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DATE: June 14, 2022
TO: Members of the Board of Supervisors
FROM: Sheryl Bratton, County Administrator
SUBJECT: Fund Balance Directory Review

This memo presents a review of all budgetary funds governed by the Board. The purpose of this report is to review estimated balances, and to verify the appropriateness and document use restrictions for each fund. The combined County and Agency fund list for all fund types is estimated to have a FY 2022-23 year-end total balance of approximately \$903.1 million.

One of the objectives of the review of funds is to assess whether funds can be released for Board priorities. This year, the County Administrator's Office recommends the Board consider releasing up to \$40.1 million of various one-time fund balances which are included in the Budget Balancing Tool for the Board's deliberations of departments' add-back requests, program change requests, Board or Community Budget requests, or other board priorities such as strategic plan implementation. It is important to emphasize that these are one-time funds and should be used for one-time needs consistent with the Board's financial policy of adopting a structurally balanced budget.

The \$40.1 million of fund balances that may be considered include the following:

1. \$11.3 million of unspent FY 2020-21 Fund balance targeted for the acquisition of a new County Center site and recommended to be directed to the Deferred Maintenance fund for the County Center project.
2. \$28.7 million in various FY2021-22 anticipated year-end fund balances, as follows:
 - o \$20.2 million in anticipated General Fund savings;
 - o \$2.9 million from the Refuse Franchise Fee Fund;
 - o \$982,000 from the Reinvestment and Revitalization Fund;
 - o \$4.6 million in the Community Investment Fund. The fund has accrued a significant balance due to the faster than anticipated recovery from COVID. The CAO does not recommend using the full balance of \$9.6 million in recognition of the potential for future drops in revenue. During FY 19-20 the fund experienced

a 27% reduction in revenues compared to FY 20-21. Because there was existing fund balance, departments receiving funding from the Community Investment Fund were not required to make painful mid-year reductions and were able to adjust in the FY 20-21 budget. Staff recommends maintaining fund balance to cushion impacts of future declines.

Fund Balance Directory - Overview of Funds

The County and dependent agencies, like all governments, use different funds to properly track and avoid comingling of resources. The practice of accounting for resources by fund improves transparency and fiscal responsibility in managing the public's money. Not only does this report provide a clearer relationship between the sources and their uses, but it also allows for separation of reserve funds to address unanticipated future needs to protect continuity of vital services when the economy declines or in the event of an emergency.

Government funds are designed to report the difference between revenues, expenditures, assets, and liabilities as fund balance. Funds are typically designated as either restricted or unrestricted. There are many reasons for placing restrictions on funds. For example, there may be legal restrictions attached to certain funds set by statute. In other situations, funds may be restricted by the funding source. In addition, the Board may decide to restrict funds through adoption of a specific policy.

Unless the use of funds is already prescribed by legislation or granting agency, funds that consistently carry a \$5 million or more balance must, in compliance with the County's Financial Policies, have a Board approved fund policy.

Budgetary funds and specific General Fund designations are governed by the Board of Supervisors as well as the Board of Directors of the Water Agency, Agricultural Preservation & Open Space District, Community Development Commission, and several special districts governed by the Board, providing fire, sanitation, lighting, landscape, park, water, and other community services.

Government accounting standards require funds to be categorized either as "Governmental" or "Proprietary." "Governmental" funds record typical municipal functions such as law enforcement, while "Proprietary" funds account for goods and services provided by one department to another department, such as the cost of the Human Resources and Enterprise Financial Systems, or to the public for a fee or charge, such as the Airport leasing airplane hangar spaces.

Governmental Funds

The following is a summary of the estimated FY 2022-23 year-end Governmental balances by fund type.

Fund Type	Description	Fiscal Year-End 2022-23 Estimated Balance
General	Used by the County for main operations primarily financed with tax revenue as well as fees and charges for services, e.g. Sheriff.	\$177,624,126
Special Revenue	Tracks use of funds for services primarily delivered on behalf of state/federal agencies, e.g. Health and Human Services or Road programs.	\$335,034,620
Debt Service	Ensures debt service obligations are met, e.g. Open Space Tax Bonds issued by the County.	\$9,237,872
Capital Projects	Represents non-operating resources for Parks and General government facilities (not including Roads) financed with one-time funds and outside funding.	\$8,311,610
Special Districts	Accounts for entities' funds established for a specific public service, e.g. Water Agency, Community Development Commission.	\$180,211,976
Total	GOVERNMENTAL FUNDS	\$710,420,204

General Fund Balance

The following provides further details on the balances within the General Fund type. These balances consists of the following categories (see Attachment A for details):

- \$31.5 million representing the FY 2022-23 unrestricted balance – Attachment A, page 1. This is what is commonly thought of as General Fund available balance, and has no restrictions on use. This year’s value is higher than usual due in part to \$11.3 million in FY 2020-21 fund balance that was originally programmed for the purchase of a site for County Center redevelopment, but which was not utilized for that purpose.
- \$12.6 million for Equipment Replacement – Attachment A, page 2. Funds established to accumulate monies in anticipation of scheduled replacements such as fleet vehicles, computer desktops, facilities, technology upgrades, law enforcement communications system and devices, Probation supervised adult crew equipment, and voter equipment.
- \$5.1 million for Reinvestment and Revitalization - Attachment A, page 4. Funds represent property tax redirected from dissolved Redevelopment Areas to the County’s General Fund and segregated by Board policy to finance former Redevelopment Area projects and community improvement investments. Based on prior Board direction \$4.1 million has been earmarked for Springs HUB, Highway 12 parking mitigation, TMDL MOU, the Guerneville Homeless Shelter, CDC’s technology upgrade, and lower Russian River Area Specific Plan. After removing the earmarked funds there is a balance of \$982,877 in uncommitted one-time funds.

- \$30.3 million for Tribal Impacts - Attachment A, page 5.
Funds include \$24.8 million in the Graton Mitigation Fund, consisting of \$9.0 million held in pre-operating and operational reserves, \$13.5 million in balance for various mitigation purposes. The Lytton Mitigation Fund includes \$4.6 million for mitigations related to the Lytton development north of the Town of Windsor. Funds also include \$936,733 in the Dry Creek Mitigation Fund, which includes \$569,783 reserved for the Geyserville Specific Plan and follow up projects.

The remaining fund balance in the mitigation funds is primarily associated with specific mitigation purposes. Recommendations will come forward on these specific items, and staff do not recommend releasing fund balance for general purposes at this time.

- \$1.5 million Restricted by the Type of Source- Attachment A, page 6.
The total includes sources intended for a specific use, such as \$454,762 for small public water system loans, \$289,227 in Cal-American Water Franchise fees for Mark West Spring projects, \$272,760 for Sonoma County Energy Watch for energy incentives, and \$210,837 for maintenance and improvements of former Del Rio Woods Special District. The Restricted Fund total is net of the \$3.92 million of non-spendable Tobacco Deallocation balance associated with a loan receivable for the Enterprise Financial System project.
- \$27.3 million for Specific Uses - Attachment A, page 8.
Funds set aside for distinct purposes such as Fire Services Fund \$8.5 million to support fire service enhancement efforts, Cannabis Program Funds \$4.7 million for associated program costs, Refuse Franchise Fees \$2.9 million for financing part of the County's Pavement Preservation program and covering landfill environmental requirements, and Infrastructure Sinking Fund \$2.2 million for infrastructure and other capital needs. This group also includes funds set up for disaster response. Due to the long lag on FEMA reimbursements, particularly for permanent projects that can be completed up several years after a disaster, there are numerous funds still open. Currently the combined balance of disaster funds, including FEMA and CAL OES reimbursements anticipated in FY 2022-23, is \$4.8 million. It should be noted that this does not account for repayment of funds that have been added to ensure sufficient funding exists for disaster response costs, including \$20 million from the Kincaide Fire Settlement fund.
- \$69.3 million General Fund Reserve - Attachment A, page 10.
Total balance includes \$53.9 million to maintain the minimum 1 month of General Fund revenues reserve policy, \$10.6 million in the FEMA Audit Reserve, which is designed to provide funding should previously-received FEMA payments need to be paid back following audit, and \$4.7 million for Resiliency local match projects. For a full discussion of Reserves see Tab 9.

Special Revenue Balance - Attachment B

The following provides further details on the balances within the Special Revenue Funds. The total estimate for FY 2022-23 is \$335 million. Below are highlights of the major components in Attachment B:

- Department of Health Services includes \$163.6 million of various funds including mental health services, services to Medi-Cal beneficiaries, Measure O funds and 1991 Realignment.
- Human Services includes \$38.3 million of various funds, mainly consisting of 1991 Realignment, matching funds for human services programs, 2011 Realignment, Title VI-E Waiver, and Wraparound Services savings for reinvestment into child welfare service programs.
- Probation has \$33.2 million toward programs for adult and juvenile offenders and community corrections.
- Transportation and Public Works includes \$22.5 million for road, bridges, and public, education or government access programming.
- Auditor-Controller-Treasurer-Tax Collector monitors \$21.6 million consisting of Measure F sales tax proceeds to finance the Open Space District's operations and capital acquisition.
- Board of Supervisors/County Administrator has \$13.8 million consisting primarily of Community Investment Funds for community services program costs in the areas of fire, parks, recovery, and supervisorial district grants, and Community Investment Measure L funds designated for veteran's buildings, roads, fire services, code compliance and parking enforcement, as well as Tobacco Securitization Endowment Funds for future capital project needs.
- Clerk-Recorder-Assessor has \$14.6 million for modernization of the county's system of recorded documents and support for recording operations.
- Sheriff's Office has \$9.7 million of reserves for specific projects and operations support.
- District Attorney's Office includes \$4.7 million for consumer protection, Family Justice Center, 2011 Public Safety Realignment, and other programs.

Special Districts - Attachment C

Represents the group of separate legal entities' funds established for a specific public service, e.g. Water Agency, Community Development Commission which are governed by the Board of Directors, as well as special districts governed by the Board of Supervisors to include lighting districts, permanent road districts, and small water districts. The total FY 2022-23 ending estimated financial positions is \$180.2 million mainly associated with the Sonoma County Water Agency with \$141.2 million covering infrastructure projects, flood zones, sanitation districts, debt bond reporting, as well as Spring Lake and Warm Spring Dam operations; the Community Development Commission with \$24.2 million primarily for rehabilitation of hotels and motels to provide housing homelessness, acquisition and management of shelter and housing real estate, and tenant-based housing vouchers; and Transportation and Public Works with \$11 million for lighting improvements, and road maintenance and operations of private roads.

Capital Projects Funds - Attachment D

The county annually updates the five-year Capital Project Plan to provide the Board and the public a view of the major facility and infrastructure projects. The Capital Project Funds in this report tracks per project fund balances for General Government and Regional Parks projects, which are carried forward year over given the multi-year project execution. The Transportation and Public Works and Sonoma Water projects are tracked within those agencies' special revenue or special districts funding structure.

Debt Service Funds - Attachment E

Debt Service Funds are used to account for the accumulations of resources for, and the payment of, long-term debt. These funds' Fund Balance are restricted for long-term debt payments and therefore not available for general budgetary purposes. The restricted fund balance of almost \$9.2 million is included for reference purposes only.

Proprietary Funds

Proprietary Funds are used to track business-type activities performed by the County and Agencies. For example, the Transit Division of the Transportation and Public Works Department collects fares from passengers. They are broadly divided into two categories: Enterprise funds which track business-type activity conducted directly with the public, such as the Airport, and internal service funds that collect funds from departments and agencies of the County for centrally-provided services. Given the business nature of these funds, non-cash values such as asset values and unfunded liabilities are included when reviewing fund balances. As a result, Proprietary funds are stated in term of a "Net Position" rather than a "Budgetary Fund Balance" in accordance with government accounting standards.

The following is a summary of the estimated FY 2022-23 year-end Proprietary Net Position (assets minus liabilities) by fund type, excluding Pension Obligations.

Fund Type	Proprietary Funds	Fiscal Year-End 2022-23 Estimate
Enterprise Attachment F	Goods or services provided in exchange for a Board established fee or charge. E.g. Airport, Spud Point Marina.	\$93,003,284
Internal Services Attachment G	Charges collected by departments/agencies for centrally provided services. E.g. Workers' Comp., Information Systems, Equipment Rentals, etc. Includes Water Agency's facilities and power programs.	\$99,627,097
Subtotal	PROPRIETARY FUNDS WITHOUT PENSION	\$192,630,381

Pension and Other Post-Employment Benefits (OPEB) Liabilities

Fund Type	Proprietary Funds	Fiscal Year-End FY 2022-23 Actuary Valuation
<i>Subtotal</i>	<i>PROPRIETARY FUNDS WITHOUT PENSION</i>	\$192,630,381
Internal Services (ISF) <i>Retirement & Pension Obligation Bonds</i>	Tracks programs' contributions for Retirement and Pension Obligation Debt. Offset by the associated net pension liability, calculations in compliance with Governmental Accounting Standards Board Statement No. 68.	(\$356,636,927)
ISF OPEB Liabilities	OPEB Plan net liabilities, calculations in compliance with Governmental Accounting Standards Board Statement No. 75	(\$146,959,611)
Proprietary Funds Pension and OPEB Liabilities	Pension (\$2.23)M and OPEB (\$2.05)M	(\$4,285,920)
Grand Total	<i>PROPRIETARY FUNDS WITH PENSION</i>	(\$315,252,077)

The estimated Pension related funds combined Net Position is driven by financial reporting requirements established by the Governmental Accounting Standards Board Statement (GASB) No. 68, *Accounting and Financial Reporting for Pensions*. GASB 68 requires the liability of employers contributing to a defined benefit pension plan to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees, less the amount of the pension plan's fiduciary net position.

