$125,000
O&M Enhanced Flow Gages		25,000
O&M Flow Gauges (USGS)	Various	260,195
O&M Mayacama. Geyserville & Lambert Bridge		90,000
Potter Valley Relicensing	W00005C018	250,000
Russian River Watershed Coupled Water Groundwater Model		82,500
Sonoma RCD	W0008B003	20,000
Sustainable Groundwater Management Act, Ukiah Basin		50,000
		<u>\$1,613,206</u>

**51921 (7206) Equipment Usage Charge**

Project No.Various

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

**52091 (6280) Memberships/Certifications**

Project No.Va Various

This item is request for membership dues in the Russian River Watershed Association.

**52111 (6400&61) Office Supplies**

Project No.Va Various

Supplies/Expenses covers the costs of operational supplies used by various divisions of the Agency.

**51241 (6880) Minor Equipment/Small Tools**

Project No.Various

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

**52143 (6889) Software/Licensing Fees**

Project No.Various

This item provides funds for various productivity software packages.

**Character Title:** Other Charges

**Character No.:**

**44105-33030300-53**

**53402 (7980) Depreciation Expense**

Generally Accepted Accounting Principles require that depreciation be expended each year.

**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Supply  
Section Title: Russian River Projects

Character Title: Fixed Assets

Character No.: 44105-33030300-19

***19840 Work in Progress - Equipment***

This account captures costs for the purchase and installataion of equipment.

4 Datasondes for Monitoring	60,000
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***19851 (9480) Intangible Assets - Non-amort***

This account records sewer easement dedications.



**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Supply

**Fund:** Russian River Projects

**Fund/Department ID:** 44105-33030300

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$702,870</b>	<b>\$675,479</b>	<b>\$295,108</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,487,636	2,541,734	3,159,222
Expenditures - (Decrease) fund balance	<u>(2,826,628)</u>	<u>(3,111,105)</u>	<u>(3,555,346)</u>
<b>Net Surplus or Deficit - Increase/(Decrease) to Fund Balance</b>	661,008	(569,371)	(396,124)
<b>Adjustments to Reserves/Encumbrances:</b>			
Deferred Revenue	(196,243)	-	-
Unrealized Gains/Losses	5,783	-	-
Change in Encumbrances - Net Change	(668,786)	-	-
Depreciation/Amortization	<u>170,845</u>	<u>189,000</u>	<u>181,000</u>
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>(688,401)</u>	<u>189,000</u>	<u>181,000</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$675,479</b>	<b>\$295,108</b>	<b>\$79,984</b>
<b>Target Fund Balance</b>	<b>\$553,608</b>	<b>\$737,246</b>	<b>\$828,587</b>
<i>Over/(Under) Target Fund Balance</i>	\$121,871	(\$442,138)	(\$748,602)
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$27,391)</b>	<b>(\$380,371)</b>	<b>(\$215,124)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/16</u></b>	<b><u>7/1/17</u></b>	
Cash	\$575,780	\$1,258,189	
Unearned Revenue	-	(25,000)	
Accounts Receivable-AR Module	1,024,264	961,727	
Accounts Payable	(137,478)	(69,964)	
Prepaid Expense	1,365	1,663	
Due from Other Gov't	107,006	30,225	
Vouchers Payable	(142,174)	(86,682)	
Encumbrances	<u>(725,893)</u>	<u>(1,394,679)</u>	
<b>Total Beginning Fund Balance</b>	<b>\$702,870</b>	<b>\$675,479</b>	

**FY 2018-19 BUDGET**

**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: RECYCLED WATER FUND**

**Fund/Department ID: 44110-33030400**

<b>Sub-Object No. and Title</b>	<b>Adopted 2017-18</b>	<b>Requested 2018-19</b>	<b>Difference</b>	<b>Percent Change</b>
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled C:	\$445	\$945	\$500	112.36%
<b>Subtotal Use of Money</b>	<b>\$445</b>	<b>\$945</b>	<b>\$500</b>	<b>112.36%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42461 Federal-Other Funding	\$0	\$2,000,000	\$2,000,000	N/A
<b>Subtotal Intergovernmental Revenue</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>N/A</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4102 Donations and Reimbursement:	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 (4625) Transfers In -Bet'w Gov	\$720,000	\$700,000	(\$20,000)	(2.78%)
<b>Subtotal Other Financing Sources</b>	<b>\$720,000</b>	<b>\$700,000</b>	<b>(\$20,000)</b>	<b>(2.78%)</b>
<b>TOTAL REVENUES</b>				
	<b>\$720,445</b>	<b>\$2,700,945</b>	<b>\$1,980,500</b>	<b>274.90%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51211 (6610) Legal Services	\$10,000	\$10,000	\$0	0.00%
51241 (6430) Outside Printing & Bir	5,000	5,000	0	0.00%
51602 (7302) Business Travel/Mileage	4,000	4,000	0	0.00%
51605 (7303) Private Care Expense	450	400	(50)	(11.11%)
51803 (6540) Other Contract Serv	360,000	280,000	(80,000)	(22.22%)
51917 (6523) District Operations C	187,500	212,500	25,000	13.33%
51921 (7206) Equipment Usage Ch	2,000	2,060	60	3.00%
52091 (6280) Memberships/Certific:	100,000	100,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$668,950</b>	<b>\$613,960</b>	<b>(\$54,990)</b>	<b>(8.22%)</b>
<b><u>OTHER CHARGES</u></b>				
53402 (7980) Depreciation Expense	\$50,000	\$50,000	\$0	0.00%
53501 (8010) Contributions	250,000	2,250,000	2,000,000	800.00%
<b>Subtotal Non-Co Govt</b>	<b>\$300,000</b>	<b>\$2,300,000</b>	<b>\$2,000,000</b>	<b>666.67%</b>
<b>TOTAL EXPENDITURES</b>				
	<b>\$968,950</b>	<b>\$2,913,960</b>	<b>\$1,945,010</b>	<b>200.73%</b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b>\$248,505</b>	<b>\$213,015</b>	<b>(\$35,490)</b>	<b>(14.28%)</b>

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Water Supply

**Section Title:** Recycled Water Fund

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

**Character No.:** 44110-33030400-44

**44002 (1700) 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	\$50,000
Projected Interest Rate	1.89%
Projected/Planned Interest on Pooled Cash	\$945

**Character Title:** Intergovernmental Revenue

**Character No.:** 44110-33030400-42

**42461 Federal-Other Funding**

USBR NBWRA Pass thru Funds 2,000,000

**Character Title:** Other Financing Sources

**Character No.:** 44110-33030400-47

**47102 (4625) Transfers In -Bet'w Gov't Funds**

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

**Character Title:** Services and Supplies

**Character No.:** 44110-33030400-51/52

**51211 (6610) Legal Services**

Project No. Various

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

**51241 (6430) Outside Printing & Binding**

Project No. Various

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

**51602 (7302) Business Travel/Mileage**

Project No. Various

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

**51605 (7303) Private Car Expense**

Project No. Various

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

**51917 (6523) District Operations Chgs**

Project No. Various

This item is requested to provide funds for the charging of salaries, benefits and overhead costs for personnel assigned to investigate the feasibility and/or desirability of establishing irrigation zones or other methods of putting recycled water to beneficial use.

Specific projects anticipated for FY 18-19 include:

<u>Project Description</u>	<u>Project No.</u>	<u>Amount</u>
Community Outreach Program	Various	30,000
Legislative Advocacy-Federal	Various	\$70,000
Legislative Advocacy-State	Various	15,000
North Bay Water Reuse Authority	W0072C018	80,000
North Bay Watershed Association	W0063C018	5,000
Russian River Watershed Association	various	7,500
Water Education-Non WC Staffing	various	5,000
		\$212,500

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Recycled Water Fund

Character Title: Services and Supplies (cont'd)

Character No.: 44110-33030400-51/52

**51803 (6540) Other Contract Services**

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

<u>Project Description</u>	<u>Project No.</u>	<u>Amount</u>
Bryant Agreement		10,000
Community Outreach Program	various	5,000
Legislative Advocacy-Federal	various	\$60,000
Legislative Advocacy-State	various	40,000
NCIRWMP	W0061D014	45,000
North Bay Water Reuse Authority	W0070C018	100,000
Water Education-Assembly Program	various	20,000
		<u>280,000</u>

**52091 (6280) Memberships/Certifications**

This item is requested to provided membership due in the following associations:

	<u>Project No.</u>	<u>Amount</u>
North Bay Watershed Association	W0063A023	\$15,000
Russian River Watershed Association		45,000
Water Reuse Foundation		40,000
		<u>100,000</u>

Character Title: Other Charges

Character No.: 44110-33030400-53

**53402 (7980) Depreciation Expense**

Generally Accepted Accounting Principles require that depreciation be expended each year.

**53501 (8010) Contributions**

NBWRA contribution to Sonoma Valley County Sanitation District (\$250,000) for Phase 1 construction projects.

	250,000
USBR NBWRA Pass thru Funds	2,000,000
	<u>2,250,000</u>

**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Supply  
**Fund:** Recycled Water Fund  
**Fund/Department ID:** 44110-33030400

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$69,411</b>	<b>\$21,480</b>	<b>\$163,432</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,825,512	719,310	2,700,945
Expenditures - (Decrease) fund balance	(3,929,413)	(673,683)	(2,913,960)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to Fund Balance	(103,902)	45,627	(213,015)
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances - Net Change	12,138	51,983	-
Unrealized Gains/Losses	(509)	-	-
Depreciation	44,342	44,342	50,000
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>\$55,971</u>	<u>\$96,325</u>	<u>\$50,000</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$21,480</b>	<b>\$163,432</b>	<b>\$417</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$47,931)</b>	<b>\$141,952</b>	<b>(\$163,015)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	136,615	69,937	
Receivables	165,111	-	
Prepaid Expense	-	4,548	
Due to Other Govt's	(357,650)	(2,300,189)	
Due from Federal AR	194,247	2,302,451	
Accounts Payable	-	(2,352)	
Vouchers Payable	(16,929)	(13,069)	
Encumbrances	(51,983)	(39,845)	
<b>Total Beginning Fund Balance</b>	<u>\$69,411</u>	<u>\$21,481</u>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund:** WARM SPRINGS DAM  
**Fund/Department ID:** 14135-33030100

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$6,100,654	\$6,742,878	\$642,224	10.53%
40005 (1008) RDA Increment	(\$575,393)	(575,393)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	\$47,695	47,695	0	0.00%
40010 (1017) Residual Prop-Tax RPTTE	\$131,727	131,727	0	0.00%
40111 (1020) Prop Taxes - CY Supplement	\$94,889	138,745	43,856	46.22%
40101 (1040) Prop Taxes - CY Unsecured	\$172,599	177,036	4,437	2.57%
<b>Subtotal Taxes</b>	<b>\$5,972,171</b>	<b>\$6,662,688</b>	<b>\$690,517</b>	<b>11.56%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$89,000	\$89,000	\$0	0.00%
<b>Subtotal Use of Money</b>	<b>\$89,000</b>	<b>\$89,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 (2440) State Homeowners Prop Tax	\$43,737	\$40,004	(\$3,733)	(8.54%)
42461 Federal Other Funding	0	185,000	185,000	N/A
<b>Subtotal Intergovernmental Revenues</b>	<b>\$43,737</b>	<b>\$225,004</b>	<b>\$181,267</b>	<b>414.45%</b>
<b><u>OTHER FINANCING USES</u></b>				
47102 Transfers in - btwn Gov'tl Funds	\$0	\$375,000	\$375,000	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$6,104,908</b>	<b>\$7,351,692</b>	<b>\$1,246,784</b>	<b>20.42%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 (6140) Maintenance - Equipment	\$8,521,611	\$6,394,899	(\$2,126,712)	(24.96%)
51211 (6610) Legal Services	10,000	20,000	10,000	100.00%
51241 (6430) Outside Printing & Binding	4,000	5,000	1,000	25.00%
51242 (6635) Bank Charges	52,508	52,508	0	0.00%
51244 (6589) Permits/License/Fees	8,000	8,000	0	0.00%
51401 (6820) Rents & Leases-Equip	30,000	30,000	0	0.00%
51602 (7302) Business Travel/Mileage	6,000	6,000	0	0.00%
51803 (6540) Other Contract Services	651,750	1,248,858	597,108	91.62%
51917 (6523) District Operations Chgs	2,143,000	1,554,000	(589,000)	(27.48%)
51919 (6697) EFS Costs	0	0	0	N/A
51921 (7206) Equipment Usage Charges	35,000	36,050	1,050	3.00%
52111 (6400&61) Office Supplies	4,000	4,000	0	0.00%
52117 (6410) Mail & Postage Supplies	700	800	100	14.29%
52141 (6880) Minor Equip/Small Tools	20,000	20,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$11,486,569</b>	<b>\$9,380,115</b>	<b>(\$2,106,454)</b>	<b>(18.34%)</b>
<b><u>OTHER CHARGES</u></b>				
53501 (8010) Contributions	\$860,000	\$860,000	\$0	0.00%
<b>Subtotal Other Charges</b>	<b>\$860,000</b>	<b>\$860,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>FIXED ASSETS</u></b>				
19851 (9480) Intangible Assets-Non-amor	\$497,550	\$497,550	\$0	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$497,550</b>	<b>\$497,550</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$12,844,119</b>	<b>\$10,737,665</b>	<b>(\$2,106,454)</b>	<b>(16.40%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$6,739,211</b>	<b>\$3,385,973</b>	<b>(\$3,353,238)</b>	<b>(49.76%)</b>

**FY 2017-18 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Water Supply**

Section Title: **Warm Springs Dam - Special Revenue Fund**

Character Title: **Taxes**

Character No.:

**14135-33030100-40**

**40002 (1000) Prop Taxes - CY Secured**

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

**40005 (1008) RDA Increment**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**40111 (1020) 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.

**40101 (1040) 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.

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

Character No.:

**14135-33030100-44**

**44002 (1700) 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 estimated cash flows and current interest rate trends.

Estimated Average Cash Balance	\$2,100,000
Projected Interest Rate	1.89%
	\$39,690
Projected/Planned Interest on Pooled Cash	\$39,690

Character Title: **Intergovernmental Revenue**

Character No.:

**14135-33030100-42**

**42291 (2440) 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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**42461 Federal-Other Funding**

There is no anticipated Federal funding in FY 18-19.

Character Title: **Services and Supplies**

Character No.:

**14135-33030100-51/52**

**51061 (6140) Maint of Equipment**

Project No.Various

This item is requested to provide appropriations for work for Dry Creek Mile 2 and 3.

**51211 (6610) Legal Services**

Project No.Various

This item request funds for county counsel and outside legal services as required.

**51241 (6430) Outside Printing & Binding**

Project No.Various

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

**51242 (6635) Bank Charges**

This item request funds for an annual renewal fee.

**51244 (6589) Permits/License/Fees**

Project No.Various

This account records the cost of various permits including State Permits and Fees.

**51401 (6820) Rents & Leases-Equipment**

Project No.Various

Rents and Leases - Equipment covers the costs of equipment as needed.

**51602 (7302) Business Travel/Mileage**

Project No.Various

This item is requested to cover the cost of travel expenses to meetings.

**51917 (6523) District Operations Chgs**

Project No.Various

This item is requested to provide funds for charging salaries, benefits and overhead costs for personnel assigned to maintain various projects.

<u>Project</u>	<u>Project #</u>	<u>Amount</u>
<u>Advocacy</u>		
Legislative Advocacy - Federal	Various	20,000
Legislative Advocacy - State	D0025P004	15,000
<u>Decision 1610 Change Program</u>		
Russian River Final Flow Modeling	D0013C018	20,000
<u>Permanent D 1610 Change</u>		
Program Management	D0012C018	80,000
Final EIR	D0038C018	40,000
Fish Flow EIR Update Water Quality Model	TBD	24,000
Public Outreach-Dry Creek	D0007P006	100,000
RRIFR-Dry Creek Mile 1 Maintenance	D0018C004	100,000
RRIFR-Dry Creek Mile 2 Maintenance	D0022C004	100,000
RRIFR-Dry Creek Mile 3 Maintenance	D0023C004	105,000
RRIFR-Coho Hatchery Funding	D0024C018	110,000
RRIFR Coordination with US Army Corp	D0011C018	200,000
RRIFR-Dry Creek Pre-Post Const Biological Monitor	D0020C018	500,000
RRIFR-Dry Creek Tributary Rehab & Fish Passage	D0019B011	10,000
<u>Outreach and Education</u>		
Community Outreach Programs	D0003A005	15,000
Water Education (Non-WC)	Various	25,000
Potter Valley Check Dams - Maintenance	D0004M004	10,000
Russian River Steam Gauges - Maintenance	D0002M004	80,000
		\$1,554,000

**51803 (6540) Other Contract Services**

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

<u>Project</u>	<u>Project #</u>	<u>Amount</u>
<u>Advocacy</u>		
Federal Legislative Advocacy	Various	145,000
State Legislative	D0025P004	90,000
Coastal Monitoring Program (CMP)		230,000
Community Outreach Programs	various	8,500
<u>Decision 1610 Change Program</u>		
Russian River Final Flow Modeling	D0013C018	40,000
Water Quality Modeling	D0014D008	20,000
<u>Permanent D 1610 Change</u>		
RRIFR-Dry Creek Flood Repairs		230,000
RRIFR Coordination with US Army Corp	D0018B004	25,000
NOAA Habitat Focus Area (HFA)		375,000
NOAA HMT QPI Phase 3 Project	D00026	33,108
USGS -Stream Gauges Russian River Drainage System	D0002M4	\$52,250
		\$1,248,858



**Character Title: Services and Supplies (cont'd)**

**Character No.: 14135-33030100-51/52**

**51921 (7206) Equipment Usage Charge**

Project No.Various

This item is requested to provide funds for equipment usage. Recent cost experience indicated that higher costs may incurred during the forthcoming year.

**52111 (6400&61) Office Supplies**

Project No.Various

Supplies/Expenses covers the costs of operational supplies.

**52117 (6410) Mail and Postage Supplies**

Project No.Various

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

**51241 (6880) Minor Equipment/Small Tools**

Project No.Various

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

**Character Title: Other Charges**

**Character No.: 14135-33030100-53**

**53501 (8010) Contributions**

\$860,000

Operation and maintenance of Warm Springs Dam. Project # D0030  
The FY 18-19 appropriations is an estimate of the billing from the US Army Corp of Engineers.

**Character Title: Fixed Assets**

**Character No.: 14135-33030100-19**

**19851 (9480) Intangible Assets-Non-amort**

Project No.Various

\$497,550

This account records easement dedications, temporary permits and right-of-way work associated with on Dry Creek Habitat Restoration Project.

**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Supply  
**Fund:** Warm Springs Dam - Special Revenue Fund  
**Fund/Department ID:** 14135-33030100

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$10,237,957</b>	<b>\$9,015,659</b>	<b>\$3,420,012</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	7,724,794	12,814,963	7,351,692
Expenditures - (Decrease) fund balance	(9,947,702)	(18,410,610)	(10,737,665)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>(2,222,908)</u>	<u>(5,595,647)</u>	<u>(3,385,973)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances	919,020	-	-
Unrealized Gains/Losses	81,590	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>1,000,610</u>	<u>-</u>	<u>-</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$9,015,659</b>	<b>\$3,420,012</b>	<b>\$34,039</b>
<b>Target Fund Balance</b>	<b>\$2,804,814</b>	<b>\$8,240,998</b>	<b>\$4,690,058</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$6,210,846</i>	<i>(\$4,820,986)</i>	<i>(\$4,656,019)</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$1,222,298)</b>	<b>(\$5,595,647)</b>	<b>(\$3,385,973)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/16</u></b>	<b><u>7/1/17</u></b>	
Cash	\$16,598,198	\$14,386,285	
Accounts Payable	(921,576)	(1,106,206)	
Due to State	(108)	-	
Vouchers Payable	(162,244)	(185,342)	
Accounts Receivable	-	15,925	
Retention Payable	(17,516)	(171,082)	
Due from Federal AR	128,880	197,807	
Encumbrances	(5,387,677)	(4,468,657)	
<b>Total Beginning Fund Balance</b>	<b>\$10,237,957</b>	<b>\$8,668,730</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Fund: WARM SPRINGS DAM DEBT SERVICE

Fund/Department ID: 34105-33030200

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 (1700) Interest on Pooled Cash	\$13,350	\$230,580	\$217,230	1627.19%
44003 (1701) Other Interest Earnings	990,000	990,000	0	0.00%
<b>Subtotal Use of Money</b>	<b>\$1,003,350</b>	<b>\$1,220,580</b>	<b>\$217,230</b>	<b>21.65%</b>

**OTHER FINANCING SOURCES**

47101 (4625) Transfers Int-within a Func	\$0	\$0	\$0	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$1,003,350</b>	<b>\$1,220,580</b>	<b>\$217,230</b>	<b>21.65%</b>
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**EXPENDITURES:**

**OTHER CHARGES**

53101 (7910) Principal Payments - LT D	\$3,549,905	\$3,664,390	\$114,485	3.23%
53103 (7930) Interest on LT Debt	2,735,667	2,621,183	(114,484)	(4.18%)
<b>Subtotal Other Charges</b>	<b>\$6,285,572</b>	<b>\$6,285,573</b>	<b>\$1</b>	<b>0.00%</b>

**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	0	\$0	\$0	N/A
57012 Transfers Out - btw Govtl Fund	0	\$375,000	\$375,000	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$0</b>

<b>TOTAL EXPENDITURES</b>	<b>\$6,285,572</b>	<b>\$6,285,573</b>	<b>\$1</b>	<b>0.00%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$5,282,222</b>	<b>\$5,064,993</b>	<b>(\$217,229)</b>	<b>(4.11%)</b>
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**FY 2018-19 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Sonoma County Water Agency - Water Supply

Section Title: Warm Springs Dam Debt Service

**Character Title Use of Money and Property      Character No.: 34105-33030200-44**

**44002 (1700) Interest on Pooled Cash**

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

Estimated Average Cash Balance	12,200,000
Projected Interest Rate	1.89%
Projected/Planned Interest on Pooled Cash	\$230,580

**40003 (1701) Other Interest Earnings**

Figures are based on the debt service schedule.

**Character Title Other Financing Sources      Character No.: 34105-33030200-47**

**47101 (4625) OT - W/in Special Dist - BOS**

This request is for the annual transfer from the Warm Springs Dam - Special Revenue Fund to provide for payment of annual debt service and the purchase of additional US Treasury strips. No transfer will be made in FY 18-19.

**Character Title Other Charges      Character No.: 34105-33030200-53**

**53101 (7910) Principal Payments - LT Debt      Project No.D0049A002**

This item is to provide funds for the Agency's share of principal due for construction of Warm Springs Dam. These principal payments will continue to increase until the final payment is made in 2034.

**53103 (7930) Interest on LT Debt      Project No.D0049A002**

This item is to provide funds for the Agency's share of interest due for the construction of Warm Springs Dam. These interest payments are based on a repayment schedule specified at the time the bonds were sold.

**Character: Other Financing Uses      Character No.: 34105-33030200-57**

**57012      Transfers Out - btwn Govtl Funds**

Transfer to Warm Springs Dam Special Revenue Fund for Dry Creek Habitat Restoration	375,000
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**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department: Sonoma County Water Agency - Water Supply**

**Fund: Warm Springs Dam Debt Service**

**Fund/Department ID: 34105-33030200**

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$16,860,590</b>	<b>\$11,490,357</b>	<b>\$12,651,870</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	136,212	1,237,085	1,220,580
Expenditures - (Decrease) fund balance	(6,285,571)	(12,285,572)	(6,660,573)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<b>(6,149,359)</b>	<b>(11,048,487)</b>	<b>(5,439,993)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains/Losses	69,901	-	-
Investments-non current	709,226	12,210,000	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<b>779,127</b>	<b>12,210,000</b>	<b>-</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$11,490,357</b>	<b>\$12,651,870</b>	<b>\$7,211,877</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$5,370,233)</b>	<b>\$1,161,513</b>	<b>(\$5,439,993)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
Cash	\$16,860,590	114+0357	
<b>Total Beginning Fund Balance</b>	<b>\$16,860,590</b>	<b>\$0</b>	



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## Current Budget - FY2019-2020

### Budget Overview

Sonoma Water's Fiscal Year 2019/20 Water Transmission Budget funds the ongoing maintenance of more than 100 miles of underground pipelines and supporting facilities. More than 600,000 residents rely on this underground pipeline system for their drinking water. The budget also includes funding for environmental restoration efforts along the Russian River and Dry Creek, two major natural pipelines that help deliver water from Lake Sonoma to groundwater wells.

### How Rates Are Set

Wholesale water rates are determined by using a calculation outlined under an agreement between Sonoma Water and its water contractors. This document, called the Restructured Agreement for Water Supply (Restructured Agreement), requires Sonoma Water to set rates based on budgeted operations and maintenance costs and past water sales. Water transmission rates are calculated by first identifying the funding necessary to operate, maintain, and improve Sonoma Water's transmission system and dividing this amount by either the amount of water delivered over the last twelve months or the average annual amount of water delivered over the last three years; whichever is less. The Restructured Agreement also requires Sonoma Water's Board of Director's to approve wholesale water rates by April 30 of each year.

Sonoma Water has proactively reduced its operations and maintenance costs by 9% over the past 10 years. The proposed rate increase aligns with Sonoma Water's Long Range Financial Plan which plans annual rate increases of 4-6% and allows us to meet our operating and capital needs while minimizing rate spikes. We are able to reduce the impact on our ratepayers by reducing expenditures, reducing power costs, and deferring maintenance projects and other studies wherever possible. The use of grants, fund balance, and bond proceeds helped reduce the rate increase even further.

# FY 2019-2020 Budget Documents:

## Water

- [Administration and General \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20\\_AdministrationandGeneral\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20_AdministrationandGeneral_ADA.pdf)
- [Flood Control \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20\\_FloodControl\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20_FloodControl_ADA.pdf)
- [Internal Service Funds \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20\\_InternalServiceFunds\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20_InternalServiceFunds_ADA.pdf)
- [Water Rates \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20\\_WaterRates\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20_WaterRates_ADA.pdf)
- [Water Supply \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20\\_WaterSupply\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20_WaterSupply_ADA.pdf)
- [Water Transmission \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20\\_WaterTransmission\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Water/FY19-20_WaterTransmission_ADA.pdf)

## Sanitation

- [Airport/Larkfield/Wikiup \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Airport-Larkfield-Wikiup\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Airport-Larkfield-Wikiup_ADA.pdf)
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- [Occidental \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Occidental\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Occidental_ADA.pdf)
- [Penngrrove \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Penngrrove\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Penngrrove_ADA.pdf)
- [Russian River \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Russian River\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Russian River_ADA.pdf)
- [Sea Ranch \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Sea Ranch\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Sea Ranch_ADA.pdf)
- [Sonoma Valley \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Sonoma Valley\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/Sonoma Valley_ADA.pdf)
- [South Park \(https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/South Park\\_ADA.pdf\)](https://www.sonomawater.org/media/PDF/About/Finance/fy19-20/Sanitation/South Park_ADA.pdf)

## For more information:

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(<mailto:Lynne.Roselli@scwa.ca.gov>)

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

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**FY 2019-20 BUDGET**  
**BUDGET SECTION SUMMARY**

Department: SONOMA COUNTY WATER AGENCY

**A. Program Description**

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

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

**B. Financial Summary**

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

**C. Staffing Summary**

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

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

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

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

# FY 2019-20 BUDGET

## BUDGET DIVISION SUMMARY

Section Title: ADMINISTRATION AND GENERAL

**A. Program Description**

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

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 18-19 Adopted	FY 19-20 Requested	Percent Change	FY 18-19 Adopted	FY 19-20 Requested	Percent Change
General Fund	\$61,727,615	\$71,177,431	15.31%	\$4,343,194	\$2,937,330	(32.37%)
Spring Lake Park	3,160,979	3,180,768	0.63%	115,740	(77,024)	(166.55%)
Sustainability Fund	979,300	1,440,600	47.11%	204,243	644,700	215.65%
Waste/Recycled Loan	0	0	N/A	(9,500)	(9,500)	0.00%
<b>TOTAL:</b>	<b>\$65,867,894</b>	<b>\$75,798,799</b>	<b>15.08%</b>	<b>\$4,653,677</b>	<b>\$3,495,506</b>	<b>(24.89%)</b>

**C. Staffing Summary**

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

**D. Workload Summary**

Refer to the individual sections for information regarding work performed.

**E. Summary of Issues and Significant Changes**

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

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

**SUMMARY OF REVENUES AND EXPENDITURES**

14015-33010100

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

**SUMMARY OF REVENUES AND EXPENDITURES**

14015-33010100

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

**SUMMARY OF REVENUES AND EXPENDITURES**

14015-33010100

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



**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

**Character Title:** Taxes

**Character No. 14015-33010100-40**

**40002 Prop Taxes - CY Secured**

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

**40005 RDA Increment**

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

**40006 AB1290 RDA Pass Through**

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

**40010 Residual Prop-Tax RPTTE**

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

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

**40101 Prop Taxes - CY Unsecured**

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

**40111 Prop Taxes - CY Supplemental**

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

**40404 Timber Yield Tax**

Timber Yield taxes are calculated and collected by the State.

**Character Title:** Intergovernmental Revenue

**Character No. 14015-33010100-42**

**42291 State Homeowners Prop Tax Relf**

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**42358 State Other Funding**

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

**42627 Special Districts**

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

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

**Character No. 14015-33010100-44**

**44002 Interest on Pooled Cash**

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

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

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

**Character Title:** Charges for Services

**Character No.** 14015-33010100-45

**45008 NCPA-Fee for Govt Services**

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

**45062 Construct/Bldg Permit RW Svcs**

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

**45065 Inspection Fees**

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

**45221 Sewer/Water Usage Fees**

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

**45301 Charges for Services**

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

**Character Title:** Miscellaneous Revenue

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

**46040 Miscellaneous Revenue**

This item records miscellaneous donations or reimbursements.

**Character Title:** Salaries and Employee Benefits

**Character No.** 14015-33010100-50

**50101 Permanent Positions**

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

**Reconciliation of Permanent Positions:**

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

**50111 Cash Allowance**

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

**50112 Extra Help**

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

**50112 Overtime**

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

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

**Character Title:** Services and Supplies

**Character No. 14015-33010100-51/52**

**51041 Liability Insurance**

Project No. X0001A013

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

**51061 Maintenance - Equipment**

Project No. Various

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

**51205 Advertising Marketing**

This account is used for public meeting notices.

**51206 Accounting/Auditing Services**

Project No. X0001A001

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

**51207 Client Accounting Services**

Project No. X0001A001

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

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

Project No. X0001A010

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

**51211/51212 Legal Services**

Project No. Various

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

**51214 Agency / Extra Help**

Project No. Various

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

**51221 Medical/Lab Services**

Project No. Various

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

**51225 Training Services**

Project No. Various

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

**51231 Testing / Analysis**

Project No. Various

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

**51241 Outside Printing & Binding**

Project No. Various

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

**51244 Permits/License/Fees**

Project No. Various

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

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Section Title: **General Fund**

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

Character No. **14015-33010100-51/52**

**51301 Publications / Legal Notices** Project No. Various

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

**51401 Rents and Leases - Equipment** Project No. Various

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

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

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

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

Total	\$3,426,374
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**51602 Business Travel/Mileage** Project No. Various

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

**51605 Private Car Expense** Project No. Various

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

**51803 Other Contract Services**

This item reflects the costs of other contract services.

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

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

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

**Character No. 14015-33010100-51/52**

**51803 Other Contract Services (continued)**

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

**51902 Telecommunication Usage**

Project No. Various

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

**51904 ISD-Baseline Serv**

Project No. X0001D010

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

**51910 Courier Services**

Project No. Various

This account reflects the cost of County provided courier service.

**51916 County Services**

Project No. Various

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

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

**51918 HRMS Charges**

Project No. X0009D016

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

**51919 EFS Costs**

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

**51290 Risk Mgmt-Ben Admin Svcs**

Project No. X0001A002

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

**51921 Equipment Usage Charge**

Project No. Various

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

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title: General Fund**

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

**Character No. 14015-33010100-51/52**

**52021 Clothing / Personal**

Project No. Various

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

**52031 Food**

Project No. Various

This item is requested to provide food for meetings and events

**52042 Janitorial Supplies**

Project No. X0001A002

This item is requested to provide funds for cleaning supplies.

**52081 Medical/ Laboratory Supplies**

Project No. X0501A005

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

**52091 Memberships/Certifications**

Project No. Various

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

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

**52101 Other Supplies**

Project No. Various

This account reflect the cost of non-office supplies.

**52111 Office Supplies**

Project No. Various

This account records non-capitalized office expenses.

**52115 Books/Media/Subscriptions**

Project No. Various

This item records the cost of books, periodicals and other publications required by Agency staff to keep abreast of changes in laws, standards or technology as it pertains to Agency responsibilities or projects.

**52117 Mail and Postage Supplies**

Project No. Various

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

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

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

**Character No. 14015-33010100-51/52**

**52141 Minor Equipment/ Small Tools**

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

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

**52142 Computer Equip/Assec**

Project No. X0001D010

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

**52143 Software/Licensing Fees**

Project No. X0001D010

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

**52162 Special Departmental Expense**

Project No. Various

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

**52166 Employee Recognition Expense**

Project No. Various

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

**Character Title:** Other Charges

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

**53501 Contribution**

This item is requested for the following:

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

**53502 Community Grants**

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

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

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

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

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

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

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

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

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

**58010 Reimbursements - Interfund**  
 Reimbursements-Interfund are used to recover labor and overhead for services provided to the Agency's enterprises of water transmission, sanitation zones and flood control.



**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

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

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

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

**FY 2019-20 BUDGET**

**SUMMARY OF REVENUES AND EXPENDITURES**

**SUMMARY OF REVENUES AND EXPENDITURES**

**14020-33010200**

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

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General  
**Section Title:** Spring Lake Park  
**Character Title:** Taxes **Character No.:** 14020-33010200-40

**40002 Prop Taxes - CY Secured**

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

**40005 RDA Increment**

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

**40006 AB1290 RDA Pass Through**

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

**40010 Residual Prop-Tax RPTTE**

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

**40012 SB 2557 Prop Tax Admin**

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

**40101 Prop Taxes - CY Unsecured**

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

**40111 Prop Taxes - CY Supplemental**

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

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

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$2,700,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$51,300

**44101 Rent - Real Estate**

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

**44109 Rents / Concessions**

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

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

**42291 State Homeowners Prop Tax Relf**

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

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

**45008 NCPA-Fee for Govt Services**

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

**45291 Park/Recreation Services**

These revenues are based on recent actual experience.

**45292 Annual Park Memb - Standard**

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

**45293 Annual Park Memb - Golden Yrs**

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

**45295 Camping / Parking Fees**

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

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

**46002 Taxable Sale - Miscellaneous**

Taxable Sale - Miscellaneous revenue is realized primarily from the sale of firewood at Spring Lake Park. FY 17-18 requested amount is based on estimates provided by County Regional Parks.

**46040 Miscellaneous Revenue**

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

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

**51917 District Operations Charges**

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

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

**53501 Contribution**

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

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

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

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

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General  
**Section Title:** Waste/Recycled Water Loan Fund  
**Character Title:** Use of Money and Property      **Character No.:** 14025-33010300-44

***44002 Interest on Pooled Cash***

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

Estimated Average Cash Balance	\$500,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	<u>\$9,500</u>



**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

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

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

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

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

<b>TOTAL EXPENDITURES</b>	<b>\$979,300</b>	<b>\$1,440,600</b>	<b>\$461,300</b>	<b>47.11%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$204,243</b>	<b>\$644,700</b>	<b>\$440,457</b>	<b>215.65%</b>
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**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General  
**Section Title:** SUSTAINABILITY-RENEWABLE ENERGY FUND  
**Character Title:** Use of Money and Property **Character No.:** 14030-33010400-44

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$1,100,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$20,900

**Character Title:** Other Financing Sources **Character No.:** 14030-33010400-47

**47101 Transfers Within Funds**

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

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

**51061 Maintenance - Equipment**

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

Project No. Various

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

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

Project No. Various

**51211 Legal Services**

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

Project No. Various

\$50,000

**51225 In-Service Training**

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

Project No. Various

**51241 Outside Printing & Binding**

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

Project No. Various

**51244 Permits/License/Fees**

This account represents estimated costs for various permits and fees.

Project No. Various

**51601 Training/Conference**

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

Project No. Various

**51602 Business Travel/Mileage**

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

Project No. Various

**51605 Private Car Expense**

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

Project No. Various

**51803 Other Contract Services**

This item covers the costs for services of outside contract Services

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

**51917 District Operations Chugs**

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

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

**51921 Equipment Usage Charge**

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

Project No. Various

**52031 Food**

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

Project No. Various

**52071 Materials and Supplies Expense**

This item is requested to provide miscellaneous supplies.

Project No. Various

**52091 Memberships/Certifications**

Project No. Various

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

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

**52111 Office Supplies**

Project No. Various

This account records non-capitalized office expenses.

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

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

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

**SONOMA COUNTY WATER AGENCY**  
**FY 19-20 BUDGET REQUEST**

***FLOOD CONTROL***

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# FY 2019-20 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

FLOOD CONTROL
---------------

**A. Program Description**

This section includes the six flood control zones and the Warm Springs Dam Special Revenue Fund.

The Maintenance of existing flood control structures and construction of new projects are included in this section.

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 18-19 Adopted	FY 19-20 Requested	Percent Change	FY 18-19 Adopted	FY 19-20 Requested	Percent Change
Zone 1A Laguna Mark West	\$6,554,280	\$6,489,000	(1.00%)	\$416,074	(\$455,800)	(209.55%)
Zone 2A Petaluma	2,141,730	1,005,000	(53.08%)	481,125	(948,500)	(297.14%)
Zone 3A Valley of the Moon	1,037,430	708,000	(31.75%)	(32,301)	(563,600)	1644.84%
Zone 5A Lower Russian River	467,000	515,000	10.28%	216,989	236,029	(8.77%)
Zone 7A North Coast	13,200	13,200	0.00%	12,077	12,155	0.65%
Zone 8A South Coast	255,500	245,200	(4.03%)	52,511	17,865	65.98%
<b>TOTAL:</b>	<b>\$10,469,140</b>	<b>\$8,975,400</b>	<b>(14.27%)</b>	<b>\$1,146,475</b>	<b>(\$1,701,851)</b>	<b>(248.44%)</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**D. Workload Summary**

Refer to the individual sections for information regarding work performed.

**E. Summary of Issues and Significant Changes**

Refer to the character justifications for a summary of issues and significant changes.



**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 1A - LAGUNA MARK WEST**

**Fund/Department ID: 14105-33020100**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$6,200,000	\$6,933,000	\$733,000	11.82%
40005 - RDA Increment	(577,542)	(774,000)	(196,458)	34.02%
40006 - AB1290 RDA Pass Through	33,863	93,000	59,137	174.64%
40010 - Residual Prop-Tax RPTTE	123,841	251,000	127,159	102.68%
40012 - SB 2557 Prop Tax Admin	(82,772)	(78,000)	4,772	(5.77%)
40101 - Prop Taxes - CY Unsecured	189,506	235,000	45,494	24.01%
40111 - Prop Taxes - CY Supplemental	120,000	141,000	21,000	17.50%
<b>Subtotal Taxes</b>	<b>\$6,006,896</b>	<b>\$6,801,000</b>	<b>\$794,104</b>	<b>13.22%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$84,710	\$98,800	\$14,090	16.63%
<b>Subtotal Use of Money</b>	<b>\$84,710</b>	<b>\$98,800</b>	<b>\$14,090</b>	<b>16.63%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Ralf	\$46,600	\$45,000	(\$1,600)	(3.43%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$46,600</b>	<b>\$45,000</b>	<b>(\$1,600)</b>	<b>(3.43%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46022 - Capital Grants-State	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$6,138,206</b>	<b>\$6,944,800</b>	<b>\$806,594</b>	<b>13.14%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 - Main of Equipment	\$510,500	\$570,000	\$59,500	11.66%
51201 - Administration Costs	5,000	0	(5,000)	(100.00%)
51209 - Info Tech Saves (Non ISD)	5,000	5,000	0	0.00%
51211 - Legal Services	2,000	3,000	1,000	50.00%
51230 - Security Services	0	20,000	20,000	N/A
51231 - Testing/Analysis	20,000	1,000	(19,000)	(95.00%)
51241 - Outside Printing & Binding	1,100	2,000	900	81.82%
51244 - Permits/License/Fees	155,000	150,000	(5,000)	(3.23%)
51401 - Rents/Leases-Equip	318,000	425,000	107,000	33.65%
51601 - Training/Conference	0	1,000	1,000	N/A
51602 - Business Travel/Mileage	0	4,000	4,000	N/A
51803 - Other Contract Services	2,215,480	1,970,000	(245,480)	(11.08%)
51917 - District Operations Chgs	3,000,000	2,900,000	(100,000)	(3.33%)
51921 - Equipment Usage Charges	257,700	235,000	(22,700)	(8.81%)

**SUMMARY OF REVENUES AND EXPENDITURES**

**14105-33020100**

<b>Account No. and Title</b>	<b>Adopted 2018-19</b>	<b>Requested 2019-20</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
52021 - Clothing/Personal	0	2,000	2,000	N/A
52091 - Membership/Certifications	60,000	26,000	(34,000)	(56.67%)
52111 - Office Supplies	1,500	1,000	(500)	(33.33%)
52141 - Minor Equipment/Small Tools	3,000	4,000	1,000	33.33%
<b><i>Subtotal Services and Supplies</i></b>	<b><u>\$6,554,280</u></b>	<b><u>\$6,319,000</u></b>	<b><u>(\$235,280)</u></b>	<b><u>(3.59%)</u></b>
<b><u>FIXED ASSETS</u></b>				
54406 - CIP-Infrastructure	\$0	170,000	\$170,000	N/A
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$0</u></b>	<b><u>\$170,000</u></b>	<b><u>\$170,000</u></b>	<b><u>N/A</u></b>
<b>TOTAL EXPENDITURES</b>				
	<b><u>\$6,554,280</u></b>	<b><u>\$6,489,000</u></b>	<b><u>(\$65,280)</u></b>	<b><u>(1.00%)</u></b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b><u>\$416,074</u></b>	<b><u>(\$455,800)</u></b>	<b><u>(\$871,874)</u></b>	<b><u>(209.55%)</u></b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 1A - Laguna Mark West

**Character Title:** Taxes

**Character No.:** 14105-33020100-40

**40002 Prop Taxes - CY Secured**

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

**40005 RDA Increment**

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

**40006 AB1290 RDA Pass Through**

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

**40010 Residual Prop-Tax RPTTE**

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

**40012 SB 2557 Prop Tax Admin**

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

**40101 Prop Taxes - CY Unsecured**

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

**40111 Prop Taxes - CY Supplemental**

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

**Character Title:** Intergovernmental Revenue

**Character No.:** 14105-33020100-42

**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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

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

**Character No.:** 14105-33020100-44

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$5,200,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	<u>\$98,800</u>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 1A - Laguna Mark West

**Character Title:** Services and Supplies

**Character No.:** 14105-33020100-51/52

<p><b>51061 Maintenance of Equipment</b>  This account provides funds for routine maintenance of flood control channels, creeks and projects in Zone 1A/CSWP.</p>	\$570,000
<p><b>51209 Information Tech Services (Non ISD)</b>  This account covers the costs of various data processing supplies and services.</p>	5,000
<p><b>51211 Legal Services</b>  This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.</p>	3,000
<p><b>51230 Security Services</b>  This account records expenses incurred to comply with all regulatory testing requirements.</p>	20,000
<p><b>51231 Testing/Analysis</b>  This account records expenses incurred to comply with all regulatory testing requirements.</p>	1,000
<p><b>51241 Outside Printing &amp; Binding</b>  This account records expenses of printing services, which are primarily furnished by outside printing and binding services.</p>	2,000
<p><b>51244 Permits/License/Fees</b>  This account records the cost of various permits including State Permits and Fees.</p>	150,000
<p><b>51401 Rents/Leases - Equipment</b>  Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.</p>	425,000
<p><b>51601 Training/Conference</b>  This account records expenses for staff in-service training.</p>	1,000
<p><b>51602 Business Travel/Mileage</b>  This account records expenses for travel costs to meetings and seminars by Agency staff.</p>	4,000

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 1A - Laguna Mark West

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

**Character No.:** 14105-33020100-51/52

**51803 Other Contract Services**

This account records expenses for outside contract services as may be necessary. 1,970,000

FY 19-20 planned contract services:	Project No.	Amount
As Needed Field Operation Assistance	<i>various</i>	40,000
Central Sonoma Watershed Rehab Scoping	<i>tbd</i>	50,000
City of Santa Rosa Creek Stewardship	<i>F0106M004</i>	83,500
Copeland Creek Detention/Recharge	<i>F0143</i>	25,000
Goat Grazing	<i>tbd</i>	75,000
Laguna-Mark West Watershed Restoration Plan	<i>F0386</i>	70,000
North Coast Regional Program	<i>F0140D021</i>	18,000
NPDES	<i>F0096</i>	50,000
Onerain Gauge Network	<i>tbd</i>	30,000
Santa Rosa Creek Fish Ladder Repair	<i>F0120</i>	55,000
Santa Rosa Vortex	<i>F0400</i>	375,000
Sediment Removal and Vegetation Maintenance	<i>various</i>	748,250
Sonoma County Jail - Plants	<i>F0002F001</i>	9,000
Stormwater Management Feasibility Study	<i>tbd</i>	100,000
Stream Gauges	<i>F0002F005</i>	150,000
Water Education - School Assembly Program	<i>F0149P006</i>	10,000
Watershed Partnership Program	<i>F0168B006</i>	75,000
Youth Ecology Corps	<i>F0170C018</i>	6,250
<b>Total Other Contract Services</b>		<b>\$ 1,970,000</b>

**51917 District Operations Charges**

This account records expenses for salaries for staff assigned to Zone 1A. 2,900,000

**51921 Equipment Usage Charges**

This account records expenses for equipment usage. 235,000

**52021 Clothing, Uniforms, Personal**

This account records expenses for apparel required for staff assigned to Zone 1A. 2,000

**52091 Membership/Certifications**

This account records expenses for Membership dues for the Russian River Watershed Association. 26,000

**52111 Office Supplies**

This account records expenses to cover the costs of operational supplies. 1,000

**52141 Minor Equipment/Small Tools**

This account records expenses for small tools, instruments, and equipment individually under \$5,000. 4,000

**Total Services & Supplies: \$ 6,319,000**

**Character Title:** Fixed Assets

**Character No.:** 14105-33020100-54

**54406 CIP-Infrastructure**

This item is requested for funds for capital projects in FY 19/20. \$170,000

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 1A - LAGUNA MARK WEST  
**Fund/Department ID:** 14105-33020100

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$6,368,511</b>	<b>\$5,023,491</b>	<b>\$4,352,056</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	7,342,256	6,461,905	6,944,800
Expenditures - (Decrease) fund balance	(8,422,975)	(7,133,340)	(6,489,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(1,080,719)	(671,435)	455,800
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Increase/(Decrease)	(270,701)		-
Unrealized Gains & Losses	6,400	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(264,301)	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$5,023,491</b>	<b>\$4,352,056</b>	<b>\$4,807,856</b>
<b>Target Fund Balance</b>	<b>\$4,187,806</b>	<b>\$3,561,245</b>	<b>\$3,159,500</b>
<i>Over/(Under) Target Fund Balance</i>	\$835,685	\$790,811	\$1,648,356
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$1,345,020)</b>	<b>(\$671,435)</b>	<b>\$455,800</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$8,093,541	\$6,827,621	
Accounts Payable	(106,753)	(36,503)	
Accounts Receivable-AR Module	-	6,795	
Retention Receivable	7,615	32,997	
Due from State AR	42,648	362,589	
Vouchers Payable	(166,767)	(397,534)	
Encumbrances	(1,501,773)	(1,772,474)	
<b>Total Beginning Fund Balance</b>	<b>6,368,511</b>	<b>5,023,491</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 2A - PETALUMA**  
**Fund/Department ID: 14110-33020200**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$1,750,000	\$2,023,000	\$273,000	15.60%
40005 - RDA Increment	(269,202)	(334,000)	(64,798)	24.07%
40006 - AB1290 RDA Pass Through	8,200	21,000	12,800	156.10%
40010 - Residual Prop-Tax RPTTE	50,000	43,700	(6,300)	(12.60%)
40012 - SB 2557 Prop Tax Admin	(21,912)	(20,500)	1,412	(6.44%)
40101 - Prop Taxes - CY Unsecured	40,000	68,600	28,600	71.50%
40111 - Prop Taxes - CY Supplemental	28,346	39,700	11,354	40.06%
<b>Subtotal Taxes</b>	<b>\$1,585,432</b>	<b>\$1,841,500</b>	<b>\$256,068</b>	<b>16.15%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$8,193	\$13,200	\$5,007	61.11%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$8,193</b>	<b>\$13,200</b>	<b>\$5,007</b>	<b>61.11%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$66,980	\$98,800	\$31,820	47.51%
<b>Subtotal Use of Money</b>	<b>\$66,980</b>	<b>\$98,800</b>	<b>\$31,820</b>	<b>47.51%</b>
<b>TOTAL REVENUES</b>	<b>\$1,660,605</b>	<b>\$1,953,500</b>	<b>\$292,895</b>	<b>17.64%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$272,000	\$80,000	(\$192,000)	(70.59%)
51201 - Administration Costs	10,200	-	(10,200)	(100.00%)
51211 - Legal Services	510	500	(10)	(1.96%)
51244 - Permits/License/Fees	7,000	7,000	-	0.00%
51401 - Rents/Leases-Equip	162,000	100,000	(62,000)	(38.27%)
51803 - Other Contract Services	800,000	272,500	(527,500)	(65.94%)
51917 - District Operations Chgs	800,000	500,000	(300,000)	(37.50%)
51921 - Equipment Usage Charges	72,000	30,000	(42,000)	(58.33%)
52091 - Membership/Certifications	17,000	15,000	(2,000)	(11.76%)
52111 - Office Supplies	1,020	-	(1,020)	(100.00%)
<b>Subtotal Services and Supplies</b>	<b>\$2,141,730</b>	<b>\$1,005,000</b>	<b>(\$1,136,730)</b>	<b>(53.08%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,141,730</b>	<b>\$1,005,000</b>	<b>(\$1,136,730)</b>	<b>(53.08%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$481,125</b>	<b>(\$948,500)</b>	<b>(\$1,429,625)</b>	<b>(297.14%)</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 2A - Petaluma

**Character Title:** Taxes

**Character No.:** 14110-33020200-40

**40002 Prop Taxes - CY Secured**

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

**40005 RDA Increment**

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

**40006 AB1290 RDA Pass Through**

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

**40010 Residual Prop-Tax RPTTE**

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

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

**40012 SB 2557 Prop Tax Admin**

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

**40101 Prop Taxes - CY Unsecured**

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

**40111 Prop Taxes - CY Supplemental**

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

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

**Character No.:** 14110-33020200-44

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$5,200,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$98,800

**Character Title:** Intergovernmental Revenue

**Character No.:** 14110-33020200-42

**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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.



<b>51061 Maint of Equipment</b>		\$80,000
This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 2A.		
<b>51211 Legal Services</b>		500
This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.		
<b>51244 Permits/License/Fees</b>		7,000
This account records the cost of various permits including State Permits and Fees.		
<b>51401 Rents/Leases-Equip</b>		100,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.		
<b>51803 Other Contract Services</b>		272,500
This account records expenses for outside contract services as may be necessary.		
FY 19-20 planned contract services:	Project No.	Amount
As Needed Field Operation Assistance	<i>F0222B006</i>	\$7,500
Bay Area Integrated Regional Water Management Plan	<i>tbd</i>	25,000
Sediment Removal and Vegetation Maintenance	<i>various</i>	225,000
Water Education - School Assembly Program	<i>F0245D001</i>	2,500
Youth Ecology Corps	<i>F0251D034</i>	12,500
		\$272,500
<b>51917 District Operations Chargers</b>		500,000
This account records expenses for salaries for staff assigned to Zone 2A.		
<b>51921 Equipment Usage Charges</b>		30,000
This account records expenses for equipment usage.		
<b>52091 Membership/Certifications</b>		15,000
This account records expenses for Membership dues in the North Bay Watershed Association.		
<b>Total Services &amp; Supplies:</b>		<b>\$ 1,005,000</b>

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 2A - PETALUMA  
**Fund/Department ID:** 14110-33020200

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <i>BEGINNING</i> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$6,627,398</b>	<b>\$4,678,959</b>	<b>\$3,553,326</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,287,525	1,712,906	1,953,500
Expenditures - (Decrease) fund balance	(2,063,695)	(2,838,539)	(1,005,000)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	223,830	(1,125,633)	948,500
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	14,592	-	-
Outstanding Encumbrances - Net Change	(2,186,859)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	(2,172,267)	-	-
<b>Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting</b>	<b>\$4,678,959</b>	<b>\$3,553,326</b>	<b>\$4,501,826</b>
<b>Target Fund Balance</b>	<b>\$1,023,222</b>	<b>\$1,329,270</b>	<b>\$502,500</b>
<i>Over/(Under) Target Fund Balance</i>	\$3,655,737	\$2,224,057	\$3,999,326
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$1,948,439)</b>	<b>(\$1,125,633)</b>	<b>\$948,500</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$7,920,661	\$8,113,856	
Due from State AR	36,818	150,590	
Retention Receivable	1,542	15,243	
Accounts Payable	(71,702)	(106,159)	
Unearned Revenue	-	(917)	
Vouchers Payable	(72,609)	(119,543)	
Encumbrances	(1,187,312)	(3,374,171)	
<b>Total Beginning Fund Balance</b>	<b>\$6,627,398</b>	<b>\$4,678,899</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: ZONE 3A - VALLEY OF THE MOON**

**Fund/Department ID: 14115-33020300**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$1,060,000	\$1,242,900	\$182,900	17.25%
40005 - RDA Increment	(119,328)	(150,700)	(31,372)	26.29%
40006 - AB1290 RDA Pass Through	16,405	31,200	14,795	90.19%
40010 - Residual Prop-Tax RPTTE	14,780	39,200	24,420	165.22%
40012 - SB 2557 Prop Tax Admin	(13,870)	(13,500)	370	(2.67%)
40101 - Prop Taxes - CY Unsecured	33,316	42,200	8,884	26.67%
40111 - Prop Taxes - CY Supplemental	20,000	24,700	4,700	23.50%
<b>Subtotal Taxes</b>	<b>\$1,011,303</b>	<b>\$1,216,000</b>	<b>\$204,697</b>	<b>20.24%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$8,193	\$8,100	(\$93)	(1.14%)
<b>Subtotal Intergovernmental Revenues</b>	<b>\$8,193</b>	<b>\$8,100</b>	<b>(\$93)</b>	<b>(1.14%)</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$50,235	\$47,500	(\$2,735)	(5.44%)
<b>Subtotal Use of Money</b>	<b>\$50,235</b>	<b>\$47,500</b>	<b>(\$2,735)</b>	<b>(5.44%)</b>
<b>TOTAL REVENUES</b>	<b>\$1,069,731</b>	<b>\$1,271,600</b>	<b>\$201,869</b>	<b>18.87%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$66,000	\$12,000	(\$54,000)	(81.82%)
51209 - Info Tech Svs (Non ISD)	2,000	2,000	0	0.00%
51231 - Testing/Analysis	20,000	0	(20,000)	(100.00%)
51244 - Permits/License/Fees	8,000	4,000	(4,000)	(50.00%)
51401 - Rents/Leases-Equip	20,000	25,000	5,000	25.00%
51803 - Other Contract Services	548,000	321,000	(227,000)	(41.42%)
51917 - District Operations Chgs	348,000	309,000	(39,000)	(11.21%)
51921 - Equipment Usage Charges	7,430	10,000	2,570	34.59%
52091 - Membership/Certifications	15,000	15,000	0	0.00%
52111 - Office Supplies	3,000	1,000	(2,000)	(66.67%)
52191 - Utilities Expense	0	4,000	4,000	N/A
<b>Subtotal Services and Supplies</b>	<b>\$1,037,430</b>	<b>\$703,000</b>	<b>(\$334,430)</b>	<b>(32.24%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,037,430</b>	<b>\$703,000</b>	<b>(\$334,430)</b>	<b>(32.24%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$32,301)</b>	<b>(\$568,600)</b>	<b>(\$536,299)</b>	<b>1660.32%</b>

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 3A - Valley of the Moon

**Character Title:** Taxes

**Character No.:** 14115-33020300-40

**40002 Prop Taxes - CY Secured**

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

**40005 RDA Increment**

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

**40006 AB1290 RDA Pass Through**

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

**40010 Residual Prop-Tax RPTTE**

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

**40012 SB 2557 Prop Tax Admin**

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

**40101 Prop Taxes - CY Unsecured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates.

**40111 Prop Taxes - CY Supplemental**

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

**Character Title:** Intergovernmental Revenues

**Character No.:** 14115-33020300-42

**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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

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

**Character No.:** 14115-33020300-44

**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	2,500,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$47,500

**Character Title:** Miscellaneous Revenue

**Character No.:** 14115-33020300-46

**46022 Capital Grants-State**

No State grants are anticipated in FY 19-20.

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 3A - Valley of the Moon

**Character Title:** Services and Supplies

**Character No.:** 14115-33020300-51/52

<b>51061 Maint of Equipment</b>		\$ 12,000
This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 3A.		
<b>51209 Info Tech Svs (Non ISD)</b>		2,000
This account records expenses for various data processing supplies and services.		
<b>51244 Permits/License/Fees</b>		4,000
This account records the cost of various permits including State Permits and Fees.		
<b>51401 Rents/Leases-Equip</b>		25,000
Rents and Leases - Equipment covers the costs of renting equipment used to perform maintenance tasks, as needed.		
<b>51803 Other Contract Services</b>		321,000
This account records expenses for outside contract services as may be necessary.		
FY 19-20 planned contract services:	Project No.	Amount
Bay Area Integrated Regional Water Management Plan		12,750
Field Operations Assistance (as needed)	F0261B006	2,500
Sonoma Creek Watershed Debris Removal & Outreach	F0261C018	25,000
Sonoma Youth Ecology	F0289D034	6,250
Stormwater Management Project	<i>tbd</i>	50,000
Stream Gauges		22,000
SV Stormwater Mgmt/GW Recharge (Plan/Model)	F0344	200,000
Water Education Service for School Assembly Program	F0277D001	2,500
		\$321,000
<b>51917 District Operations Charges</b>		309,000
This account records expenses for salaries for staff assigned to Zone 3A.		
<b>51921 Equipment Usage Charges</b>		10,000
This account records expenses for equipment usage.		
<b>52091 Membership/Certifications</b>		15,000
This account records expenses for membership dues in the North Bay Watershed Association.		
<b>52111 Office Supplies</b>		1,000
This account records expenses to cover the costs of operational supplies.		
<b>52191 Utilities Expense</b>		4,000
This account records expenses for utilities, as needed.		
<b>Total Services &amp; Supplies:</b>		<b>\$ 703,000</b>

**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 3A - VALLEY OF THE MOON  
**Fund/Department ID:** 14115-33020300

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,281,833</b>	<b>\$3,811,196</b>	<b>\$3,815,058</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,445,881	1,160,676	1,271,600
Expenditures - (Decrease) fund balance	(991,706)	(1,156,814)	708,000
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	454,175	3,862	1,979,600
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	66,950	-	-
Unrealized Gains & Losses	8,237	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$75,187	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$3,811,196</b>	<b>\$3,815,058</b>	<b>\$5,794,658</b>
<b>Target Fund Balance</b>	<b>\$486,381</b>	<b>\$578,407</b>	<b>\$351,500</b>
<i>Over/(Under) Target Fund Balance</i>	\$3,324,815	\$3,236,651	\$5,443,158
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$529,363</b>	<b>\$3,862</b>	<b>\$1,979,600</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$ 3,646,950	\$ 4,029,958	
Accounts Payable	(19,689)	(20,201)	
Retention Receivable	1,648	4,737	
Prepaid expense	18,968	-	
Due from State AR	53,832	165,209	
Vouchers Payable	(40,864)	(56,445)	
Encumbrances	(379,012)	(312,062)	
<b>Total Beginning Fund Balance</b>	<b>\$ 3,281,833</b>	<b>\$ 3,811,196</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Fund: **ZONE 5A - LOWER RUSSIAN RIVER**  
Fund/Department ID: **14120-33020400**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 - Prop Taxes - CY Secured	\$210,000	\$248,000	\$38,000	18.10%
40005 - RDA Increment	(20,000)	(26,000)	(6,000)	30.00%
40006 - AB1290 RDA Pass Through	3,788	7,800	4,012	105.91%
40010 - Residual Prop-Tax RPTTE	7,119	9,400	2,281	32.04%
40012 - SB 2557 Prop Tax Admin	(2,852)	(2,700)	152	(5.33%)
40101 - Prop Taxes - CY Unsecured	6,405	8,400	1,995	31.15%
40105 - Collection Cost Del CY Unsecured	6,717	0	(6,717)	(100.00%)
40111 - Prop Taxes - CY Supplemental	3,769	4,900	1,131	30.01%
<b>Subtotal Taxes</b>	<b>\$214,946</b>	<b>\$249,800</b>	<b>\$34,854</b>	<b>16.22%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 - State Homeowners Prop Tax Relf	\$1,575	\$1,621	\$46	2.92%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,575</b>	<b>\$1,621</b>	<b>\$46</b>	<b>2.92%</b>
<b><u>USE OF MONEY</u></b>				
44002 - Interest on Pooled Cash	\$33,490	\$27,550	(\$5,940)	(17.74%)
<b>Subtotal Use of Money</b>	<b>\$33,490</b>	<b>\$27,550</b>	<b>(\$5,940)</b>	<b>(17.74%)</b>
<b>TOTAL REVENUES</b>	<b>\$250,011</b>	<b>\$278,971</b>	<b>\$28,960</b>	<b>11.58%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 - Maint of Equipment	\$20,000	\$25,000	\$5,000	25.00%
51244 - Permits/License/Fees	0	10,000	10,000	N/A
51401 - Rents/Leases-Equip	32,000	30,000	(2,000)	(6.25%)
51803 - Other Contract Services	170,000	160,000	(10,000)	(5.88%)
51917 - District Operations Chgs	235,000	275,000	40,000	17.02%
51921 - Equipment Usage Charges	10,000	15,000	5,000	50.00%
<b>Subtotal Services and Supplies</b>	<b>\$467,000</b>	<b>\$515,000</b>	<b>\$48,000</b>	<b>10.28%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$467,000</b>	<b>\$515,000</b>	<b>\$48,000</b>	<b>10.28%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$216,989</b>	<b>\$236,029</b>	<b>\$19,040</b>	<b>(8.77%)</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 5A - Lower Russian River

**Character Title:** Taxes

**Character No.:** 14120-33020400-40

**40002 Prop Taxes - CY Secured**

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

**40005 RDA Increment**

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

**40006 AB1290 RDA Pass Through**

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

**40010 Residual Prop-Tax RPTTE**

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

**40012 SB 2557 Prop Tax Admin**

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

**40101 Prop Taxes - CY Unsecured**

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

**40111 Prop Taxes - CY Supplemental**

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

**Character Title:** Intergovernmental Revenue

**Character No.:** 14120-33020400-42

**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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

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

**Character No.:** 14120-33020400-44

**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	\$1,450,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$27,550



**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 5A - Lower Russian River

**Character Title:** Services and Supplies

**Character No.:** 14120-33020400-51/52

<b>51061</b>	<b>Maint of Equipment</b>	\$25,000
	This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 5A.	
<b>51244</b>	<b>Permits/License/Fees</b>	10,000
	This account records the cost of various permits including State Permits and Fees.	
<b>51401</b>	<b>Rents/Leases-Equip</b>	30,000
	This account records the expenses of renting equipment used to perform Maintenance tasks, as needed.	
<b>51803</b>	<b>Other Contract Services</b>	160,000
	This account records the expense for sediment removal and vegetation maintenance.	
<b>51917</b>	<b>District Operations Charges</b>	275,000
	This account records the expenses for salaries for staff assigned to Zone 5A.	
<b>51921</b>	<b>Equipment Usage Charges</b>	15,000
	This account records expenses for equipment usage.	
	Total Services & Supplies:	<u><u>\$515,000</u></u>

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 5A - LOWER RUSSIAN RIVER  
**Fund/Department ID:** 14120-33020400

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,004,921</b>	<b>\$1,970,245</b>	<b>\$1,608,247</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	410,462	257,426	278,971
Expenditures - (Decrease) fund balance	(428,570)	(619,424)	(515,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(18,108)	(361,998)	(236,029)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	3,278	-	-
Outstanding Encumbrances - Net Change	(19,846)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(\$16,568)	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$1,970,245</b>	<b>\$1,608,247</b>	<b>\$1,372,218</b>
<b>Target Fund Balance</b>	<b>\$214,285</b>	<b>\$309,712</b>	<b>\$257,500</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$1,755,960</i>	<i>\$1,298,535</i>	<i>\$1,114,718</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$34,676)</b>	<b>(\$361,998)</b>	<b>(\$236,029)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	2,007,418	2,007,995	
Encumbrance	(864)	(850)	
Vouchers Payable	-	(15,421)	
Accounts Payable	(1,633)	(21,479)	
<b>Total Beginning Fund Balance</b>	<b>\$2,004,921</b>	<b>\$1,970,245</b>	

## FY 2019-20 BUDGET

### SUMMARY OF REVENUES AND EXPENDITURES

**Fund: ZONE 7A - NORTH COAST**

**Fund/Department ID: 14125-33020500**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 - Interest on Pooled Cash	\$1,123	\$1,045	(\$78)	(6.95%)
<b>Subtotal Use of Money</b>	<b>\$1,123</b>	<b>\$1,045</b>	<b>(\$78)</b>	<b>(6.95%)</b>

<b>TOTAL REVENUES</b>	<b>\$1,123</b>	<b>\$1,045</b>	<b>(\$78)</b>	<b>(6.95%)</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 - Maint of Equipment	\$1,000	\$1,000	\$0	0.00%
51803 - Other Contract Services	3,000	3,000	0	0.00%
51917 - District Operations Chgs	8,000	8,000	0	0.00%
51921 - Equipment Usage Charges	1,200	1,200	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$13,200</b>	<b>\$13,200</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$13,200</b>	<b>\$13,200</b>	<b>\$0</b>	<b>0.00%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$12,077</b>	<b>\$12,155</b>	<b>\$78</b>	<b>0.65%</b>
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**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 7A - North Coast

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

**Character No.:** 14125-33020500-44

**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	\$55,000	
Projected Interest Rate	1.90%	
Projected/Planned Interest on Pooled Cash	\$1,045	

**Character Title:** Services and Supplies

**Character No.:** 14125-33020500-51/52

**51061 Maint of Equipment**

\$1,000

This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 7A.

**51803 Other Contract Services**

3,000

This account records expenses for sediment removal and vegetation maintenance.

**51917 District Operations Charges**

8,000

This account records expenses for salaries for staff assigned to Zone 7A.

**51921 Equipment Usage Charges**

1,200

This account records expenses for equipment usage.