The \$356.64 million includes \$151.69 million associated with the County's net pension liability and \$204.95 million attributed to pending Pension Obligation Bond debt. The \$151.69 million net pension amount does not account for liability accounted within Proprietary funds, as well as within the Sonoma County Water Agency and Community Development Commission funds.

The estimated OPEB (Other Postemployment Benefits) related funds combined Net Position is driven by financial reporting requirements established by GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. GASB 75 requires the liability of the OPEB plan to be measured in a manner consistent with a pension plan.

The County's net OPEB liability is \$146.96 million.

Fiduciary Funds

Fiduciary funds are used to report assets held by the County for outside parties and are unavailable to support the government's own programs. These funds are held in trust for various entities and purposes based on legal authority, Board resolution, or delegated Board authority. Many of these are funds are deposits belonging to other public entities that are held

with the County Treasury for investment purposes. Some of these funds are clearing accounts which are typically used for passing through funds to other entities and fund balances are expected to net to zero. Balances should only exist in clearing funds due to the timing of when funds are received and paid out.

Three significant fiduciary funds highlighted in greater detail below are the Tax Loss Reserve Trust, the PARS Trust, and the CMSP Trust. The Tax Loss Reserve Trust Fund (number 82140) also known as Teeter is a Fiduciary fund. First enacted in 1949 (Revenue & Taxation code 4703(a)), the Teeter Plan allows counties to finance property tax receipts for local agencies by borrowing money to advance cash to each taxing jurisdiction in an amount equal to the current year's delinquent property taxes. In exchange, the counties receive the penalties and interest on the delinquent taxes when collected. The law requires that 1% of the County's total property assessed value must remain in the trust to handle delinquent payments. In 2010 the Board adopted a policy increasing the minimum balance required from 1% to 2% in order to weather economic impacts to taxing entities derived from housing which may result in high levels of tax payment delinquencies. In November 2015, the Board temporarily adjusted the 2% requirement to 1.25% to address Road infrastructure needs, and provided policy direction annually thereafter to re-establish the 2% reserve from the future collection of penalties. The FY 2022-23 estimated balance of \$19.5 million would comply with the equivalent 1.25% reserve, or \$15.3 million, of the estimated FY 2022-23 Assessed Property Tax Roll to be certified by the Board in August of 2022, but is \$5.0 million below the permanent target of 2%, or \$24.5 million. The available projected balance above the 1.25% required reserve is not recommended to be used in FY 2022-23 and will help move us toward the Board's 2% policy.

The PARS (Public Agency Retirement Services) Trust fund (number 82805) is managed by Human Resources/Risk Management and restricted for Other Postemployment Benefits (OPEB) and not available to the County.

The County Medical Services Program (CMSP) Trust was established in January 1983, when California law transferred responsibility for providing health care services to uninsured indigent adults from the State of CA to CA Counties. CMSP provides limited-term health coverage for uninsured low-income, indigent adults that are not otherwise eligible for other publicly funded health programs. Thirty-five CA counties participate in the pool.

Governmental Accounting Standards Board (GASB) Statement (No. 84) on fiduciary activities, requires the Auditor-Controller-Treasurer-Tax Collector to work with responsible departments to ensure appropriate and consistent classification, accounting and financial reporting for fiduciary activities within the County.

Attachments:

A – General Fund

B – Special Revenue Funds

C – Special District Funds

D – Capital Project Funds

E – Debt Service Funds

F – Enterprise Funds

G – Internal Service Funds

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Ending Fund Balance 6/30/23*	County Department	Level of Discretion	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10005-General Fund_Reporting	\$ 31,522,789	County Administrator	1-Unrestricted	None	Board Policy	Varies each year.

*Includes \$11,331,836 in FY2020-21 unspent fund balance and \$20,190,952 in anticipated FY2021-22 year-end savings.

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10015-IS Replacement Fund A_Reporting	\$ 3,819,217	Information Systems	2-Replacement	Fund contains 1) Yearly general fund department contributions for computer and equipment replacements to smooth replacement expense and ensure timely replacement of equipment; 2) Contributions for infrastructure replacement collected through annual rates and expended per replacement schedule based on useful life of assets; 3) General Fund project specific funding for ongoing work and retained interest used to supplement funding for strategic technology priorities.	GF project contributions from PY for work to be completed in subsequent years.	Annual Budget Resolution	Annual contributions for device replacement and infrastructure replacement are fairly flat. Change in fund balance occurs with variations in planned replacement in current Fiscal Year and variations in appropriations for project work retained or expended for specific multi-year projects.
10020-IS Replacement Fund B_Reporting	\$ 1,060,829	Information Systems	2-Replacement	Yearly non-general fund department contributions for computer and equipment replacements to smooth replacement expense and ensure timely replacement of equipment	Use for non-GF dept. computer replacements.	Annual Budget Resolution	Annual contributions are fairly flat but the change in fund balance is dependent on the funds transferred back annually to depts. to cover that year's replacement costs.
10035-County Ctr Parking Enforcement_Reporting	\$ 11,093	General Services	2-Replacement	Set up to accumulate dollars for capital projects identified in the 5 year plan to improve parking conditions at the County Center.	Restricted to the purpose of the fund	Board Resolution	Varies. Funding results from parking fines; used on projects as determined by the approved Capital Project Budget.
10050-Equipment Replacement Fund_Reporting	\$ 150,159	Regional Parks	2-Replacement	To accumulate funds to replace mobile assets (e.g. tractors, mowers)	Fund Balance used to replace mobile assets (e.g. tractors, mowers)	Establishment of Equipment Replacement Fund was done in 1999 with resolution 99-1308.	Typically funded by a contribution from Operations and Maintenance.
10070-Equipment Replacement_Reporting	\$ 8,506	Sheriff's Office	2-Replacement	Is used to assist with funding Office-wide replacements of hand held radios vehicle radios and/or specialized equipment for the Sheriff's Office. Intent is to mitigate cost of mass replacements. Contributions are made to fund based on funding availability.	No restrictions on use of fund balance though could create problems for future equipment replacement.	Annual Budget	Contributions are made through the budget process based on maintenance and replacement needs identified throughout the year. Contributions have not been made in several years due to the County's funding restrictions.
10075-Sheriff Radio Infrastructure_Reporting	\$ 1,481,019	Sheriff's Office	2-Replacement	Fund was established to manage Capital Project contributions for the maintenance and replacement of radio infrastructure equipment that is part of the Countywide Telecommunications System.	No restrictions on use of fund balance though could create problems for future equipment replacement and completion of critical telecommunications projects.	Annual Budget	Contributions are made based on funding availability and the Board approval of the annual Capital Projects budget.
10076-Sheriff Helicopter Repair_Reporting	\$ 100,000	Sheriff's Office	2-Replacement	Used to reserve funds to cover large helicopter repairs or other significant helicopter equipment expenses.	No restrictions on use of fund balance though could create problems for future equipment replacement or necessary repairs.	Annual Budget	Contributions are made through the budget process based on maintenance and replacement needs identified throughout the year. Contributions have not been made in several years due to the County's funding restrictions.
10080-Probation Radio/Equip Replace_Reporting	\$ 251,562	Probation	2-Replacement	Is used to manage the maintenance and replacement of protective vest, Juvenile Hall security system, hand held radios, and vehicle radios for the Probation Department.	No restrictions on use of fund balance though could create problems for future equipment replacement.	Annual Budget	Annual contributions are made based on equipment amortization schedules. Draws from the fund are made as equipment is replaced.

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10085-Probation SAC Ops. and Maint._Reporting	\$ 1,351,345	Probation	2-Replacement	Fund was established to provide working capital for the Probation Camp and Supervised Adult Crew programs, as well as provide a fund to accumulate proceeds to be used for necessary equipment replacement for these programs, and a prudent reserve to provide smoothing in years where revenues are low.	No restrictions on use of fund balance, beyond that it can only be used to support Camp Industries and Supervised Work Crew operations.	Annual Budget	Annual contributions are made based on equipment amortization schedules. Draws from the fund are made as equipment is replaced.
10505-Fleet ACO_Reporting	\$ 628,527	General Services	2-Replacement	Accumulates replacement portion of vehicle equipment internal fees paid by departments and agencies.	None	Annual budget approval	As included in replacement schedule.
10510-Communications ACO_Reporting	\$ 1,952,914	Information Systems	2-Replacement	Accumulated Capital Outlay fund contains dept. contributions for telecommunications infrastructure replacement collected through annual rates and expended per replacement schedule based on useful life of assets.		Annual Budget Resolution	Growth will occur annually to reach capital replacement needs, then funding will be used to cover County telecomm replacement. Target amount is approx. \$3.5 million.
10515-County Facilities ACO_Reporting	\$ 496,709	General Services	2-Replacement	Fund was established to manage funds for the replacement and major maintenance of county facilities that provide shared services, such as the animal shelter.	Funding is provided through a funding agreement with the City of Santa Rosa, and therefore must comply with the terms of that agreement.	Annual budget approval	Annual contributions from the city of Santa Rosa, based on animal shelter agreement.
10525-Records ACO_Reporting	\$ 2,081	Information Systems	2-Replacement	Accumulated Capital Outlay fund established for replacement of postage equipment. No current ongoing funding source, funded by Board action.		Annual Budget Resolution	Growth should occur annually to reach capital replacement needs, then funding will be used to cover postage and records equipment replacement.
10530-Registrar of Voters ACO_Reporting	\$ 1,321,629	Clerk- Recorder-Assessor	2-Replacement	Accumulation of funds to replace 30 year old voting system.	No restrictions, discretionary, but board set aside for purpose of purchasing new voting system	Annual budget approval	As approved by the Board.

Replacement Sub-Total: \$ 12,635,590

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution /Policy
10090-RDA Dissolution Distributions_Reporting	\$ 5,068,459	Board of Supervisors/County Administrator	3-Re-investment & Revitalization	Tax increment apportionment for former Redevelopment Areas, which is now deposited into the General Fund after the dissolution of the state RDA program. Source finances the Board's Reinvestment & Revitalization program.	As directed by the Board of Supervisors.	Board policy adopted on 3/29/16

R&R Sub-Total: \$ 5,068,459

<u>Earmarks</u>	
1) Springs HUB	\$ 2,050,000
2) Hwy 12 Parking Mitigation	\$ 820,000
3) Remainder of Total Maximum Daily Load MOU	\$ 341,804
4) Guerneville Homeless Shelter	\$ 485,000
5) CDC Technology Upgrade Project	\$ 198,778
6) Lower Russian River Area Specific Plan	\$ 190,000
Earmarks Sub-Total	\$ 4,085,582
R&R Adjusted Sub-Total	\$ 982,877

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10095-Graton Casino Mitigation_Reporting	\$ 24,814,093	Board of Supervisors/County Administrator	4-Tribal	Fund activities designed to mitigate negative effects of Casino Operations.	Restricted to the purpose of the fund	Board Action	Dependent on the proceeds of the casino.
10098-Tribal Mitigation - Lytton_Reporting	\$ 4,559,075	Board of Supervisors/County Administrator	4-Tribal	Funds derived from the Memorandum of Agreement with the Lytton Rancheria of California.	Funds are intended to mitigate Lytton development impacts.	Board Action 3/10/15	Payment of in-lieu taxes and development impact fees.
10100-Tribal Development Impact Mit_Reporting	\$ 936,733	Board of Supervisors/County Administrator	4-Tribal	Funds derived from the Memorandum of Agreement with the Dry Creek Rancheria Band of Pomo Indians.	Funds are intended to finance Dry Creek Casino unincorporated area casino impacts.	Board of Supervisors Resolution 15-0390 Memorandum amendment associated with county's tribal impact costs.	\$750,000 base adjusted with a 2% annual escalator per amended Memorandum through Dec. 31, 2030