	Total Services & Supplies:	\$13,200
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**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 7A - NORTH COAST  
**Fund/Department ID:** 14125-33020500

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$75,458</b>	<b>\$76,504</b>	<b>\$64,427</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	917	1,123	1,045
Expenditures - (Decrease) fund balance	-	(13,200)	13,200
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>917</b>	<b>(12,077)</b>	<b>14,245</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	128	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$128</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$76,504</b>	<b>\$64,427</b>	<b>\$78,672</b>
<b>Target Fund Balance</b>	<b>\$0</b>	<b>\$6,600</b>	<b>\$6,600</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$76,504</i>	<i>\$57,827</i>	<i>\$72,072</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,046</b>	<b>(\$12,077)</b>	<b>\$14,245</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
Cash	\$75,458	\$76,504	
Accounts Payable	-	-	
Encumbrance	-	-	
<b>Total Beginning Fund Balance</b>	<b>\$75,458</b>	<b>\$76,504</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Fund: **ZONE 8A - SOUTH COAST**

Fund/Department ID: **14130-33020600**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

**TAXES**

40002 - Prop Taxes - CY Secured	\$155,200	\$183,361	\$28,161	18.14%
40012 - SB 2557 Prop Tax Admin	(2,450)	(2,205)	245	(10.00%)
40101 - Prop Taxes - CY Unsecured	4,800	6,219	1,419	29.56%
40111 - Prop Taxes - CY Supplemental	2,900	3,611	711	24.52%
<b>Subtotal Taxes</b>	<b>\$160,450</b>	<b>\$190,986</b>	<b>\$30,536</b>	<b>19.03%</b>

**INTERGOVERNMENTAL REVENUES**

42291 - State Homeowners Prop Tax Relf	\$1,169	\$1,199	\$30	2.57%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$1,169</b>	<b>\$1,199</b>	<b>\$30</b>	<b>2.57%</b>

**USE OF MONEY**

44002 - Interest on Pooled Cash	\$41,370	\$35,150	(\$6,220)	(15.04%)
<b>Subtotal Use of Money</b>	<b>\$41,370</b>	<b>\$35,150</b>	<b>(\$6,220)</b>	<b>(15.04%)</b>

<b>TOTAL REVENUES</b>	<b>\$202,989</b>	<b>\$227,335</b>	<b>\$24,346</b>	<b>11.99%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 - Maint of Equipment	\$5,000	\$15,500	\$10,500	210.00%
51803 - Other Contract Services	200,000	180,000	(20,000)	(10.00%)
51917 - District Operations Charges	46,000	45,000	(1,000)	(2.17%)
51921 - Equipment Usage Charges	4,500	4,700	200	4.44%
<b>Subtotal Services and Supplies</b>	<b>\$255,500</b>	<b>\$245,200</b>	<b>(\$10,300)</b>	<b>(4.03%)</b>

<b>TOTAL EXPENDITURES</b>	<b>\$255,500</b>	<b>\$245,200</b>	<b>(\$10,300)</b>	<b>(4.03%)</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$52,511</b>	<b>\$17,865</b>	<b>(\$34,646)</b>	<b>65.98%</b>
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**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Dept. - Division:** Sonoma County Water Agency - Flood Control

**Section Title:** Zone 8A - South Coast

**Character Title:** Taxes

**Character No.:** 14130-33020600-40

**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.

**40012 SB 2557 Prop Tax Admin**

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

**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.

**40101 Prop Taxes - CY Unsecured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates.

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

**Character No.:** 14130-33020600-44

**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	1,850,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$35,150

**Character Title:** Intergovernmental

**Character No.:** 14130-33020600-42

**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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**Character Title:** Services and Supplies

**Character No.:** 14130-33020600-51/52

**51061 Maint of Equipment**

\$15,500

This account records expenses for routine maintenance of flood control channels, creeks and projects in Zone 8A.

**51803 Other Contract Services**

180,000

This account records expenses for sediment removal and vegetation maintenance.

**51917 District Operations Chgs**

45,000

This account records expenses for salaries for staff assigned to Zone 8A.

**51921 Equipment Usage Charges**

4,700

This account records expenses for equipment usage.

**Total Services & Supplies:** \$245,200

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Flood Control  
**Fund:** ZONE 8A - SOUTH COAST  
**Fund/Department ID:** 14130-33020600

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,405,280</b>	<b>\$2,600,680</b>	<b>\$2,551,942</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	205,221	206,778	227,335
Expenditures - (Decrease) fund balance	(14,803)	(255,516)	245,200
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>190,418</b>	<b>(48,738)</b>	<b>472,535</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains & Losses	4,982	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$4,982</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,600,680</b>	<b>\$2,551,942</b>	<b>\$3,024,477</b>
<b>Target Fund Balance</b>	<b>\$7,401</b>	<b>\$127,758</b>	<b>\$122,600</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$2,593,278</i>	<i>\$2,424,184</i>	<i>\$2,901,877</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$195,400</b>	<b>(\$48,738)</b>	<b>\$472,535</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$2,405,280	\$2,600,680	
Vouchers Payable	-	-	
<b>Total Beginning Fund Balance</b>	<b>\$2,405,280</b>	<b>\$2,600,680</b>	



# SONOMA COUNTY WATER AGENCY

## FY 19-20 BUDGET REQUEST

### *INTERNAL SERVICE FUNDS*

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**FY 2019-20 BUDGET**  
**BUDGET SECTION SUMMARY**

**Section Title:** INTERNAL SERVICE FUNDS

**A. Program Description**

This section includes the Equipment Fund and the Facilities Fund. These internal service funds were established to provide an equitable means of sharing equipment and facility costs by all divisions of the Water Agency. The Power Resources Fund was established as a separate fund which acts as a purchaser and seller of power, so all Water Agency entities can benefit from the power purchasing authority or from the photovoltaic systems.

Depreciation expense is recorded in each fund to provide for future replacement of current assets.

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 18-19 Adopted	FY 19-20 Requested	Percent Change	FY 18-19 Adopted	FY 19-20 Requested	Percent Change
Equipment Fund	\$3,907,500	\$4,063,500	3.99%	\$1,231,702	\$1,425,100	15.70%
Facilities Fund	3,305,442	3,582,452	8.38%	(182,132)	80,478	(144.19%)
Power Resources Fund	4,321,073	4,161,682	(3.69%)	(50,747)	(436,018)	759.20%
<b>TOTAL:</b>	<b>\$11,534,015</b>	<b>\$11,807,634</b>	<b>2.37%</b>	<b>\$998,823</b>	<b>\$1,069,560</b>	<b>7.08%</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**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 significant changes.

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund:** **EQUIPMENT FUND**  
**Fund/Department ID:** **54005** **33050100**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$10,395	\$18,900	\$8,505	81.82%
44102 Rent - Equipment	2,665,403	2,619,500	(45,903)	(1.72%)
<b>Subtotal Use of Money</b>	<b>\$2,675,798</b>	<b>\$2,638,400</b>	<b>(\$37,398)</b>	<b>(1.40%)</b>
<b>TOTAL REVENUES</b>	<b>\$2,675,798</b>	<b>\$2,638,400</b>	<b>(\$37,398)</b>	<b>(1.40%)</b>

**EXPENDITURES:**

<b><u>SERVICES AND SUPPLIES</u></b>				
51061 Maintenance - Equipment	\$280,000	\$280,000	\$0	0.00%
51209 Information Tech Svc (non ISD)	0	1,500	1,500	N/A
51244 Permits/License/Fees	1,500	1,500	0	0.00%
51249 Other Professional services	6,000	8,000	2,000	33.33%
51401 Rents& Leases-Equipment	1,000	5,000	4,000	400.00%
51803 Other Contract Services	100,000	100,000	0	0.00%
51902 Telecommunication Usage	0	30,000	30,000	N/A
51917 District Operations Chgs	950,000	978,500	28,500	3.00%
51921 Equipment Usage Charges	103,000	120,000	17,000	16.50%
52061 Fuel/Gas/Oil	390,000	385,000	(5,000)	(1.28%)
52111 Office Supplies	1,000	0	(1,000)	(100.00%)
52141 Minor Equipment/Small Tools	24,000	14,000	(10,000)	(41.67%)
52142 Computer Equipment/Accessories	1,000	1,000	0	0.00%
52143 Computer Software/Licensing	3,000	3,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,860,500</b>	<b>\$1,927,500</b>	<b>\$67,000</b>	<b>3.60%</b>
<b><u>OTHER CHARGES</u></b>				
53401 Amortization Expense	\$36,000	\$36,000	\$0	0.00%
53402 Depreciation Expense	991,000	1,100,000	109,000	11.00%
<b>Subtotal Other Charges</b>	<b>\$1,027,000</b>	<b>\$1,136,000</b>	<b>\$109,000</b>	<b>10.61%</b>
<b><u>FIXED ASSETS</u></b>				
19820 Acq-Machinery and Equipment	\$20,000	\$0	(\$20,000)	(100.00%)
19822 Acq-Mobile Equipment	0	0	0	N/A
19831 Acq-CIP-Bldg & Impr	1,000,000	0	(1,000,000)	(100.00%)
19832 Acq-CIP-Infrastructure	0	0	0	N/A
19840 Acq-WIP-Equipment	0	1,000,000	1,000,000	N/A
<b>Subtotal Fixed Assets</b>	<b>\$1,020,000</b>	<b>\$1,000,000</b>	<b>(\$20,000)</b>	<b>(1.96%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,907,500</b>	<b>\$4,063,500</b>	<b>\$156,000</b>	<b>3.99%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,231,702</b>	<b>\$1,425,100</b>	<b>\$193,398</b>	<b>15.70%</b>

**FY 2019-20 BUDGET**  
**EQUIPMENT RENTAL SUMMARY**

Equipment Fund/Rent - Equipment			Number:	<b>54005-44102</b>
	<u>Fund</u>	<u>Description</u>	<u>Account</u>	<u>FY 19-20 Amount</u>
<b><u>Charges From :</u></b>	54005	Equipment Fund	Various	\$2,619,500
<b><u>Charges To :</u></b>	14015	General Fund	51921	220,000
	14030	Sustainability-Renewable Energy	51921	4,000
	44205	Water Transmission	51921	950,000
		Generator and Pumps		200,000
	14105	Zone 1A Laguna Mark West	51921	235,000
	14110	Zone 2A Petaluma	51921	30,000
	14115	Zone 3A Valley of the Moon	51921	10,000
	14120	Zone 5A Lower Russian River	51921	15,000
	14125	Zone 7A North Coast	51921	1,200
	14130	Zone 8A South Coast	51921	4,700
	44105	Russian River Projects	51921	10,000
	44110	Recycled Water fund	51921	1,000
	14135	Warm Springs Dam	51921	100,000
	54005	Equipment Fund	51921	120,000
	54010	Facilities Fund	51921	75,000
	54015	Power Resources	51921	0
	44405	Sea Ranch Sani Zone	51921	600
	44505	Penngrove Sani Zone	51921	18,500
	44605	Geyserville Sani Zone	51921	7,000
	44705	Airport-Larkfield-Wikiup Sani Zone	51921	135,000
	43101	Occidental CSD	51921	12,000
	43201	Russian River CSD	51921	40,000
	43301	Sonoma Valley CSD	51921	430,000
	43401	South Park CSD	51921	500
	<b>Total</b>			<b><u>\$2,619,500</u></b>

Note: Amounts identified are estimates only. All charges to other funds will be made based upon actual usage.

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund  
**Section Title:** Equipment Fund

**Use of Money**  
**and Property**

**Character Title:** \_\_\_\_\_ **Character No.:** 54005-33050100-44

**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	\$1,000,000
Projected Interest Rate	1.89%
Projected/Planned Interest on Pooled Cash	\$18,900

**44102 Rent-Equipment**

This item records charges for use of Agency fleet and equipment . A rental rate has been established for each vehicle and piece of equipment sufficient to cover maintenance, operation costs and depreciation.

**Services and**

**Character Title:** \_\_\_\_\_ **Character No.:** 54005-33050100-51/52

**Supplies**

**51061 Maintenance - Equipment**

Project No. Various (by Equipment)

This item records parts and various supplies necessary to maintain and repair Agency vehicles.

**51244 Permits/License/Fees**

This account records the cost of all permits.

**51401 Rents/Leases - Equip**

Project No. Various

Rents and Leases - Equipment covers the costs of equipment as needed.

**51803 Other Contract Services**

Project No. Various

This item is for the Maximo agreement

**51917 District Operations**

Project No. Various

This item records the labor and overhead necessary to maintain and repair Agency vehicles and equipment.

**51921 Equipment Usage Charge**

Project No. Various

This item is requested to provide funds for equipment usage.

**52111 Office Supplies**

Project No. Various

Supplies/Expense covers the costs of operational supplies.

**52141 Minor Equipment /Small Tools**

Project No. Various

This item records the cost of small tools and instruments used for maintenance activities under \$5,000.

**52142 Computer Equipment/Accessories**

Project No. Various

This item records the cost of computer hardware.

**52143 Software/Licensing Fees**

Project No. Various

This item records the cost of software.

**52061 Fuel/Gas / Oil**

Project No. Various

This item includes the costs of gas, diesel, and oil for the Agency's vehicle fleet.

**Character Title:** \_\_\_\_\_

**Other Charges**

**Character No.:** 54005-33050100-53

**53402 Depreciation Expense**

This item is requested to provide appropriations for depreciation of the Agency's vehicles and equipment. No cash expenditure of funds is made but the full cost of recovery is included in rental rates.

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund

**Section Title:** Equipment Fund

**Character Title:** Fixed Assets **Character No.: 54005-33050100-19**

<b>19840 WIP - Mobile Equipment</b>	<b><u>REPLACES</u></b>	<b><u>FOR</u></b>	<b><u>COST</u></b>
Vac Con Sewer Cleaning Truck	G459	Maint. Div, Environmental Serv Section	\$500,000
Peterbilt Dump Truck	G440	Maint. Div, Field Operations Section	225,000
Hybrid Sedan	C453	Admin Services Div, 404 Pool	32,000
3/4 Ton Pickup w/ liftgate	E562	Maint. Div, Fleet Operations Section	35,000
E450 Video Van	D504	Maint. Div, Environmental Serv Section	180,000
Contingency Vehicle Replacement			28,000
		Sales Tax Included	
		<b>Total</b>	<b><u>\$1,000,000</u></b>
<b>19820 Machinery &amp; Equipment</b>			
This item records the cost of shop equipment for maintenance activities.			

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Internal Service Fund  
**Fund:** Equipment Fund  
**Fund/Department ID:** 54005-33050100

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$966,727</b>	<b>\$1,206,438</b>	<b>\$1,035,580</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,334,109	2,716,048	2,638,400
Expenditures - (Decrease) fund balance	(2,972,070)	(3,913,906)	(4,063,500)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>362,039</b>	<b>(1,197,858)</b>	<b>(1,425,100)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(842,569)	-	-
Unrealized Gains/Loss	5,242	-	-
Amortization	25,665	36,000	36,000
Depreciation	656,333	991,000	991,000
Gain/loss on disposal of Capital Assets	33,002	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(122,327)</b>	<b>1,027,000</b>	<b>1,027,000</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$1,206,438</b>	<b>\$1,035,580</b>	<b>\$637,480</b>
<b>Target Fund Balance</b>	<b>\$438,486</b>	<b>\$466,868</b>	<b>\$481,875</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$767,952</i>	<i>\$568,712</i>	<i>\$155,605</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$239,711</b>	<b>(\$170,858)</b>	<b>(\$398,100)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$1,155,105	\$2,198,333	
Accounts Payable	(2,991)	(5,278)	
Due from Other Funds		48,454	
Prepaid Expense	1,375	646	
Vouchers Payable	(129,401)	(135,787)	
Encumbrances	(57,361)	(899,930)	
<b>Total Beginning Fund Balance</b>	<b>\$966,727</b>	<b>\$1,206,438</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund:** **FACILITIES FUND**  
**Fund/Department ID:** **54010** **33050200**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$56,700	\$75,600	\$18,900	33.33%
44101 Rent - Real Estate	3,430,874	3,426,374	(4,500)	(0.13%)
<b>Subtotal Use of Money</b>	<b>\$3,487,574</b>	<b>\$3,501,974</b>	<b>\$14,400</b>	<b>0.41%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47002 Sale-Fixed Assets	\$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>TOTAL REVENUES</b>	<b>\$3,487,574</b>	<b>\$3,501,974</b>	<b>\$14,400</b>	<b>0.41%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51032 Janitorial Services	\$140,000	\$140,000	\$0	0.00%
51061 Maintenance - Equipment	110,000	100,000	(10,000)	(9.09%)
51071 Maintenance - Bldg & Improve	30,000	20,000	(10,000)	(33.33%)
51209 Informtion Tech Serv (non ISD))	1,000	1,000	0	0.00%
51211 County Counsel - Legal Advice	6,000	6,000	0	0.00%
51230 Security Services	25,000	20,000	(5,000)	(20.00%)
51244 Permits/License/Fees	1,000	1,000	0	0.00%
51401 Rents and Leases - Equipment	5,000	5,000	0	0.00%
51421 Rents and Leases - Bldg/Land	100,000	100,000	0	0.00%
51803 Other Contract Services	100,000	100,000	0	0.00%
51902 Telecommunication Usage	50,000	50,000	0	0.00%
51917 District Operations Chgs	900,000	927,000	27,000	3.00%
51921 Equipment Usage Charges	93,000	75,000	(18,000)	(19.35%)
52042 Janitorial Supplies	6,000	10,000	4,000	66.67%
52071 Materials and Supplies Expense	0	2,000	2,000	N/A
52111 Office Supplies	1,000	3,500	2,500	250.00%
52141 Minor Equipment/Small Tools	10,000	10,000	0	0.00%
52142 Computer Equipment/Accessories	5,000	5,000	0	0.00%
52143 Computer Software/Licensing	20,000	20,000	0	0.00%
52191 Utilities Expense	20,000	20,000	0	0.00%
52193 Utilities - Electric	150,000	150,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,773,000</b>	<b>\$1,765,500</b>	<b>(\$7,500)</b>	<b>(0.42%)</b>

**OTHER CHARGES**

53103 Interest on LT Debt	\$106,442	\$87,952	(\$18,490)	(17.37%)
53402 Depreciation Expense	1,126,000	1,129,000	3,000	0.27%
<b>Subtotal Other Charges</b>	<b>\$1,232,442</b>	<b>\$1,216,952</b>	<b>(\$15,490)</b>	<b>(1.26%)</b>



**SUMMARY OF REVENUES AND EXPENDITURES**

**54010-33050200**

<b>Account No. and Title</b>	<b>Adopted 2018-19</b>	<b>Requested 2019-20</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>FIXED ASSETS</u></b>				
19831 Acq-CIP-Bldg & Impr	\$300,000	\$600,000	\$300,000	100.00%
<b><i>Subtotal Fixed Assets</i></b>	<b>\$300,000</b>	<b>\$600,000</b>	<b>\$300,000</b>	<b>100.00%</b>
<b><u>ADMIN CONTROL</u></b>				
59002 Advances	\$0	\$5,900,000	\$5,900,000	N/A
59003 Advances Clearing	0	(5,900,000)	(5,900,000)	N/A
59004 Administrative Control Account	425,432	443,922	18,490	4.35%
59005 Admin Control Acct Clearing	(425,432)	(443,922)	(18,490)	4.35%
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>				
	<b>\$3,305,442</b>	<b>\$3,582,452</b>	<b>\$277,010</b>	<b>8.38%</b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b>(\$182,132)</b>	<b>\$80,478</b>	<b>\$262,610</b>	<b>(144.19%)</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund

**Section Title:** Facilities Fund

**Character Title:** Use of Money and Property      **Character No.:** 54010-33050200-44

**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	\$4,000,000
Projected Interest Rate	<u>1.89%</u>
Projected/Planned Interest on Pooled Cash	\$75,600

**44101 Rent - Real Estate**

This account records the rental income received for the Agency's General Fund for use of Agency Administrative, Flood Control, and Operations and Maintenance facilities and maintenance facilities at the Airport treatment plant. Rental income will be maintained at a level sufficient to cover facilities operations and maintenance costs, depreciation and debt service.

**Character Title:** Services and Supplies      **Character No.:** 54010-33050200-51/52

**51032 Janitorial Services**

This item is requested to provide funds for custodial services for the Agency's Administration building, O&M Center and Airport treatment plant.

**51061 Maintenance-Equipment**

This item records parts and various supplies necessary to maintain and repair Agency equipment. For FY19-20 projects see Facility Maintenance Project sheet.

**51071 Maintenance-Bldg & Improve**

Maintenance - Buildings covers all maintenance costs of the Agency's administrative office, operations, and service center complexes.

**51209 Information Tech Serv (non ISD)**

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

**51211 Legal Services**

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

**51230 Security Services**

This account reflects security services for various Agency's facilities.

**51244 Permits/License/Fees**

This account records the cost of all permits.

**51401 Rents & Leases-Equipment**

This account covers the cost of rental equipment as needed to maintain various facilities.

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund  
**Section Title:** Facilities Fund

**Character Title:** Services and Supplies (Cont'd) **Character No.:** 54010-33050200-51/52

***51421 Rents/Leases-Bldgs/Imp***

This account reflects the cost of lease expense to ALW Sanitation Zone for the Service Center Building.

***51803 Other Contract Services***

This request covers the costs of various contract services such as waste disposal, safety services and various other services.

***51902 Telecommunication Usage***

This item covers costs for the telephone system repairs.

***51917 District Operations Chgs***

This item is requested to provide funds to charge salary and benefits for staff assigned to projects that deal with the Agency's facilities. For FY19-20 projects see Facility Maintenance Project sheet.

***51921 Equipment Usage Charges***

This item is requested to provide funds for equipment usage.

***52042 Janitorial Supplies***

This item is requested to provide funds for cleaning and household supplies.

***52071 Materials and Supplies***

This item is requested to provide funds for miscellaneous materials and supplies.

***52111 Office Supplies***

Supplies/Expense covers the costs of operational supplies.

***52141 Minor Equipment/Small Tools***

This item records the cost of small tools and instruments used for maintenance activities under \$5,000.

***52142 Computer Equip/Accessories***

This item records the cost of computer hardware.

***52143 Computer Software/Licensing Fees***

This item records the cost of software.

***52191 Utilities***

This item includes the costs of water at the Agency's facilities,

***52193 Utilities-Power***

This item includes the costs of gas and electric at the Agency's facilities.

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund  
**Section Title:** Facilities Fund

**Character Title:** Other Charges **Character No.:** 54010-33050200-53

**53103 Interest on LT Debt**

This account reflects the interest expense on the loan to purchase the O&M facility at 204 Concourse and 1315 Airport.

**53402 Depreciation Expense**

This item is requested to provide appropriations for depreciation of the Agency's Administrative Offices and the maintenance facilities at the Airport treatment plant. No cash expenditure of funds is made.

**Character Title:** Fixed Assets **Character No.:** 54010-33050200-19

**19831 CIP - Bldg & Impr**

This item is requested to provide appropriations for the Agency projects listed below.

404 Aviation HVAC Replacement	\$ 600,000
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**Character Title:** Administrative Control Acct **Character No.:** 54010-33050200-59

**59002 Advances**

This account reflects the loan to the Airport-Larkfield-Wikiup Sanitation Zone for the Larkfield Estates Sewer Project. Payments on the loan from the Zone or the General Fund will be made to the Facilities Fund as funds are available. In order to avoid financial impacts to Sonoma Water's enterprise funds, Facilities Fund rent will not be increased to cover the expenses of the Zone's Larkfield Estate's Project.

While no repayments are scheduled or currently budgeted in FY19-20, Management may decide to make repayments if excess funds are available at year end. Management will review Long Range Financial Plans annually to evaluate repayment options. Management's goal is to repay the facilities Fund within 10 years if possible.

Original Amount of the Loan:	\$ 5,900,000
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**59003 Advances Clearing**

This is the clearing account for account 59002, Advances.

**59004 Admin Control Acct**

This account reflects the principal payments due on the outstanding loans for the purchase of facilities in the Airport Business Park. Payments are based on the loan amortization schedules.

The following reflects the principal payment history to date:  
O&M facility 204 Concourse - payments began March 23, 2009 and will continue semi-annually until September 2023.

Original Amount of the Loan:	\$ 5,835,000
Total FY 08-09 through FY 18-19 Principal Payments:	(3,679,822)
FY 19-20 Principal Payment:	<u>(443,922)</u>
Outstanding Loan Amount	\$ 1,711,256

**59005 Admin Control Acct-Clearing**

This is the clearing account for account 59004 Principal.

**FY 2019-20 BUDGET**  
**FACILITY MAINTENANCE PROJECTS**

Internal Service Fund - Facilities

Accounts: 51061 & 51917

<u>Location</u>	<u>Project</u>	<u>Amount</u>
<b>404 Aviation:</b>		
Parking Lot and driveways	Electrical Vehicle Chargers	
Parking Lots and Driveways	Trash and Recycling Enclosure	25,000
Grounds and Landscaping	Sprinkler Improvements	1,500
HVAC system	assessment	50,000
HVAC Air	Replace system	
HVAC Controls	Modernize HVAC controls	
HVAC Ducting	Inspect every 3 years	10,000
HVAC damper controls	replace with current technology	
HVAC General	Overall condition assessment 3 to 5 years	
Electrical Distribution System	Install standby diesel generator for IT	25,000
Electrical Distribution System	Routine Maintenance	1,500
Electrical Distribution System	Electrical Distribution maintenance	
Lighting Exterior	Replace LED fixtures	
Lighting Interior	Remove T12 fluorescent, install LED	
Office Furniture and Fixtures	Routine replacement as needed	20,000
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Carpet replacement	
Interior walls	Paint as needed	5,000
Interior ceilings	Replace drop tiles as needed 2 to 4 years	5,000
Access Controls	Modernize every 5 to 7 years	
Security - cameras, wiring,	Modernize every 5 to 7 years	
Kitchens	Modernize every 10 years	50,000
Bathrooms	Modernize every 10 years	
Plumbing	Routine repairs as building ages	
Windows	Evaluate / model building energy profile	
Doors	Assess, adjust, and routine maintenance	3,000
Roof	Assess roof condition routine 5 to 7 years	
		<hr/> <b>\$196,000</b>
<b>204 Concourse:</b>		
Parking Lot and driveways	Access gate maintenance routine	1,000
Parking Lot and driveways	Reconfigure parking lot/fences	65,000
Parking Lot and driveways	Electrical Vehicle Chargers	
Grounds and Landscaping	Sprinkler Improvements	1,000
HVAC Heat Pumps	Maintenance	2,500
HVAC Controls	Modernize HVAC SCADA and damper controls	6,000
HVAC ground water heat exchange lo	Chemical feed system	
HVAC Ducting	Inspect every 3 years	10,000
HVAC General	Overall condition assessment 3 to 5 years	25,000
Ice Machines	Maintenance	10,000
Ice Machines	Replacement every 7 to 10 years	
Electrical Distribution System	Generator Maintenance Routine	5,000
Electrical Distribution System	Electrical Distribution maintenance	

**FY 2019-20 BUDGET**  
**FACILITY MAINTENANCE PROJECTS**

Internal Service Fund - Facilities

Accounts: 51061 & 51917

<u>Location</u>	<u>Project</u>	<u>Amount</u>
<b>204 Concourse (continued):</b>		
Lighting Exterior	Replace LED fixtures	25,000
Lighting Interior	Remove T12 fluorescent, install LED	50,000
Office Furniture and Fixtures	Routine replacement as needed	10,000
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Carpet replacement	
Interior walls	Paint as needed	3,000
Interior ceilings	Replace drop tiles as needed 2 to 4 years	2,500
Access Controls	Modernize every 5 to 7 years	
Security	Modernize every 5 to 7 years	
Kitchen	Modernize every 10 years	
Bathrooms	Modernize every 10 years	
Plumbing	Routine repairs as building ages	5,000
Wastewater system	Lift Station maint.	2,000
Windows	Evaluate high efficiency windows	
Doors	Assess, adjust, and routine maintenance	2,000
Roof	Assess roof condition routine 5 to 7 years	
Lab Equipment	IW Lab	1,500
		<hr/> <b>\$226,500</b>
<b>800 Airport:</b>		
Parking Lot and driveways	Access gate maintenance routine	1,000
Parking Lot and driveways	Replace inside fencing at fill station	25,000
Parking Lot and driveways	Electrical Vehicle Chargers	
Parking Lot and driveways	Pave Employee lot	25,000
Parking Lot and driveways	Dust Control application	6,500
Grounds and Landscaping	Sprinkler Improvements	1,000
HVAC Controls	Modernize HVAC	
HVAC Ducting	Inspect every 3 years	6,000
HVAC General	Overall condition assessment 3 to 5 years	10,000
Ice Machines	Maintenance	3,000
Ice Machines	Replacement every 7 to 10 years	
Electrical Distribution System	Generator Maintenance Routine	1,000
Electrical Distribution System	Electrical Distribution maintenance	2,500
Lighting Exterior	Replace LED fixtures	25,000
Lighting Interior	Remove T12 fluorescent, install LED	50,000
Office Furniture and Fixtures	Routine replacement as needed	10,000
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Assessment	
Interior walls	Paint as needed	3,000
Interior ceilings	Replace drop tiles as needed 2 to 4 years	2,500

**FY 2019-20 BUDGET**  
**FACILITY MAINTENANCE PROJECTS**

Internal Service Fund - Facilities

Accounts: 51061 & 51917

<u>Location</u>	<u>Project</u>	<u>Amount</u>
<b>800 Airport (continued):</b>		
Access Controls	Modernize every 5 to 7 years	
Security	Modernize every 5 to 7 years	
Kitchen	Modernize every 10 years	
Bathrooms	Modernize every 10 years	
Plumbing	Routine repairs as building ages	5,000
Doors	Assess, adjust, and routine maintenance	2,000
Roof	Assess roof condition routine 5 to7 years	
		<b>\$178,500</b>
<b>806 Airport:</b>		
Parking Lot and driveways	Access gate maintenance routine	
Parking Lot and driveways	Replace inside fencing at fill station	
Parking Lot and driveways	Electrical Vehicle Chargers	
Parking Lot and driveways	Pave Employee lot	
Parking Lot and driveways	Dust Control application	
Grounds and Landscaping	Sprinkler Improvements	
HVAC Controls	Modernize HVAC	
HVAC Ducting	Inspect every 3 years	6,000
HVAC General	Overall condition assessment 3 to 5 years	10,000
Ice Machines	Maintenance	3,000
Ice Machines	Replacement every 7 to 10 years	
Electrical Distribution System	Electrical Distribution maintenance	
Lighting Interior	Remove T12 fluorescent, install LED	50,000
Office Furniture and Fixtures	Routine replacement as needed	
Shower Room/Uniform Room	Replace lockers	30,000
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Assessment	
Interior walls	Paint as needed	3,000
Interior ceilings	Replace drop tiles as needed 2 to 4 years	2,500
Access Controls	Modernize every 5 to 7 years	
Security	Modernize every 5 to 7 years	
Kitchen	Modernize every 10 years	
Bathrooms	Modernize every 10 years	
Plumbing	Routine repairs as building ages	5,000
Doors	Assess, adjust, and routine maintenance	2,000
Roof	Assess roof condition routine 5 to7 years	
		<b>\$111,500</b>
<b>Westside Education Center:</b>		
Parking Lot and driveways	Access gate maintenance routine	2,000
Parking Lot and driveways	Electrical Vehicle Chargers	10,000
Parking Lot and driveways	Pave Parking lot	
Grounds and Landscaping	Sprinkler Improvements	3,000
HVAC Controls	Modernize HVAC	
HVAC Ducting	Inspect every 3 years	
HVAC General	Overall condition assessment 3 to 5 years	

**FY 2019-20 BUDGET**  
**FACILITY MAINTENANCE PROJECTS**

Internal Service Fund - Facilities

Accounts: 51061 & 51917

<u>Location</u>	<u>Project</u>	<u>Amount</u>
<b>Westside Education Center (continued):</b>		
Electrical Distribution System	Electrical Distribution maintenance	
Office Furniture and Fixtures	Routine replacement as needed	
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Assessment	
Interior walls	Paint as needed	
Interior ceilings	Replace drop tiles as needed 2 to 4 years	
Access Controls	Modernize every 5 to 7 years	50,000
Security	Modernize every 5 to 7 years	
Bathrooms	Modernize every 10 years	
Plumbing	Routine repairs as building ages	
Doors	Assess, adjust, and routine maintenance	2,000
Roof	Assess roof condition routine 5 to7 years	
		<b>\$67,000</b>
<i>Split between labor and maintenance</i>	<b>TOTAL</b>	<b>\$779,500</b>



**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Internal Service Fund  
**Fund:** Facilities Fund  
**Fund/Department ID:** 54010-33050200

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,265,551</b>	<b>\$7,260,455</b>	<b>\$8,094,532</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,774,588	3,487,603	3,501,974
Expenditures - (Decrease) fund balance	(3,206,739)	(3,354,094)	(3,582,452)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>2,567,849</u>	<u>133,509</u>	<u>(80,478)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrance - Net Change	199,626	-	-
Principal-Capital Lease	(407,711)	(425,432)	(443,922)
Advance to ALW for Larkfield Estates Sewer			(5,900,000)
Unrealized Gain/Loss	31,213	-	-
Sale or Purchase of Fixed Asset	1,371,955		
Capital Interest	(6,199)	-	-
Capital Lease Oblig-Change in Current Balance	(17,720)		-
Gain/Loss on disposal of Capital Assets	149,069	-	-
Depreciation	1,106,822	1,126,000	1,129,000
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>2,427,054</u>	<u>700,568</u>	<u>(5,214,922)</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$7,260,455</b>	<b>\$8,094,532</b>	<b>\$2,799,132</b>
<b>Target Fund Balance</b>	<b>\$415,611</b>	<b>\$455,421</b>	<b>\$441,375</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$6,844,844</i>	<i>\$7,639,111</i>	<i>\$2,357,757</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$4,994,904</b>	<b>\$834,077</b>	<b>(\$5,295,400)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/17</u></b>	<b><u>7/1/18</u></b>	
Cash	\$2,960,759	\$7,806,246	
Due from Federal AR	26,003	26,003	
Interest Payable	(34,853)	(30,098)	
Capital Lease Payable	(407,711)	(425,431)	
Prepaid Expense	491	273	
Vouchers Payable	(10,274)	(47,299)	
Encumbrances	(268,864)	(69,238)	
<b>Total Beginning Fund Balance</b>	<u>\$2,265,551</u>	<u>\$7,260,456</u>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: POWER RESOURCES**  
**Fund/Department ID: 54015 33050300**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$71,820	\$56,700	(\$15,120)	(21.05%)
<b>Subtotal Use of Money</b>	<b>\$71,820</b>	<b>\$56,700</b>	<b>(\$15,120)</b>	<b>(21.05%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
45314 Sale-Power	\$4,300,000	\$4,541,000	\$241,000	5.60%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$4,300,000</b>	<b>\$4,541,000</b>	<b>\$241,000</b>	<b>5.60%</b>
<b>TOTAL REVENUES</b>	<b>\$4,371,820</b>	<b>\$4,597,700</b>	<b>\$241,000</b>	<b>5.51%</b>

**EXPENDITURES:**

<b><u>SERVICES AND SUPPLIES</u></b>				
51061 Maintenance - Equipment	\$50,000	\$50,000	\$0	0.00%
51211 County Counsel - Legal Advice	1,000	1,000	0	0.00%
51421 Rents and Leases - Bldg/Land	40,000	50,000	10,000	25.00%
51602 Business Travel/Mileage	500	500	0	0.00%
51605 Private Car Expense	100	100	0	0.00%
51803 Other Contract Services	6,000	60,000	54,000	900.00%
51917 District Operations Chgs	90,000	144,200	54,200	60.22%
51921 Equipment Usage Charges	3,610	3,610	0	0.00%
52193 Utilities - Electric	3,100,000	3,400,000	300,000	9.68%
<b>Subtotal Services and Supplies</b>	<b>3,291,210</b>	<b>3,709,410</b>	<b>\$418,200</b>	<b>12.71%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	\$53,103	\$12,272	(\$40,831)	(76.89%)
53402 Depreciation Expense	443,000	440,000	(3,000)	(0.68%)
<b>Subtotal Other Charges</b>	<b>\$496,103</b>	<b>\$452,272</b>	<b>(\$43,831)</b>	<b>(8.84%)</b>
<b><u>ADMIN CONTROL</u></b>				
59004 Administrative Control Account	227,836	237,226	9,390	4.12%
59005 Admin Control Acct Clearing	(227,836)	(237,226)	(9,390)	4.12%
<b>Subtotal Admin Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,321,073</b>	<b>\$4,161,682</b>	<b>(\$159,391)</b>	<b>(3.69%)</b>

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$50,747)</b>	<b>(\$436,018)</b>	<b>(\$385,271)</b>	<b>759.20%</b>
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# FY 2019-20 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Internal Service Fund  
**Section Title:** Power Resources

**Character Title:** Use of Money and Property                      **Character No.:** 54015-33050300-44

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$3,000,000
Projected Interest Rate	1.89%
Projected/Planned Interest on Pooled Cash	\$56,700

**Character Title:** Miscellaneous Revenue                                      **Character No.:** 54015-33050300-45

**45314 Sale-Power**

This item records the revenue received from the sale of power to other entities.

**Character Title:** Services and Supplies                                      **Character No.:** 54015-33050300-51/52

**51061 Maintenance - Equipment**

This item records parts and various supplies necessary to maintain and repair Agency equipment.

**51211 Legal Services**

This request is for outside legal services. Minimal outside legal services are anticipated.

**51421 Rents/Leases-Bldgs/Imp**

This item is requested to provide funds for the rental on the land for the photovoltaic system.

**51602 Business Travel/Mileage**

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

**51605 Private Car Expense**

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

**51803 Other Contract Services**

This item is requested for various other contract services, as needed.

Solar PV Maintenance - 404 Aviation	\$60,000
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**51917 District Operations Chgs**

This item is requested to provide funds to charge salary and overhead for staff.

**51921 Equipment Usage Charges**

This item is requested to provide funds for equipment usage.

**52193 Utilities-Power**

This item includes the costs to purchase power from PG&E and the Power Water Resources Pooling Authority (PWRPA).

Character Title: Other Charges

Character No.: 54015-33050300-53

**53103 Interest on LT Debt**

This account reflects the interest payments on the capital leases for the construction of photovoltaic facilities and on advances from other Agency's fund for the purchase of photovoltaic facilities. The amount requested is based on the lease amortization schedules.

**53402 Depreciation Expense**

Generally Accepted Accounting Principles require that depreciation be expensed each year.

Character Title: Fixed Assets

Character No.: 54015-33050300-19

**19832 CIP Infrastructure**

Solar PV Assets replacement See account 51803 - not capital in FY19-20

Character Title: Administrative Control Account

Character No.: 54015-33050300-59

**59004 Admin Control Acct**

This account reflects the principal payments due on the outstanding advances for the acquisition of power assets. Payments are based on the amortization schedules.

This account also reflects an advance from the Agency's General Fund (\$2,898,836). Advances from the Agency General Fund to pay for electrical power assets and pay debts - 17 years beginning FY15-16.

Original Amount of the Advances :	\$2,898,836
Total FY 15-16 Payment: Through FY 18-19 Principle Payment	(568,606)
FY 19-20 Principal Payment:	<u>(237,226)</u>
	\$2,557,796

**59005 Admin Control Acct-Clearing**

This is the clearing account for 59004 Principal.

**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Internal Service Fund  
**Fund:** Power Resources Fund  
**Fund/Department ID:** 54015-33050300

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,838,328</b>	<b>\$4,385,076</b>	<b>\$2,344,835</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,872,304	4,371,820	4,597,700
Expenditures - (Decrease) fund balance	(4,222,325)	(4,401,449)	(4,161,682)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	649,978	(29,629)	436,018
<b>Adjustments to Reserves/Encumbrances:</b>			
Principal Payment - Photovoltaic Leases	(218,816)	(227,836)	-
Change in Capital Lease Current Balance	(9,019)	(9,019)	-
Change in Encumbrances	(140,596)		-
Depreciation	437,568	443,000	440,000
Unrealized Gain/Loss	14,685	-	-
Advance (From the SCWA General Fund/Interest Accrued)	-	-	-
Other Long Term Assets	(6,465)	-	-
Capital Interest	(10,066)	-	-
Advance Payments (GF)	(170,520)		-
Payoff Advane from GF	-	(2,216,757)	-
Rounding	(1)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(103,230)	(2,010,612)	440,000
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$4,385,076</b>	<b>\$2,344,835</b>	<b>\$3,220,853</b>
<b>Target Fund Balance</b>	<b>\$927,188</b>	<b>\$842,897</b>	<b>\$927,353</b>
<i>Over/(Under) Target Fund Balance</i>	\$3,457,888	\$1,501,939	\$2,293,501
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$546,748</b>	<b>(\$2,040,241)</b>	<b>\$876,018</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$3,542,207	\$5,100,151	
Pre-Paid Expense	771,690	-	
Deposits with Others	753,746	753,746	
Vouchers Payable	(325,853)	(367,044)	
Accounts Payable	(31,917)	(50,932)	
Unearned Revenue	(332,421)	(332,421)	
Interest Payable	(8,223)	(5,991)	
Other current liabilities	(99,740)	(131,657)	
Retention Payable	(6,929)	(6,929)	
Capital Lease Payable	(218,816)	(227,835)	
Advance Payable	(170,520)	(170,520)	
Encumbrance	(34,896)	(175,492)	
<b>Total Beginning Fund Balance</b>	<b>\$3,838,328</b>	<b>\$4,385,076</b>	

**SONOMA COUNTY WATER AGENCY RATES FOR WATER DELIVERIES IN FY19-20**

[ ] ESTIMATED [X] OFFICIAL  
 Approved by Board of Directors on April 16, 2019

**CHARGE PER ACRE FOOT:**

	Santa Rosa Aqueduct	Petaluma Aqueduct	Sonoma Aqueduct
<b>PRIME CONTRACTORS</b>			
<u>O&amp;M Charge [4.2]</u>	\$615.20	\$615.20	\$615.20
Water Management Planning Sub-charge [4.13]	\$1.14	\$1.14	\$1.14
Watershed Planning/Restoration Sub-charge [4.14]	\$102.96	\$102.96	\$102.96
Recycled Water & Local Supply Sub-charge [4.15]	\$2.96	\$2.96	\$2.96
Water Conservation Sub-charge [4.16]	\$46.94	\$46.94	\$46.94
O&M Charge	\$769.20	\$769.20	\$769.20
 <u>Bond &amp; Loan Charges - to pay for existing debt service</u>			
Storage Facilities Capital Charge [4.7]	31.22	31.22	31.22
Common Facilities Capital Charge [4.8]	90.88	90.88	90.88
Sonoma Aqueduct Facilities Capital Charges [4.6 b]			130.50
<i>Total Bond &amp; Loan Charges</i>	\$122.10	\$122.10	\$252.60
<i>Discretionary:</i>			
<u>Aqueduct Capital Charges - to build fund balance for future projects</u>			
Aqueduct Facilities Capital Charges [4.6 e]	27.00	27.00	27.00
LRT2 - included in Recycled Water & Local Supply Sub-Charge above.			
<b>TOTAL PRIME CONTRACTORS</b>	<b>\$918.30</b>	<b>\$918.30</b>	<b>\$1,048.80</b>
Charge without LRT2 and voluntary AQ Capital Charge	\$891.30	\$891.30	\$1,021.80
<b>OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES</b>			
<b><u>(WATER CO'S &amp; PUBLIC AGENCIES)</u></b>			
O&M Charge	\$769.20	\$769.20	\$769.20
Capital Charges	122.10	122.10	252.60
Aqueduct Facilities Capital Charge	\$367.25	\$367.25	\$236.76
<b>TOTAL OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES (4.12)</b>	<b>\$1,258.55</b>	<b>\$1,258.55</b>	<b>\$1,258.55</b>
(120% OF HIGHEST PRIME)			
<b>FORESTVILLE</b>			
O&M Charge [4.2] *	\$615.20		
Water Management Planning Sub-charge [4.13]	1.14		
Watershed Planning/Restoration Sub-charge [4.14]	102.96		
Recycled Water & Local Supply Sub-charge [4.15]	2.96		
Water Conservation Sub-charge [4.16]	46.94		
O&M Charge	\$769.20		
<u>Bond &amp; Loan Charges - to pay for existing debt service</u>			
Aqueduct Facilities Capital Charges [4.6]	27.00		
Storage Facilities Capital Charge [4.7]	31.22		
Common Facilities Capital Charge [4.8]	90.88		
<i>Total Capital Charges</i>	\$149.10		
<b>TOTAL FORESTVILLE</b>	<b>\$918.30</b>		
* Forestville Water District was exempt from Santa Rosa Aqueduct sub-charge from FY 06/07 to FY 16/17 [4.12].			
<b>NORTH MARIN WATER DISTRICT</b>			
O&M Charge		\$769.20	
North Marin Bond & Loan Charge [4.9]		57.71	
Russian River Conservation Charge [4.18 (a)]		102.09	
Russian River Projects Charge [4.18 (b)]		8.34	
<b>TOTAL NORTH MARIN WATER DISTRICT</b>		<b>937.34</b>	
<b>FOURTH OFF-PEAK (MARIN MUNICIPAL)</b>			
Highest Prime on SR and PET AQ x 1.11		\$1,019.31	
Russian River Conservation Charge		102.09	
Russian River Projects Charge		8.34	
<b>TOTAL FOURTH OFF-PEAK</b>		<b>\$1,129.74</b>	
<b>SUPPLEMENTAL (MARIN MUNICIPAL)</b>			
Highest Prime on SR and PET AQ x 1.11		\$1,019.31	
Russian River Conservation Charge		102.09	
Russian River Projects Charge		8.34	
<b>TOTAL SUPPLEMENTAL</b>		<b>\$1,129.74</b>	
<b>SURPLUS</b>			
Non-Municipal / Municipal [4.11 (a)]	\$923.04	\$923.04	\$923.04
(120% of O&M Charge)			
<b>Town of Windsor</b>		\$1,101.96	
Town of Windsor is charged 120% of the highest charge for any other prime contractor on the Santa Rosa Aqueduct from FY 06/07 to FY 21/22 [4.17 (a)]. Town of Windsor pays all subcharges [4.13, 4.14, 4.15, and 4.16] on all water they divert from the Russian River using their equipment [4.17 (b)].			
	\$1,101.96		

The applicable section of the Restructured Agreement has been indicated in brackets.

**SONOMA COUNTY WATER AGENCY**  
**FY 19-20 BUDGET REQUEST**  
***WATER SUPPLY***  
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**FY 2019-20 BUDGET**  
**BUDGET SECTION SUMMARY**

**Section Title:**

<b>WATER SUPPLY</b>
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**A. Program Description**

This section includes the construction projects and debt service obligations related to the Agency's Water Supply. These funds are used to finance the operation and maintenance of Warm Springs Dam, to finance water supply and erosion control activities along the Russian River and to secure and defend the Agency's appropriative water rights. This section also includes program costs to put recycled water to beneficial use.

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 18-19 Adopted	FY 19-20 Requested	Percent Change	FY 18-19 Adopted	FY 19-20 Requested	Percent Change
Russian River Projects	\$ 3,555,346	\$ 4,027,068	13.27%	\$ 396,124	\$ 508,588	28.39%
Warm Springs Dam-Debt	6,660,573	6,403,749	(3.86%)	5,439,993	5,702,432	4.82%
Warm Springs Dam	10,737,665	6,260,085	(41.70%)	3,385,973	(1,986,230)	(158.66%)
Recycled Water	2,913,960	2,154,700	(26.06%)	213,015	49,700	(76.67%)
<b>TOTAL:</b>	<b>\$23,867,544</b>	<b>\$18,845,602</b>	<b>(21.04%)</b>	<b>\$9,435,105</b>	<b>\$4,274,490</b>	<b>(54.70%)</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**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 significant changes.



**FY 2019-20 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: RUSSIAN RIVER PROJECTS**  
**Fund/Department ID: 44105-33030300**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42461 Federal Other Funding	\$60,000	\$47,000	(\$13,000)	(21.67%)
42620 Marin Municipal Water District	2,093,687	1,968,178	(125,509)	(5.99%)
42621 North Marin Water District	617,975	732,852	114,877	18.59%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$2,771,662</b>	<b>\$2,748,030</b>	<b>(\$23,632)</b>	<b>(0.85%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$7,560	\$10,450	\$2,890	38.23%
<b>Subtotal Use of Money</b>	<b>\$7,560</b>	<b>\$10,450</b>	<b>\$2,890</b>	<b>38.23%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In -Bet'w Gov't Funds	\$380,000	\$760,000	\$380,000	100.00%
<b>Subtotal Other Financing Sources</b>	<b>\$380,000</b>	<b>\$760,000</b>	<b>\$380,000</b>	<b>100.00%</b>
<b>TOTAL REVENUES</b>	<b>\$3,159,222</b>	<b>\$3,518,480</b>	<b>\$359,258</b>	<b>11.37%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	\$180,000	\$80,000	(\$100,000)	(55.56%)
51241 Outside Printing & Binding	3,000	1,500	(1,500)	(50.00%)
51244 Permits/License/Fees	40,000	70,000	30,000	75.00%
51401 Rents& Leases-Equipment	2,000	2,000	0	0.00%
51602 Business Travel/Mileage	8,000	10,000	2,000	25.00%
51605 Private Care Expense	1,700	500	(1,200)	(70.59%)
51803 Other Contract Services	1,613,206	2,074,568	461,362	28.60%
51902 Telecommunication Usage	3,200	3,000	(200)	(6.25%)
51917 District Operations Charges	1,386,000	1,520,500	134,500	9.70%
51921 Equipment Usage Charges	8,240	10,000	1,760	21.36%
52091 Memberships/Certifications	55,000	55,000	0	0.00%
52111 Office Supplies	3,000	500	(2,500)	(83.33%)
52141 Minor Equip/Small Tools	5,000	5,000	0	0.00%
52143 Software/Licensing Fees	6,000	3,500	(2,500)	(41.67%)
<b>Subtotal Services and Supplies</b>	<b>\$3,314,346</b>	<b>\$3,836,068</b>	<b>\$521,722</b>	<b>15.74%</b>
<b><u>OTHER CHARGES</u></b>				
53402 Depreciation Expense	\$150,000	\$160,000	\$10,000	6.67%
53401 Amortization Expense	31,000	31,000	0	0.00%
<b>Subtotal Other Charges</b>	<b>\$181,000</b>	<b>\$191,000</b>	<b>\$10,000</b>	<b>5.52%</b>
<b><u>FIXED ASSETS</u></b>				
19840 Work in Progress - Eq	\$60,000	\$0	(60,000)	(100.00%)
<b>Subtotal Fixed Assets</b>	<b>\$60,000</b>	<b>\$0</b>	<b>(\$60,000)</b>	<b>(100.00%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,555,346</b>	<b>\$4,027,068</b>	<b>\$471,722</b>	<b>13.27%</b>
<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>\$396,124</b>	<b>\$508,588</b>	<b>\$112,464</b>	<b>28.39%</b>

**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Supply  
**Section Title:** Russian River Projects

**Character Title:** Intergovernmental Revenue **Character No.:** 44105-33030300-42

**42461 Federal Other Funding**

FY 19-20 anticipates grant funding from NOAA for Russian River Habitat Focus Area, FIRO Water Quality project.

**42620 Marin Municipal Water District**

This account records the Russian River Conservation Fee and the Russian River Projects charge received from Marin Municipal Water District based on actual deliveries of water.

FY19-20 Deliveries:

Projected Off Peak Water Deliveries	4,300	Acre Feet
Firm Water Supply	10,000	Acre Feet
	14,300	Acre Feet

FY19-20 Charges:

Russian River Projects Charge	\$8.34	Per Acre Foot
Russian River Conservation Charge	\$102.09	Per Acre Foot

Russian River Projects Charge	\$119,262
RR Conservation Charges	\$1,459,887
Projected Revenue:	\$1,579,149

Additional Revenue from Water Transmission for Russian River Projects Charge:

7.432% x (1.1 x highest of SR or PET AQ Rate per Amended Agreements for Water Supply effective 7/1/2015)

	5,135.3	Acre Feet
Santa Rosa AQ Rate x 1.11 x 7.432%	\$75.76	Per Acre Foot
Projected Revenue:	\$389,029	
Projected Revenue:	\$1,968,178	

**42621 North Marin Water District**

This account records the Russian River Conservation Fee and the Russian River Projects charge received from North Marin Water District based on actual deliveries of water.

Projected FY 19-20 Water Deliveries:	6,636.3	Acre Feet
Russian River Projects Charge	\$8.34	Per Acre Foot
Russian River Conservation Fee	\$102.09	Per Acre Foot
Projected Revenue	\$732,852	

**Character Title:** Use of Money and Property **Character No.:** 44105-33030300-44

**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	\$550,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$10,450

**Character Title:** Other Financing Sources **Character No.:** 44105-33030300-47

**47102 Transfers In -Bet'w Gov't 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. There is a planned FY 19-20 transfer in the amount of \$760,000.

**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Supply  
**Section Title:** Russian River Projects

**Character Title:** Services and Supplies **Character No.:** 44105-33030300-51/52

**51211 Legal Services**

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

**51241 Outside Printing & Binding**

This account reflects the estimated cost outside printing services.

**51244 Permits/License/Fees**

This account records the cost of various permits including State Permits and Fees.

**51401 Rents & Leases-Equipment**

This account covers the costs of equipment as needed.

**51602 Business Travel/Mileage**

This account reflects the estimated cost of travel expenses to meetings and seminars by Agency staff.

**51605 Private Car Expense**

This account reflects the estimated cost to reimburse employees for the use of their private vehicles.

**51917 District Operations Charge**

This account reflects the estimated cost for salaries, benefits and overhead costs for personnel.

	<u>Project No.</u>	<u>Amount</u>
California Statewide Groundwater Elevation Monitor	W0058P006	\$ 20,000
Community Affairs Public Outreach	<i>various</i>	8,500
Federal Legislative Advocacy	<i>various</i>	40,000
FIRO - Lake Mendocino Economic Analysis	W0045	55,000
FIRO - Refinement of EFO Model	W0045	120,000
FIRO - Release Rate of Change Study	W0045	20,000
Fisheries Enhancement Program	W0006B006	130,000
Goldridge RCD	W0078D034	5,000
Healdsburg Dam Fish Ladder O&M	W0000M004	60,000
Healdsburg Fish Ladder Maintenance Permits		40,000
North Coast RCP	W0018C018	30,000
Potter Valley Project	W0005C018	400,000
Quagga Mussel Prevention Program	W0037P006	10,000
RR Estuary Breaching Activities	W0030C018	75,000
RR Estuary Public Outreach Programs	W0025P006	20,000
RR Watershed Association		7,500
RR Watershed Coupled Surface Water/Groundwater Model		6,000
Russian River Regional Monitoring Program	W0088D023	15,000
Sonoma Resource Conservation District	W0008D034	5,000
State Legislative Advocacy	<i>various</i>	15,000
SWRCB B.O. Water Rights Meetings		25,000
SWRCB Petition (Permanent D1610 Change Petition)		10,000
SWRCB Petition (RRIFR Temp Urgency)		100,000
Upper Russian River WQ Monitoring		23,000
Water Education Program-Fisheries	W0004	17,500
Water Management & Stakeholders Collaboration		50,000
Water Rights Petitions	W0007D019	200,000
Winter Russian River Algae/WQ Monitoring		13,000
		<u>\$1,520,500</u>

**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Supply  
Section Title: Russian River Projects

Character Title: Services and Supplies (cont'd) Character No.: 44105-33030300-51/52

**51902 Telecommunication Usage**

This item cover of cost of communication expense budgeting to adjust for actual usage.

**51803 Other Contract Services**

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

	<u>Project No.</u>	<u>Amount</u>
As needed Professional Services Agreement		\$ 75,000
California Statewide Groundwater Elevation Monitor	W0058	25,000
Community Outreach Program	W011C018	10,000
Federal Legislative Outreach	<i>various</i>	20,000
FIRO - Folsom Lake Alternative/Development	W0045	300,000
FIRO - Forecast Operations Plugin	W0045	150,000
FIRO - HEC - Develop Synthetic Forecasts	W0045	125,000
Fishery Gallery Signage		30,000
Goldridge RCD-Watershed Work	W0078D034	35,000
North Coast RCP	W0018D021	175,000
Potter Valley Project	W0005C018	600,000
Quagga Mussel Prevention	W0037P006	60,000
Russian River Watershed Coupled Water Groundwater Model	W0089D030	50,000
Sonoma RCD	W0008B003	20,000
Upper Russian River WQ Monitoring		66,000
USGS - Stream Gauges Russian River Drainage System	W0044B011	319,568
Winter Russian River Algae/WQ Monitoring		14,000
		<u>\$ 2,074,568</u>

**51921 Equipment Usage Charge**

This account reflects the estimated cost for equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

**52091 Memberships/Certifications**

This account reflects the estimated cost for membership dues for the Russian River Watershed Association.

**52117 Mail and Postage Supplies**

This account covers the estimated cost of as needed mail and postage items.

**51241 Minor Equipment/Small Tools**

This account reflects the estimated cost for purchasing of small tools, instruments and equipment that are individually under \$5,000.

**52143 Software/Licensing Fees**

This account reflects the estimated cost for various productivity software packages.

Character Title: Other Charges Character No.: 44105-33030300-53

**53402 Depreciation Expense**

Generally Accepted Accounting Principles require that depreciation be expended each year.

Character Title: Fixed Assets Character No.: 44105-33030300-19

**19840 Work in Progress - Equipment**

This account captures costs for the purchase and installation of equipment. No planned items in FY 19-20.

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Supply  
**Fund:** Russian River Projects  
**Fund/Department ID:** 44105-33030300

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$675,479</b>	<b>\$1,053,466</b>	<b>\$1,089,099</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,928,783	4,479,441	3,518,480
Expenditures - (Decrease) fund balance	<u>(3,511,460)</u>	<u>(4,428,565)</u>	<u>(4,027,068)</u>
<b>Net Surplus or Deficit - Increase/(Decrease) to Fund Balance</b>	417,323	50,876	(508,588)
<b>Adjustments to Reserves/Encumbrances:</b>			
Post Audit Adjustment	125,000	-	-
Unearned Revenue	(196,243)	(196,243)	-
Unrealized Gains/Losses	(2,459)	-	-
Change in Encumbrances - Net Change	(143,892)	-	-
Depreciation/Amortization	<u>178,258</u>	<u>181,000</u>	<u>191,000</u>
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>(39,336)</u>	<u>(15,243)</u>	<u>191,000</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$1,053,466</b>	<b>\$1,089,099</b>	<b>\$771,511</b>
<b>Target Fund Balance</b>	<b>\$818,235</b>	<b>\$1,046,891</b>	<b>\$959,017</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$235,230</i>	<i>\$42,207</i>	<i>(\$187,506)</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$377,987</b>	<b>\$35,633</b>	<b>(\$317,588)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	\$1,258,189	\$533,633	
Unearned Revenue	(25,000)	-	
Other Receivables	-	125,000	
Due from Other Funds	-	599,524	
Accounts Receivable-AR Module	961,727	1,398,431	
Accounts Payable	(69,964)	(52,559)	
Prepaid Expense	1,663	5,203	
Due from Other Gov't	30,225	67,159	
Vouchers Payable	(86,682)	(84,354)	
Encumbrances	<u>(1,394,679)</u>	<u>(1,538,571)</u>	
<b>Total Beginning Fund Balance</b>	<b>\$675,479</b>	<b>\$1,053,466</b>	

FY 2019-20 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: RECYCLED WATER FUND

Fund/Department ID: 44110-33030400

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42461 Federal-Other Funding	\$2,000,000	\$1,303,100	(\$696,900)	(34.85%)
<b>Subtotal Intergovernmental Revenue</b>	<b>\$2,000,000</b>	<b>\$1,303,100</b>	<b>(\$696,900)</b>	<b>(34.85%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$945	\$1,900	\$955	101.06%
<b>Subtotal Use of Money</b>	<b>\$945</b>	<b>\$1,900</b>	<b>\$955</b>	<b>101.06%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In -Bet'w Gov't Funds	\$700,000	\$800,000	\$100,000	14.29%
<b>Subtotal Other Financing Sources</b>	<b>\$700,000</b>	<b>\$800,000</b>	<b>\$100,000</b>	<b>14.29%</b>
<b>TOTAL REVENUES</b>	<b>\$2,700,945</b>	<b>\$2,105,000</b>	<b>(\$595,945)</b>	<b>(22.06%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	\$10,000	\$5,000	(\$5,000)	(50.00%)
51241 Outside Printing & Binding	5,000	3,000	(2,000)	(40.00%)
51602 Business Travel/Mileage	4,000	4,000	0	0.00%
51605 Private Care Expense	400	200	(200)	(50.00%)
51803 Other Contract Services	280,000	528,000	248,000	88.57%
51917 District Operations Charges	212,500	157,500	(55,000)	(25.88%)
51921 Equipment Usage Charges	2,060	1,000	(1,060)	(51.46%)
52091 Memberships/Certifications	100,000	106,000	6,000	6.00%
<b>Subtotal Services and Supplies</b>	<b>\$613,960</b>	<b>\$804,700</b>	<b>\$190,740</b>	<b>31.07%</b>
<b><u>OTHER CHARGES</u></b>				
53402 Depreciation Expense	\$50,000	\$50,000	\$0	0.00%
53501 Contributions	2,250,000	1,300,000	(950,000)	(42.22%)
<b>Subtotal Other Charges</b>	<b>\$2,300,000</b>	<b>\$1,350,000</b>	<b>(\$950,000)</b>	<b>(41.30%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,913,960</b>	<b>\$2,154,700</b>	<b>(\$759,260)</b>	<b>(26.06%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$213,015</b>	<b>\$49,700</b>	<b>(\$163,315)</b>	<b>(76.67%)</b>

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Recycled Water Fund

Character Title: Intergovernmental Revenue

Character No.: 44110-33030400-42

**42461 Federal-Other Funding**

USBR NBWRA Pass thru Funds \$1,303,100

Character Title: Use of Money and Property

Character No.: 44110-33030400-44

**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	\$100,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$1,900

Character Title: Other Financing Sources

Character No.: 44110-33030400-47

**47102 Transfers In -Bet'w Gov't 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. Planned FY 19-20 transfer is \$800,000.

Character Title: Services and Supplies

Character No.: 44110-33030400-51/5

**51211 Legal Services**

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

**51241 Outside Printing & Binding**

This account reflects the estimated costs of outside printing services.

**51602 Business Travel/Mileage**

This account reflects the estimated cost of travel expenses to meetings and seminars by Agency staff.

**51605 Private Car Expense**

This account reflects the estimated cost to reimburse employees for the use of their private vehicles.

**51917 District Operations Charges**

This account reflects the estimated cost for charging salaries, benefits and overhead costs for personnel assigned to investigate the feasibility and/or desirability of establishing irrigation zones or other methods of putting recycled water to beneficial use.

Specific projects anticipated for FY 19-20 include:

<u>Project Description</u>	<u>Project No.</u>	<u>Amount</u>
Community Outreach Program	<i>various</i>	\$30,000
Legislative Advocacy-Federal	<i>various</i>	70,000
Legislative Advocacy-State	<i>various</i>	15,000
North Bay Water Reuse Authority	W0069C018	25,000
North Bay Watershed Association	W0063C018	5,000
Russian River Watershed Association	<i>various</i>	7,500
Water Education-Non WC Staffing	<i>various</i>	5,000
		\$157,500

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Recycled Water Fund

Character Title: Services and Supplies (cont'd)

Character No.: 44110-33030400-51/5:

### **51803 Other Contract Services**

This account reflects the expense for the use of outside contract services as may be necessary to support the program.

<u>Project Description</u>	<u>Project No.</u>	<u>Amount</u>
Community Outreach Program	various	\$5,000
Legislative Advocacy-Federal	various	60,000
Legislative Advocacy-State	various	90,000
North Bay Water Advocacy	various	50,000
North Bay Water Reuse Authority-Joint Use	W0070C018	50,000
North Bay Water Reuse Authority-Ph 2 Feasibility Study	W0082D034	40,000
North Bay Water Reuse Authority-Ph 2 Support	W0072C018	110,000
North Coast Resource Partnership	W0061D014	45,000
Stakeholder Outreach	various	45,000
Water Education-Assembly Program	various	15,000
West Coast Watershed	W0086D021	18,000
		\$528,000

### **51921 Equipment Usage Charge**

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

### **52091 Memberships/Certifications**

This account reflects the estimated cost to provided membership dues in the following associations:

	<u>Project No.</u>	<u>Amount</u>
North Bay Watershed Association	W0063A023	\$17,000
Russian River Watershed Association		47,000
Water Reuse Foundation	W0085P004	42,000
		\$106,000

Character Title: Other Charges

Character No.: 44110-33030400-53

### **53402 Depreciation Expense**

Generally Accepted Accounting Principles require that depreciation be expended each year.