Tribal Sub-Total: \$ 30,309,901

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10010-ADA Program Fund_Reporting	\$ 11	Human Resources	5-Restricted	Fund established to better track non-barrier removal expenditures associated with implementing the ADA Self Evaluation & Transition Plan.	To be used for activities related to responding to grievances under the ADA Grievance Procedure; and, in partnership with departments, activities related to implementing the County's Self-Evaluation and Transition Plan (SETP)	Resolution 09-1152 December 8, 2009	None
10040-PGE Local Gov't Partnership_Reporting	\$ 272,760	General Services	5-Restricted	Contract program with PG&E, started in 2009. Have a 2-3 year program cycle. Funds pay for some program staffing, energy audits and program incentives.	Restricted by PG&E.	Board Resolution	Growth varies depending on deposit schedule in agreement with PGE and when projects and cost are expended from the fund.
10044-Permit Sonoma Bond Deposit_Reporting	\$ 48,632	Permit Sonoma	5-Restricted	Holding customer BOND Deposits until criteria is met for refund to customer.	Fund Balance is not for use. Funds are held and returned to customer upon completion of project and or meeting criteria.	GASB84	N/A
10045-ARM Mitigation Fund_Reporting	\$ 164	Permit Sonoma	5-Restricted	Fund activities designed to mitigate negative environmental effects of gravel mining. Set up to accumulate mitigation fees. Some are passed through to other departments (i.e. Road Mitigation Fees passed to TPW). PRMD keeps mining mitigation fees for future use.	Nexus to Mitigation of Gravel Extraction impacts	Resolution 95-0450 dated 4/11/95 and Resolution Number 09-1077a dated 11/10/09	Some/small growth. Some fees are collected and passed to other departments. PRMD mitigation fees grow very slowly.
10055-PW District Formation_Reporting	\$ 139,871	Transportation & Public Works	5-Restricted	Contributions to this fund are intended to assist with the formation of water districts. In 1988, the scope of the fund was expanded to include assistance to special districts.	No restrictions on use of fund balance. To be returned to the GF when no longer needed for the established purpose.	Resolution # 87-2000 and Board Action 4/5/88 Item #36.	Once funds are loaned or granted the proceeds of the loan are returned to the fund. If a district is not formed the funds are not repaid and ultimately reduce available financing of future requests. Additionally, on April 16, 2019 the Board approved the Community Investment Fund Policy and four year funding allocations for Transient Occupancy Tax which included an annual allocation over four years of \$175,000 to the District Formation fund beginning FY 2019-20.
10056-Cal-Am Franchise Fees_Reporting	\$ 289,227	Transportation & Public Works	5-Restricted	Provide funding for special projects in the Larkfield/Fulton area of unincorporated Sonoma County.	One time expenditures that benefit the Mark West Springs Community. These funds are not available for ongoing maintenance and any recommendation that creates an on-going maintenance need must include funding from another source. The Mark West Citizen's Advisory Committee shall consider the available funds and may make recommendations to the Board for the use of these funds.	Government Code 31010 County of Sonoma Board Resolution #16-0231 Ordinance 5861	CalAm Franchise Fees annual amount equal to 2% of the company's revenue. This amount has been between \$30k-\$38k per year.
10060-PW Small Water Systems_Reporting	\$ 454,762	Transportation & Public Works	5-Restricted	Loans to small public water systems	Fund balance can only be used for water system loans. Interest earnings used for grants.	Resolution 92-1009/ Resolution 92-1010, Agreement with Sonoma County Water Agency	No growth anticipated.
10065-PW Road Maint. District Form._Reporting	\$ 1,349	Transportation & Public Works	5-Restricted	Loans to entities for district formation activities	No restrictions on fund balance but policy direction of Board to use to start up Road Maintenance Districts	Annual Budget	Loans to entities for district formation activities
10105-Tobacco Deallocation_Reporting*	\$ 78,978	Board of Supervisors/County Administrator	5-Restricted	No Specific purpose. Has been previously designated for non-capital costs for ADA Transition Plan	Fund Balance amount is not currently in spendable form, it represents the long-term portion of a loan receivable from other funds. The Fund Balance will eventually become spendable when the loan is repaid.	Reporting requirement per GASB Statement No. 54	

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10130-Del Rio Woods_Reporting	\$ 210,837	Regional Parks	5-Restricted	Fund created to track tax apportionment from former Del Rio Woods Recreation and Park District for ongoing maintenance and improvements of Del Rio Woods special district facilities.	Board policy direction to follow original intention of revenues collected within former District boundaries for maintenance and improvements of Del Rio Woods beach access, parking lot and associated amenities.	Resolution 15-0400 dated 10/6/15 and 10/24/17 Item#20. Fund established and assets transferred in 2017-18.	Nominal growth if any; anticipated that majority of annual revenues will be utilized for operations, maintenance of beach access, parking lot, restrooms, and picnic facilities.

*Tobacco Deallocation Fund nonspendable balance of \$3.92M associated with a loan receivable for the Enterprise Financial System project, is not included in report total.

Restricted Sub-Total: \$ 1,496,591

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10026-Broadband Project_Reporting	\$ 10,902	Economic Development Board	6-Specific Use	Finance the Access Sonoma Broadband Action Plan.	To be used only to finance Access Sonoma Broadband Action Plan Efforts.	Board Action 6/8/21 item #74 Approval of the Access Sonoma Broadband Action Plan; Board Action 2/1/22 Strategic Plan Resilient Infrastructure: Goal 4, Implement countywide technological solutions to promote resiliency and expand community access. Objective 1: Leverage funding and seek grants to expand communications infrastructure within the community to improve equitable access to broadband, wireless, and cell phone services.	
10077-Sheriff - Donations/Escheated_Reporting	\$ 375,962	Sheriff's Office	6-Specific Use	Exclusively used to allow donations and escheated funds to be held outside of the Sheriff's operating budget until the funds are ready to be spent and can be properly appropriated for expenditure.	Donated funds must be used as the donor intended (for example: K-9, Search and Rescue, inmate programs) and escheated funds require Board approval to spend.	Board Policy	Funding Varies - Donations and escheatment activity are volatile.
10078-DSA/DSLEM Physical Fitness_Reporting	\$ 9,140	Sheriff's Office	6-Specific Use	Segregates staff development funds for certain Deputy Sheriff's Association and Deputy Sheriff Law Enforcement Management Association physical fitness expenses as defined in the active Labor Agreements.	Funds are restricted to the terms identified in the Board approved Labor Agreements with the Deputy Sheriff's Association and the Deputy Sheriff Law Enforcement Management Association.	Labor Agreement	Annual contributions are made from employee staff development benefit.
10079-SCLEA/SCLEMA Physical Fitness_Reporting	\$ 70,323	Sheriff's Office	6-Specific Use	Segregates staff development funds for certain Sonoma County Law Enforcement Association Sonoma and Sonoma County Law Enforcement Association Enforcement Management Association physical fitness expenses as defined in the current Labor Agreements.	Funds are restricted to the terms identified in the Board approved Labor Agreements with the Sonoma County Law Enforcement Association and the Sonoma County Law Enforcement Management Association.	Labor Agreement	Annual contributions are made from employee staff development benefits.
10110-Refuse Franchise Fees_Reporting	\$ 2,935,016	Board of Supervisors/County Administrator	6-Specific Use	Recognize General Fund franchise revenues from Refuse haulers	Board policy to use for Roads and solid waste monitoring activities.	Annual Budget	Growth expected per the franchise agreements, monthly fee payments based on percentage of revenue.
10111-So Co Cannabis Program Fund_Reporting	\$ 4,731,845	Board of Supervisors/County Administrator	6-Specific Use	To clearly identify Cannabis Business Tax revenue and reimburse departments for Cannabis Program costs.	Primary use is to cover Cannabis Program Costs	Annual Budget	Unknown at this time
10120-Assessment Appeals_Reporting	\$ 1	Board of Supervisors/County Administrator	6-Specific Use	Set up in FY 11/12 as a one time contribution to assist with the assessment appeal back log.	No restrictions on fund balance	Annual Budget	None, will only decrease with use.
10135-DR - October Fires 17-18_Reporting	\$ (0)	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	.Set up to track FEMA Public Assistance expenses and reimbursements received specific to the 2017 Sonoma Complex Fires. Fund will be utilized until Public Assistance claim closeout is complete.	Restricted - Funds are distributed to appropriate department/fund as FEMA projects are completed. Funds can be released once all projects are completed and claim closed.	Required by FEMA funding	None
10137-PG&E 2017 Fire Settlement_Reporting	\$ 2,181,692	Board of Supervisors/County Administrator	6-Specific Use	To house funds received from PG&E settlement related to 2017 wildfires, to be distributed as Board determines.		Board Resolution	

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10138-Infrastructure Sinking Fund_Reporting	\$ 2,199,031	Board of Supervisors/County Administrator	6-Specific Use	The fund will be used to accrue and distribute funding for infrastructure and other capital needs that require multiple years to accrue sufficient funding and for infrastructure projects that may have urgent needs and require funding beyond what is available in General Fund Contingencies or Capital Projects allocations.	Board direction	Fund created as part of the FY19-20 Budget Adoption.	Board directed
10139-Kincade Settlement_Reporting	\$ 8,692	Board of Supervisors/County Administrator	6-Specific Use	To house funds received from PG&E settlement related to the 2019 Kincade fire, to be distributed as Board determines.		Board Resolution	None
10140-DR-4301 January 2017 Storms_Reporting	\$ -	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	Set up to track FEMA Public Assistance Funding specific to the January-February 2017 storms, until closeout is complete.	Restricted as an audit reserve until claim with FEMA is closed	Required by FEMA funding	None
10141-Disaster Response Fund_Reporting	\$ -	Board of Supervisors/County Administrator	6-Specific Use	Disaster Response fund is available for immediate use in a disaster based on Board direction. Allows for funds to be available without needing to access reserves and before state/federal resources become available.	Discretionary based on Board direction.	Board authority	Based on Board direction
10145-DR-4308 February 2017 Storms_Reporting	\$ -	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use				
10146-Fire Services_Reporting	\$ 8,541,714	Board of Supervisors/County Administrator	6-Specific Use	Fund established to support fire service enhancement efforts. Sourced by Prop 172 and Measure L funding dedicated to fire services by the Board.	Board policy to use for fire services enhancement efforts.	Annual Budget	Sourced by Prop 172 and Measure L. Growth tied to those revenue sources.
10147-2019 Late Feb. Flood_Reporting	\$ 485,257	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	Set up to track FEMA Public Assistance Funding specific to the February-March 2019 storms, until closeout is complete.	Restricted - Funds are distributed to appropriate department/fund as FEMA projects are completed. Funds can be released once all projects are completed and claim closed.	Required by FEMA funding	None
10148-Legal Contingency Fund_Reporting	\$ 1,491,467	Board of Supervisors/County Administrator	6-Specific Use	Fund established for the purpose of addressing non-tort litigation (litigation not covered by the County's Risk Management Division), affirmative litigation, and significant personnel matters, in order to not adversely affect General Fund departments legal services budget.	Board policy to use for non-tort litigation and significant personnel matters.	Annual Budget	Growth dependent on discretionary General Fund contributions, General Fund legal settlement proceeds, and attorney fees recovered through Code Enforcement settlement proceeds.
10149-2019 Kincade Fire Dis. Fund_Reporting	\$ 380,363	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	2019 Kincade Fire emergency response and recovery.		Board Resolution	
10150-2020 Covid-19 Disaster Fund_Reporting	\$ (0)	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	Set up to track FEMA Public Assistance Funding and related funding specific to the 2020 COVID-19 Emergency, until closeout is complete.	Restricted - Funds are distributed to appropriate department/fund as FEMA projects are completed. Funds can be released once all projects are completed and claim closed.	Required by FEMA funding	None
10151-2020 LNU Fires Disaster Fund_Reporting	\$ 3,512,337	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	2020 LNU Lighting Complex fires response and recovery.		Resolution	

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10152-2020 Glass Fire Disaster_Reporting	\$ 382,086	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	2020 Glass Fire Complex emergency response and recovery		Resolution	
10153-American Rescue Plan SLFRF_Reporting	\$ -	Board of Supervisors/County Administrator	6-Specific Use	Dedicated fund to track revenues and expenditures associated with the American Rescue Plan Act funding (\$96M received in 2 installments in FY20-21 and FY21-22).	Uses as allowed by ARPA legislation and approved by the Board of Supervisors	Federal Legislation: American Rescue Plan Act	None beyond the initial contributions

Restricted Sub-Total: \$ 27,315,826

Attachment A - General Fund

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
10205-General Reserve_Reporting	\$ 53,938,008	Board of Supervisors/County Administrator	General Reserve	Emergency uses and other uses consistent with fund balance reserve policy.	No restriction on use of fund balance, considered discretionary and included in discretionary funds totals according to fund balance policy.	Board Policy	Emergency reserves consistent with fund balance reserve policy.
10205-General Reserve_Reporting - FEMA Audit Reserve	\$ 10,630,000	Board of Supervisors/County Administrator	General Reserve	Reserve 20% of FEMA funding received against possibility of adverse audit findings that require repayment.	Restricted based on Board Policy.	Board Policy	funding received; Reduces as funds received are either audited and accepted or become ineligible for audit.
10205-General Reserve_Reporting - Resiliency Project Funding	\$ 4,706,962	Board of Supervisors/County Administrator	General Reserve	For use on resiliency projects, particularly grant matches that allow for leveraging funds.	No restriction on use of fund balance, however most available fund balance has been earmarked for match for grant applications.	Board Policy	No annual growth.