### **53501 Contributions**

USBR NBWRA Pass thru Funds	\$1,300,000
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**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Supply  
**Fund:** Recycled Water Fund  
**Fund/Department ID:** 44110-33030400

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$21,481</b>	<b>\$465,697</b>	<b>\$382,901</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,819,546	2,781,164	2,105,000
Expenditures - (Decrease) fund balance	(1,394,990)	(2,913,960)	(2,154,700)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to Fund Balance	424,555	(132,796)	(49,700)
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances - Net Change	(28,487)	-	-
Unrealized Gains/Losses	3,806	-	-
Depreciation	44,343	50,000	50,000
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>\$19,661</u>	<u>\$50,000</u>	<u>\$50,000</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$465,697</b>	<b>\$382,901</b>	<b>\$383,201</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$444,216</b>	<b>(\$82,796)</b>	<b>\$300</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/17</u></b>	<b><u>7/1/18</u></b>	
Cash	\$69,937	\$547,968	
Receivables	-	-	
Prepaid Expense	4,548	-	
Due to Other Govt's	(2,300,189)	(295,487)	
Due from Federal AR	2,302,451	296,440	
Accounts Payable	(2,352)	-	
Vouchers Payable	(13,069)	(14,892)	
Encumbrances	(39,845)	(68,332)	
<b>Total Beginning Fund Balance</b>	<u>\$21,481</u>	<u>\$465,697</u>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund:** WARM SPRINGS DAM  
**Fund/Department ID:** 14135-33030100

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 Prop Taxes - CY Secured	\$6,742,878	\$7,571,339	\$828,461	12.29%
40005 RDA Increment	(575,393)	(755,147)	(179,754)	31.24%
40006 AB1290 RDA Pass Through	47,695	108,412	60,717	127.30%
40010 Residual Prop-Tax RPTTE	131,727	206,354	74,627	56.65%
40101 Prop Taxes - CY Unsecured	177,036	120,468	(56,568)	(31.95%)
40111 Prop Taxes - CY Supplemental	138,745	204,487	65,742	47.38%
<b>Subtotal Taxes</b>	<b>\$6,662,688</b>	<b>\$7,455,913</b>	<b>\$793,225</b>	<b>11.91%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 State Homeowners Prop Tax Relf	\$40,004	\$39,402	(\$602)	(1.50%)
42461 Federal Other Funding	185,000	656,000	471,000	254.59%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$225,004</b>	<b>\$695,402</b>	<b>\$470,398</b>	<b>209.06%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$89,000	\$95,000	\$6,000	6.74%
<b>Subtotal Use of Money</b>	<b>\$89,000</b>	<b>\$95,000</b>	<b>\$6,000</b>	<b>6.74%</b>
<b><u>OTHER FINANCING USES</u></b>				
47102 Transfers in - btwn Gov'tl Funds	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$6,976,692</b>	<b>\$8,246,315</b>	<b>\$1,269,623</b>	<b>18.20%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 Maintenance - Equipment	\$6,394,899	\$1,386,185	(\$5,008,714)	(78.32%)
51211 Legal Services	20,000	20,000	0	0.00%
51241 Outside Printing & Binding	5,000	5,000	0	0.00%
51242 Bank Charges	52,508	70,212	17,704	33.72%
51244 Permits/License/Fees	8,000	8,000	0	0.00%
51401 Rents& Leases-Equip	30,000	30,000	0	0.00%
51602 Business Travel/Mileage	6,000	4,000	(2,000)	(33.33%)
51803 Other Contract Services	1,248,858	808,777	(440,081)	(35.24%)
51917 District Operations Chgs	1,554,000	2,519,000	965,000	62.10%
51921 Equipment Usage Charges	36,050	100,000	63,950	177.39%
52111 Office Supplies	4,000	2,000	(2,000)	(50.00%)
52117 Mail & Postage Supplies	800	800	0	0.00%
52141 Minor Equip/Small Tools	20,000	77,500	57,500	287.50%
<b>Subtotal Services and Supplies</b>	<b>\$9,380,115</b>	<b>\$5,031,474</b>	<b>(\$4,348,641)</b>	<b>(46.36%)</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	\$860,000	\$923,281	\$63,281	7.36%
<b>Subtotal Other Charges</b>	<b>\$860,000</b>	<b>\$923,281</b>	<b>\$63,281</b>	<b>7.36%</b>
<b><u>CAPITAL EXPENDITURES</u></b>				
54507 Work in Progress-Intangible	\$497,550	\$305,330	(\$192,220)	(38.63%)
<b>Subtotal Capital Expenditures</b>	<b>\$497,550</b>	<b>\$305,330</b>	<b>(\$192,220)</b>	<b>(38.63%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,737,665</b>	<b>\$6,260,085</b>	<b>(\$4,477,580)</b>	<b>(41.70%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$3,760,973</b>	<b>(\$1,986,230)</b>	<b>(\$5,747,203)</b>	<b>(152.81%)</b>

**FY 19-20**

**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Supply

**Section Title:** Warm Springs Dam - Special Revenue Fund

**Character Title:** Taxes

**Character No.:** 14135-33030100-40

**40002 Prop Taxes - CY Secured**

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

**40005 RDA Increment**

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

**40006 AB1290 RDA Pass Through**

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

**40010 Residual Prop-Tax RPTTE**

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

**40101 Prop Taxes - CY Unsecured**

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

**40111 Prop Taxes - CY Supplemental**

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

**Character Title:** Intergovernmental Revenue

**Character No.:** 14135-33030100-42

**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 Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**42461 Federal-Other Funding**

Anticipated Federal funding in FY 19-20 for Department of Fish and Wildlife, CA Coast Salmonid Population Monitoring in the Russian River (\$656,000).

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

**Character No.:** 14135-33030100-44

**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 estimated cash flows and current interest rate trends.

Estimated Average Cash Balance	\$5,000,000
Projected Interest Rate	1.90%
	<hr/>
Projected/Planned Interest on Pooled Cash	\$95,000

**Character Title:** Services and Supplies

**Character No.:** 14135-33030100-51/52

**51061 Maint of Equipment**

This account reflects the estimated costs for work on Dry Creek Mile 2 and 3. \$1,386,185

**51211 Legal Services**

This account reflects the estimated costs for county counsel and outside legal services as required.

**51241 Outside Printing & Binding**

This account reflects estimated costs of outside printing services.

**51242 Bank Charges**

This account reflects estimated costs for annual renewal fees.

**51244 Permits/License/Fees**

This account records the cost of various permits including State Permits and Fees.

**51401 Rents & Leases-Equipment**

This account covers the costs of equipment as needed.

**51602 Business Travel/Mileage**

This account reflects the estimated cost of travel expenses to meetings and seminars by Agency staff.

**51917 District Operations Chgs**

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

<u>Project</u>	<u>Project #</u>	<u>Amount</u>
<u>Advocacy</u>		
Legislative Advocacy - Federal	<i>various</i>	\$20,000
Legislative Advocacy - State	D0025P004	15,000
<u>Decision 1610 Change Program</u>		
Russian River Final Flow Modeling	D0013C018	64,000
Water Quality Modeling	D0014C018	12,000
<u>Permanent D 1610 Change</u>		
Program Management	D0012C018	80,000
Draft EIR	D0010C018	40,000
Final EIR	D0038C018	40,000
RR Water Quality Model	<i>tbd</i>	33,000
RRIFR-Dry Creek Mile 1 Maintenance	D0018C022	50,000
RRIFR-Dry Creek Mile 2 Maintenance	D0022C004	100,000
RRIFR-Dry Creek Mile 3 Maintenance	D0023C004	100,000
RRIFR-Coho Hatchery Funding	D0024C018	110,000
RRIFR Coordination with US Army Corp	D0011C018	200,000
RRIFR-Dry Creek Adaptive Mgmt and Monitoring Plan Implementation	D0020C018	600,000
RRIFR-Dry Creek Tributary Rehab & Fish Passage	D0019B011	10,000
<u>Outreach and Education</u>		
Community Outreach Programs	D0003A005	15,000
Dry Creek Community Outreach	<i>tbd</i>	100,000
Water Education (Non-WC)	<i>various</i>	25,000
Coastal Monitoring Program (CMP)	D0053	775,000
FireSmart	<i>tbd</i>	5,000
NOAA HMT QPI Phase 3 Project	D0026	35,000
Potter Valley Check Dams - Maintenance	D0004M004	10,000
Russian River Stream Gauges - Maintenance	D0002M004	80,000
		\$2,519,000

**51803 Other Contract Services**

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

<u>Project</u>	<u>Project #</u>	<u>Amount</u>
As-needed Field Operations Assistance	<i>various</i>	\$200,000
<u>Advocacy</u>		
Federal Legislative Advocacy	<i>various</i>	173,500
State Legislative	D0025P004	140,000
Community Outreach Programs	<i>various</i>	7,500
Quagga Mussel Prevention	D0051P006	60,000
<u>Decision 1610 Change Program</u>		
Russian River Final Flow Modeling	D0013C018	40,000
Water Quality Modeling	D0014D008	32,000
<u>Permanent D 1610 Change</u>		
Draft EIR	D0010C018	40,000
RRIFR Coordination with US Army Corp	D0011B004	25,000
Support RR Biological Opinion Implementation		25,000
USGS - Stream Gauges Russian River Drainage System	D0002M004	65,777
		\$808,777

**Character Title: Services and Supplies (cont'd)**

**Character No.: 14135-33030100-51/52**

**51921 Equipment Usage Charge**

This account reflects the estimated cost for equipment usage. Recent cost experience indicated that higher costs may incurred during the forthcoming year.

**52111 Office Supplies**

This account covers the estimated cost of operational supplies.

**52117 Mail and Postage Supplies**

This account covers the estimated cost of as needed mail and postage items.

**51241 Minor Equipment/Small Tools**

This account reflects the estimated cost for purchasing of small tools, instruments and equipment that are individually under \$5,000.

**Character Title: Other Charges**

**Character No.: 14135-33030100-53**

**53501 Contributions**

Operation and maintenance of Warm Springs Dam (Project No. D0030).

The FY 19-20 appropriations is an estimate of the billing from the US Army Corp of Engineers. \$923,281

**Character Title: Capital Expenditures**

**Character No.: 14135-33030100-54**

**54504 Work in Progress - Intangible**

This account records easement dedications, temporary permits and right-of-way work associated with Dry Creek Habitat Restoration Project.

\$305,330

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Supply  
**Fund:** Warm Springs Dam - Special Revenue Fund  
**Fund/Department ID:** 14135-33030100

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$8,668,730</b>	<b>\$8,719,050</b>	<b>\$1,975,773</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	8,702,543	7,071,569	8,246,315
Expenditures - (Decrease) fund balance	(11,686,670)	(13,814,846)	(6,260,085)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>(2,984,127)</u>	<u>(6,743,277)</u>	<u>1,986,230</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances	3,031,975	0	0
Unrealized Gains/Losses	<u>2,472</u>	<u>-</u>	<u>-</u>
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>3,034,447</u>	<u>0</u>	<u>0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$8,719,050</b>	<b>\$1,975,773</b>	<b>\$3,962,003</b>
<b>Target Fund Balance</b>	<b>\$4,947,737</b>	<b>\$6,228,648</b>	<b>\$2,515,737</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$3,771,313</i>	<i>(\$4,252,875)</i>	<i>\$1,446,266</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$50,320</b>	<b>(\$6,743,277)</b>	<b>\$1,986,230</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/17</u></b>	<b><u>7/1/18</u></b>	
Cash	\$14,386,285	\$14,386,285	
Accounts Payable	(1,106,206)	(1,106,206)	
Vouchers Payable	(185,342)	(185,342)	
Accounts Receivable	15,925	15,925	
Retention Payable	(171,082)	(171,082)	
Due from Federal AR	197,807	197,807	
Encumbrances	<u>(4,468,657)</u>	<u>(4,468,657)</u>	
<b>Total Beginning Fund Balance</b>	<b>\$8,668,730</b>	<b>\$8,668,730</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: WARM SPRINGS DAM DEBT SERVICE**  
**Fund/Department ID: 34105-33030200**

Account No. and Title	Adopted 2018-19	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	\$230,580	\$209,000	(\$21,580)	(9.36%)
44003 Other Interest Earnings	990,000	492,317	(497,683)	(50.27%)
<b>Subtotal Use of Money</b>	<b>\$1,220,580</b>	<b>\$701,317</b>	<b>(\$519,263)</b>	<b>(42.54%)</b>

**OTHER FINANCING SOURCES**

47101 Transfers Int-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>TOTAL REVENUES</b>	<b>\$1,220,580</b>	<b>\$701,317</b>	<b>(\$519,263)</b>	<b>(42.54%)</b>
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**EXPENDITURES:**

**OTHER CHARGES**

53101 Principal Payments - LT Debt	\$3,664,390	\$3,782,566	\$118,176	3.22%
53103 Interest on LT Debt	2,621,183	2,621,183	0	0.00%
<b>Subtotal Other Charges</b>	<b>\$6,285,573</b>	<b>\$6,403,749</b>	<b>\$118,176</b>	<b>1.88%</b>

**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	\$0	\$0	\$0	N/A
57012 Transfers Out - btw Govtl Fund	0	0	0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>TOTAL EXPENDITURES</b>	<b>\$6,285,573</b>	<b>\$6,403,749</b>	<b>\$118,176</b>	<b>1.88%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$5,064,993</b>	<b>\$5,702,432</b>	<b>\$637,439</b>	<b>12.59%</b>
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**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Supply

**Section Title:** Warm Springs Dam Debt Service

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

**Character No.:** 34105-33030200-44

**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	11,000,000
Projected Interest Rate	1.90%
Projected/Planned Interest on Pooled Cash	\$209,000

**40003 Other Interest Earnings**

Figures are based on the debt service schedule.

**Character Title:** Other Financing Sources

**Character No.:** 34105-33030200-47

**47101 OT - W/in Special Dist - BOS**

This request is for the annual transfer from the Warm Springs Dam - Special Revenue Fund to provide for payment of annual debt service and the purchase of additional US Treasury strips. No transfer will be made in FY 19-20.

**Character Title:** Other Charges

**Character No.:** 34105-33030200-53

**53101 Principal Payments - LT Debt**

Project No.D0049A002

This item is to provide funds for the Agency's share of principal due for construction of Warm Springs Dam. These principal payments will continue to increase until the final payment is made in 2034.

**53103 Interest on LT Debt**

Project No.D0049A002

This item is to provide funds for the Agency's share of interest due for the construction of Warm Springs Dam. These interest payments are based on a repayment schedule specified at the time the bonds were sold.



**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Supply  
**Fund:** Warm Springs Dam Debt Service  
**Fund/Department ID:** 34105-33030200

DESCRIPTION OF FUND ACTIVITY	Actual FY 17-18	Estimated FY 18-19	Requested FY 19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$11,490,357</b>	<b>\$17,917,972</b>	<b>\$12,352,979</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	384,881	1,220,580	701,317
Expenditures - (Decrease) fund balance	<u>(6,285,571)</u>	<u>(6,285,573)</u>	<u>(6,403,749)</u>
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>(5,900,690)</u>	<u>(5,064,993)</u>	<u>(5,702,432)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gains/Losses	54,988	-	-
Investments-non current	<u>12,273,317</u>	<u>(500,000)</u>	<u>-</u>
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>12,328,305</u>	<u>(500,000)</u>	<u>-</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$17,917,972</b>	<b>\$12,352,979</b>	<b>\$6,650,547</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$6,427,615</b>	<b>(\$5,564,993)</b>	<b>(\$5,702,432)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/17</b>	<b>7/1/18</b>	
Cash	<u>\$11,490,357</u>	<u>\$17,917,972</u>	
<b>Total Beginning Fund Balance</b>	<u>\$11,490,357</u>	<u>\$17,917,972</u>	

**SONOMA COUNTY WATER AGENCY**  
**FY19-20 BUDGET**  
**WATER TRANSMISSION**

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**FY 2019-20 BUDGET**  
**BUDGET DIVISION SUMMARY**

ction Title:

<b>WATER TRANSMISSION SYSTEM</b>
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**Program Description**

This section includes the operations and maintenance (O&M), construction projects and debt service obligations related to the Agency's Water Transmission System.

**Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY18-19 Adopted	FY19-20 Requested	Percent Change	FY18-19 Adopted	FY19-20 Requested	Percent Change
Water Trans. Agency Fund	\$44,493,102	\$48,724,269	10%	\$6,798,832	\$7,176,877	6%
Water Management Planning	25,000	388,000	1452%	(22,207)	327,283	1574%
Watershed Planning/Restoration	3,864,000	5,266,000	36%	(393,698)	315,735	180%
Recycled Water & Local Supply	122,000	468,013	284%	(13,539)	(24,232)	79%
Water Conservation	2,498,972	2,361,957	(5%)	173,736	(131,180)	176%
SR Aqueduct Capital Fund	50,000	0	(100%)	(379,423)	(618,491)	(63%)
Petaluma Aq. Capital Fund	1,255,000	1,866,000	49%	1,008,191	1,481,160	47%
Sonoma Aq. Capital Fund	130,000	4,130,000	3077%	(1,260,858)	4,027,468	419%
Storage Facilities	25,000	0	(100%)	17,000	(73,000)	529%
Pipeline Facilities	0	0	N/A	0	0	N/A
Common Facilities	3,727,874	4,975,000	33%	(4,561,580)	(326,700)	93%
State Loan Debt Service	396,502	374,175	(6%)	(805,772)	(837,983)	4%
State Loan Reserve	0	0	N/A	0	0	N/A
Common Rev. Bond Fund 2012	357,502	350,659	(2%)	(74,798)	(84,330)	13%
Storage Revenue Bond 2012	105,376	115,489	10%	(203,279)	(194,895)	4%
Sonoma Aq. Revenue Bond 2012	306,971	82,952	(73%)	52,362	(173,751)	(432%)
Sonoma Aq. Revenue Bond 2015	1,211,212	41,212	(97%)	1,155,238	(6,182)	(101%)
Storage Revenue Bond 2015	278,090	257,684	(7%)	(696,725)	(456,763)	(34%)
Common Rev. Bond Fund 2015	589,617	678,659	15%	(131,155)	(355,911)	171%
Common Rev. Bond Fund 2019	5,889,460	4,054,937	(31%)	4,858,714	3,371,178	(31%)
Sonoma Aq. Revenue Bond 2019	154,028	102,554	(33%)	(83,666)	(132,039)	58%
North Marin Water Deposit	644,248	462,570	(28%)	(635,377)	462,189	173%
<b>TOTAL:</b>	<b>\$66,123,954</b>	<b>\$74,700,131</b>	<b>12.97%</b>	<b>\$4,801,996</b>	<b>\$13,746,431</b>	<b>186.26%</b>

**Staffing Summary**

No staffing is allocated to indexes within this section. Refer to the Administration and General Section.

**Workload Summary**

n/a

**Summary of Issues and Significant Changes**

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

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: WATER TRANSMISSION AGENCY FUND**

**Fund/Department No: 44205 33040100**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42358 State Other Funding	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>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	64,350	170,250	\$105,900	164.57%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$64,350</b>	<b>\$170,250</b>	<b>\$105,900</b>	<b>164.57%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45223 Sewer/Water Hook up Fees	0	0	\$0	N/A
45301 Charges for Services	0	0		
45314 Sale - Power	100,000	100,000	0	0.00%
45315 Sale - Water, Wholesale	25,575,031	28,357,469	2,782,438	10.88%
45323 Common Fac Rev Bond Chg	3,365,157	3,310,088	(55,069)	(1.64%)
45324 Storage Fac Rev Bond Chg	1,283,085	1,023,809	(259,276)	(20.21%)
45325 Sonoma Aqueduct Rev Bond Chg	528,885	510,089	(18,796)	(3.55%)
45327 Santa Rosa Aqueduct Cap Chg	407,973	561,741	153,768	37.69%
45328 Petaluma Aqueduct Cap Chg	225,359	328,090	102,731	45.59%
45329 Sonoma Aqueduct Cap Chg	0	100,262	100,262	N/A
45330 North Marin Rev Bond Chg	290,814	329,604	38,791	13.34%
45331 Water Mgmt Plan/Restore Chg	41,772	50,000	8,228	19.70%
45332 Watershed Plan/Restore Chg	3,803,623	4,516,770	713,147	18.75%
45333 Recycled Water & Local Supply	122,000	130,013	8,013	6.57%
45316 Water Conservation	1,886,222	2,059,207	172,985	9.17%
45401 Revenue Appl PY Chgs for Svcs	0	0	0	N/A
<b>Subtotal Charges for Services</b>	<b>\$37,629,921</b>	<b>\$41,377,143</b>	<b>\$3,747,222</b>	<b>9.96%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46003 Sales - Non Taxable	0	0	\$0	N/A
46021 Capital Grants - Federal	0	0	\$0	N/A
46022 Capital Grants - State	0	0	0	N/A
46027 Insurance Claims Reimbursement	0	0	\$0	N/A
46029 Donations/Contributions	0	0	\$0	N/A
46040 Miscellaneous Revenue	0	0	\$0	N/A
46041 Discounts Earned	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
46200 Revenue Appl PY Misc Revenue	0	0	\$0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	0	0	0	N/A
<b><i>Subtotal Other Financing Sources</i></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>N/A</u></b>
<b>TOTAL REVENUES</b>	<b>\$37,694,271</b>	<b>\$41,547,393</b>	<b>\$3,853,122</b>	<b>10.22%</b>

**EXPENDITURES:**

<b><u>SERVICES AND SUPPLIES</u></b>				
51031 Waste Disposal Services	3,000	3,000	0	0.00%
51032 Janitorial Services	6,000	6,000	0	0.00%
51061 Maintenance - Equipment	993,000	1,159,000	166,000	16.72%
51071 Maintenance - Bldg & Improve	0	0	0	N/A
51072 Landscaping Services	0	0	0	N/A
51077 Maintenance - Bldg & Improve	0	0	0	N/A
51205 Advertising/Marketing Svc	500	500	0	0.00%
51209 Information Tech Svc (non ISD)	1,500	1,500	0	0.00%
51211 Legal Services	12,000	12,000	0	0.00%
51212 Outside Counsel - Legal Advice	4,500	4,500	0	0.00%
51214 Agency Extra/Temp Help	1,000	1,000	0	0.00%
51226 Consulting Services	0	0	0	N/A
51230 Security Services	4,320	4,320	0	0.00%
51231 Testing/Analysis	135,000	135,000	0	0.00%
51241 Outside Printing and Binding	2,000	2,000	0	0.00%
51242 Bank Charges	0	50	50	N/A
51244 Permits/License/Fees	60,000	60,000	0	0.00%
51249 Other Professional Services	0	0	0	N/A
51301 Publications and Legal Notices	0	0	0	N/A
51401 Rents and Leases - Equipment	400,000	400,000	0	0.00%
51421 Rents and Leases - Bldg/Land	1,500	1,500	0	0.00%
51601 Training Services	14,000	20,000	6,000	42.86%
51602 Business Travel/Mileage	5,000	10,000	5,000	100.00%
51605 Private Car Expense	1,500	1,500	0	0.00%
51801 Other Services	16,000	18,000	2,000	12.50%
51803 Other Contract Services	1,648,580	5,211,500	3,562,920	216.12%
51902 Telecommunication Usage	90,000	90,000	0	0.00%
51911 Mail Services	300	300	0	0.00%
51917 District Operations Chgs	14,500,000	14,935,000	435,000	3.00%
51921 Equipment Usage Charges	900,000	950,000	50,000	5.56%
52021 Clothing, Uniforms, Personal	13,000	13,000	0	0.00%
52031 Food	700	700	0	0.00%
52042 Janitorial Supplies	2,000	2,000	0	0.00%
52061 Fuel/Gas/Oil	9,000	9,000	0	0.00%
52071 Materials and Supplies Expense	3,000	3,000	0	0.00%
52072 Chemicals	690,000	700,000	10,000	1.45%
52081 Medical/Laboratory Supplies	25,000	25,000	0	0.00%
52091 Memberships/Certifications	45,000	42,000	(3,000)	(6.67%)
52101 Other Supplies	10,000	5,000	(5,000)	(50.00%)
52111 Office Supplies	10,000	12,000	2,000	20.00%

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
52115 Books/Media/Subscriptions	1,500	1,500	0	0.00%
52117 Mail and Postage Supplies	3,000	3,000	0	0.00%
52141 Minor Equipment/Small Tools	180,000	176,000	(4,000)	(2.22%)
52142 Computer Equipment/Accessories	6,000	6,000	0	0.00%
52143 Computer Software/Licensing Fees	30,000	40,000	10,000	33.33%
52162 Special Department Expense	0	0	0	N/A
52163 Professional Development	0	0	0	N/A
52171 Water Conservation Program	0	0	0	N/A
52191 Utilities	500	500	0	0.00%
52193 Utilities - Electric	3,300,000	3,400,000	100,000	3.03%
<b>Subtotal Services and Supplies</b>	<b>\$23,128,400</b>	<b>\$27,465,370</b>	<b>\$4,336,970</b>	<b>18.75%</b>
<b><u>OTHER CHARGES</u></b>				
53500 Contributions Non-County Agy	0	0	\$0	N/A
53103 Interest on LT Debt	0	0	\$0	N/A
53401 Amortization Expense	241,500	54,000	(\$187,500)	(77.64%)
53402 Depreciation Expense	7,342,500	7,982,000	\$639,500	8.71%
53403 Loss - Disposed Capital Asset	0	0	\$0	N/A
53501 Contributions	0	0	\$0	N/A
53610 Other Charges	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$7,584,000</b>	<b>\$8,036,000</b>	<b>\$452,000</b>	<b>5.96%</b>
<b><u>FIXED ASSETS</u></b>				
19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	0	0	\$0	N/A
19840 Work in Progress - Eq	0	0	\$0	N/A
19841 Work in Progress - Intang	160,000	30,000	(\$130,000)	(81.25%)
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$160,000</b>	<b>\$30,000</b>	<b>(\$130,000)</b>	<b>(81.25%)</b>
<b><u>APPROPRIATIONS FOR CONTIN.</u></b>				
55011 Appropriation for Contingency	0	0	\$0	N/A
<b>Subtotal Approp. for Contingencies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	13,620,702	13,192,899	(\$427,803)	(3.14%)
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$13,620,702</b>	<b>\$13,192,899</b>	<b>(\$427,803)</b>	<b>(3.14%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$44,493,102</b>	<b>\$48,724,269</b>	<b>\$4,231,167</b>	<b>9.51%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$6,798,832</b>	<b>\$7,176,877</b>	<b>\$378,045</b>	<b>5.56%</b>



**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission  
Section Title: Water Transmission Agency Fund

Character Title: Use of Money and Property Character No.: 44205-44

<b>44002</b>	<b>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 anticipated cash balance and an interest rate forecast by the . Sonoma County Treasurer for the County Pooled Investment Program for the coming fiscal year.		
Estimated Average Cash Balance		7,500,000
Projected Interest Rate		2.27%
Projected/Planned Interest on Pooled Cash		<u>\$170,250</u>

Character Title: Charges for Services Character No.: 44205-45

<b>45313</b>	<b>Sale - Power</b>	
This item records revenue from the sale of power generated at the Warm Springs Dam hydro-electric plant and sold to Power Water Resource Pooling Authority. The contract with PWRPA is based on a variable rate contract equal to the instantaneous rate that Water Transmission is charged. This contract will also give renewable energy credits to PWRPA and thereby allow the Agency to partially meet its renewable energy goal of "Carbon-free Water" by 2015.		
		\$ 100,000
<b>45223</b>	<b>Sewer/Water Hook up Fees</b>	
This item reflects revenue received for installation of water meters. Actual revenues fluctuate from year to year based on requests for service. Expenditures associated with meter installation are budgeted in 44205-19831, SCWA - New Metered Service.		
<b>45315</b>	<b>Sale - Water, Wholesale</b>	\$ 28,357,469
<b>45323</b>	<b>Common Facilities Revenue Bond Charge</b>	\$ 3,310,088
<b>45324</b>	<b>Storage Facilities Revenue Bond Charge</b>	\$ 1,023,809
<b>45325</b>	<b>Sonoma Aqueduct Revenue Bond Charge</b>	\$ 510,089
<b>45327</b>	<b>Santa Rosa Aqueduct Capital Charge</b>	\$ 561,741
<b>45328</b>	<b>Petaluma Aqueduct Capital Charge</b>	\$ 328,090
<b>45329</b>	<b>Sonoma Aqueduct Capital Charge</b>	\$ 100,262
<b>45330</b>	<b>North Marin Revenue Bond Charge</b>	\$ 329,604
<b>45331</b>	<b>Water Management Planning Charge</b>	\$ 50,000
<b>45332</b>	<b>Watershed Planning &amp; Restoration Charge</b>	\$ 4,516,770
<b>45333</b>	<b>Recycled Water &amp; Local Supply Charge</b>	\$ 130,013
<b>45316</b>	<b>Water Conservation Charge</b>	\$ 2,059,207
<b>Total Water Sales</b>		<u>\$ 41,277,143</u>
Under the terms of the Sixth Supplemental Ordinance adopted in December 2002, all water transmission system revenues are to first be deposited in the Agency fund and later transferred to the appropriate capital or debt service funds. The line items listed above are used to record receipt of these revenues. Beginning July 1, 2006, all revenues received for the four subcharges are likewise received in the Agency's O&M fund and transferred to each subcharges' designated fund.		
<b>Revenue is based on deliveries of</b>		<b>43,870 Acre Feet</b>

Character Title: Miscellaneous Revenues Character No.: 44205-46

<b>46029</b>	<b>Donations/Contributions</b>	0
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**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Water Transmission Agency Fund

**Character:** Services and Supplies **Character No.:** 44205-51/52

**51061 Maintenance - Equipment**

This item is requested to provide funds for purchase of small equipment and for annual equipment maintenance contracts. Starting in FY 2012/13 it also will contain the costs to maintain the pumping, storage, pipeline and hydro-electric facilities previously budgeted in 51071. See details below:

DESCRIPTION	Project No.	Requested FY19-20
Collector 4 Chlorine Lines Maintenance	T0434	
Collector 6 Drainage Repair		34,500
CT Compliance		100,000
Eldridge Booster Station Decommission	T0030M007	
Electrical Supplies and Maintenance Services		355,000
Hardware and Miscellaneous Supplies		50,000
Mirabel Collector 3 Blowoff Valve		23,000
Mirabel Collector 4 Blowoff Valve		23,000
Mirabel Collector 5 replace 150 valves, replace meters Q paced		250,000
Mirabel Chlorine Building Water Lines Replacement		
Mirabel Infiltration Pond Rehab		23,000
Mirabel Fish Screens Maintenance		5,000
Mirabel/Wohler Chlorine Gas Detection		57,500
Pump and Pipeline Supplies and Maintenance Services		50,000
Riverfront Park Erosion Repairs		118,000
Riverfront Park Levee Repairs		30,000
Santa Rosa Plain Well Monitoring Program (SCWA Wells)	T0072	25,000
Wohler Road Settlement		
Wohler Road RR Fiber Optic Cable Relocation		
WT Monitoring Well Pressure Transducers	T0072	15,000
<b>51061 Total</b>		<b>1,159,000</b>

**51071 Maintenance - Bldg & Improvement**

This item has provided funds for contractual costs associated with projects to maintain the pumping, storage, pipeline and hydro-electric facilities.

**51209 Information Tech Svc (non ISD)**

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

**51211 Legal Services**

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

**51226 Consulting Services**

Use 51803 Other Contract Services.

**51230 Security Services**

This item is requested to provide funds to contract for outside security services to patrol Agency facilities at Wohler and Mirabel.

**51231 Testing/Analysis**

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

**51244 Permits/License/Fees**

This item is requested to provide funds for various permits and fees required by the State for Agency operations.

**51401 Rents and Leases - Equipment**

This item is requested to provide funds for rents and leases of equipment.

**51601 Training Services**

This item provides funds for Water Transmission staff in-service training costs.

**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission  
**Section Title:** Water Transmission Agency Fund

**Character:** Services and Supplies **Character No.:** 44205-51/52

**51602 Business Travel/Mileage**

This item is requested to provide funds to cover the cost of travel expenses to meetings and seminars by Agency staff. Seminars directly related to Water Transmission only.

**51605 Private Car Expense**

This item is requested to provide funds to reimburse employees for the use of their private vehicles. For Water Transmission System activities only.

**51803 Other Contract Services**

DESCRIPTION	Project No.	Requested FY19-20
<u>Infrastructure</u>		
Aqueduct Condition Assessments	T0153, T0382	175,000
As-Needed Dive Services		50,000
Asset Management		250,000
Cathodic Protection - Petaluma AQ	T0171	
Cathodic Protection - Santa Rosa AQ & Cotati Intertie	T0169/T0172	
Collector Capacity Study	T0140	
Maximo Hosting	T0138	
Mirabel Infiltration Pond Rehab		
Riverfront Park Maintenance - Regional Parks	T0125	140,000
Sonoma Youth Ecology Corps	T0072	32,000
Tank Recoat - Cotati	T0437	
Tank Recoat - Forestville	T0437	180,000
Tank Maintenance	T0183	3,000,000
Wohler-Mirabel Collector Wells - Liquefaction Mitigation	TBD	100,000
<u>Advocacy</u>		
Community Outreach Program	T0072	10,000
Integrated Water Management Plan		
Bay Area	T0096	5,500
North Coast	T0095	35,000
Invasive Mussel Program	T0072	60,000
Legislative Advocacy - Federal	T0080	95,000
Legislative Advocacy - State	T0080	50,000
Mirabel Fish Screens Educational Displays		80,000
North Bay Water Rregional Outreach Coordination	T0080	25,000
<u>Studies</u>		
Groundwater Banking Feasibility - Pilot Studies	T0147	200,000
Methodologies-Peak Demand Supply	T0155	
Watershed Water Quality Monitoring - USGS	T0105	175,000
Watershed and Riverbank Filtration Water Quality Studies	TBD	225,000
Regional Water Supply Resiliency Study	T0450	300,000
Russian River Wtrshed Coupled Surface Wtr/GW Model		
Stream Gauge Network (OneRain) - Mirabel	TBD	24,000
		<hr/> 5,211,500

**Character:** Services and Supplies **Character No.:** 44205-51/52

**51902 Telecommunication Usage**

This item is requested to provide funds for communication costs for radio, telephone and data line charges.

**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission  
**Section Title:** Water Transmission Agency Fund

**Character:** Services and Supplies **Character No.:** 44205-51/52

<b>51917</b>	<b>District Operations Chgs</b>	
This item provides funds for staff costs when working on Water Transmission.		
<b>51921</b>	<b>Equipment Usage Charge</b>	
This item is requested to provide funds for equipment usage.		
<b>52061</b>	<b>Fuel/Gas/Oil</b>	
Gas/Oil includes the costs of gas, diesel, and oil to operate the Agency's emergency generators.		
<b>52081</b>	<b>Medical/Laboratory Supplies</b>	
This account records expenses for supplies and expenses associated with the laboratory.		
<b>52071</b>	<b>Materials and Supplies Expense</b>	
This account records expenses for materials and supplies expenses.		
RRIFR Mirabel Dam Salmonid Monitoring	T0134M037	30,000

**Character:** Services and Supplies **Character No.:** 44205-51/52

<b>52072</b>	<b>Chemicals</b>	
This sub-object provides funds for the purchase of chlorine gas used in chlorinating water prior to transporting to customers. This sub-object also provides funds for caustic soda required by the pH system.		
<b>52091</b>	<b>Memberships/Certifications</b>	
This account provides funds for Agency memberships in professional and technical organizations.		
<b>DESCRIPTION</b>		<b>Requested FY19-20</b>
ACWA Membership	T0038	25,000
CA Groundwater Coalition	T0147	7,500
<b>52111</b>	<b>Office Supplies</b>	
This account records expenses for routine office supplies and expenses.		
<b>52141</b>	<b>Minor Equipment/Small Tools</b>	
This item is requested to provide funds for the purchase of small tools, instruments and equipment that are individually under \$5,000.		
<b>52142</b>	<b>Computer Equipment/Accessories</b>	
This item is requested to provide funds for the purchase of SCADA and telemetry controllers and instruments		
<b>52143</b>	<b>Computer Software/Licensing Fees</b>	
This item provides funds for license agreements and software related to the water transmission system.		
<b>52162</b>	<b>Special Department Expense (Reimbursable Proj &amp; FERC Fees)</b>	
This item is used to account for expenses that will have an offsetting revenue, for example if there is a funding agreement with an outside agency. This item is requested to provide funds for fees paid to the Federal Energy Commission for licensing costs associated with the Agency's Hydro-Electric facility at Warm Springs Dam.		
<b>52191</b>	<b>Utilities</b>	
This item is requested to provide funds for utility costs other than power for the water transmission system.		
<b>52193</b>	<b>Utilities - Electric (Power)</b>	
The item is requested to provide funds for electrical energy costs required to meet the pumping demands of the water transmission system and to operate other water transmission facilities.		

**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission  
**Section Title:** Water Transmission Agency Fund  
**Character:** Other Charges **Character No.:** 44205-53

<b>53402</b>	<b>Depreciation Expense</b>	
<p>This item is requested to provide appropriations for depreciation of the water transmission system buildings, improvements and equipment. All completed construction projects from Storage Facilities, Pipeline Facilities and Common Facilities are transferred to the Water Transmission fund upon completion and depreciation is booked in the Water Transmission fund. No cash expenditure of funds is made.</p>		

<b>Character:</b>	<b>Other Charges</b>	<b>Character No.:</b> 44205-53
<b>53501</b>	<b>Contributions</b>	
<p>This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals.</p>		0

<b>Character:</b>	<b>Fixed Assets</b>	<b>Character No.:</b> 44205-19
<b>19820</b>	<b>Machinery &amp; Equipment</b>	
<p>This item is requested to provide funds for equipment purchases which may be identified during the fiscal year.</p>		Requested
<u>DESCRIPTION</u>		<u>FY19-20</u>
Other equipment		0

<b>Character:</b>	<b>Fixed Assets</b>	<b>Character No.:</b> 44205-19
<b>19831</b>	<b>CIP - Bldg &amp; Impr</b>	
<p>This item is requested to provide funds for replacement and or improvement projects that may need to be undertaken during the fiscal year.</p>		0
<b>19832</b>	<b>CIP - Infrastructure</b>	0
<b>19841</b>	<b>Work in Progress - Intang</b>	
Permanent Easements		
	T0188	
Santa Rosa AQ Cathodic Protection ROW	T0187	
Software Licenses - LBNL Model		30,000
		<u>30,000</u>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission  
**Section Title:** Water Transmission Agency Fund

**Character:** Other Financing Uses **Character No.:** 44205-57

<b>57011</b>	<b>Transfers Out - within a Fund</b>	
This item is requested to transfer revenues collected as part of the rate for capital improvements and debt service payments. These transfers are made pursuant to the terms of the Master Water Supply Agreement and the Sixth Supplemental Ordinance.		
Santa Rosa Aqueduct Capital Fund	561,741	
Petaluma Aqueduct Capital Fund	328,090	
Sonoma Aqueduct Capital Fund	100,262	
Common Facilities Fund	602,830	
Storage Facilities Fund	0	
North Marin Deposit	0	
Sonoma Aqueduct Revenue Bond Fund 2012	255,341	
Sonoma Aqueduct Revenue Bond Fund 2015	47,394	
Storage Facilities Rev Bond Fund 2012	310,043	
Storage Facilities Rev Bond Fund 2015	713,766	
Common Facilities Rev Bond Fund 2012	434,081	
Common Facilities Rev Bond Fund 2015	1,030,030	
State Loan Debt Service Fund	1,196,268	
State Loan Reserve Fund	0	
Water Management Planning Fund	50,000	
Watershed Planning/Restoration Fund	4,516,770	
Recycled Water and Local Supply Fund	130,013	
Water Conservation Fund	<u>2,059,207</u>	
<b>Total</b>	<b>\$12,335,837</b>	

**Character:** Appropriations for Contingencies **Character No.:** 44205-55

<b>55011</b>	<b>Appropriation for Contingencies</b>	0
This reserve is established for unanticipated costs which may arise during the fiscal year.		

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Water Transmission Agency Fund

**Fund No.:** 44205

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$4,901,253</b>	<b>\$7,779,311</b>	<b>\$7,673,489</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	42,628,781	38,137,654	41,547,393
Expenditures - (Decrease) fund balance	(41,885,889)	(45,827,477)	(48,724,269)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	742,893	(7,689,823)	(7,176,877)
<b>Adjustments to Reserves/Encumbrances:</b>			
<i>CBA's - Included in Est. Current Yr Expenses</i>			
Depreciation	6,500,043	7,584,000	8,036,000
Donated Asset (Caltrans)	(2,750,000)		
Outstanding Encumbrances - Change in Enc.	(1,653,285)		
Capitalized Interest			
Gain/Loss on disposal of fixed assets			
Unrealized Gain/ Loss (GASB 31)	38,409		
Change in Prudent Reserve			
Post audit adjustments - Payables	0		
Reclass of Prior Year Asset	0		
Rounding	(1)		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	2,135,166	7,584,000	8,036,000
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>7,779,311</b>	<b>7,673,489</b>	<b>8,532,612</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b>			
<i>(Difference between Beginning and Ending Balance)</i>	<b>\$2,878,058</b>	<b>(\$105,823)</b>	<b>\$859,123</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$5,219,713	\$9,624,269	
Accounts Receivable	5,571,764	6,048,044	
Retention Receivable			
Deposits with Others		11,836	
Inventory of Materials and Supplies			
Due from State			
Due from Other Governments			
Prepaid Expense	17,224	17,017	
Due from Federal AR	41,363	391	
Pre-paid expenses			
Accounts Payable	(394,669)	(681,513)	
Unearned Revenue	0		
Deferred Revenue	0		
Reserved for Conservation/Recycled	0		
Contingent Liability	0		
Contract Retention Payable		(33,306)	
Encumbrances	(1,428,638)	(3,081,923)	
Prudent Reserve	(4,125,504)	(4,125,504)	
<b>Total Beginning Fund Balance</b>	<b>\$4,901,253</b>	<b>\$7,779,311</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **Water Management Planning**  
Fund/Department No: **44210 33041000**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42619 Town of Windsor	2,432	2,772	\$340	13.97%
<b>Subtotal Intergovernmental Reven</b>	<b>\$2,432</b>	<b>\$2,772</b>	<b>\$340</b>	<b>13.97%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	3,003	7,945	\$4,942	164.57%
<b>Subtotal Use of Money</b>	<b>\$3,003</b>	<b>\$7,945</b>	<b>\$4,942</b>	<b>164.57%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45332 Watershed Plan/Restore Chg	0	0	\$0	N/A
<b>Subtotal Charges for Services</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	41,772	50,000	\$8,228	19.70%
<b>Subtotal Other Financing Sources</b>	<b>\$41,772</b>	<b>\$50,000</b>	<b>\$8,228</b>	<b>19.70%</b>
<b>TOTAL REVENUES</b>	<b>\$47,207</b>	<b>\$60,717</b>	<b>\$13,510</b>	<b>28.62%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	20,000	0	(\$20,000)	(100.00%)
51917 District Operations Chgs	5,000	50,000	\$45,000	900.00%
<b>Subtotal Other Charges</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$25,000</b>	<b>100.00%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	338,000	\$338,000	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$338,000</b>	<b>\$338,000</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$25,000</b>	<b>\$388,000</b>	<b>\$25,000</b>	<b>100.00%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$22,207)</b>	<b>\$327,283</b>	<b>\$11,490</b>	<b>(51.74%)</b>



**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Water Management Planning

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

**Character No.:** 44210-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
<p>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.</p>		
Estimated Average Cash Balance	350,000	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$7,945	

**Character Title:** Other Government Revenue

**Character No.:** 44210-42

<b>42619</b>	<b><i>Town of Windsor</i></b>	
<p>This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b</p>		

**Character Title:** Other Financing Sources

**Character No.:** 44210-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
<p>This item records transfers of funds from the O&amp;M fund to provide for planned expenditures</p>		
	\$	329,604

**Character Title:** Services and Supplies

**Character No.:** 44210-51/52

<b>51917</b>	<b><i>District Operations Chgs</i></b>	Requested FY19-20
<p>This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Management Planning Fund.</p>		
Urban Water Management Plan	T0221	50,000
		<b>50,000</b>
<b>51803</b>	<b><i>Other Contract Services</i></b>	
<p>This item covers the costs of services provided by outside consultants.</p>		
Urban Water Management Plan	T0221	-
		-

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Water Management Planning  
**Fund No.:** 44210

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$403,626</b>	<b>\$573,620</b>	<b>\$599,327</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	164,331	50,707	60,717
Expenditures - (Decrease) fund balance	(37,162)	(25,000)	(388,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	127,169	25,707	(327,283)
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	41,376		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	1,449		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	42,825	0	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>573,620</b>	<b>599,327</b>	<b>272,044</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$169,994</b>	<b>\$25,707</b>	<b>(\$327,283)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$534,019	\$659,217	
Accounts Receivable	\$1,871	\$2,077	
Accounts Payable	(\$4,533)	(\$1,319)	
Vouchers Payable			
Encumbrances	(127,731)	(86,355)	
<b>Total Beginning Fund Balance</b>	\$403,626	\$573,620	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** Watershed Planning and Restoration  
**Fund/Department No:** 44215 33041100

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42461 Federal Other Funding	206,862	75,000	(\$131,862)	(63.74%)
42619 Town of Windsor	221,473	250,395	\$28,922	13.06%
<b>Subtotal Intergovernmental Reven</b>	<b>\$428,335</b>	<b>\$325,395</b>	<b>(\$102,940)</b>	<b>(24.03%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	25,740	68,100	\$42,360	164.57%
<b>Subtotal Use of Money</b>	<b>\$25,740</b>	<b>\$68,100</b>	<b>\$42,360</b>	<b>164.57%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45332 Watershed Plan/Restore Chg	0	40,000	\$40,000	N/A
<b>Subtotal Charges for Services</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	3,803,623	4,516,770	\$713,147	18.75%
<b>Subtotal Other Financing Sources</b>	<b>\$3,803,623</b>	<b>\$4,516,770</b>	<b>\$713,147</b>	<b>18.75%</b>
<b>TOTAL REVENUES</b>	<b>\$4,257,698</b>	<b>\$4,950,265</b>	<b>\$692,567</b>	<b>16.27%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	0	0	\$0	N/A
51212 Legal Services - External	0	0	\$0	N/A
51221 Medical/Laboratory Services	0	0	\$0	N/A
51231 Testing/Analysis	0	80,000	\$80,000	N/A
51803 Other Contract Services	1,373,000	742,000	(\$631,000)	(45.96%)
51917 District Operations Chgs	2,483,000	2,468,000	(\$15,000)	(0.60%)
52091 Memberships/Certifications	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$3,856,000</b>	<b>\$3,290,000</b>	<b>(\$566,000)</b>	<b>(14.68%)</b>
<b><u>OTHER CHARGES</u></b>				
53402 Depreciation Expense	8,000	8,000	\$0	0.00%
53501 Contributions	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>FIXED ASSETS</u></b>				
19841 Work in Progress - Intang	0	1,968,000	\$1,968,000	N/A
<b>Subtotal Fixed Assets</b>	<b>\$0</b>	<b>\$1,968,000</b>	<b>\$1,968,000</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,864,000</b>	<b>\$5,266,000</b>	<b>\$1,402,000</b>	<b>36.28%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$393,698)</b>	<b>\$315,735</b>	<b>\$709,433</b>	<b>(180.20%)</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Watershed Planning/Restoration

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

**Character No.:** 44215-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></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	2.27%
Projected/Planned Interest on Pooled Cash	\$68,100

**Character Title:** Intergovernmental Revenues

**Character No.:** 44215-42

<b>42619</b>	<b><i>Town of Windsor</i></b>
This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b	

**Character Title:** Miscellaneous Revenues

**Character No.:** 44215-46

<b>46029</b>	<b><i>Donations/Reimbursement</i></b>
-	

**Character Title:** Other Financing Sources

**Character No.:** 44215-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>
This item records transfers of funds from the O&M fund to provide for planned expenditures	
	\$4,516,770

**Character Title:** Services and Supplies

**Character No.:** 44215-51/52

<b>51231</b>	<b><i>Testing/Analysis</i></b>	
DESCRIPTION	Project No.	Requested FY19-20
Upper Russian River WQ Monitoring		66,000
Winter Russian River Algae/WQ Monitoring		14,000
		80,000
<b>51917</b>	<b><i>District Operations Chgs</i></b>	
This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Watershed Planning and Restoration Fund.		
Russian River Instream Flow and Restoration Program (Biological Opinion Response)		
DESCRIPTION	Project No.	Requested FY19-20
<b><i>Project Oversight</i></b>		
RRIFR Biological Opinion Reporting	T0224D025	125,000
RRIFR Scheduling and Budget Planning	T0225D021	25,000
<b><u>RRIFR Decision 1610 Change Petition</u></b>		
<b><u>RRIFR Russian River Flow Model</u></b>		
RRIFR Russian River Final Flow Modeling	T0214D008	240,000
RRIFR Hydroelectric Analysis	T0217B003	
RRIFR Water Quality Modeling	T0215C018	18,000
RRIFR Climate Change Modeling (USGS)	T0218D008	
RRIFR Hydrologic Index	T0216D008	

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Watershed Planning/Restoration

**Character Title:** Services and Supplies

**44215-51/52**

51917	<i>District Operations Chgs (Cont)</i>	Requested FY19-20
<b>RRIFR Temporary Urgency Change Petitions</b>		
	RRIFR Annual Temporary Urgency Change Petitions T0230C018	40,000
	RRIFR Interim Change CEQA Process T0230B012	3,000
	RRIFR Water Quality Monitoring - TUCP T0246C018	150,000
<b>RRIFR Permanent D1610 Change Petition</b>		
	RRIFR Program Management T0231C018	120,000
	RRIFR Draft EIR T0248B007	72,000
	RRIFR Final EIR T0249B007	60,000
<b>SWRCB B.O. Water Rights Issues</b>		
	SWRCB B.O. Water Rights Meetings T0425A002	
<b>RRIFR Public Outreach</b>		
	RRIFR Public Outreach Programs-Remaining Project Area T0226P006	72,000
<b><u>RRIFR Estuary Management &amp; Monitoring</u></b>		
<b>RRIFR Project Management-Estuary</b>		
	RRIFR Project Management T0219C018	100,000
	Permitting for Estuary Management T0219C018	80,000
	RRIFR CEQA Compliance/Litigation T0262A014	
<b>Public Outreach</b>		
	Public Outreach Programs-RR Estuary	
<b>RRIFR Biological and Water Quality Monitoring</b>		
	RRIFR Fisheries Monitoring -Seining T0219B039	125,000
	RRIFR Fisheries Monitoring -Fyke T0219B040	225,000
	RRIFR Fisheries Monitoring -Telemetry T0219M023	
	RRIFR Fisheries Monitoring -Otolith T0219B052	
	RRIFR Water Quality Monitoring T0219B041	205,000
	RRIFR Invertebrate Monitoring T0219B042	60,000
	RRIFR Wildlife & Botanical Monitoring (Pinnipeds) T0219B044	50,000
<b>RRIFR Flood Risk Mitigation</b>		
	RRIFR Feasibility Study T0233C018	40,000
<b>RRIFR Beach and Water Level Management</b>		
	RRIFR Lagoon Outlet Channel Adaptive Management Plan T0219B047	25,000
	RRIFR Lagoon Outlet Channel Implementation and Monitorir T0219B046	135,000
	RRIFR Monthly Sandbar Topographic Survey T0219B048	60,000
<b>RRIFR Jetty Modifications</b>		
	Jetty Study - Remove Monitoring Wells T0232C018/D008	
<b><i>Miscellaneous</i></b>		
	Climate Adaptation T0238	
	Dry Creek Habitat Enhancement - Phase 4 T0241	80,000
	Dry Creek Habitat Enhancement - Phase 5 T0406	42,000
	Dry Creek Habitat Enhancement - Phase 6 T0408	65,000
	National Integrated Drought Information System (NIDIS) T0237	
	NOAA HMT QPI Phase 3 Project T0236	
	RRIFR SWRCB Petition T0231	
	Russian River Estuary - Climate Change Sea Level Rise NO. T0244	
	Russian River Regional Monitoring Program TBD	15,000
	Russian River ResSim Model T0216	
	Upper Russian River WQ Monitoring TBD	23,000
	USGS Programmatic Climate Change Studies T0216, T0218, T0244	
	Watershed Restoration Education T0240	200,000
	Winter Russian River Algae/WQ Monitoring	13,000
		<b>\$ 2,468,000</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Watershed Planning/Restoration

**Character Title:** Services and Supplies

44215-51/52

<b>51803</b>	<b>Other Contract Services</b>	Requested
<u>DESCRIPTION</u>		<u>FY19-20</u>
This item covers the costs of services provided by outside consultants. Russian River Instream Flow and Restoration Program (Biological Opinion Response)		
<b><u>RRIFR Decision 1610 Change Petition</u></b>		
<b><u>RRIFR Russian River Flow Model</u></b>		
RRIFR Russian River Final Flow Modeling	T0214D008	\$ 96,000
RRIFR Climate Change Modeling (USGS)	T0218D008	
RRIFR Hydrologic Index	T0216D008	
RRIFR Water Quality Modeling	T0215C018	48,000
<b><u>RRIFR Temporary Urgency Change Petitions</u></b>		
RRIFR Water Quality Monitoring	T0246D015	50,000
<b><u>RRIFR Permanent D1610 Change Petition</u></b>		
RRIFR Draft EIR	T0248B007	48,000
RRIFR Final EIR	T0249B007	
Russian River Rearing Habitat Modeling		
<b><u>RRIFR Estuary Management &amp; Monitoring</u></b>		
<b><u>RRIFR Project Management</u></b>		
RRIFR CEQA Compliance/Litigation	T0262A014	
<b><u>RRIFR Biological and Water Quality Monitoring</u></b>		
RRIFR Water Quality Monitoring	T0219B041	50,000
RRIFR Invertebrate Monitoring	T0219B042	110,000
RRIFR Wildlife & Botanical Monitoring (Pinnipeds)	T0219B044	
<b><u>RRIFR Flood Risk Mitigation</u></b>		
RRIFR Feasibility Study	T0233D014	80,000
<b><u>RRIFR Beach and Water Level Management</u></b>		
RRIFR Lagoon Outlet Channel Adaptive Management Plan	T0219B047	100,000
RRIFR Lagoon Outlet Channel Implementation and Monitorin	T0219B046	160,000
RRIFR Rivermouth Camera	T0219B049	
<b><u>RRIFR Jetty Modifications</u></b>		
Jetty Study - Remove Monitoring Wells	T0232D014/C018	
<b><u>Miscellaneous</u></b>		
Climate Adaptation	T0238	
Dry Creek Habitat Enhancement - Phase 4	T0241	
Dry Creek Habitat Enhancement - Phase 5	T0406	
Dry Creek Habitat Enhancement - Phase 6	T0408	
National Integrated Drought Information System (NIDIS)	T0237	
NOAA Habitat Focus Area WQ Studies Supplemental		
NOAA HMT QPI Phase 3 Project	T0236	
Russian River Estuary - Climate Change Sea Level Rise NOA	T0244	
Russian River Estuary - Water Quality Phase II NOAA Habit	T0245	
USGS Programmatic Climate Change Studies	T0216, T0218, T0244	
		<b>\$ 742,000</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission  
**Section Title:** Watershed Planning/Restoration

**Other Charges** **Character No.: 44215-53**

<b>53402</b>	<b>Depreciation Expense</b>	
Depreciation		8,000
	<b>53402 Total</b>	<b>\$ 8,000</b>
<b>53501</b>	<b>Contributions</b>	
This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals. This item is a request to pass monies through to other governments.		
NOAA Quantitative Precipitation Information		
		-

**Fixed Assets** **Character No.: 44215-19**

<b>19841</b>	<b>Acq-WIP-Intangibles</b>	
This account captures costs for the development of intangible assets including the implementation and negotiation or acquisitions of easements.		
Dry Creek Habitat Enhancement Phase 4		\$293,000
Dry Creek Habitat Enhancement Phase 5		\$190,000
Dry Creek Habitat Enhancement Phase 6		\$1,485,000
		<b>\$1,968,000</b>

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Watershed Planning and Restoration  
**Fund No.:** 44215

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$4,450,538</b>	<b>\$6,531,041</b>	<b>\$5,384,106</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,494,408	4,420,758	4,950,265
Expenditures - (Decrease) fund balance	(3,096,833)	(5,575,693)	(5,266,000)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	1,397,575	(1,154,935)	(315,735)
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	655,733		
Capital Interest			
Depreciation	7,721	8,000	
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	19,474		
Rounding	1		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	682,929	8,000	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	6,531,041	5,384,106	5,068,371
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$2,080,503</b>	<b>(\$1,146,935)</b>	<b>(\$315,735)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$8,719,885	\$10,215,102	
Accounts Receivable	\$50,875	\$57,159	
Prepaid Expenses			
Due from Other Govs.	\$73,772	\$1,031	
Vouchers Payable	(\$79,400)	(\$112,682)	
Accounts Payable	(\$38,487)	(\$9,195)	
Due to State			
Encumbrances	(4,276,107)	(3,620,374)	
<b>Total Beginning Fund Balance</b>	\$4,450,538	\$6,531,041	
	(\$4)	(\$5)	
		(\$1)	



**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: Recycled Water and Local Supply  
Fund/Department No: 44220 33041200

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42619 Town of Windsor	7,104	7,207	\$103	1.46%
<b>Subtotal Intergovernmental Reven</b>	<b>\$7,104</b>	<b>\$7,207</b>	<b>\$103</b>	<b>1.46%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	6,435	17,025	\$10,590	164.57%
<b>Subtotal Use of Money</b>	<b>\$6,435</b>	<b>\$17,025</b>	<b>\$10,590</b>	<b>164.57%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46029 Donations/Contributions	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
46022 Capital Grants - State	0	0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</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	122,000	468,013	\$346,013	283.62%
<b>Subtotal Other Financing Sources</b>	<b>\$122,000</b>	<b>\$468,013</b>	<b>\$346,013</b>	<b>283.62%</b>
<b>TOTAL REVENUES</b>	<b>\$135,539</b>	<b>\$492,245</b>	<b>\$356,706</b>	<b>263.18%</b>

**EXPENDITURES:**

<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	0	0	\$0	N/A
51917 District Operations Chgs	0	0	\$0	N/A
<b>Subtotal Services &amp; Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER CHARGES</u></b>				
53402 Depreciation Expense	12,000	6,000	(\$6,000)	(50.00%)
53501 Contributions	110,000	462,013	\$352,013	320.01%
53104 Other Interest Expense	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$122,000</b>	<b>\$468,013</b>	<b>\$346,013</b>	<b>283.62%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$122,000</b>	<b>\$468,013</b>	<b>\$346,013</b>	<b>283.62%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$13,539)</b>	<b>(\$24,232)</b>	<b>(\$10,693)</b>	<b>78.98%</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Recycled Water and Local Supply

**Character Title:** Use of Money and Property **Character No.:** 44220-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
<p>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.</p>		
Estimated Average Cash Balance	750,000	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$17,025	

**Character Title:** Intergovernmental Revenues **Character No.:** 44220-42

<b>42619</b>	<b><i>Town of Windsor</i></b>	
<p>This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b</p>		

**Character Title:** Miscellaneous Revenues **Character No.:** 44220-46

<b>46029</b>	<b><i>Donations/Reimbursement</i></b>	
VOMWD, City of Sonoma, County, SCAPOSD, & SVCSD for Groundwater Management Plain Sonoma Valley	3751	
Santa Rosa, Windsor, Rohnert Park, Cotati, Sebastopol Cal American, County of Sonoma for Santa Rosa Plain Study	7063	
<b>46022</b>	<b><i>State Grants</i></b>	\$ -
		\$ -

**Character Title:** Other Financing Sources **Character No.:** 44220-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
<p>This item records transfers of funds from the O&amp;M fund to provide for planned expenditures.</p>		\$130,013
<p>This item records transfer in from Water Management Fund Balance (Fund Balance accumulated in excess of what is likely needed for UWMP and to smooth rates) per WAC Approval to offset MMWD LRT2 Project. Recycled Water Local Supply Fund Balance was reduced in FY18-19 at request of water contractors prior to knowing that long delayed MMWD LRT2 needed that Fund Balance.</p>		\$338,000

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Recycled Water and Local Supply

**Character Title:** **Services and Supplies** **Character No.:** **44220-51**

DESCRIPTION	Requested FY19-20
<b>51917 District Operations Chgs</b>	
This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Recycled Water and Local Supply Fund.	
Santa Rosa Plain Groundwater Management	7063; T0270
Santa Rosa Plain Groundwater Modeling Scenarios	
Sonoma Valley Groundwater Management & Feasibility Stud	3751; T0268
USGS Petaluma Ground Water Study	TBD
Santa Rosa Plain Groundwater Modeling Scenarios	TBD
USGS Training/Support for Santa Rosa Plain GMP	TBD
Sonoma Valley - Ground Water Mdl Upgrade	3751; T0268
<b>51917 Total</b>	<b>\$ -</b>

**Character Title:** **Other Financing Sources** **Character No.:** **44220-51**

DESCRIPTION	Requested FY19-20
<b>51803 Other Contract Services</b>	
This item covers the costs of services provided by outside consultants.	
Groundwater Banking Feasibility - Pilot Studies	T0147
Modeling Prgm	
No Bay Reg Wtr Supply Resilliency Study	
Russian River Well Field Assessment and Evaluation	
Sonoma Creek Seepage Study	3751; T0268
<b>51226 Total</b>	<b>\$ -</b>
<b>51211 Legal Services</b>	
This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.	

**Character Title:** **Other Charges** **Character No.:** **44220-53**

<b>53402 Depreciation Expense</b>	
Depreciation	6,000
<b>53402 Total</b>	<b>\$ 6,000</b>
<b>53501 Contributions</b>	
Santa Rosa Plain SGMA Contribution	100,000
Petaluma Valley Plain SGMA Contribution	0
Sonoma Valley Plain SGMA Contribution	0
MMWD LRT2 Program	362,013
<b>53501 Total</b>	<b>\$ 462,013</b>

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Recycled Water and Local Supply  
**Fund No.:** 44220

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$27,648</b>	<b>\$610,386</b>	<b>\$162,323</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	658,987	152,304	492,245
Expenditures - (Decrease) fund balance	(293,590)	(605,263)	(468,013)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>365,396</b>	<b>(452,959)</b>	<b>24,232</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	238,739		
Change in Windsor Reserve	(30,435)	(7,104)	
Capital Interest			
Depreciation	5,966	12,000	
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	3,072		
Rounding	(1)		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>217,341</b>	<b>4,896</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>610,386</b>	<b>162,323</b>	<b>186,555</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$582,738</b>	<b>(\$448,063)</b>	<b>\$24,232</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$1,103,881	\$1,347,550	
Accounts Receivable	\$10,099	\$6,622	
Other Receivables			
Due from State AR	\$7,930	\$1,142	
Retention Receivable	\$270	\$547	
Prepaid Expense			
Vouchers Payable	(\$18,681)	(\$2,215)	
Accounts Payable		(\$16,560)	
Retention Payable			
Unearned Revenue	(140,847)		
Encumbrances	(497,224)	(258,485)	
Windsor Reserve	(437,780)	(468,215)	
<b>Total Beginning Fund Balance</b>	<b>\$27,648</b>	<b>\$610,386</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **Water Conservation**  
Fund/Department No: **44225 33041300**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42619 Town of Windsor	109,829	114,156	\$4,327	3.94%
42615 City of Cotati	0	0	\$0	N/A
<b>Subtotal Intergovernmental Reven</b>	<b>\$109,829</b>	<b>\$114,156</b>	<b>\$4,327</b>	<b>3.94%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	6,435	17,025	\$10,590	164.57%
<b>Subtotal Use of Money</b>	<b>\$6,435</b>	<b>\$17,025</b>	<b>\$10,590</b>	<b>164.57%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
42358 State Other Funding	185,250	185,250	\$0	0.00%
42461 Federal Other Funding	0	0	\$0	N/A
42610 Other Governmental Agencies	0	0	\$0	N/A
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	137,500	117,500	(\$20,000)	(14.55%)
<b>Subtotal Miscellaneous Revenue</b>	<b>\$322,750</b>	<b>\$302,750</b>	<b>(\$20,000)</b>	<b>(6.20%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	1,886,222	2,059,207	\$172,985	9.17%
<b>Subtotal Other Financing Sources</b>	<b>\$1,886,222</b>	<b>\$2,059,207</b>	<b>\$172,985</b>	<b>9.17%</b>
<b>TOTAL REVENUES</b>	<b>\$2,325,236</b>	<b>\$2,493,138</b>	<b>\$167,902</b>	<b>7.22%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51241 Outside Printing and Binding	52,000	60,000	\$8,000	15.38%
51249 Other Professional Services	0	0	\$0	N/A
51602 Business Travel/Mileage	5,000	13,000	\$8,000	160.00%
51803 Other Contract Services	71,800	169,800	\$98,000	136.49%
51917 District Operations Chgs	1,660,922	1,503,907	(\$157,014)	(9.45%)
52071 Materials and Supplies Expense	5,000	75,000	\$70,000	1400.00%
52091 Memberships/Certifications	13,000	12,000	(\$1,000)	(7.69%)
52111 Office Supplies	0	0	\$0	N/A
52162 Special Department Expense	0	0	\$0	N/A
52171 Water Conservation Program	691,250	528,250	(\$163,000)	(23.58%)
<b>Subtotal Services &amp; Supplies</b>	<b>\$2,498,972</b>	<b>\$2,361,957</b>	<b>(\$137,014)</b>	<b>(5.48%)</b>
<b><u>OTHER CHARGES</u></b>				
53500 Contributions Non-County Agy	0	0	\$0	N/A
53501 Contributions	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,498,972</b>	<b>\$2,361,957</b>	<b>(\$137,014)</b>	<b>(5.48%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$173,736</b>	<b>(\$131,180)</b>	<b>(\$304,916)</b>	<b>(175.51%)</b>

## FY 2019-20 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Conservation

Character Title: Use of Money and Property

Character No.: 44225-44

<b>44002</b>	<b>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	750,000	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$17,025	

Character Title: Intergovernmental Revenues

Character No.: 44225-42

<b>42619</b>	<b>Town of Windsor</b>	
This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b		
<b>42358</b>	<b>State Other Funding</b>	
DWR Water Energy Grant		185,250
Bay Area IRWMP Prop 84 Yr2		0
Bay Area IRWMP Prop 84 Yr3	Pass-Through	185,250
<b>42461</b>	<b>Federal Other Funding</b>	
NOAA-Bay Watershed Education & Training (BWET)		0

Character Title: Miscellaneous Revenues

Character No.: 44225-46

<b>46029</b>	<b>Donations/Reimbursement</b>	
QWEL		17,500
Contractor contributions	NMWD	60,000
	RP	
	Sonoma	
	Windsor	40,000
		117,500

Character Title: Other Financing Sources

Character No.: 44225-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
This item records transfers of funds from the O&M fund to provide for planned expenditures.		\$2,059,207

Character Title: Services and Supplies

Character No.: 44225-51/52

<b>51241</b>	<b>Outside Printing &amp; Binding</b>	
This account records expenses for routine printing services		60,000
		60,000
<b>51602</b>	<b>Business Travel/Mileage</b>	
This account records Agency staff travel expenses for meetings and seminars.		13,000
		13,000
<b>52091</b>	<b>Memberships/Certificates</b>	
This account records expenses for memberships to professional organizations.		12,000
		\$ 12,000
<b>52071</b>	<b>Materials and Supplies Expense</b>	
This account records expenses for routine office supplies and expenses.		75,000
		\$ 75,000

## FY 2019-20 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Conservation

Character Title: **Services and Supplies** Character No.: **44225-51/52**

DESCRIPTION	Requested FY19-20
<p><b>51917 District Operations Chgs</b></p> <p>This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Conservation Fund.</p>	
Water Conservation, Water Education and Public Affairs Staf T0239/T0291	1,503,907
Water Education Seasonal Staffing T0239/T0291	-
Prop 84 Water Conservation Grant Administration TBD	
	<b>\$ 1,503,907</b>

Character Title: **Services and Supplies** Character No.: **44225-51/52**

<p><b>51803 Other Contract Services</b></p>	
Community Resilience Challenge T0291	7,000
Garden Sense Contract T0311	20,000
GardenSoft Licensing T0291	3,000
Green Business Program T0315	30,000
Online Educational Content T0239	25,000
Plant Labeling Program T0291	17,000
QWEL T0310	26,000
Water Ed Bus Contract T0239	41,800
	<b>\$ 169,800</b>
<p><b>52171 Water Conservation Program</b></p>	
DWR Water Energy Grant Rebates T0291	185,250
Outdoor Water Use Focused Programs	30,000
Public Information/Outreach Programs T0291	163,000
Saving Water Partnership Wholesaler Support T0291	35,000
School Education Program T0239	70,000
Seminars, Workshops, and Training T0291	30,000
Sonoma County Fair T0291	15,000
	<b>\$ 528,250</b>

Character Title: **Other Charges** Character No.: **44225-53**

<p><b>53501 Contributions</b></p>	
Pass through of DWR grant monies (BAIRWMP WUE) to other governments	-
	<b>\$ -</b>

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Water Conservation  
**Fund No.:** 44225