General Fund Reserve Sub-Total: \$ 69,274,970



Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11015-Community Investment Fund_Reporting	\$ 9,649,418	Board of Supervisors/County Administrator	Special Revenue Fund	Portion of Transient Occupancy Tax revenue dedicated to the Community Investment Fund	Transient Occupancy Tax (TOT) is a discretionary source of funding for the County of Sonoma, allocated under the Community Investment Fund Policy.	Current Board-adopted Community Investment Fund Policy.	
11016-Community Investment Measure L_Reporting	\$ 1,528,261	Board of Supervisors/County Administrator	Special Revenue Fund	Measure L Transient Occupancy Tax	Transient Occupancy Tax (TOT) is a discretionary source of funding for the County of Sonoma. The Community Investment Fund Policy allocates Measure L primarily based on a percentage of revenue, so fund balance will be distributed to departments after a year-end true-up.	Current Board-adopted Community Investment Fund Policy.	
11051-Roads Fund_Reporting	\$ 7,441,212	Transportation & Public Works	Special Revenue Fund	Road Fund General Operations.	Must be used for Roads, bridges and related purposes.	Highway tax code sections 2103-2106	Balance represents the multi-year pavement program.
11052-State Tribal Casino Fund_Reporting	\$ 100,596	Transportation & Public Works	Special Revenue Fund	State Tribal Funds.	To offset impacts of tribal gaming on county roads around the casinos.	Govt Code 12710-12718	Stable growth. Based on agreements between tribal gaming institutions and the state.
11053-Sonoma Valley Development Fee_Reporting	\$ 425,092	Transportation & Public Works	Special Revenue Fund	Traffic Mitigations-interest bearing account. To finance road projects that increase daily average trip vehicle capacity.	Road improvement projects needed due to development. If money is not earmarked or used on a specific project within 5 years it must be returned to the Developer.	County Ordinance 5877, Govt Code 6606(a), County Code 26-98-010	Grows from fees on development activity in the area per the ordinance.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11054-Countywide Development Fee_Reporting	\$ 11,366,044	Transportation & Public Works	Special Revenue Fund	Traffic Mitigations-interest bearing account.	Road improvement projects needed due to development. If money is not earmarked or used on a specific project within 5 years it must be returned to the Developer.	County Ordinance 5877, Govt Code 6606(a), County Code 26-98-605(b)	Grows from fees on development activity countywide per the ordinance.
11101-Tidelands Leases Fund_Reporting	\$ 224,613	General Services	Special Revenue Fund	Facility construction and improvements necessary or convenient for the promotion and accommodation of commerce and navigation of the Bodega Harbor area. Established to retain lease payments from lessees. Funds projects that benefit commerce in the area.	Can only be used for tidelands properties per the stated purpose.	Chapter 1064 of the Statutes of California, 1959.	Contributions to the fund are generally lease payments and interest earnings. Lease agreements developed by General Services.
11102-Assessor - Property Char Data_Reporting	\$ 502,408	Clerk- Recorder-Assessor	Special Revenue Fund	Support and maintain property characteristics information sources and systems.	Solely for the purpose of providing Assessor property characteristics data to the public.	408.3 Revenue and Taxation Code	Slow growth based on the sale of property data to the real estate industry.
11104-Recorder - Modernization_Reporting	\$ 8,027,202	Clerk- Recorder-Assessor	Special Revenue Fund	To support a modernized system of recorded documents.	Solely to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents.	27361 (c) Government Code	Fee revenue from recorded documents support this program.
11105-Recorder - Micrographics_Reporting	\$ 1,193,946	Clerk- Recorder-Assessor	Special Revenue Fund	To support the micrographics program in the Recorder's office.	To defray cost of converting the recorder's document storage system to micrographics.	27361.4 (a) Government Code/Ordinance 2709	Fee revenue from recorded documents support this program.
11106-Clerk/Recorder VRIP_Reporting	\$ 746,133	Clerk- Recorder-Assessor	Special Revenue Fund	To support the vital records improvement program.	Improvement in the collection and analysis of health-related birth and death certificate information, and other community health data collection and analysis.	103625 (f) - (g) Health and Safety Code/Resolution 88-2217	Fee revenues generated by related vital records services support this program. Slow growth.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11107-Social Security Truncation_Reporting	\$ 429,115	Clerk- Recorder-Assessor	Special Revenue Fund	Truncate social security numbers in public records to protect against identity theft.	Only for the purpose implementing the Social Security Truncation Program.	AB 1168/27301 Government Code/Resolution 07-1038	Suspended; growing only by interest earnings
11108-Recorder Operations Fund_Reporting	\$ 3,648,269	Clerk- Recorder-Assessor	Special Revenue Fund	For recording and indexing every instrument, paper, or notice required or permitted by law.	Recording operations and reimbursement costs.	SB 676/27361 Government Code/Resolution No. 10-0081; 10-0082	Fee revenue from recorded documents support this program.
11109-Survey Monument Preservation_Reporting	\$ 303,551	Permit Sonoma	Special Revenue Fund	Fund retracement or remonument survey of major historical and division lines as authorized by the County Surveyor. Created to accumulate user fee for survey work projects.	County Survey Work.	Ordinance No. 4182 dated 4/10/89	Slow growth from fees charged on maps filed with the Recorder's Office.
11110-PRMD Planning Administration_Reporting	\$ 1,179,552	Permit Sonoma	Special Revenue Fund	Fund a portion of costs to maintain required general plan and affiliated programs for work performed by PRMD staff and consultants. Created to accumulate fees for future General Plan work.	General Plan and affiliated programs only.	Ordinance 5777 dated April 15, 2008	Slow growth from building permit fees.
11111-Regional Parks Rstrd Donations_Reporting	\$ 782,022	Regional Parks	Special Revenue Fund	Developed for specific revenue sources dedicated to specific dept projects, programs or purposes.	Each category of funding has restrictions based on revenue source.	Board of Supervisors	Funding based on development fees generated in a particular zone.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11112-Sonoma Coast Park Mit_Reporting	\$ 7,452	Regional Parks	Special Revenue Fund	The intent of Park Mitigation Fees is to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population.	Can only be used on Capital Projects.	Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.	Funding based on development fees generated in a particular zone.
11113-Cloverdale/Healdsburg Park MIT_Reporting	\$ 2,401	Regional Parks	Special Revenue Fund	The intent of Park Mitigation Fees is to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population.	Can only be used on Capital Projects.	Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.	Funding based on development fees generated in a particular zone.
11114-Russian Rv/Sebastopol Park MIT_Reporting	\$ 7,255	Regional Parks	Special Revenue Fund	The intent of Park Mitigation Fees is to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population.	Can only be used on Capital Projects.	Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.	Funding based on development fees generated in a particular zone.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11115-Santa Rosa Park MIT_Reporting	\$ 136,250	Regional Parks	Special Revenue Fund	Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.	Can only be used on Capital Projects.	Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.	Funding based on development fees generated in a particular zone.
11116-Petaluma/Rohnert Pk/Cot Pk Mit_Reporting	\$ 4,526	Regional Parks	Special Revenue Fund	Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.	Can only be used on Capital Projects.	Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.	Funding based on development fees generated in a particular zone.
11117-Sonoma Valley Park MIT_Reporting	\$ 335,886	Regional Parks	Special Revenue Fund	Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.	Can only be used on Capital Projects.	Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.	Funding based on development fees generated in a particular zone.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11118-Larkfield/Wikiup Park MIT_Reporting	\$ 141,895	Regional Parks	Special Revenue Fund	Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.	Can only be used on Capital Projects.	Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.	Funding based on development fees generated in a particular zone.
11119-PEG Access Fees_Reporting	\$ 3,201,095	Transportation & Public Works	Special Revenue Fund	To promote broader public access to cable television infrastructure and public media content.	Can only be used for capital expenses to support public, education, and government information for the public's consumption.	Ordinance 5851 ref. to Federal Law	Funding from cable provider revenues grows slowly.
11120-Sheriff - AB 1109 Fees_Reporting	\$ 69,734	Sheriff's Office	Special Revenue Fund	Established based on Government Code 26746 to support the Sheriff's mandated provision of Civil services. The special fund shall be expended to supplement the County's cost for vehicle fleet equipment, replacement, and maintenance, and for Civil process operations.	The special fund shall be expended to supplement the County's cost for vehicle fleet equipment, replacement and maintenance, and Civil process operations.	Govt. code 26746	Funding includes interest earnings and fee revenues. Tied to Civil Bureau workload. Slow growth
11121-Sheriff - AB 709 Fees_Reporting	\$ 249,226	Sheriff's Office	Special Revenue Fund	Established based on Government Code 26731 to support the Sheriff's mandated Civil services. For purchase and maintenance of equipment and furnishings for the Sheriff's Civil Bureau. 5% can be used for Office administration of the Civil Bureau.	Ninety-five percent of funds shall be expended to supplement the costs of implementation, maintenance, and purchase of equipment and furnishings the Sheriff's Civil program. Five percent of the moneys used for administrative costs for managing the Civil program.	Govt. Code 26731	Funding includes interest earnings and fee revenues. Tied to Civil workload. Slow growth.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11122-Sheriff - Federal Forf - DOJ_Reporting	\$ 248,738	Sheriff's Office	Special Revenue Fund	Fund was established to accumulate equitably shared funds that are restricted to law enforcement activities use. Typically funds are expended for one time project needs such as deputy housing, large equipment purchases and facility enhancements. Asset tracking and accounting. No supplantation requirements	Equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only.	US Code Section 881 (e)(3) of Title 21.	Fund balance based on unspent prior funds and interest. Growth limited to new case activities and criminal justice process outcomes. Growth expected to decrease based on reduction of enforcement personnel.
11123-Sheriff - Fed Forf - US Treas_Reporting	\$ 34,506	Sheriff's Office	Special Revenue Fund	Fund was established to accumulate equitably shared funds that are restricted to law enforcement activity uses. Typically funds are expended for one time project needs such as deputy housing, large equipment purchases, LE training, drug education and awareness and asset tracking and accounting.	Equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only.	US Code Section 881 (e)(3) of Title 21.	Growth based on unspent prior funds and new case activities. Growth expected to decline based on limited enforcement personnel.
11124-Sheriff - DMV ID Fee_Reporting	\$ 78,102	Sheriff's Office	Special Revenue Fund	Remote Access Network (RAN) determines use of funds which shall benefit all law enforcement agencies in the County. Used for automated mobile and fixed identification devices and fingerprint identification per the CA Vehicle Code Section 9250.19.	Money allocated to a County shall be expended exclusively to fund programs that enhance the capacity of local law enforcement to provide automated mobile and fixed location fingerprint identification of individuals who may be involved in driving under the influence.	Vehicle Code Section 9250.19	Vehicle License Fee revenues collected by the State from registered vehicles in each county are distributed to County.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11125-Asset Forfeiture Fund_Reporting	\$ 799,396	Sheriff's Office	Special Revenue Fund	Used exclusively to support law enforcement efforts. More broad use compared to other asset forfeiture funds. Used for one-time projects that can not be funded by more restricted funds. No supplantation limitations.	Proceeds distributed pursuant to Section 11489 of the CA Health & Safety Code, "shall not supplant any state or local funds that would [otherwise] be made available" to the agency. This limitation is an expression of legislative intent that forfeiture proceeds should enhance law enforcement and prosecution resources.	Health and Safety Code 11489	Growth based on unspent prior funds, new case activity and interest. Growth limited due to reductions in enforcement personal and dependence on criminal justice process outcomes.
11127-Detention - Jail Industries_Reporting	\$ 3,527	Sheriff's Office	Special Revenue Fund	Fund was developed to receive and separate receipts from sale of goods produced in the adult detention vocational programs. Funding used to offset inmate vocational programs costs.	Funds are solely used to fund the inmate vocational programs.	SB262 & Penal Code 4328	Growth of funds are tied to profits from inmate vocational program sale of goods.
11129-DA - Consumer Protection Fund_Reporting	\$ 3,523,255	District Attorney	Special Revenue Fund	Funds are designated for the exclusive use by the District Attorney for the enforcement of consumer protection laws.	Used exclusively to support and enhance investigation and prosecution of violations of consumer and environmental laws.	CA Business and Professions Code § 17206 and § 17536	Funds recovered from successful fines and fees recovered from successful prosecution efforts. Percent of proceeds and actual cases determine amount received.
11131-DA - Family Justice Center_Reporting	\$ 561,487	District Attorney	Special Revenue Fund	Support operational activities of the Family Justice Center including community based organization partners.	Restricted to use for activities of the Family Justice Center and partners.	Memorandum of understanding with Community Foundation for private donation funds.	Funds are not expected to accumulate. Operational financing is based on donations and grant awards.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11132-DA - Asset Forfeiture-Justice_Reporting	\$ 7,629	District Attorney	Special Revenue Fund	Funds are utilized for staff training and noticing requirements when assets are forfeited.	Funds shall not be used for (a) salaries, except in limited circumstances; (b) use of forfeited property by non-law enforcement personnel; (c) payment of education-related costs; (d) government use of shared assets; (e) extraordinary expenditures.	21 U.S.C. § 881(e)(1)(A) and (e)(3), 18 U.S.C. § 981(e)(2), and 19 U.S.C. § 1616a	Funding is the result of distribution of assets to law enforcement agencies who assisted in the investigation and prosecution of narcotic convictions. Revenues are not predictable and are based on participation from the DA.
11134-DA - Treasury Forfeiture Fund_Reporting	\$ 3,216	District Attorney	Special Revenue Fund	Used to support activities related to general narcotic law enforcement efforts.	Use restricted to the purpose of funds.	CA Health and Safety Code § 11493	Funding is the result of distribution of assets to law enforcement agencies who assisted in the investigation and prosecution of narcotic convictions. Revenues are not predictable and are based on participation from the DA.
11136-Probation - CCPIF_Reporting	\$ 1,123,269	Probation	Special Revenue Fund	Community Corrections Performance Incentives Fund (SB 678) for the purpose of improving local probation supervision practices (evidence-based practices) and capacities in order to reduce State Prison population.	Funds allocated shall be used to provide community supervision, rehabilitative services, and evidence based programs to adult felony probationers.	Senate Bill 678 (2009); GC § 30025(e)(6)	Revenues deposited to the Fund proceeds of state block grants based on the county's successful practices as compared to other counties in reducing the prison population through local services and programs that reduce recidivism.
11137-Recorder - eRecording_Reporting	\$ 42,197	Clerk- Recorder-Assessor	Special Revenue Fund	Support electronic recording of instruments, papers or notices	Costs related to electronic recordings	GC 27397(c)(1), Ord 6100	Fee revenues generated from document recordings - fees should not exceed costs.
11138-Courthouse Construction_Reporting	\$ 630,591	Board of Supervisors/County Administrator	Special Revenue Fund	Fund Established to provide adequate court facilities	Fund use must be approved by the California Judicial Council	Government Code Section 76100 et. Seq.	Revenue is generated from Court fines and penalties, and are subject to fluctuations in caseload and collection activity.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11139-Criminal Justice Construction_Reporting	\$ 547,176	Board of Supervisors/County Administrator	Special Revenue Fund	Fund established to provide adequate criminal justice facilities	Funds are reserved for major projects and capital projects for County criminal justice facilities.	Government Code Section 76101 et. Seq.	Revenue is generated from Court fines and penalties, and are subject to fluctuations in caseload and collection activity.
11142-Alternate Dispute Resolution_Reporting	\$ 86,626	Board of Supervisors/County Administrator	Special Revenue Fund	The fund was established to receive filing fees to be used specifically for Alternative Dispute Resolution services as alternatives to the formal judicial system.	Can only be used for alternative dispute resolution programs that potentially reduce impact of claims on the civil courts.	Business & Professions code section 469, The total amount to be distributed for the support of dispute resolution programs under this section may not exceed eight dollars (\$8) per filing fee.	The funds accumulate as a result of \$8 charge on the filing of first paper or petitions in civil matters. Fund balance may grow based on filing activities and contract costs of ADR program. The Superior Court manages the fund activity and contracts. About \$150,000 is generated annually and used to support the ADR program. Unspent revenues and appropriations are carried forward.
11144-Tobacco Sec. / Endowment A_Reporting	\$ 1,396,469	Board of Supervisors/County Administrator	Special Revenue Fund	Public benefits Capital investments, as a result of deferred investments when absorbing costs due to tobacco use.	Capital improvements benefiting the public per bonding covenants.	Resolution 00-0066	One-time deposit of proceeds of bonds to be paid by tobacco sales revenues due from class action lawsuit settlement.
11145-OSSTA - Measure F_Reporting	\$ 21,620,066	Auditor-Controller-Treasurer-Tax Collector	Special Revenue Fund	Established to receive transfer of measure C funding and sales tax revenues from Measure F. Fund finances the Open Space District's operations and capital acquisition. Is it monitored by the Auditor's Office to ensure debt service and bonding compliance.	Sales tax revenues generated from Measure F - per the Measure, proceeds are eligible only for uses approved by the Expenditure Plan - these include operating and capital acquisition activities of the Open Space District. This restriction also applies to the residual Measure C monies.	Tax Measures C & F	Growth in this fund is the result of new sales tax revenues, sales tax revenues in excess of projections and/or unspent appropriations.