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$486,393</b>	<b>\$877,908</b>	<b>\$21,736</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,547,178	2,552,661	2,493,138
Expenditures - (Decrease) fund balance	(2,137,627)	(3,302,387)	(2,361,957)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	409,552	(749,726)	131,180
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	(39,704)		
Change in Windsor Reserve	18,948	(106,446)	
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	2,719		
Rounding	2		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(18,035)	(106,446)	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>877,910</b>	<b>21,736</b>	<b>152,917</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$391,517</b>	<b>(\$856,172)</b>	<b>\$131,180</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$1,370,965	\$1,738,854	
Accounts Receivable	44,398	68,342	
Retention Receivable	7,142	18,249	
Prepaid Expense	341	0	
State Other Funding			
Due from Other Gov.	138,044	113,616	
Voucher Payable	(107,030)	(65,889)	
Accounts Payables	(2,596)	(19,428)	
Unearned Revenue	(5,000)		
Due to Other Gov.	(86,136)	(81,345)	
Encumbrances	(340,938)	(380,642)	
Reserve for Windsor	(\$532,797)	(\$513,849)	
<b>Total Beginning Fund Balance</b>	<b>\$486,393</b>	<b>\$877,908</b>	



**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: SANTA ROSA AQUEDUCT CAPITAL FUND**  
**Fund/Department No: 44230 33045000**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 Interest on Pooled Cash	21,450	56,750	35,300	164.57%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$21,450</b>	<b>\$56,750</b>	<b>\$35,300</b>	<b>164.57%</b>
<b>MISCELLANEOUS REVENUE</b>				
46040 Miscellaneous Revenue	0	0	0	N/A
46021 Capital Grants - Federal	0	0	0	N/A
46029 Donations/Contributions	0	0	0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>				
47101 Transfers In - within a Fund	407,973	561,741	153,768	37.69%
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$407,973</b>	<b>\$561,741</b>	<b>\$153,768</b>	<b>37.69%</b>
<b>ADMINISTRATIVE CONTROL ACCT</b>				
49002 Advances	0	0	\$0	N/A
49003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>				
	<b>\$429,423</b>	<b>\$618,491</b>	<b>\$189,068</b>	<b>44.03%</b>
<b>EXPENDITURES:</b>				
<b>FIXED ASSETS</b>				
19820 Machinery and Equipment	0	0	0	N/A
19822 Mobile Equipment	0	0	0	N/A
19824 Computer Equipment	0	0	0	N/A
19831 CIP - Bldg & Impr	0	0	0	N/A
19832 CIP - Infrastructure	50,000	0	(50,000)	(100.00%)
19840 Work in Progress - Eq	0	0	0	N/A
19841 Work in Progress - Intang	0	0	0	N/A
19851 Intangible Assets - Non-amort	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(\$1)</b>
<b>OTHER FINANCING SOURCES</b>				
57011 Transfers Out - 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>ADMINISTRATIVE CONTROL ACCT</b>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>				
	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(100.00%)</b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b>(\$379,423)</b>	<b>(\$618,491)</b>	<b>(\$239,068)</b>	<b>63.01%</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Santa Rosa Aqueduct Capital Fund

**Character Title:** Use of Money and Property **Character No.:** 44230-44

<b>44002</b>	<b>Interest on Pooled Cash</b>	
<p>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.</p>		
Estimated Average Cash Balance	2,500,000	
Projected Interest Rate	<u>2.27%</u>	
Projected/Planned Interest on Pooled Cash	\$56,750	

**Character Title:** Other Financing Sources **Character No.:** 44230-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
<p>An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Santa Rosa Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Santa Rosa Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.</p>		
	<u>Rate</u>	<u>Deliveries</u>
Aqueduct Capital Charge	\$ 27.00	17,543.82
Town of Windsor	\$ 183.66	479.46
		<u>\$ 561,741</u>

**Character:** Fixed Assets **Character No.:** 44230-19

<b>19832</b>	<b>CIP - Infrastructure</b>		
	<b>Santa Rosa Aqueduct</b>	<u>Project No.</u>	<u>Requested FY19-20</u>
LHMP - Program Design		TBD	-
Mainline Valve Replacement (Jennings Ave)		TBD	
Santa Rosa Creek Crossing		T0405	
			<u>\$ -</u>

**Character Title:** Other Financing Uses **Character No.:** 44230-57

<b>57011</b>	<b>Transfers Out - within a Fund</b>	<b>\$0</b>
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## FY 2019-20 BUDGET

### STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Santa Rosa Aqueduct Capital Fund

**Fund No.:** 44230

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <i>BEGINNING</i> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$6,589,988</b>	<b>\$7,165,271</b>	<b>\$6,315,503</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	604,331	429,423	618,491
Expenditures - (Decrease) fund balance	(42,732)	(1,279,191)	0
	561,599	(849,768)	618,491
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance			
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Advance to Storage			\$0
Increase/(Decrease) in Loan Payable			
Repayment of Loan to Storage			
Capitalized Interest			
Unrealized Gain/ Loss (GASB 31)	\$13,684		
Rounding			
	13,684	0	0
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance			
<b>Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting</b>	<b>7,165,271</b>	<b>6,315,503</b>	<b>6,933,994</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$575,283</b>	<b>(\$849,768)</b>	<b>\$618,491</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$6,589,988	\$7,165,271	
	\$6,589,988	\$7,165,271	
<b>Total Beginning Fund Balance</b>			

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **PETALUMA AQUEDUCT CAPITAL FUND**  
Fund/Department No: **44235 33045100**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	21,450	56,750	\$35,300	164.57%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$21,450</b>	<b>\$56,750</b>	<b>\$35,300</b>	<b>164.57%</b>

**MISCELLANEOUS REVENUES**

46029 Donations/Contributions	0	0	0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	225,359	328,090	\$102,731	45.59%
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$225,359</b>	<b>\$328,090</b>	<b>\$102,731</b>	<b>45.59%</b>

**ADMINISTRATIVE CONTROL ACCT**

49002 Advances	0	0	0	N/A
49003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$246,809</b>	<b>\$384,840</b>	<b>\$138,031</b>	<b>55.93%</b>
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**EXPENDITURES:**

**FIXED ASSETS**

19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	1,255,000	1,866,000	\$611,000	48.69%
19840 Work in Progress - Eq	0	0	\$0	N/A
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$1,255,000</b>	<b>\$1,866,000</b>	<b>\$611,000</b>	<b>48.69%</b>

**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**ADMINISTRATIVE CONTROL ACCOUNT**

59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$1,255,000</b>	<b>\$1,866,000</b>	<b>\$611,000</b>	<b>48.69%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,008,191</b>	<b>\$1,481,160</b>	<b>\$472,969</b>	<b>46.91%</b>
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**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Petaluma Aqueduct Capital Fund

**Character Title:** Use of Money and Property **Character No.:** 44235-44

<b>44002</b>	<b>Interest on Pooled Cash</b>	
<p>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.</p>		
Estimated Average Cash Balance	2,500,000	
Projected Interest Rate	<u>2.27%</u>	
Projected/Planned Interest on Pooled Cash	\$56,750	

**Character Title:** Other Financing Sources **Character No.:** 44235-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
<p>An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Petaluma Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Petaluma Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.</p>		
	<u>Rate</u>	<u>Deliveries</u>
	\$ 27.00	23,816.80
		\$ 392,318

**Character:** Fixed Assets **Character No.:** 44235-19

<b>19832</b>	<b>CIP - Infrastructure</b>	
Ely BPS Flood Control & Electrical Upgrade	TBD	\$266,000
LHMP - Program Design	TBD	
Wilfred Booster Station Electrical Upgrade	T0426	
MSN Segment C2 - HOV Lane - Lakeville to Old Redwood I	TBD	\$1,600,000
Marin Sonoma Narrows Segment B2	TBD	
		<u>\$ 1,866,000</u>

**Character Title:** Other Financing Uses **Character No.:** 44235-57

<b>57011</b>	<b>Transfers Out - within a Fund</b>	
		\$0

**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Petaluma Aqueduct Capital Fund

**Fund No.:** 44235

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$7,712,720</b>	<b>\$8,031,065</b>	<b>\$6,178,384</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	380,988	250,359	384,840
Expenditures - (Decrease) fund balance	(76,721)	(2,103,040)	(1,866,000)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>304,267</b>	<b>(1,852,681)</b>	<b>(1,481,160)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Advance to Common			\$0
Increase/(Decrease) in Loan Payable	\$0	\$0	
Capitalized Interest			
Loss on Fixed Asset			
Principal Received on Loan		\$0	\$0
Unrealized Gain/ Loss (GASB 31)	\$14,078		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>14,078</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>8,031,065</b>	<b>6,178,384</b>	<b>4,697,224</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$318,345</b>	<b>(\$1,852,681)</b>	<b>(\$1,481,160)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$ 7,712,720	\$ 8,031,065	
Bonds Payable - current			
<b>Total Beginning Fund Balance</b>	<b>\$7,712,720</b>	<b>\$8,031,065</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **SONOMA AQUEDUCT CAPITAL FUND**

Fund/Department No: **44240 33045200**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	858	2,270	\$1,412	164.57%
44003 Other Interest Earnings	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$858</b>	<b>\$2,270</b>	<b>\$1,412</b>	<b>164.57%</b>

**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	1,390,000	100,262	(\$1,289,738)	(92.79%)
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$1,390,000</b>	<b>\$100,262</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL REVENUES</b>	<b>\$1,390,858</b>	<b>\$102,532</b>	<b>\$1,412</b>	<b>0.10%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51242 Bank Charges	0	0	\$0	N/A
<b>Subtotal Services and Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**FIXED ASSETS**

19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	130,000	4,130,000	\$4,000,000	3076.92%
19840 Work in Progress - Eq	0	0	\$0	N/A
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$130,000</b>	<b>\$4,130,000</b>	<b>\$4,000,000</b>	<b>3076.92%</b>

**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**RESIDUAL EQUITY TRANSFER**

56030 Residual Equity Transfers	0	0	\$0	N/A
<b>Subtotal Residual Equity Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**ADMINISTRATIVE CONTROL ACCOUNT**

59004 Administrative Control Account	0	0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$130,000</b>	<b>\$4,130,000</b>	<b>\$4,000,000</b>	<b>3076.92%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$1,260,858)</b>	<b>\$4,027,468</b>	<b>\$3,998,588</b>	<b>(317.13%)</b>
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**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Capital Fund

**Character Title:** Use of Money and Property **Character No.:** 44240-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></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	100,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$2,270

**Character Title:** Other Financing Sources **Character No.:** 44240-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>
Sonoma Rev Bond 2012 Fund Sonoma Rev Bond 2015 Fund	
An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Sonoma Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.	
	Rate                      Deliveries
\$ 27.00	4,141.27
	\$ 111,814
	\$ 111,814

**Character:** Fixed Assets **Character No.:** 44240-19

<b>19832</b>	<b><i>CIP - Infrastructure</i></b>
LHMP - Program Design	TBD                      30,000
SBS Electrical Upgrade and Pumping Reliability	T0335                      4,100,000
Sonoma AQ Crossing of Spring Creek & Bennett Valley Fault Crossing	
	<b>\$ 4,130,000</b>

**Character:** Other Financing Uses **Character No.:** 44240-53

<b>57011</b>	<b><i>Transfers Out - within a Fund</i></b>	<b>\$0</b>
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**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Sonoma Aqueduct Capital Fund

**Fund No.:** 44240

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,271,451</b>	<b>\$1,134,546</b>	<b>\$4,163,089</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	161,919	3,850,858	102,532
Expenditures - (Decrease) fund balance	(146,403)	(822,315)	(4,130,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	15,516	3,028,543	(4,027,468)
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	(275,859)		
Sale or Purchase of Fixed Asset	120,192		
Unrealized Gain/ Loss (GASB 31)	3,246	0	
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(152,421)	0	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>1,134,546</b>	<b>4,163,089</b>	<b>135,622</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>(\$136,905)</b>	<b>\$3,028,543</b>	<b>(\$4,027,468)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$1,397,849	\$1,586,223	
Vouchers Payable	(\$8,177)	(\$57,597)	
Accounts Payable			
Encumbrances	(118,221)	(394,080)	
<b>Total Beginning Fund Balance</b>	<b>\$1,271,451</b>	<b>\$1,134,546</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: STORAGE FACILITIES**  
**Fund/Department No: 44250 33043000**

	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	0	0	\$0	N/A
44050 Unrealized Gains & Losses	(2,000)	(2,000)		
<b>Subtotal Use of Money</b>	<b>(\$2,000)</b>	<b>(\$2,000)</b>	<b>\$0</b>	<b>0.00%</b>

**MISCELLANEOUS REVENUE**

46021 Capital Grants - Federal	0	0	\$0	N/A
46029 Donations/Contributions	0	0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	10,000	75,000	\$65,000	650.00%
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$10,000</b>	<b>\$75,000</b>	<b>\$65,000</b>	<b>650.00%</b>

<b>TOTAL REVENUES</b>	<b>\$8,000</b>	<b>\$73,000</b>	<b>\$65,000</b>	<b>812.50%</b>
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**EXPENDITURES:**

**Other Charges**

53103 Interest on LT Debt	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**FIXED ASSETS**

19832 CIP - Infrastructure	25,000	0	(25,000)	(100.00%)
<b>Subtotal Fixed Assets</b>	<b>\$25,000</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>(100.00%)</b>

<b>TOTAL EXPENDITURES</b>	<b>\$25,000</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>(100.00%)</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$17,000</b>	<b>(\$73,000)</b>	<b>(\$90,000)</b>	<b>(529.41%)</b>
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**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities

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

**Character No.:** 44250-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></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	0	
Projected Interest Rate	2.27%	
	\$0	
Projected/Planned Interest on Pooled Cash	\$0	

**Character Title:** Other Financing Sources

**Character No.:** 44250-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
This item records transfers of funds into the Storage Facilities fund to provide for planned capital projects and to restore fund balance.		
Storage Facilities Revenue Bond 2012A	\$15,000	
Storage Facilities Revenue Bond 2015A	\$60,000	

**Character:** Fixed Assets

**Character No.:** 44250-19

		Requested
DESCRIPTION	Project	FY19-20
<b>19832 CIP - Infrastructure</b>		
Kawana-Ralphine SBS Pipeline	T0328	0
LHMP-Bennet Valley Fault Crossing (Oakmont Pipeline)		0
LHMP-Program Design		
Petaluma Aq Relocation - Kastania	T0330	-
Ralphine Tanks Flow Thru Conversion	T0332	0
	<b>19832 Total</b>	<b>0</b>

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Storage Facilities  
**Fund No.:** 44250

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$9,782</b>	<b>\$20,239</b>	<b>(\$344,975)</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	86,524	788,553	73,000
Expenditures - (Decrease) fund balance	77,066	1,155,767	0
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	9,457	(367,214)	73,000
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Repayment of Loan from SR Aqueduct Capital	0	0	0
Princ. Pymnt on loan from SR Aqueduct Capital Advances			
Outstanding Encumbrances - Net Change			
PY CIP adjustment - reclass to PY Exp			
B & I Tsfrs			
LTD Proceeds			
Capitalized Interest			
Move Project CIP Balance			
Unrealized Gain/ Loss (GASB 31)	999	2,000	
PY Encumbrances			
Rounding	1		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	1,000	2,000	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>20,239</b>	<b>(344,975)</b>	<b>(271,975)</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$10,457</b>	<b>(\$365,214)</b>	<b>\$73,000</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$55,820	\$45,239	
Accts Receivable	0	0	
Accounts Payable	(21,038)		
Vouchers Payable	0	0	
Encumbrances	(25,000)	(25,000)	
<b>Total Beginning Fund Balance</b>	<b>\$9,782</b>	<b>\$20,239</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **COMMON FACILITIES**  
Fund/Department No: **44260 33043200**

	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	8,580	22,700	\$14,120	164.57%
44050 Unrealized Gains & Losses	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$8,580</b>	<b>\$22,700</b>	<b>\$14,120</b>	<b>164.57%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46021 Capital Grants - Federal	0	0	\$0	N/A
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
<b>Subtotal Miscellaneous Revenues</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	8,280,874	5,279,000	(\$3,001,874)	(36.25%)
<b>Subtotal Other Financing Sources</b>	<b>\$8,280,874</b>	<b>\$5,279,000</b>	<b>(\$3,001,874)</b>	<b>(36.25%)</b>
<b><u>ADMINISTRATIVE CONTROL</u></b>				
49002 Advances	0	0	\$0	N/A
49003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$8,289,454</b>	<b>\$5,301,700</b>	<b>(\$2,987,754)</b>	<b>(36.04%)</b>

**EXPENDITURES:**

<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>FIXED ASSETS</u></b>				
19812 Acq-CIP-Land	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	3,727,874	4,975,000	\$1,247,126	33.45%
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$3,727,874</b>	<b>\$4,975,000</b>	<b>\$1,247,126</b>	<b>33.45%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,727,874</b>	<b>\$4,975,000</b>	<b>\$1,247,126</b>	<b>33.45%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$4,561,580)</b>	<b>(\$326,700)</b>	<b>\$4,234,880</b>	<b>(92.84%)</b>

**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities

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

**Character No.:** 44260-44

<b>44002</b>		<b>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		1,000,000	
Projected Interest Rate		2.27%	
Projected/Planned Interest on Pooled Cash		<u>\$22,700</u>	

**Character Title:** Miscellaneous Revenue

**Character No.:** 44260-46/47

<b>46021</b>		<b>Capital Grants - Federal</b>	
This account records the receipt of Federally awarded grants			
MW Creek Crossing - FEMA Grant			
RR Crossing - FEMA Grant			
Total			0
<b>47101</b>		<b>Transfers In - within a Fund</b>	
This item records transfers of funds into the Common Facilities fund to provide for planned capital projects and to restore fund balance.			
Common Fac Bond 2012A			210,000
Common Fac Bond 2015A			120,000
Common Fac Bond 2019A			3,733,600
North Marin Water			462,570
Total			<u>4,526,170</u>

**Character Title:** Administrative Control

**Character No.:** 44260-49

<b>49004</b>		<b>Administrative Control Account</b>	
The Agency will procure financing in FY 13/14 from the Santa Rosa AQ Capital Fund and Petaluma AQ Capital Fund for the Mirabel Fish Screen Replacement and Agency Westside Facility.			
Santa Rosa Aqueduct Capital Fund			0
Petaluma Aqueduct Capital Fund			<u>0</u>
			0
<b>49005</b>		<b>Administrative Control Account Clearing</b>	
This is the clearing account for sub-object 49004, Administrative Control Account			
Santa Rosa Aqueduct Capital Fund			0
Petaluma Aqueduct Capital Fund			<u>0</u>
			0

**FY 2019-20 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities

**Character:** Fixed Assets **Character No.:** 44260-19

<b>19832</b>	<b>CIP - Infrastructure</b>		<b>Requested</b>
DESCRIPTION	Project No.		FY19-20
Mainline Valve Replacement (Vinehill Ranch)			356,000
Mirabel Dam Bladder Replacement	T0416		1,580,000
Mirabel Fish Screens - RRIFR	T0338C004		
Mirabel RR Crossing Fiber Optic Cable Relocation	T0349		
Mirabel Surge Control System	T0348		
Mirabel Maintenance Building			
MW Creek Crossing	T0346		70,000
Pump & Motor Work - Mirabel Coll 3, 4			
Pump Replacement Wohler 4, 11			1,200,000
RDS Motor Control Center Replacement	T0447		
RDS Pump and Motor Replacement	T0422		150,000
RR Crossing	T0343		165,000
System-wide Meter Replacements	T0347		
Warm Springs Dam Hydroturbine Retrofit	T0428		1,400,000
Wohler Plant Access Rd. Retaining Wall	T0446		34,000
Wohler Motor Replacements - Collectors 1&2			
WTS Equipment Building	T0336		20,000
	<b>Total</b>		<b>4,975,000</b>
<b>19851</b>	<b>Intangible Assets - Non-Amort</b>		<b>Requested</b>
DESCRIPTION	Project No.		FY19-20
SCADA Software and Hardware			
	<b>Intangible Asset</b>		
<b>19841</b>	<b>Work in Progress - Intang</b>		<b>Requested</b>
DESCRIPTION	Project No.		FY19-20
SCADA Upgrade			

**Character:** Other Financing Uses **Character No.:** 44260-57

<b>57011</b>	<b>Transfers Out - within a Fund</b>		<b>Requested</b>
DESCRIPTION	Project No.		FY19-20
Transfer to Pipeline for South Transmission			0
	<b>57011 Total</b>		<b>0</b>

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Common Facilities  
**Fund No.:** 44260

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,466,781</b>	<b>\$2,680,583</b>	<b>\$57,105</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,064,908	14,552,939	5,301,700
Expenditures - (Decrease) fund balance	(2,043,983)	(17,176,417)	(4,975,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	20,925	(2,623,478)	326,700
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Loan from Petaluma Aqueduct Capital Fund			
Principal payment on Loan from Petaluma Aqueduct Fund			
Advances			
Outstanding Encumbrances - Net Change	1,296,523		
Capitalized Interest			0
Gain/loss on disposal of Capital Assets	8,591		
Proceeds from State Loan & Other LT Debt			0
PY CIP adjustment - reclass to PY Exp (loss on asset)			
B & I Tsfr to ISF (Facilities) Fund			
Auditor Adj - Reversal of Duplicate Pymt			
Sale or Purchase of Fixed Asset	(120,192)		
Change in Deposit w/Others			
Move Project CIP Balance			
Change in Contingent Liability			
Post Audit Adjustment - Payables			
Unrealized Gain/ Loss (GASB 31)	7,955		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	1,192,877	0	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>2,680,583</b>	<b>57,105</b>	<b>383,805</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$1,213,802</b>	<b>(\$2,623,478)</b>	<b>\$326,700</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2017</u></b>	<b><u>7/1/2018</u></b>	
Cash	\$3,017,778	\$2,657,439	
Retention Receivable	\$152,056		
Due from Other Gov'ts			
Deposits with Others			
Due from State			
Due from Federal	212,810	193,019	
Prepaid Expense			
Vouchers Payable	(46,332)	(13,445)	
Accounts Payable	(250,395)		
Contract Retention Payable	(166,183)		
Other Current/Contingent Liabilities			
Advances from other Govt			
Encumbrances	(1,452,953)	(156,430)	
<b>Total Beginning Fund Balance</b>	<b>\$1,466,781</b>	<b>\$2,680,583</b>	



**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: State Loan Debt Service Fund  
Fund/Department No: 44265 33047000

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	6,006	15,890	\$9,884	164.57%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$6,006</b>	<b>\$15,890</b>	<b>\$9,884</b>	<b>164.57%</b>

**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	1,196,268	1,196,268	\$0	0.00%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$1,196,268</b>	<b>\$1,196,268</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL REVENUES</b>	<b>\$1,202,274</b>	<b>\$1,212,158</b>	<b>\$9,884</b>	<b>0.82%</b>
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**EXPENDITURES:**

**OTHER CHARGES**

53103 Interest on LT Debt	246,502	224,175	(\$22,327)	(9.06%)
<b>Subtotal Other Charges</b>	<b>\$246,502</b>	<b>\$224,175</b>	<b>(\$22,327)</b>	<b>(9.06%)</b>

**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	150,000	150,000	\$0	0.00%
<b>Subtotal Other Financing Uses</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>0.00%</b>

**ADMINISTRATIVE CONTROL ACCOUNT**

59002 Advances	793,731	816,058	\$22,327	2.81%
59003 Advances Clearing	(793,731)	(816,058)	(22,327)	2.81%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$396,502</b>	<b>\$374,175</b>	<b>(\$22,327)</b>	<b>(5.63%)</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$805,772)</b>	<b>(\$837,983)</b>	<b>(\$32,211)</b>	<b>4.00%</b>
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# FY 2019-20 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** State Loan Debt Service Fund

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

**Character No.:** 44265-44

**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	700,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$15,890

**Character Title:** Other Financing Sources

**Character No.:** 44265-47

**47101 Transfers In - within a Fund**

The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for \$15.8M. The term of the SRF is 20 years. Interest payments began 6/27/02, and principal and reserve payments began in FY06/07. The water sales revenue is calculated to meet 115% of the annual debt service costs of the SRF loan. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Debt Service fund, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	\$816,058
Interest	224,175
Total Debt Service	1,040,233
Revenue Requirement (115% x Debt Service)	\$1,196,268

**Character Title:** Other Charges

**Character No.:** 44265-53

**53103 Interest on LT Debt**

This account records the interest expense for the SRF loan per the amortization schedule.

**Character Title:** Other Financing Uses

**Character No.:** 44265-57

**57011 Transfers Out - within a Fund**

This item is used to transfer loan proceeds to Common Facilities Fund to finance construction of projects.

**Character:** Administrative Account

**Character No.:** 44265-59

**59004 Administrative Control Account**

This account reflects the principal payment for the State Revolving Fund Loan. The request for the forthcoming fiscal year is based on the amortization schedule.

**59005 Administrative Control Account Clearing**

This is the clearing account for the Account 59004, Administrative Control Account

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** State Loan Debt Service Fund  
**Fund No.:** 44265

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	(\$7,238)	\$148,314	\$138,027
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,204,396	1,202,274	1,212,158
Expenditures - (Decrease) fund balance	(268,217)	(396,502)	(374,175)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	936,179	805,772	837,983
<b>Adjustments to Reserves/Encumbrances:</b>			
<i>CBA's - Included in Est. Current Yr Expenses</i>			
Principal payments on loan (Increase) / Decrease in Principal Payable	(772,014)	(793,731)	(793,731)
Advances from Other Govt	(10,783)	(22,328)	(22,328)
Unrealized Gain/ Loss (GASB 31) Rounding	2,170	1	
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(780,627)	(816,058)	(816,059)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	148,314	138,027	159,951
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b>			
<i>(Difference between Beginning and Ending Balance)</i>	\$155,552	(\$10,286)	\$21,924
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	7/1/2017	7/1/2018	
Cash	\$764,776	\$931,111	
Due to other Governments	(\$772,014)	(\$782,797)	
<b>Total Beginning Fund Balance</b>	(\$7,238)	\$148,314	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** State Loan Reserve Fund  
**Fund/Department No:** 44270 33047100

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

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>

**OTHER FINANCING SOURCES**

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>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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**EXPENDITURES:**

**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</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>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** State Loan Reserve Fund

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

**Character No.:** 44270-44

**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	0	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$0	

**Character Title:** Other Financing Sources

**Character No.:** 44270-47

**47101 Transfers In - within a Fund**

The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for \$15.8M. The term of the SRF is 20 years. Interest payments began 6/27/02, and principal and reserve payments began in FY06/07. The terms of the contract require the Agency to accumulate a reserve fund equal to two semiannual payments during the first 10 years of the loan contract. The water sales revenue is calculated to meet the 115% of the annual reserve amount required. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Reserve fund, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Reserve Amount	\$0	
Revenue Requirement (115% x Reserve Amt.)	\$0	

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Water Transmission  
Section: State Loan Reserve Fund  
Fund No.: 44270

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	15,547	0	0
Expenditures - (Decrease) fund balance	0	0	0
	<hr/>	<hr/>	<hr/>
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	15,547	0	0
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Reserved Fund Balance	(17,709)		0
Unrealized Gain/ Loss (GASB 31)	2,163		
Rounding	-1		
	<hr/>	<hr/>	<hr/>
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(15,547)	0	0
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$1,277,532	\$1,295,241	
Reserve	(1,277,532)	(1,295,241)	
	<hr/>	<hr/>	
<b>Total Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	

**FY 2019-20 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **COMMON FACILITIES REVENUE BONDS 2012**  
Fund/Department No: **44275 33047200**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	343	908	\$565	164.57%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$343</b>	<b>\$908</b>	<b>\$565</b>	<b>164.57%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	431,957	434,081	\$2,124	0.49%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$431,957</b>	<b>\$434,081</b>	<b>\$2,124</b>	<b>0.49%</b>
<b>TOTAL REVENUES</b>	<b>\$432,300</b>	<b>\$434,989</b>	<b>\$2,689</b>	<b>0.62%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	2,000	2,000	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	145,502	130,872	(\$14,630)	(10.05%)
53104 Other Interest Expense	0	7,787	\$7,787	N/A
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$145,502</b>	<b>\$138,659</b>	<b>(\$6,843)</b>	<b>(4.70%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	210,000	210,000	\$0	0.00%
<b>Subtotal Other Financing Uses</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	228,113	236,803	\$8,690	3.81%
59005 Admin Control Acct Clearing	(228,113)	(236,803)	(8,690)	3.81%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$357,502</b>	<b>\$350,659</b>	<b>(\$6,843)</b>	<b>(1.91%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$74,798)</b>	<b>(\$84,330)</b>	<b>(\$9,532)</b>	<b>12.74%</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities Revenue Bonds 2012

**Character Title:** Use of Money and Property **Character No.:** 44275-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></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	40,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$908

**Character Title:** Other Financing Sources **Character No.:** 44275-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>
The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.	
<u>Annual Debt Service Requirements</u>	
Principal	\$236,803
Interest	130,872
Fiscal Agent Fees	2,000
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	369,675
Revenue Requirement (115% x Debt Service)	\$425,126

**Character:** Services and Supplies **Character No.:** 44275-51/52

<b>51242</b>	<b><i>Bank Charges</i></b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	



**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities Revenue Bonds 2012

**Character:** Other Charges **Character No.:** 44275-53

<b>53103</b>	<b><i>Interest on LT Debt</i></b>
Water Revenue Bonds - Series 2012A, per the bond amortization schedule.	
<b>53105</b>	<b><i>Costs of Issuance</i></b>
Amounts are expensed in the year incurred.	

**Character:** Other Financing Uses **Character No.:** 44275-57

<b>57011</b>	<b><i>Transfers Out - within a Fund</i></b>
This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.	
	210,000

**Character:** Administrative Account **Character No.:** 44275-59

<b>59004</b>	<b><i>Administrative Control Account</i></b>
This account reflects the principal payment for the Water Revenue Bond, Series 2012A. The request for the fiscal year is based on the projected amortization schedule.	
<b>59005</b>	<b><i>Administrative Control Account Clearing</i></b>
This is the clearing account for the Account 59004, Administrative Control Account	

**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Common Facilities 2012 A Revenue Bonds

**Fund No.:** 44275

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$101,961</b>	<b>\$173,454</b>	<b>\$226,495</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	440,635	435,300	434,989
Expenditures - (Decrease) fund balance	(138,688)	(147,502)	(350,659)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>301,947</u>	<u>287,798</u>	<u>84,330</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
<b>CBA</b> s - Included in Est. Current Yr Expenses			
Principal payments on bonds	(223,768)	(228,113)	(236,803)
Proceeds from issuance			
2003A Bond Redemption			
2003A Deferred amount of refunding			
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable			
(Increase) / Decrease in Bonds Payable	0		
Restricted cash with trustee (reserve)	(619)		
Amortization of bond discount			
Amortization of bond premium	(14,432)	(14,432)	(14,432)
Amortization of bond issuance costs	0		
Amortization of deferred amount of refunding	7,787	7,787	7,787
Unrealized Gain/ Loss (GASB 31)	578		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(230,454)</u>	<u>(234,758)</u>	<u>(243,448)</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>173,454</b>	<b>226,495</b>	<b>67,377</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$71,493</b>	<b>\$53,040</b>	<b>(\$159,118)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2017</u></b>	<b><u>7/1/2018</u></b>	
Cash	\$101,961	\$175,709	
Cash with Fiscal Agent/Trustee	660,780	661,317	
Restricted Cash with Trustee	(366,971)	(367,590)	
Other current liability (good faith on refunding)	0	0	
Bonds Payable - Current	(217,250)	(223,768)	
Interest Payable	(76,559)	(72,214)	
<b>Total Beginning Fund Balance</b>	<u>\$101,961</u>	<u>\$173,454</u>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** STORAGE FACILITIES REVENUE BONDS 2012  
**Fund/Department No:** 44280 33047300

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 Interest on Pooled Cash	129	341	\$212	164.57%
44003 Other Interest Earnings	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$129</b>	<b>\$341</b>	<b>\$212</b>	<b>164.57%</b>
<b>OTHER FINANCING SOURCES</b>				
47101 Transfers In - within a Fund	308,527	310,043	\$1,517	0.49%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$308,527</b>	<b>\$310,043</b>	<b>\$1,517</b>	<b>0.49%</b>
<b>TOTAL REVENUES</b>	<b>\$308,655</b>	<b>\$310,384</b>	<b>\$1,729</b>	<b>0.56%</b>

**EXPENDITURES:**

<b>SERVICES AND SUPPLIES</b>				
51242 Bank Charges	1,500	1,500	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER CHARGES</b>				
53103 Interest on LT Debt	103,876	93,463	(\$10,413)	(10.02%)
53104 Other Interest Expense	0	5,526	\$5,526	N/A
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$103,876</b>	<b>\$98,989</b>	<b>(\$4,887)</b>	<b>(4.70%)</b>
<b>OTHER FINANCING USES</b>				
57011 Transfers Out - within a Fund	0	15,000	\$15,000	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>N/A</b>
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>				
59004 Administrative Control Account	162,908	169,114	\$6,206	3.81%
59005 Admin Control Acct Clearing	(162,908)	(169,114)	(6,206)	3.81%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$105,376</b>	<b>\$115,489</b>	<b>\$10,113</b>	<b>9.60%</b>
<b>TOTAL NET COST</b>	<b>(\$203,279)</b>	<b>(\$194,895)</b>	<b>\$8,384</b>	<b>(4.12%)</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities Revenue Bonds 2012

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

**Character No.:** 44280-44

<b>44002</b>	<b>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	15,000	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$341	

**Character Title:** Other Financing Sources

**Character No.:** 44280-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.		
<u>Annual Debt Service Requirements</u>		
Principal	\$169,114	
Interest	93,463	
Fiscal Agent Fees	1,500	
Debt Issuance Costs	0	
Discount / Bonds	0	
Total Debt Service	264,077	
Revenue Requirement (115% x Debt Service)	\$303,689	

**Character:** Services and Supplies

**Character No.:** 44280-51/52

<b>51242</b>	<b>Bank Charges</b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

**Character:** Other Charges

**Character No.:** 44280-53

<b>53103</b>	<b>Interest on LT Debt</b>
Water Revenue Bonds, per the bond amortization schedule.	
<b>53105</b>	<b>Costs of Issuance</b>
Amounts are expensed in the year incurred.	

## FY 2019-20 BUDGET

### CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities Revenue Bonds 2012

Character: Other Financing Uses Character No.: 44280-57

**57011 Transfers Out - within a Fund**

This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects and to restore fund balance.

Character: Administrative Account Character No.: 44280-59

**59004 Administrative Control Account**

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

**59005 Administrative Control Account Clearing**

This is the clearing account for the Account 59004, Administrative Control Account

**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department: Sonoma County Water Agency - Water Transmission**

**Section: Storage Facilities Revenue Bonds 2012**

**Fund No.: 44280**

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$64,830</b>	<b>\$115,819</b>	<b>\$13,481</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	314,626	310,727	310,384
Expenditures - (Decrease) fund balance	(99,009)	(245,376)	(115,489)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	215,617	65,351	194,895
<b>Adjustments to Reserves/Encumbrances:</b>			
Principal payments on bonds	(159,805)	(162,908)	(169,114)
Proceeds from issuance			
2003 Bond Redemption			
2003 Deferred amount of refunding			
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable			
Restricted cash with trustee (reserve)	(442)		
(Increase) / Decrease in Bonds Payable			
Amortization of bond discount	(10,307)	(10,307)	(10,307)
Amortization of deferred amount of refunding	5,526	5,526	5,526
Unrealized Gain/ Loss (GASB 31)	400		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(164,628)	(167,689)	(173,895)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>115,819</b>	<b>13,481</b>	<b>34,481</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$50,989</b>	<b>(\$102,338)</b>	<b>\$21,000</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$64,830	\$117,430	
Cash with Fiscal Agent/Trustee	471,899	472,282	
Restricted Cash with Trustee	(262,074)	(262,516)	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(155,150)	(159,805)	
Interest Payable	(54,675)	(51,572)	
<b>Total Beginning Fund Balance</b>	<b>\$64,830</b>	<b>\$115,819</b>	

**FY 2019-20 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: SONOMA AQUEDUCT REVENUE BONDS 2012**  
**Fund/Department No: 44285 33047400**

<b>Account No. and Title</b>	<b>Adopted 2018-2019</b>	<b>Requested 2019-20</b>	<b>Difference</b>	<b>Percent Change</b>
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	515	1,362	\$847	164.57%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$515</b>	<b>\$1,362</b>	<b>\$847</b>	<b>164.57%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	254,094	255,341	\$1,247	0.49%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$254,094</b>	<b>\$255,341</b>	<b>\$1,247</b>	<b>0.49%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$254,609</b>	<b>\$256,703</b>	<b>\$2,095</b>	<b>0.82%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	1,500	1,500	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	85,471	76,867	(\$8,604)	(10.07%)
53104 Other Interest Expense	0	4,585	\$4,585	N/A
53105 Costs of Issuance	0	0	0	N/A
<b>Subtotal Other Charges</b>	<b>\$85,471</b>	<b>\$81,452</b>	<b>(\$4,019)</b>	<b>(4.70%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	220,000	0	(\$220,000)	(100.00%)
<b>Subtotal Other Financing Uses</b>	<b>\$220,000</b>	<b>\$0</b>	<b>(\$220,000)</b>	<b>(100.00%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	133,980	139,084	\$5,104	3.81%
59005 Admin Control Acct Clearing	(133,980)	(139,084)	(5,104)	3.81%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$306,971</b>	<b>\$82,952</b>	<b>(\$224,019)</b>	<b>(72.98%)</b>
<b>TOTAL NET COST (Expenditures Minus Revenues)</b>	<b>\$52,362</b>	<b>(\$173,751)</b>	<b>(\$226,114)</b>	<b>(431.83%)</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Revenue Bonds 2012

**Character Title:** Use of Money and Property **Character No.:** 44285-44

<b>44002</b>	<b>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	60,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$1,362

**Character Title:** Other Financing Sources **Character No.:** 44285-47

<b>47101</b>	<b>Transfers In - within a Fund</b>
The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.	
<u>Annual Debt Service Requirements</u>	
Principal	\$139,084
Interest	76,867
Fiscal Agent Fees	1,500
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	217,451
Revenue Requirement (115% x Debt Service)	\$250,069

**Character:** Services and Supplies **Character No.:** 44285-51/52

<b>51242</b>	<b>Bank Charges</b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

**Character:** Other Charges **Character No.:** 44285-53

<b>53103</b>	<b>Interest on LT Debt</b>
Water Revenue Bonds, per the bond amortization schedule.	
<b>53105</b>	<b>Costs Of Issuance</b>
Amounts are expensed in the year incurred.	



**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Revenue Bonds 2012

**Character:** Other Financing Uses

**Character No.:** 44285-57

**57011                      *Transfers Out - within a Fund***

This item is used to transfer bond proceeds to Sonoma Aqueduct Fund to finance construction of projects and to restore fund balance.

Sonoma Rev Bond 2012 Fund	220,000
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**Character:** Administrative Account

**Character No.:** 44285-59

**59004                      *Administrative Control Account***

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

**59005                      *Administrative Control Account Clearing***

This is the clearing account for the Account 59004, Administrative Control Account

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Sonoma Aqueduct Revenue Bonds 2012A  
**Fund No.:** 44285

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$154,832</b>	<b>\$198,011</b>	<b>\$227,776</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	260,339	254,608	256,703
Expenditures - (Decrease) fund balance	(42,237)	(86,971)	(82,952)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>218,102</u>	<u>167,637</u>	<u>173,751</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
(Increase)/Decrease in Bonds Payable	0	0	0
Principal Payments on Bonds	(131,428)	(133,980)	(139,084)
Proceeds from issuance			
(Increase) / Decrease in Bonds Payable			
Restricted cash with trustee (reserve)			
Amortization of bond discount	(8,477)	(8,477)	(8,477)
Change in Reserved Fund Balance	(874)		
Capitalized Interest	(39,231)		
Amortization of deferred amount of refunding	4,584	4,584	4,584
Unrealized Gain/ Loss (GASB 31)	502		
Rounding	1		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(174,923)</u>	<u>(137,873)</u>	<u>(142,977)</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>198,011</b>	<b>227,776</b>	<b>258,550</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$43,179</b>	<b>\$29,764</b>	<b>\$30,774</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2017</u></b>	<b><u>7/1/2018</u></b>	
Cash	\$154,321	\$199,335	
Cash with Fiscal Agent/Trustee	388,104	388,419	
Less Restricted Cash with Trustee - Reserved Fund Balance	(215,027)	(215,901)	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(127,600)	(131,428)	
Interest Payable	(44,966)	(42,414)	
<b>Total Beginning Fund Balance</b>	<u>\$154,832</u>	<u>\$198,011</u>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **STORAGE FACILITIES REVENUE BONDS 2015**  
Fund/Department No: **44290 33047500**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

<u>USE OF MONEY</u>					
44002	Interest on Pooled Cash	257	681	\$424	164.57%
44003	Other Interest Earnings	0	0	-	N/A
<b>Subtotal Use of Money</b>		<b>\$257</b>	<b>\$681</b>	<b>\$424</b>	<b>164.57%</b>
<u>OTHER FINANCING SOURCES</u>					
47101	Transfers In - within a Fund	974,558	713,766	(\$260,792)	(26.76%)
<b>Subtotal Miscellaneous Revenues</b>		<b>\$974,558</b>	<b>\$713,766</b>	<b>(\$260,792)</b>	<b>(26.76%)</b>
<b>TOTAL REVENUES</b>		<b>\$974,815</b>	<b>\$714,447</b>	<b>(\$260,369)</b>	<b>(26.71%)</b>

**EXPENDITURES:**

<u>SERVICES AND SUPPLIES</u>					
51242	Bank Charges	4,000	4,000	\$0	0.00%
<b>Subtotal Services and Supplies</b>		<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>
<u>OTHER CHARGES</u>					
53103	Interest on LT Debt	264,090	188,626	(\$75,464)	(28.58%)
53104	Other Interest Expense	0	5,058	\$5,058	N/A
53105	Costs of Issuance	0	0	-	N/A
<b>Subtotal Other Charges</b>		<b>\$264,090</b>	<b>\$193,684</b>	<b>(\$70,406)</b>	<b>(26.66%)</b>
<u>OTHER FINANCING USES</u>					
57011	Transfers Out - within a Fund	10,000	60,000	\$50,000	500.00%
<b>Subtotal Other Financing Uses</b>		<b>\$10,000</b>	<b>\$60,000</b>	<b>\$50,000</b>	<b>500.00%</b>
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>					
59004	Administrative Control Account	579,352	422,982	(\$156,370)	(26.99%)
59005	Admin Control Acct Clearing	(579,352)	(422,982)	156,370	(26.99%)
<b>Subtotal Administrative Control</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>		<b>\$278,090</b>	<b>\$257,684</b>	<b>(\$20,406)</b>	<b>(7.34%)</b>

<b>TOTAL NET COST</b>		<b>(\$696,725)</b>	<b>(\$456,763)</b>	<b>\$239,963</b>	<b>(34.44%)</b>
<i>(Expenditures Minus Revenues)</i>					

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities Revenue Bonds 2015

**Character Title:** Use of Money and Property **Character No.:** 44290-44

<b>44002</b>	<b>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	30,000	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$681	

**Character Title:** Other Financing Sources **Character No.:** 44290-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.		
<u>Annual Debt Service Requirements</u>		
Principal	\$422,982	
Interest	\$188,626	
Fiscal Agent Fees	\$4,000	
Debt Issuance Costs	\$0	
Discount / Bonds	\$0	
Total Debt Service	615,608	
Revenue Requirement (115% x Debt Service)	\$707,949	

**Character:** Services and Supplies **Character No.:** 44290-51/52

<b>51242</b>	<b>Bank Charges</b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities Revenue Bonds 2015

**Character:** Other Charges **Character No.:** 44290-53

<b>53103</b>	<b><i>Interest on LT Debt</i></b>
Water Revenue Bonds, per the bond amortization schedule.	
<b>53105</b>	<b><i>Costs of Issuance</i></b>
Amounts are expensed in the year incurred.	

**Character:** Other Financing Uses **Character No.:** 44290-57

<b>57011</b>	<b><i>Transfers Out - within a Fund</i></b>
This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects.	

**Character:** Administrative Account **Character No.:** 44290-59

<b>59004</b>	<b><i>Administrative Control Account</i></b>
This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.	
<b>59005</b>	<b><i>Administrative Control Account Clearing</i></b>
This is the clearing account for the Account 59004, Administrative Control Account	

**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Storage Facilities Revenue Bonds 2015A

**Fund No.:** 44290

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,056,616</b>	<b>\$542,839</b>	<b>\$18,090</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	873,337	920,603	714,447
Expenditures - (Decrease) fund balance	(147,477)	(852,477)	(257,684)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	725,860	68,126	456,763
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Proceeds from Bond Issuance			0
Change in Principal due to Bond Reallocation	(1,587,781)		
Change in Bond Premium due to Bond Reallocation	(50,632)		
Capitalized Interest	(135,961)		
Proceeds from Taxable Bond Issuance			
Loss on Refunding of Debt	5,058	5,058	5,058
Restricted Cash w/Fiscal Agent			0
Principal Payment	(553,501)	(579,352)	(422,982)
Revenue Bonds Pay - Change in Current Bal	(7,925)		
Amortization of Bond Premium	(18,582)	(18,582)	(18,582)
Post Audit Adjustment - Closing COI funds			
Change in Reserved Fund Balance	106,860		
Unrealized Gain/ Loss (GASB 31)	2,827		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(2,239,637)	(592,876)	(436,506)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>542,839</b>	<b>18,090</b>	<b>38,347</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$1,513,777)</b>	<b>(\$524,750)</b>	<b>\$20,257</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$2,056,616	\$542,838	
Cash with fiscal agent/trustee	1,376,812	1,244,381	
Less Restricted cash with trustee	(681,475)	(574,615)	
Matured Bonds Payable	(553,501)	(561,426)	
Interest Payable	(141,836)	(108,339)	
<b>Total Beginning Fund Balance</b>	<b>\$2,056,616</b>	<b>\$542,839</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **COMMON FACILITIES REVENUE BONDS 2015**  
Fund/Department No: **44295 33047600**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	1,716	4,540	\$2,824	164.57%
44003 Other Interest Earnings	-	-	0	N/A
<b>Subtotal Use of Money</b>	<b>\$1,716</b>	<b>\$4,540</b>	<b>\$2,824</b>	<b>164.57%</b>

**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	719,056	1,030,030	\$310,974	43.25%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$719,056</b>	<b>\$1,030,030</b>	<b>\$310,974</b>	<b>43.25%</b>

<b>TOTAL REVENUES</b>	<b>\$720,772</b>	<b>\$1,034,570</b>	<b>\$313,798</b>	<b>43.54%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51242 Bank Charges	4,000	4,500	\$500	12.50%
<b>Subtotal Services and Supplies</b>	<b>\$4,000</b>	<b>\$4,500</b>	<b>\$500</b>	<b>12.50%</b>

**OTHER CHARGES**

53103 Interest on LT Debt	465,617	549,643	\$84,026	18.05%
53104 Other Interest Expense	0	4,516	\$4,516	N/A
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$465,617</b>	<b>\$554,159</b>	<b>\$88,542</b>	<b>19.02%</b>

**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	120,000	120,000	\$0	0.00%
<b>Subtotal Other Financing Uses</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$0</b>	<b>0.00%</b>

**ADMINISTRATIVE CONTROL ACCOUNT**

59004 Administrative Control Account	155,649	337,019	\$181,370	116.53%
59005 Admin Control Acct Clearing	(155,649)	(337,019)	(181,370)	116.53%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$589,617</b>	<b>\$678,659</b>	<b>\$89,042</b>	<b>15.10%</b>
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<b>TOTAL NET COST</b>	<b>(\$131,155)</b>	<b>(\$355,911)</b>	<b>(\$224,756)</b>	<b>171.37%</b>
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*(Expenditures Minus Revenues)*

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities Revenue Bonds 2015

**Character Title:** Use of Money and Property **Character No.:** 44295-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
<p>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.</p>		
Estimated Average Cash Balance	200,000	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$4,540	

**Character Title:** Other Financing Sources **Character No.:** 44295-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
<p>The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.</p>		
<u>Annual Debt Service Requirements</u>		
Principal	\$337,019	
Interest	\$549,643	
Fiscal Agent Fees	\$4,500	
Debt Issuance Costs	\$0	
Discount / Bonds	\$0	
Total Debt Service	891,162	
Revenue Requirement (115% x Debt Service)	\$1,024,836	

**Character:** Services and Supplies **Character No.:** 44295-51/52

<b>51242</b>	<b><i>Bank Charges</i></b>
<p>Fiscal Agent Fees are paid to trustee for servicing bonds.</p>	



**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities Revenue Bonds 2015

**Character:** Other Charges **Character No.:** 44295-53

**53103** **Interest on LT Debt**  
Water Revenue Bonds, per the bond amortization schedule.

**53105** **Costs of Issuance**  
Amounts are expensed in the year incurred.

**Character:** Other Financing Uses **Character No.:** 44295-57

**57011** **Transfers Out - within a Fund**  
This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

120,000

**Character:** Administrative Account **Character No.:** 44295-59

**59004** **Administrative Control Account**  
This account reflects the principal payment for the Water Revenue Bonds. The request for the forthcoming fiscal year is based on the projected amortization schedule.

**59005** **Administrative Control Account Clearing**  
This is the clearing account for the Account 59004, Administrative Control Account

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Common Facilities Revenue Bonds 2015A  
**Fund No.:** 44295

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,136,183</b>	<b>\$1,031,742</b>	<b>\$136,629</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	962,504	946,177	1,034,570
Expenditures - (Decrease) fund balance	(2,245,098)	(1,662,766)	(678,659)
	<hr/>	<hr/>	<hr/>
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(1,282,594)	(716,589)	355,911
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance			
Deposit to Cost of Issuance Fund			0
Restricted Cash w/Fiscal Agent			
Principal Payment	(141,499)	(155,649)	(337,019)
Change in Principal due to Bond Reallocation	1,800,115		
Change in Bond Premium due to Bond Reallocation	87,697		
Revenue Bonds Pay - Change in Current Bal	(7,076)		
Amortization of Bond Premium	(26,471)	(27,390)	(27,390)
Capitalized Interest	(339,739)		
Change in Reserved Fund Balance	(185,087)		
Post Audit Adjustments - Closing COI			
Loss on Refunding of Debt	4,515	4,515	4,515
Unrealized Gain/ Loss (GASB 31)	(14,302)		
Rounding			
	<hr/>	<hr/>	<hr/>
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	1,178,153	(178,524)	(359,894)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>1,031,742</b>	<b>136,629</b>	<b>132,646</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)			
	<b>(\$104,441)</b>	<b>(\$895,113)</b>	<b>(\$3,983)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$1,136,183	\$1,981,743	
Cash with Fiscal Agent/Trustee	1,284,930	1,521,716	
Restricted Cash with Trustee	(905,629)	(1,090,716)	
Matured Bonds Payable	(141,499)	(148,574)	
Interest Payable	(237,802)	(282,427)	
	<hr/>	<hr/>	
<b>Total Beginning Fund Balance</b>	<b>\$1,136,183</b>	<b>\$1,981,742</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: SONOMA AQUEDUCT REVENUE BONDS 2015**  
**Fund/Department No: 44305 33047700**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	8,580	0	(\$8,580)	(100.00%)
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$8,580</b>	<b>\$0</b>	<b>(\$8,580)</b>	<b>(100.00%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	47,394	47,394	\$0	0.00%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$47,394</b>	<b>\$47,394</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$55,974</b>	<b>\$47,394</b>	<b>(\$8,580)</b>	<b>(15.33%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	500	500	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	40,712	40,712	\$0	0.00%
53105 Costs of Issuance	0	0	0	N/A
<b>Subtotal Other Charges</b>	<b>\$40,712</b>	<b>\$40,712</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	1,170,000	0	(\$1,170,000)	(100.00%)
<b>Subtotal Other Financing Uses</b>	<b>\$1,170,000</b>	<b>\$0</b>	<b>(\$1,170,000)</b>	<b>(100.00%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	0	0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,211,212</b>	<b>\$41,212</b>	<b>(\$1,170,000)</b>	<b>(96.60%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,155,238</b>	<b>(\$6,182)</b>	<b>(\$1,161,420)</b>	<b>(100.54%)</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Revenue Bonds 2015

**Character Title:** Use of Money and Property **Character No.:** 44305-44

**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	0
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$0

**Character Title:** Other Financing Sources **Character No.:** 44305-47

**47101 Transfers In - within a Fund**

The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	-
Interest	\$40,712
Fiscal Agent Fees	500.00
Debt Issuance Costs	-
Discount / Bonds	-
Total Debt Service	41,212
Revenue Requirement (115% x Debt Service)	\$47,394

**Character:** Services and Supplies **Character No.:** 44305-51/52

**51242 Bank Charges**

Fiscal Agent Fees are paid to trustee for servicing bonds.

**Character:** Other Charges **Character No.:** 44305-53

**53103 Interest on LT Debt**

Water Revenue Bonds, per the bond amortization schedule.

**53103 Interest on LT Debt**

Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.

**53105 Costs Of Issuance**

Amounts are expensed in the year incurred.

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Revenue Bonds 2015

**Character:** Other Financing Uses

**Character No.:** 44305-57

**57011                      *Transfers Out - within a Fund***

This item is used to transfer bond proceeds to Sonoma Aqueducts Fund to finance construction of projects and to restore fund balance.

Sonoma Rev Bond 2015 Fund

1,170,000

**Character:** Administrative Account

**Character No.:** 44305-59

**59004                      *Administrative Control Account***

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

**59005                      *Administrative Control Account Clearing***

This is the clearing account for the Account 59004, Administrative Control Account

**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Water Transmission  
 Section: Sonoma Aqueduct Revenue Bonds -2015A  
 Fund No.: 44305

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,159,046</b>	<b>\$950,306</b>	<b>\$4,803</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	(30,632)	47,394	47,394
Expenditures - (Decrease) fund balance	0	(991,212)	(41,212)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>(30,632)</u>	<u>(943,818)</u>	<u>6,182</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance			0
Change in Principal due to Bond Reallocation	(250,000)		
Change in Bond Premium due to Bond Reallocation	(7,972)		
Restricted Cash w/Fiscal Agent			
Principal Payment		0	0
Deposit to Cost of Issuance Fund			
Amortization of Bond Premium	(362)	(1,685)	0
Unrealized Gain/ Loss (GASB 31)	1,999		
Change in Reserved Fund Balance	78,227		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(178,108)</u>	<u>(1,685)</u>	<u>0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>950,306</b>	<b>4,803</b>	<b>10,985</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$208,740)</b>	<b>(\$945,503)</b>	<b>\$6,182</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2017</u></b>	<b><u>7/1/2018</u></b>	
Cash	\$1,159,047	\$950,306	
Cash with Fiscal Agent/Trustee	98,582		
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable			
Interest Payable	(20,356)		
Reserved Fund Balance	(\$78,227)		
<b>Total Beginning Fund Balance</b>	<u>\$1,159,046</u>	<u>\$950,306</u>	

**FY 2019-20 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **COMMON FACILITIES REVENUE BONDS 2019**  
Fund/Department No: **44310 33047800**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 Interest on Pooled Cash	12,870	34,050	\$21,180	164.57%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$12,870</b>	<b>\$34,050</b>	<b>\$21,180</b>	<b>164.57%</b>
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>				
49004 Administrative Control Account	9,400,000	0	(\$9,400,000)	(100.00%)
49005 Admin Control Acct Clearing	(9,400,000)	0	\$9,400,000	(100.00%)
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>				
47101 Transfers In - within a Fund	1,017,876	649,709	(\$368,167)	(36.17%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$1,017,876</b>	<b>\$649,709</b>	<b>(\$368,167)</b>	<b>(36.17%)</b>
<b>TOTAL REVENUES</b>	<b>\$1,030,746</b>	<b>\$683,759</b>	<b>(\$346,987)</b>	<b>(33.66%)</b>
<b>EXPENDITURES:</b>				
<b>SERVICES AND SUPPLIES</b>				
51242 Bank Charges	4,087	3,790	(\$297)	(7.26%)
<b>Subtotal Services and Supplies</b>	<b>\$4,087</b>	<b>\$3,790</b>	<b>(\$297)</b>	<b>(7.26%)</b>
<b>OTHER CHARGES</b>				
53103 Interest on LT Debt	317,547	317,547	(\$0)	(0.00%)
53105 Costs of Issuance	367,826	0	(\$367,826)	(100.00%)
<b>Subtotal Other Charges</b>	<b>\$685,373</b>	<b>\$317,547</b>	<b>(\$367,826)</b>	<b>(53.67%)</b>
<b>OTHER FINANCING USES</b>				
57011 Transfers Out - within a Fund	5,200,000	3,733,600	(\$1,466,400)	(28.20%)
<b>Subtotal Other Financing Uses</b>	<b>\$5,200,000</b>	<b>\$3,733,600</b>	<b>(\$1,466,400)</b>	<b>(28.20%)</b>
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>				
59004 Administrative Control Account	243,627	243,627	\$0	0.00%
59005 Admin Control Acct Clearing	(243,627)	(243,627)	(0)	0.00%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,889,460</b>	<b>\$4,054,937</b>	<b>(\$1,834,523)</b>	<b>(31.15%)</b>
<b>TOTAL NET COST (Expenditures Minus Revenues)</b>	<b>\$4,858,714</b>	<b>\$3,371,178</b>	<b>(\$1,487,536)</b>	<b>(30.62%)</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission  
 Section Title: Common Facilities Revenue Bonds 2019  
 Character Title: Use of Money and Property Character No.: 44310-44

<b>44002</b>	<b>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	1,500,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$34,050

Character Title: Other Financing Sources Character No.: 44310-47

<b>47101</b>	<b>Transfers In - within a Fund</b>
The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.	
<u>Annual Debt Service Requirements</u>	
Principal	\$243,627
Interest	\$317,547
Fiscal Agent Fees	\$3,790
Discount / Bonds	
Total Debt Service	564,964
Revenue Requirement (115% x Debt Service)	\$649,709

Character: Services and Supplies Character No.: 44310-51/52

<b>51242</b>	<b>Bank Charges</b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

Character: Other Charges Character No.: 44310-53

<b>53103</b>	<b>Interest on LT Debt</b>
Water Revenue Bonds, per the bond amortization schedule.	
<b>53105</b>	<b>Costs of Issuance</b>
Amounts are expensed in the year incurred.	



**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission  
Section Title: Common Facilities Revenue Bonds 2019

Character: Other Financing Uses Character No.: 44310-57

**57011 Transfers Out - within a Fund**

This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

Character: Administrative Account Character No.: 44310-59

**59004 Administrative Control Account**

This account reflects the principal payment for the Water Revenue Bonds. The request for the forthcoming fiscal year is based on the projected amortization schedule.

**59005 Administrative Control Account Clearing**

This is the clearing account for the Account 59004, Administrative Control Account

**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Water Transmission  
Section: Common Facilities Revenue Bonds 2019A  
Fund No.: 44310

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$0</b>	<b>\$0</b>	<b>\$4,297,659</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	0	1,079,855	683,759
Expenditures - (Decrease) fund balance	0	(5,938,569)	(4,054,937)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	0	(4,858,714)	(3,371,178)
<b>Adjustments to Reserves/Encumbrances:</b>			
Long Term Debt proceeds			
Increase/(Decrease) in Bonds Payable	0		0
CBA's - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance		9,400,000	0
Deposit to Cost of Issuance Fund			0
Restricted Cash w/Fiscal Agent			
Principal Payment		(243,627)	(243,627)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium			
Change in Reserved Fund Balance			
Post Audit Adjustments - Closing COI			
Loss on Refunding of Debt			
Unrealized Gain/ Loss (GASB 31)			
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	0	9,156,373	(243,627)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	0	4,297,659	682,854
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	\$0	\$4,297,659	(\$3,614,805)
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash			
Cash with Fiscal Agent/Trustee			
Restricted Cash with Trustee			
Bonds Payable - current			
Matured Bonds Payable			
Interest Payable			
<b>Total Beginning Fund Balance</b>	\$0	\$0	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **SONOMA AQUEDUCT REVENUE BONDS 2019**  
Fund/Department No: **44315 33047900**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	10,296	27,240	\$16,944	164.57%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$10,296</b>	<b>\$27,240</b>	<b>\$16,944</b>	<b>164.57%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	227,398	207,354	(\$20,044)	(8.81%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$227,398</b>	<b>\$207,354</b>	<b>(\$20,044)</b>	<b>(8.81%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	2,100,000	0	(\$2,100,000)	(100.00%)
49005 Admin Control Acct Clearing	(2,100,000)	0	\$2,100,000	(100.00%)
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$237,694</b>	<b>\$234,594</b>	<b>(\$3,100)</b>	<b>(1.30%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	913	1,210	\$297	32.49%
<b>Subtotal Services and Supplies</b>	<b>\$913</b>	<b>\$1,210</b>	<b>\$297</b>	<b>32.49%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	70,941	101,345	\$30,403	42.86%
53105 Costs of Issuance	82,174	0	(82,174)	(100.00%)
<b>Subtotal Other Charges</b>	<b>\$153,115</b>	<b>\$101,345</b>	<b>(\$51,771)</b>	<b>(33.81%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59005 Admin Control Acct Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$154,028</b>	<b>\$102,554</b>	<b>(\$51,474)</b>	<b>(33.42%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$83,666)</b>	<b>(\$132,039)</b>	<b>(\$48,374)</b>	<b>57.82%</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Revenue Bonds 2019

**Character Title:** Use of Money and Property **Character No.:** 44315-44

<b>44002</b>	<b>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	0	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$0	

**Character Title:** Other Financing Sources **Character No.:** 44315-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.		
<u>Annual Debt Service Requirements</u>		
Principal	-	
Interest	\$40,712	
Fiscal Agent Fees	500.00	
Debt Issuance Costs	-	
Discount / Bonds	-	
Total Debt Service	<u>41,212</u>	
Revenue Requirement (115% x Debt Service)	<u><u>\$47,394</u></u>	

**Character:** Services and Supplies **Character No.:** 44315-51/52

<b>51242</b>	<b>Bank Charges</b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

**Character:** Other Charges **Character No.:** 44315-53

<b>53103</b>	<b>Interest on LT Debt</b>
Water Revenue Bonds, per the bond amortization schedule.	
<b>53105</b>	<b>Costs Of Issuance</b>
Amounts are expensed in the year incurred.	

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Revenue Bonds 2019

**Character:** Other Financing Uses

**Character No.:** 44315-57

**57011                      *Transfers Out - within a Fund***

This item is used to transfer bond proceeds to Sonoma Aqueducts Fund to finance construction of projects and to restore fund balance.

Sonoma Rev Bond 2015 Fund	1,170,000
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**Character:** Administrative Account

**Character No.:** 44315-59

**59004                      *Administrative Control Account***

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

**59005                      *Administrative Control Account Clearing***

This is the clearing account for the Account 59004, Administrative Control Account

**FY 2019-20 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Sonoma Aqueduct Revenue Bonds -2019A  
**Fund No.:** 44315

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$0</b>	<b>\$0</b>	<b>\$137,342</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	0	350,714	234,594
Expenditures - (Decrease) fund balance	0	(3,135,619)	(102,554)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	0	(2,784,905)	132,039
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance		3,000,000	0
Restricted Cash w/Fiscal Agent			
Principal Payment		(77,753)	(77,753)
Deposit to Cost of Issuance Fund			
Amortization of Bond Premium			
Unrealized Gain/ Loss (GASB 31)			
Change in Reserved Fund Balance			
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	0	2,922,247	(77,753)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>0</b>	<b>137,342</b>	<b>191,628</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$0</b>	<b>\$137,342</b>	<b>\$54,286</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$0		
Cash with Fiscal Agent/Trustee	0		
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable			
Interest Payable	0		
Reserved Fund Balance	\$0		
<b>Total Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	

**FY 2019-20 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** NORTH MARIN WATER DEPOSIT  
**Fund/Department No:** 44300 33045300

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42610 Other Governmental Agencies	1,279,480	0	(\$1,279,480)	(100.00%)
<b>Subtotal Intergovernmental Reven</b>	<b>\$1,279,480</b>	<b>\$0</b>	<b>(\$1,279,480)</b>	<b>(100.00%)</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>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	144	381	\$237	164.57%
<b>Subtotal Use of Money</b>	<b>\$144</b>	<b>\$381</b>	<b>\$237</b>	<b>164.57%</b>
<b>TOTAL REVENUES</b>	<b>\$1,279,624</b>	<b>\$381</b>	<b>(\$1,279,243)</b>	<b>(99.97%)</b>
<b>EXPENDITURES:</b>				
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	644,248	462,570	(\$181,678)	(28.20%)
<b>Subtotal Other Financing Uses</b>	<b>\$644,248</b>	<b>\$462,570</b>	<b>(\$181,678)</b>	<b>(28.20%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$644,248</b>	<b>\$462,570</b>	<b>(\$181,678)</b>	<b>(28.20%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$635,377)</b>	<b>\$462,189</b>	<b>\$1,097,565</b>	<b>(172.74%)</b>

**FY 2019-20 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** North Marin Water Deposit

**Character Title:** Intergovernmental Revenue **Character No.:** 44300-42

<b>42610</b>	<b>Other Governmental Agencies</b>	
<p>This account records cash in lieu of debt service that North Marin Water District elects when the Water Agency proposes to issue revenue bonds for projects in Common Facilities or on the Petaluma AQ.</p>		
Cash in Lieu of Debt Service	0	

**Character Title:** Use of Money and Property **Character No.:** 44300-44

<b>44002</b>	<b>Interest on Pooled Cash</b>	
<p>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.</p>		
Estimated Average Cash Balance	16,800	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$381	

**Character Title:** Other Financing Sources **Character No.:** 44300-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
<p>Transfer in from Water Transmission Agency Fund (44205) - for capital improvements - per the recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. The Restructured Water Supply Agreement provides that if money received from the Operations and Maintenance Charge (O&amp;M) is appropriated for expenditures for storage facilities then, at the time of transfer, an amount shall also be transferred to North Marin's account in proportion to the O&amp;M Charge paid by North Marin to the total O&amp;M Charge received by the Agency during the prior fiscal year.</p>		
Scheduled transfer	0	

**Character:** Other Charges **Character No.:** 44300-53

<b>53501</b>	<b>Contributions</b>	
<p>This item records payment, to North Marin Water District, of funds deposited to the North Marin Water Deposit fund as authorized by the Restructured Water Supply Agreement. The North Marin Water District has requested to handle its own cash management and investments.</p>		

**Character Title:** Other Financing Uses **Character No.:** 44300-57

<b>57011</b>	<b>Transfers Out - within a Fund</b>	
Transfer out of cash in lieu of debt service to Common Facilities	462,570	



**FY 2019-20 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** North Marin Water Deposit

**Fund No.:** 44300

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$13,335</b>	<b>\$13,578</b>	<b>\$648,955</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	214	1,279,624	381
Expenditures - (Decrease) fund balance	0	(644,248)	(462,570)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	214	635,377	(462,189)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/ Loss (GASB 31)	30	0	
Rounding	(1)		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	29	0	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>13,578</b>	<b>648,955</b>	<b>186,766</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$243</b>	<b>\$635,377</b>	<b>(\$462,189)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2017</b>	<b>7/1/2018</b>	
Cash	\$17,565	\$17,808	
Deposit from others	(4,230)	(4,230)	
<b>Total Beginning Fund Balance</b>	<b>\$13,335</b>	<b>\$13,578</b>	