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11146-Hazardous Materials Fund_Reporting*	\$ 1,380	Fire and Emergency Services	Special Revenue Fund	Hazardous Materials Enforcement and Mitigation.	Restricted to use for Hazardous Materials Enforcement and Mitigation.	CUPA Program Regulations Chapter 6.95 of the CA Health and Safety Code and per Settlement/Restitution Agreements	Results of fee collection and hazardous materials clean-up or abatement action cost recovery slow growth.
11147-Fish and Wildlife_Reporting	\$ 232,756	Agricultural Commissioner/Sealer of Weights & Measures	Special Revenue Fund	Fish and wildlife propagation and conservation.	Protection, conservation, propagation, and preservation of fish and wildlife.	California Fish and Game Code Section 13100 and September 16, 1974, Board Resolution No. 46215	County share of California Department of Fish and Game fine monies.
11149-2019 Youth Reinvestment Grant_Reporting	\$ 233,253	Probation	Special Revenue Fund	Board of State and Community Corrections grant funding for Youth Diversion with Case Management.	Community-based case management diversion services for justice involved youth and families. Funds must be spent on grant activities.	Board of State and Community Corrections Grant Agreement #593-19 approved by Board of Sups 7/23/19	\$1 million over 44-month grant period, provided in incremental installments.
11153-Communication Towers - Lease_Reporting	\$ 14,999	General Services	Special Revenue Fund	Fees collected from tenants leasing communication tower sites.	Accumulate funds for the maintenance, repairs and replacement of tower equipment.	Annual Budget	Monthly revenue is \$3,749.
11154-Probation Trans Housing Grant_Reporting	\$ 1,893,621	Probation	Special Revenue Fund	To receive funds from the California Department of Finance for a transitional housing program.	Fund balance is used only for California Department of Finance approved Community-Based Transitional Housing Program activities	The California Department of Finance awarded Transitional Housing Program grant funds to Sonoma County based on the stated restrictions.	None

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11155-PRMD - Fire Prevention_Reporting	\$ 133,296	Permit Sonoma	Special Revenue Fund	This fund accounts for the revenues that come into the Fire Prevention Division at Permit Sonoma. Fire prevention services are fee based and cost recovery is essential to ensure the division has the fiscal resources to maintain all aspects of enforcing State, Local laws and ordinances pertaining to development, construction, maintenance of life-safety systems and vegetation management. This fund should only be used for fire prevention related services to maintain alignment with fire prevention efforts In accordance with applicable laws.	Fire Prevention Operations and Enforcement.	California Fire Code, CA Health and Safety Code section 13146.2b and County Code Chapter 13.	Results of fee collection and on-going development and construction. Slow growth.
11156-PRMD - Hazardous Materials_Reporting	\$ 556,445	Permit Sonoma	Special Revenue Fund	Hazardous Materials Enforcement and Mitigation.	Restricted to use for Hazardous Materials Enforcement and Mitigation.	CUPA Program Regulations Chapter 6.95 of the CA Health and Safety Code and per Settlement/Restitution Agreements	Results of fee collection and hazardous materials clean-up or abatement action cost recovery slow growth.
11161-Measure M - Maint, Safety, Rec_Reporting	\$ 422,971	Regional Parks	Special Revenue Fund	Parks Measure M sales tax to invest in park maintenance, safety and recreation	To invest in park maintenance, safety, and recreation.	n/a - for tracking and reporting purposes.	Quarterly revenue is approximately \$800,000.
11162-Measure M - Access_Reporting	\$ 1,901,423	Regional Parks	Special Revenue Fund	Parks Measure M sales tax to improve park access.	To improve park access.	n/a - for tracking and reporting purposes.	Quarterly revenue is approximately \$650,000.

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11163-Measure M - Natural Resources_Reporting	\$ 2,045,583	Regional Parks	Special Revenue Fund	Parks Measure M sales tax to protect natural resources.	To protect natural resources.	n/a - for tracking and reporting purposes.	Quarterly revenue is approximately \$500,000.
11165-PRMD Sonoma Development Center_Reporting	\$ 141,663	Permit Sonoma	Special Revenue Fund	To pay for County costs associated with land use planning services and management of the land use planning process related to the property to determine the appropriate future land uses and development potential of the property.	County staff, consultant costs, necessary materials, software and resources specifically related to the development and possible approval of a Specific Plan, General Plan amendment, related draft ordinances, and rezone of Sonoma Developmental Center, including associated Environmental Review under CEQA. Implementation activities and review of developer agreements and processing developer entitlements subject to reimbursement of developer's entitlement processing fees on an at-cost basis under an signed agreement	Government Code section 14670.10.5, outlining the general terms under which the State of California, through the Department, will partner with the County to determine the future of the state-owned real property known as the Sonoma Developmental Center. And Sonoma County Board of Supervisors Action/Authority	Grant funding. Slow Growth
11166-CA Vehicle Code Sect 9250.14_Reporting	\$ 1,109,427	Sheriff's Office	Special Revenue Fund	Funds restricted to support staff and activities assigned to and activities of the Sonoma County Auto Theft Task Force (SONCATT). Replaces District Attorney Fund #11130 effective FY 2020-21.	Money shall not be expended to offset a reduction in any other source of funds.	CA Vehicle Code § 9250.14; Senate Bill 2139 (1990)	Vehicle License Fee revenues collected by the State from registered vehicles in each county are distributed to the County to fund program.
11168-PRMD Gleason Beach Project_Reporting	\$ 4,001,565	Permit Sonoma	Special Revenue Fund	To pay costs for Gleason Beach Project.	County staff, consultant costs, necessary materials, software and resources specifically related to the Gleason Beach Project.	Resolution 18-0133 4/17/18	Minimal growth from gains /loss. Full funds rec. up front.

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11169-Indigent Defense Grant Fund_Reporting	\$ 327,327	Public Defender	Special Revenue Fund	Funds to be used for program services established by the Board of State Community Corrections Indigent Defense Grant award and approved budget.	Funds are restricted for use on grant program areas only.	Senate Bill 74 established the Indigent Defense Grant Program.	Full amount of grant funding received as lump sum contribution; no growth will occur.
11170-Juvenile Designated Purpose_Reporting	\$ 205,989	Probation	Special Revenue Fund	To record community member donations to benefit youth in detention. Examples of use of funds include: books, recreational materials, special programs or outings, special foods for celebrations, etc.	Can only be used as directed by the source of donation, to the benefit of youth in the juvenile justice system.	None.	None. Donations are sporadic and unpredictable.
11304-Probation - YOBG_Reporting	\$ 3,808,496	Probation	Special Revenue Fund	Youthful Offender Block Grant funding for development and implementation of treatment programs and services for non-707(b) offenders who will no longer be sent to State facilities.	Shall be used to enhance the capacity of county probation, mental health, drug and alcohol, and other programs to provide appropriate rehabilitative and supervision services to youthful offenders.	Senate Bill 81 (Chapter 175, Statutes of 2007); Amended in 2009 by SBX4 13, Chapter 22, Statues of 2009	Grant funds based on proportional share of funds. Minimal growth.
11306-Probation - Juv. Prob. & Camp_Reporting	\$ 6,440,868	Probation	Special Revenue Fund	Juvenile Probation Funding for specified probation services for at-risk youth, juvenile offenders, and their families; and Camp Funding for operation of Juvenile camps/ranches.	Shall be used to target at-risk juvenile offenders and their families, and for juvenile camps.	Assembly Bill 139 (2005), Chapter 74	Grant funds based on costs. Minimal growth.

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11308-Probation - JJCPA_Reporting	\$ 5,688,513	Probation	Special Revenue Fund	Juvenile Justice Crime Prevention Act funds projects that have been proven to be effective in reducing crime and delinquency amount at-risk youth and young offenders.	Shall be used to implement programs targeted at prevention, intervention and suppression of juvenile criminal activity.	Assembly Bill 1913 (2000), Chapter 353	Grant funds based on SC proportional share of funds. Minimal growth.
11309-Local Innovation Subaccount_Reporting	\$ 984,472	Probation	Special Revenue Fund	Receive 10% of specific Public Safety Realignment growth funds for Local Innovation Subaccount. This fund is under the authority of the Board, not the Community Corrections Partnership.	Must be used for purposes covered under AB 109, Public safety Realignment of 2011.	AB 109 Public Safety Realignment of 2011.	Slow and variable.
11310-AB109 Contingency_Reporting	\$ 12,313,457	Probation	Special Revenue Fund	Public Safety Realignment funding for local services in order to reduce the State Prison population. Local services funded include custody for non-violent, non-serious, non-sex offenders; local post-release supervision; and local planning.	Shall be used exclusively to fund provisions of AB 109 PS Realignment (2011), as determined by the Community Correction Partnership (CCP). SB 87 one-time funds shall only be used for CCP-approved hiring, training, data mgmt, and planning.	AB 109 Public Safety Realignment of 2011.	Results of annual allocation statewide that are unallocated or unspent.
11312-Human Services AB 118_Reporting	\$ 6,028,984	Human Services	Special Revenue Fund	AB 109 Realignment 2011.	Funds must be spent on Health and Human Services subaccount programs.	County Fiscal Letter (CFL) 11/12-18 & AB 118	Results of annual allocation statewide.

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Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11313-SB823 Juvenile Realignment_Reporting	\$ 522,310	Probation	Special Revenue Fund	Funds are for use by the county to provide appropriate rehabilitative housing and supervision services for youth who prior to FY 21-22 would have been eligible for referral to the Division of Juvenile Justice (DJJ) based on the nature of offense committed by the youth.	In making allocations, the Board shall consider the annual plan developed by a subcommittee of the Juvenile Justice Coordinating Council outlining intended programs and target populations.	Welfare and Institution Code Section 1995	Contribution amounts set through FY 24-25; thereafter, future growth commensurate with Juvenile Justice Growth Special Account.
11314-District Attorney Revocation_Reporting	\$ 71,336	District Attorney	Special Revenue Fund	Used exclusively to fund District Attorney costs associated with revocation proceedings for realigned individuals.	Use restricted to the purpose of funds.	Assembly Bill 118 (2011)	Funds come directly from a portion of state sales tax to fund revocation activities. Not expected to carry a fund balance.
11316-District Attorney LLES_Reporting	\$ 511,850	District Attorney	Special Revenue Fund	Fund Established as part of 2011 Public Safety Realignment. Funds represent the previous Citizen Option for Public Safety program for the District Attorney.	Restricted for use by the District Attorney.	AB118 Public Safety Realignment Govt. Code 29553(b)	Funds come directly from a portion of state sales tax to fund law enforcement activities.
11318-Public Defender Revocation_Reporting	\$ 6,433	Public Defender	Special Revenue Fund	Public Defender cost related to defense of state parole and post-release community supervision clients.	Use restricted to the purpose of funds.	Assembly Bills 109 & 118 (2011)	Funds come directly from a portion of state sales tax to fund revocation activities. Not expected to carry a fund balance.

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11320-Sheriff Trial Court Security_Reporting	\$ 6,997,463	Sheriff's Office	Special Revenue Fund	State revenue specifically allocated for the purpose of providing court security services to the Superior Court of Sonoma County.	Trial Court Security Account which shall be used exclusively for Bailiff and security services provided to the Superior Court of Sonoma County.	AB118 Public Safety Realignment Penal Code 30027 (c) (1)	State funds based on historical costs. Reserves must be held to fund large trials. Accumulated balance will be used to fund additional staff that are anticipated to be needed when the new State Courthouse is finished.
11322-SH - LLES - Booking Fees_Reporting	\$ 43,340	Sheriff's Office	Special Revenue Fund	Fund set up to receive revenues from the State. Funds are transferred to General Fund to reduce General Fund contribution for the cost of outside law enforcement agencies booking arrestees in the Sheriff's adult detention facilities.	Restricted to operational activities for booking detention of inmates.	AB118 Public Safety Realignment Govt. Code 29553(b)	State Law required the separation of realignment funds. These revenues are based on a State formula and will not accumulate, but will be used annually to support the cost of jail operations.
11324-SH - LLES - ST COPS (LED)_Reporting	\$ 59,159	Sheriff's Office	Special Revenue Fund	Fund Established as part of 2011 Public Safety Realignment. Funds represent the previous Citizen Option for Public Safety program for the Law Enforcement Division grants for the Sheriff's Office.	Restricted for Law Enforcement Operations	AB118 Public Safety Realignment Govt. Code 29553(b)	Funds come directly from a portion of State sales tax to fund law enforcement activities.
11326-SH - LLES - ST COPS (DD)_Reporting	\$ 31,475	Sheriff's Office	Special Revenue Fund	Fund Established as part of 2011 Public Safety Realignment. Funds represent the previous Citizen Option for Public Safety program for the Detention Division of the Sheriff's Office.	Restricted to adult detention operational activities for the Sheriff's Office Detention Division.	AB118 Public Safety Realignment Govt. Code 29553(b)	Funds come directly from a portion of State sales tax to fund adult detention activities.

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11328-SH - LLES - CAL-EMA_Reporting	\$ 1,501	Sheriff's Office	Special Revenue Fund	Narcotics related activities specific to grant funding application.	Funds shall be used exclusively for public safety services related to narcotics enforcement.	AB118 Public Safety Realignment Penal Code 13821 (b)	Funds are not expected to accumulate and will be used for purposes specified in the grant application.
11334-Behavioral Health Account 2011_Reporting	\$ 10,106,870	Health Services	Special Revenue Fund	Records Receipt of State Sales Tax allocations to be spent for Behavioral Health programs	By statute, Revenue can only be used for specifically named Behavioral Health programs	Annual Budget	Annual contribution dependant on donations less allowable expenditures for client/program needs
11405-HS Realignment Operating_Reporting	\$ 9,265,080	Human Services	Special Revenue Fund	1991 Realignment Funds	1991 Realignment funds for Human Services programs.	AB 948 Chapter 91, Statutes of 1991 & AB 1288 Chapter 89 Statutes of 1991	Moderate growth. Based on sales tax and vehicle license fees.
11410-Human Services CalWorks MOE_Reporting	\$ 526,369	Human Services	Special Revenue Fund	Funds the CalWORKS assistance program.	Restricted to Human Services programs.	County Fiscal Letter (CFL) 11/12-18 & AB 118	Revenues based on realignment sales tax.
11415-AB 85 Family Support Fund_Reporting	\$ 139,030	Human Services	Special Revenue Fund	Funds for Family Support Assistance Programs	Restricted to Human Services programs.	County Fiscal Letter (CFL) 11/12-18 & AB 118	Revenues based on realignment sales tax.
11505-Human Services Department_Reporting	\$ 12,909,756	Human Services	Special Revenue Fund	Used for matching purposes for 1991 realignment as well as the department's reserve fund should state/federal funds be insufficient to carry out a base level of services.	Restricted to Human Services programs.	Welfare and Institutions code section 17602-17602.1.	No growth. This fund is used for matching purposes for 1991 Realignment.
11510-WP - Federal Assistance Res._Reporting	\$ 172,593	Human Services	Special Revenue Fund	Results of Federal Medical Assistance Payments from the ARRA funds that were provided to Human Services to offset the increases in welfare program service demands during the recession.	Can be used for any purpose.		One time funds which will not grow or reoccur.

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11515-WP - Wraparound_Reporting	\$ 4,318,006	Human Services	Special Revenue Fund	HSD WRAP savings	State requirement: any savings must be reinvested into a child welfare service program for direct services to CWS clients.		Growth varies based on WRAP population.
11520-Dependent Child Fund_Reporting	\$ 62,763	Human Services	Special Revenue Fund	Used for items for Valley of the Moon Children's Home kids.	Only to be used for Valley of the Moon Children's Home children.	Originally established as a trust fund prior to 1980 and converted to Special Revenue Fund upon implementation of GASB standard 34	Moderate growth. Based on donations to the VOMCH.
11525-Children's Fund_Reporting	\$ 184,002	Human Services	Special Revenue Fund	This came to us when Human Services Commission came to Human Services. This is birth certificate \$ and donations that is then transferred to 159121 to pay for CBO contracts.	Restricted to use on child abuse prevention contracts.	AB 2994	No significant growth in recent years. Revenues are based on birth certificate fees.
11530-Title IVe Waiver Fund_Reporting	\$ 4,668,266	Human Services	Special Revenue Fund	Fund receives revenue for the Title IVe Waiver. Balance is maintained for underspending of obligations within the Waiver.	Funds must be spent on expenditures defined within the Title IVe Waiver agreement.		
11540-Domestic Violence Fund_Reporting	\$ 1,328	Human Services	Special Revenue Fund	Established to support shelter-based programs for victims of domestic violence and their children.	Funds must be used to support domestic violence shelter-based programs.	Senate Bill 1246	Funded by marriage license fees.
11555-DCSS-Child Support Enforcement_Reporting	\$ 186	Child Support Services	Special Revenue Fund	Child Support Program Activities.	Activities related to the Child Support Program (Operating Fund).	OMB Circular A-87 Child Support Program	

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11605-Department of Health Services_Reporting	\$ 4,271,169	Health Services	Special Revenue Fund	Grant Proceeds, State & Federal Statutes, fees collected for services approved by BOS, assigned amounts for a given activity delegated by the BOS.	To be used for the administration of Health Services in accordance with the reimbursement guidelines allowed by the various funding sources.	Grant Proceeds, State & Federal Statutes, fees collected for services approved by BOS, assigned amounts for a given activity delegated by the BOS	Operating fund with nearly zero growth.
11610-Intergovernmental Transfer_Reporting	\$ 14,708,331	Health Services	Special Revenue Fund	To expand services to support the local safety net through improved coordination and integration improving health services for Medi-Cal beneficiaries and other underserved populations.	To be used to expand and improve services to Medi-Cal beneficiaries.	Board Resolution No 11-0270, Welfare & Institutions Code section 14087.3, contract 09-86381 between County of Sonoma and North Sonoma County Healthcare District	Annual contribution based on allocation of Federal Medi-Cal managed care capitation rate range for Partnership HealthPlan of California.
11615-Audit Reserve_Reporting	\$ 3,577,988	Health Services	Special Revenue Fund	Medicaid program; County has contracted with State.	To be used for MediCal Administrative and Targeted Case Management Activities.	Audit reserve held for 5 years (or based on audit schedule) - prudent business practice- small portion belongs to CBO's	Annual contribution based on a % of claimed MAA/TCM revenue. Funds held for 5 years then released unless internal or State audit finding.
11625-Homeless Coordination_Reporting	\$ 649	Health Services	Special Revenue Fund	Grant Proceeds, State & Federal Statutes, Fees collected for services approved by BOS, assigned amounts for given activity delegated by the BOS.	To be used for the administration of Health Services in accordance with the reimbursement guidelines allowed by the various funding sources	Grant Proceeds, State & Federal Statutes, fees collected for services approved by BOS, assigned amounts for a given activity delegated by the BOS	Operating fund with nearly zero growth
11705-Animal Welfare Fund_Reporting	\$ 1,165,378	Health Services	Special Revenue Fund	BOS authorized ACC to solicit and accept donations. Some donations must be spend in the manner prescribed by the donor.	Must be used in the manner prescribed by the donor.	Sonoma County BOS Reso #09-0323	Slow growth. Based on donations.

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11710-Public Hlth Fee Stabilization_Reporting	\$ 854,425	Health Services	Special Revenue Fund	Stabilizes costs of fee-based programs in Environmental Health to ensure costs are recovered by fees per board direction. Provides a mechanism to cover unanticipated overtime, extra help, and/or legal cost that may arise from increased permit and/or enforcement activity. The fund provides a mechanism to recover costs that could not be anticipated for inclusion in the Consolidated Fee Hearing. The fund also protects against fee fluctuations in this 100% cost recovery program.	To be used to fund programs that are funded by fees charged to those receiving services. Such as Food Safety programs, Milk & Dairy, Water Systems, Body Art Permits, & Solid Waste. Fines are to be retained by the local enforcement agency (EHS) for enforcement of the programs.	Various County Code & State law: PRC 45010(b) Solid Waste Penalties; BOS Resolution 16-0163, DHS Fees; SCC, Chapter 14; CA Retail Food Code (HSC 113700 et seq); CA Safe Body Art Act (HSC 119300 et seq); Food & Agriculture Code, Div 15, Sec 3201 et seq. Milk & Dairy; CCR, Title 24, Part 1, Local Detention Facilities; CCR, Title 17, Secs 30700 et seq. Organized Camps; HSC, Sec 18897 et seq. organized Camps; HSC, Sec 24100-24109 Swimming Facilities; and others	Annual amount based on fees approved by Board of Supervisors, enforcement activities, additional unanticipated fee for service workload and offset by unanticipated associated costs.
11720-Maddy Fund_Reporting	\$ 674	Health Services	Special Revenue Fund	Funds to reimburse physicians for indigent emergency medical care patients.	To be used to reimburse physicians who provide treatment to indigent emergency medical care patients.	Health & Safety Code Section 1797.98a- 1797.98g	Slow to no growth based on court fines received.
11725-Maddy/Richie Fund_Reporting	\$ 191,127	Health Services	Special Revenue Fund	Maddy Emergency Medical services Fund to be used to reimburse physicians and hospitals for indigent emergency medical services patients.	Used to reimburse physicians who provide treatment to indigent emergency medical care patients.	SB 1773 Legislation	Slow to moderate growth. Revenue based on court fines.
11730-Tobacco Tax - Education_Reporting	\$ 22,447	Health Services	Special Revenue Fund	Tobacco Tax -Education funds to be used for educational and preventative programs to deter smoking.	Used to fund educational and preventative programs to deter smoking.	State Prop 99, California Tobacco Health Protection Act of 1988.	Growth not anticipated.

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11735-Hospital Preparedness Program_Reporting	\$ 2	Health Services	Special Revenue Fund	Hospital Preparedness Grant	Funds must be used for disaster preparedness at healthcare facilities. Activities and expenses include: purchase of disaster supplies or equipment, trainings, exercises, and development of plans.	Board Resolution 09-1064, agreement with Calif. Dept. Public Health Supplemental Funds Agreement No. EPO 09-49	No growth. Revenues are received based on cost.
11745-Vital Statistics Fund_Reporting	\$ 246,205	Health Services	Special Revenue Fund	Fees for a certified copy of a fetal death or death record to be paid to the county's Children's Trust or the states' Children's Trust.	Health & Safety Code allows funds to be used for defraying costs of collecting & reporting Vital Stats. Each year, these funds offset the cost of a partial FTE Vital Stats position, and use of these funds is reported in an Annual Report to the State.	Health and Safety Code Section 103625-103660	No growth. Revenues are based on fees paid for copies of death records.
11750-Solid Waste - EAG_Reporting	\$ 2,804,871	Health Services	Special Revenue Fund	To protect public health, safety and the environment with regard to solid waste facilities.	Used for costs associated with Solid Waste Facility inspections.	Public Resources Code Section 43230	No growth. Grant revenues based on actual cost of providing service.
11760-Child Safety Seats_Reporting	\$ 6,658	Health Services	Special Revenue Fund	Court fines on certain vehicle codes relating to child safety	Per code sections, revenue must be used on child passenger restraint and bicycle safety education programs	Vehicle Code Sections 15630, 21212, & 27360	No anticipated growth. Revenue based on court fines
11765-Tobacco Tax - Prop 56 Funds_Reporting	\$ 19,225	Health Services	Special Revenue Fund	To prevent tobacco related diseases and diminish tobacco use.	Funding allocated to the County must be used according to the State Comprehensive Tobacco Control Plan guidelines	Health and Safety Code Section 104375-104415	Annual contribution based on allocation of tax on sale of tobacco products. Funding anticipated to diminish over time.
11805-Driving Under The Influence_Reporting	\$ 168,180	Health Services	Special Revenue Fund	Client paid fee for service - DUI program (Self-supporting).	Used for operations of the DUI program.	Health & Safety Code Section 11836 - 11838.11 (see 11837.3)	No growth. Based on fees paid by clients.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11810-Substance Use Memorial Fund_Reporting	\$ 1,244	Health Services	Special Revenue Fund	Donations to be used for Orenda Center client's care. Used to help clients with living expenses when they are released from treatment.	Must be used in a manner prescribed by donor.	Orenda Memorial Fund policy established 9/15/09 established by community advisory group for a means for family & friends to donate to Orenda Center directly for clients.	Slow growth. Based on donations.
11815-Conditional Release Int. Fund_Reporting	\$ 1,226	Health Services	Special Revenue Fund	Donations. To be used as described by donor. Used to help clients with living exp on an interim basis.	Can only be used to help with client living expenses on an interim basis.	PC Section 1026 or WIC 702.3	Slow growth. Based on donations.
11820-Residential Trtmt & Detox_Reporting	\$ 22,172	Health Services	Special Revenue Fund	Fines collected by courts for AODS treatment.	To be used to provide alcohol and other drug treatment.	Penal Code 1463.16	Annual contribution based on fines imposed on certain vehicle code violations.
11825-Alcohol Abuse Educ/Prevention_Reporting	\$ 5,097	Health Services	Special Revenue Fund	Fines collected by courts for AODS treatment/prev.	To be used to provide alcohol and other drug treatment and prevention.	Penal Code 1463.25	Annual contribution based on fines imposed on certain vehicle code violations.
11830-Drug Abuse Educ/Prevention_Reporting	\$ 1,076	Health Services	Special Revenue Fund	Fines collected by courts for AODS treatment/prev.	To be used to provide alcohol and other drug treatment and prevention.	Penal code 1463.13	Annual contribution based on fines imposed on certain vehicle code violations.
11835-Alcohol and Drug Assessment_Reporting	\$ 2	Health Services	Special Revenue Fund	Fines collected by courts for AODS treatment.	Used to provide Alcohol and other drug treatment services.	AB 1916	Slow to no growth based on court fines received.
11840-MHSA - Community Svcs. & Sprt._Reporting	\$ 30,836,879	Health Services	Special Revenue Fund	Funding for programs for Community Service & Support.	To be used in accordance with the approved MHSA plan submitted to the State.	Prop 63 -- restricted to approved MHSA programs	This fund is for reporting purposes, and will continue to receive MHSA revenues from the State. Moderate growth due to economic recovery and is based on California's highest income earners.

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11845-MHSA - Capital_Reporting	\$ 1,079	Health Services	Special Revenue Fund	Funding for Capital Projects- and Technology.	To be used in accordance with the approved MHSA plan submitted to the State.	Prop 63 -- restricted to approved MHSA programs	This particular fund is no longer being funded. These were MHSA one-time funds used for specific activities and will be spent out by 06-30-15.
11850-MHSA - Early Intervention_Reporting	\$ 9,925,772	Health Services	Special Revenue Fund	Funding for Prevention & Early Intervention.	To be used in accordance with the approved MHSA plan submitted to the State.	Prop 63 -- restricted to approved MHSA programs	This fund is for reporting purposes, and will continue to receive MHSA revenues from the State. Moderate growth due to economic recovery and is based on California's highest income earners.
11855-MHSA - Innovation_Reporting	\$ 4,309,128	Health Services	Special Revenue Fund	Funding for new Innovative Programs.	To be used in accordance with the approved MHSA plan submitted to the State.	Prop 63 -- restricted to approved MHSA programs	This fund is for reporting purposes, and will continue to receive MHSA revenues from the State. Moderate growth due to economic recovery and is based on California's highest income earners.
11860-MHSA - Prudent Reserve_Reporting	\$ 944,981	Health Services	Special Revenue Fund	Reserve Fund for MHSA programs.	To be used in accordance with the approved MHSA plan submitted to the State.	Prop 63 -- restricted to approved MHSA programs	This fund may be funded, in the future, through transfers from other MHSA funds.
11870-BH Stabilization Fund_Reporting	\$ 23,677,679	Health Services	Special Revenue Fund	Use of stabilization fund will be for repayment of final cost settlements, Behavioral Health operational programs during years when funding is needed due to fluctuation of revenue sources, or fluctuation in service utilizations.	DHS BH Stabilization Policy	Department policy adopted 1/12/2021	Funds received from cost settlements

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11875-MO BH Facilities_Reporting	\$ 4,694,146	Health Services	Special Revenue Fund	Funding for Behavioral Health Facilities as described in Measure O expenditure plan.	Fund use must conform to the Sonoma County Local Mental Health, Addiction and Homeless Services Measure Expenditure Plan per Ordinance no. 6316 approved by the Sonoma County Board of Supervisors on August 4, 2020	Ordinance no. 6316, the Sonoma County Local Mental Health, Addiction, and Homeless Services Measure Transactions and Use Tax Ordinance approved by the Sonoma County Board of Supervisors on August 4, 2020	22% of annual Measure O sales tax revenue, unless changed by the board of supervisors by a 4/5th vote
11876-MO Crisis Services_Reporting	\$ 19,561,921	Health Services	Special Revenue Fund	Funding for Emergency Psychiatric/ Crisis Services as described in Measure O expenditure plan.	Funds must conform to the Sonoma County Local Mental Health, Addiction and Homeless Services Measure Expenditure Plan per Ordinance no. 6316 approved by the Sonoma County Board of Supervisors on August 4, 2020.	Ordinance no. 6316, the Sonoma County Local Mental Health, Addiction and Homeless Services Measure Transactions and Use Tax Ordinance approved by the Sonoma County Board of Supervisors on August 4, 2020.	44% of annual Measure O sales tax revenue, unless changed by the board of supervisors by a 4/5th vote
11877-MO MH SUD Otpt_Reporting	\$ 3,461,506	Health Services	Special Revenue Fund	Funding for Mental Health & Substance Use Disorder Outpatient Services as described in Measure O expenditure plan.	Fund use must conform to the Sonoma County Local Mental Health, Addiction and Homeless Services Measure Expenditure Plan per Ordinance no. 6316 approved by the Sonoma County Board of Supervisors on August 4, 2020.	Ordinance no. 6316, the Sonoma County Local Mental Health, Addiction and Homeless Services Measure Transactions and Use Tax Ordinance approved by the Sonoma County Board of Supervisors on August 4, 2020.	18% of the annual Measure O sales tax revenue, unless changed by the board of supervisors by a 4/5th vote

Attachment B - Special Revenue Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
11878-MO BH Homeless - Care Coord_Reporting	\$ 7,457,621	Health Services	Special Revenue Fund	Funding for Behavioral Health/Care Coordination, as described in Measure O expenditure plan.	Fund use must conform to the Sonoma County Local Mental Health, Addiction and Homeless Services Measure Expenditure Plan per Ordinance no. 6316 approved by the Sonoma County Board of Supervisors	Ordinance no. 6316, the Sonoma County Local Mental Health, Addiction and Homeless Services Measure Transactions and Use Tax approved by the Sonoma County Board of Supervisors on August 4, 2020.	14% of annual Measure O sales tax revenue,, unless changed by the board of supervisors by a 4/5th vote
11991-Health Realignment Fund 1991_Reporting	\$ 12,239,831	Health Services	Special Revenue Fund	1991 Realignment Funds for Public Health services	To be used for providing health services specified by the state. Must support public health services transferred under 1991 Realignment.	CA Chptr 89 (1991) (AB1288 Bronzan); WIC 17609	Annual growth has been diverted to the Social Services Subaccount for 3 years, then 50% diverted for 2 additional years.
11992-Mental Health Realignment 1991_Reporting	\$ 8,360,920	Health Services	Special Revenue Fund	1991 Realignment Funds for Mental Health Svcs. Purpose of fund balance is to guard against unanticipated costs, including individual placements in the psychiatric system and conservatorships.	To be used for providing health services specified by the state. Must support mental health services transferred under 1991 Realignment.	CA Chptr 89 (1991) (AB1288 Bronzan); WIC 17609	Annual growth has been diverted to the Social Services Subaccount for 3 years, then 50% diverted for 2 additional years. In addition, per State Law, this fund may receive a transfer from the 1991 Health Realignment Fund (11991) of up to 10% of prior year's receipts. Sonoma County DHS executes this transfer annually.

Total Special Revenue \$335,034,620

Attachment C - Special Districts

Fund Title	Recommended Budget Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/P olicy	Annual Growth or Contribution
13015-Rio Nido GHAD_Reporting	\$ 105,867	Transportation & Public Works	Special District	Geological Hazardous Abatement Dist. Improv-Maint.	Improvements and maintenance to the Rio Nido Geo Hazard Abatement area.	Resolution 99-0418	Original funding deposit, now interest only, limited growth.
13105-CSA #40 Fire Services_Reporting	\$ 245,725	Fire and Emergency Services	Special District	For Fire Protection within CSA#40.	For Fire Protection within CSA#40.	Resolution 93-0827/ Prop 13 allocations	Operational fund, limited growth from tax revenues.
13115-CSA #40 Fire-Dry Creek_Reporting	\$ 75	Fire and Emergency Services	Special District	For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome).	For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome).	Resolution 97-0268	Operational fund, limited growth from tax revenues.
13125-CSA #40 Fire-Fitch Mountain_Reporting	\$ 10,993	District Attorney	Special District	For Enhanced Fire Protection in the CSA#40 FS-Fitch Mountain.	For Enhanced Fire Protection in the CSA#40 FS-Fitch Mountain.	Resolution 93-0827	Operational fund, limited growth from tax revenues.
13130-CSA #40 Fire-Wilmar_Reporting	\$ 24	Fire and Emergency Services	Special District	For Enhanced Fire Protection in the CSA#40 FS-Wilmar.	For Enhanced Fire Protection in the CSA#40 FS-Wilmar.	Resolution 97-0267	Operational fund, limited growth from tax revenues.
13305-CFD #4 Wilmar_Reporting	\$ 71,084	Fire and Emergency Services	Special District	For Enhanced Fire Protection in the CSA#40 FS-Wilmar.	For Enhanced Fire Protection in the CSA#40 FS-Wilmar.	Resolution 97-0267	Operational fund, limited growth from tax revenues.
13315-CFD #5 Dry Creek_Reporting	\$ 108,951	Fire and Emergency Services	Special District	For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome).	For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome).	Resolution 97-0268	Operational fund, limited growth from tax revenues.
13325-CFD #7 Mayacamas_Reporting	\$ 6,939	Fire and Emergency Services	Special District	For Enhanced Fire Protection in the CSA#40 FS-Mayacamas.	For Enhanced Fire Protection in the CSA#40 FS-Mayacamas.	Resolution 99-1190	Operational fund, limited growth from tax revenues.
13335-Bittner Lane Perm. Road Dist._Reporting	\$ 6,194	Transportation & Public Works	Special District	Road maintenance on non-county road.	Road maintenance on Bittner Lane.	Street & Hwy code 1160-1197, Resolution 00360-1	Limited growth from property taxes for maintenance and replacement costs.
13340-Mill Creek Ln Perm. Rd. Dist._Reporting	\$ 171,613	Transportation & Public Works	Special District	Road maintenance on non-county road.	Road maintenance on Mill Creek Lane.	Street & Hwy code 1160-1197, Resolution 11069-1	Limited growth from property taxes for maintenance and replacement costs.
13345-Mirabel Height Perm. Rd. Dist._Reporting	\$ 7,306	Transportation & Public Works	Special District	Road maintenance on non-county road.	Road maintenance on Mirabel Heights.	Street & Hwy code 1160-1197, Resolution 21665	Limited growth from property taxes for maintenance and replacement costs.
13350-Monte Rosa Perm. Road Dist._Reporting	\$ 14,981	Transportation & Public Works	Special District	Road maintenance on non-county road.	Road maintenance in Monte Rosa Division #1.	Street & Hwy code 1160-1197, Resolution 19850	Limited growth from property taxes for maintenance and replacement costs.
13355-Peaks Pike Perm. Road Dist._Reporting	\$ 17,289	Transportation & Public Works	Special District	Road maintenance on non-county road.	Road maintenance on Peaks Pike Rd.	Street & Hwy code 1160-1197, Resolution 16402	Limited growth from property taxes for maintenance and replacement costs.
13360-Canon Manor Maint. Ops._Reporting	\$ 589,827	Transportation & Public Works	Special District	Road Maint. /Operations-Private Roads.	Funds are for road maintenance within Canon Manor	Fee Assessment per parcel Reso. 01-1318 and O/M Fund Establishment Reso. 09-0534	Limited growth from property assessments only.
13395-IHSS Public Authority_Reporting	\$ 1,661,774	Human Services	Special District	Established to be employer of record for in-home supportive services.	Must be used to provide in-home supportive services.	Established under Welfare and Institutions code 12302.25 & Sonoma County Ordinance Article XXIV Sec. 2	No growth intended to zero out annually. Operational fund.
13610-Fiscal Oversight Commission_Reporting	\$ 27,887	Ag & Open Space District	Special District	The Sonoma County Open Space Fiscal Oversight Commissions activities occur in this fund. The Commission began operations on April 1, 2011 in accordance with Reso #10-0832.	Operations and acquisitions of Ag Pres & Open Space District	District Board of Directors	
13620-Cooley Reserve_Reporting	\$ 156,418	Ag & Open Space District	Special District	Established for public recreational outings on Cooley Ranch. Last transfer from Authority in January 2002. Donation from seller at closing for the purpose of educational outings.	Educational field outings on Cooley Ranch in Northern Sonoma County.	Sales agreement with landowner.	Slow growth. Based on interest earnings of fund balance.
13635-Operations and Maint. Res._Reporting	\$ 475,178	Ag & Open Space District	Special District	Established to fund Operations and Maintenance at APOSD-owned properties, to facilitate initial public access, and to provide initial operating expenses on newly-transferred properties.	In accordance with Measure F, up to 10% of the sales tax revenue generated over the life of the measure can be used for the initial public access, operations maintenance of recreational lands.	Measure F Expenditure Plan	
13645-SCAPOSD Non-Measure F_Reporting	\$ 410,000	Ag & Open Space District	Special District	Established to provide a separate fund for non-measure F activities.		District Board of Directors	

Attachment C - Special Districts

Fund Title	Recommended Budget Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/P olicy	Annual Growth or Contribution
14015-SCWA General Fund_Reporting	\$ 4,269,699	Sonoma County Water Agency	Special District	Provide for general Agency overhead expenses; all Agency Labor; and ultimate emergency reserve for the Agency. Levels and uses set per Dec 18, 2003 memo to CAO and Auditor-Controller.	Property tax allocation is primary source of revenue. Other restrictions only from Agency Charter and general restrictions on uses of government funds.	Agency Charter - Founding legislation and Government Code. Budget approval, appropriations, adjustments, and agenda items brought to Board of Directors	Growth dependent on Property Tax Revenues.
14020-Spring Lake Park_Reporting	\$ 1,589,461	Sonoma County Water Agency	Special District	Provide for the maintenance, operations, and capital expenses associated with Spring Lake Park. County Parks operates the park and Water Agency owns it as a flood control project.	Property taxes, Fees for Services, Concession Revenue for the fund purpose.	Budget approval by Agency Board of Directors.	The Agency through the flood control zone, owns Spring Lake Park and we pay County Parks to operate it. The fund should be stable at roughly 3 months of expenses per Dec 18, 2003 memo to CAO and Auditor-Controller.
14025-Waste/Recycled Water Loan_Reporting	\$ 642,876	Sonoma County Water Agency	Special District	To provide interim financing for Waste/Recycled water projects.	Used for encumbrances.	Established in FY 98-99 Board approved budget	In active at this time. If used again it will be funded out of the Agency General Fund.
14030-Sustainable/Renewable Energy_Reporting	\$ 184,959	Sonoma County Water Agency	Special District	Investigate and implement renewable energy projects for the Water Agency.	Property tax allocation transferred to the fund from the Agency General Fund.	Budget and Agenda Item / Contract Approval by the Board of Directors	Fund is dependent on Agency General Fund and will have changes in fund balance based on projects being funded.
14105-Zone 1A Laguna Mark West_Reporting	\$ 4,322,012	Sonoma County Water Agency	Special District	Flood control in specified geographic region.	Property tax allocation for fund purpose.	Board Ordinance, Prop 13 allocation	The fund goes up and down depending on the cost of projects and timing of permits, etc.
14110-Zone 2A Petaluma_Reporting	\$ 7,027,726	Sonoma County Water Agency	Special District	Flood control in specified geographic region.	Property tax allocation for fund purpose.	Board Ordinance, Prop 13 allocation	The fund goes up and down depending on the cost of projects and timing of permits, etc.
14115-Zone 3A Valley of the Moon_Reporting	\$ 4,973,455	Sonoma County Water Agency	Special District	Flood control in specified geographic region.	Property tax allocation for fund purpose.	Board Ordinance, Prop 13 allocation	The fund goes up and down depending on the cost of projects and timing of permits, etc.
14120-Zone 5A Lower Russian River_Reporting	\$ 955,513	Sonoma County Water Agency	Special District	Flood control in specified geographic region.	Property tax allocation for fund purpose.	Board Ordinance, Prop 13 allocation	The fund goes up and down depending on the cost of projects and timing of permits, etc.
14125-Zone 7A North Coast_Reporting	\$ 57,858	Sonoma County Water Agency	Special District	Flood control in specified geographic region.	Property tax allocation for fund purpose.	Board Ordinance, Prop 13 allocation	The fund goes up and down depending on the cost of projects and timing of permits, etc.
14130-Zone 8A South Coast_Reporting	\$ 2,979,145	Sonoma County Water Agency	Special District	Flood control in specified geographic region.	Property tax allocation for fund purpose.	Board Ordinance, Prop 13 allocation	The fund goes up and down depending on the cost of projects and timing of permits, etc.
14135-Warm Springs Dam_Reporting	\$ 1,781,825	Sonoma County Water Agency	Special District	Operation and maintenance portion of Warm Springs Dam and the Dry Creek channel immediately below the dam for both water supply and flood control.	O & M expenses for WSD and Dry Creek channel - transfer of tax proceeds to debt service fund.	voter approved measure for construction and funding of dam	This fund is not growing. It is paying for the Dry Creek Habitat Restoration projects per the Biological Opinion. It also transfers money from the sale of Treasury Strips to the Debt Service Fund to pay the USACE for building WSD.
15015-CSA #41 Lighting - Roseland_Reporting	\$ 558,466	Transportation & Public Works	Special District	Lighting District.	Lighting maintenance in Roseland area district.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15025-CSA #41 Lighting - Meadowlark_Reporting	\$ 30,199	Transportation & Public Works	Special District	Lighting Improvements within district boundary.	Lighting Improvements within district boundary.	Lighting & Landscaping Act of 1972- Streets & Highway Code 22500 and following, Resolution 05-0266	Limited growth from property taxes for operations and replacement costs.
15035-CSA #41 Lighting - ALW Zone 5_Reporting	\$ 20,882	Transportation & Public Works	Special District	Lighting Improvements within district boundary.	Lighting Improvements within district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15045-CSA #41 Parks - Sonoma Valley_Reporting	\$ 325,324	Regional Parks	Special District	Offset operational and maintenance expense at five Sonoma Valley Parks.	For O & M at Larson, Ernie Smith, Moran Goodman.	Board of Supervisors	Slow to no growth. Revenues based on property tax receipts.
15065-CSA #41 Airport Center Light_Reporting	\$ 117,420	Transportation & Public Works	Special District	Lighting Improvements within district boundary.	Lighting Improvements within district boundary.		Limited growth from property taxes for operations and replacement costs.

Attachment C - Special Districts

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15101-CSA #41 LD - Countywide_Reporting	\$ 5,440,175	Transportation & Public Works	Special District	Lighting District	Lighting District maintenance, operations, and improvements	Countywide lighting district was established in 2012. Resolution no. 12-0181. Dissolving 19 individual districts	Limited growth from property taxes for operations and replacement costs.
15102-CSA #41 LD - Belmont Terrace_Reporting	\$ 540	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15103-CSA #41 LD - Carmet_Reporting	\$ 81,861	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15104-CSA #41 LD - Cinnabar_Reporting	\$ 100,725	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15106-CSA #41 LD - Forestville_Reporting	\$ 131,668	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15107-CSA #41 LD - Geyserville_Reporting	\$ 69,658	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15108-CSA #41 LD - Graton_Reporting	\$ 300,266	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15109-CSA #41 LD - Guerneville_Reporting	\$ 775,028	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15110-CSA #41 LD - Jenner_Reporting	\$ 200,674	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15111-CSA #41 LD - Madrone Acres_Reporting	\$ 195,355	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15112-CSA #41 LD - Monte Rio_Reporting	\$ 271,430	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15114-CSA #41 LD - Penngrove_Reporting	\$ 94,463	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15115-CSA #41 LD - Rio Nido_Reporting	\$ 284,905	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15117-CSA #41 LD - Summer Home_Reporting	\$ 110,256	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15118-CSA #41 LD - Vly of the Moon_Reporting	\$ 836,838	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15119-CSA #41 LD - West Side_Reporting	\$ 8,065	Transportation & Public Works	Special District	Lighting Improvements within prior district boundary.	Lighting Improvements within prior district boundary.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
15201-So. Santa Rosa Light/Landscape_Reporting	\$ 10,492	Transportation & Public Works	Special District	Lighting Improvements within district boundary.	Lighting Improvements within district boundary.	Resolution 91-1016 formed district, Resolution 93-0969 levied assessment pursuant to Landscaping & Lighting Act of 1972	Limited growth from property taxes for operations and replacement costs.
34105-Warm Springs Dam Debt Serv_Reporting	\$ 6,390,695	Sonoma County Water Agency	Special District	Debt service for funding of Warm Springs Dam payments to US Army Corp of Engineers.	Debt service to USACE.	voter approved measure for construction and financing of Warm Springs Dam	Fund is declining over time as the USACE is paid for WSD.
43101-Occidental CSD_Reporting	\$ 517,687	Sonoma County Water Agency	Special District	These funds were contributed to the District from the Water Agency to fund the District's Conservation Program. This balance is adjusted each year based upon actual conservation expenses incurred by the District offset by any additional Agency contributions.	Dedicated to expenses Occidental Districts incurs related to the Conservation Program.	user fee by ordinance	Fluctuates based on expenses.

Attachment C - Special Districts

Fund Title	Recommended Budget Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/P olicy	Annual Growth or Contribution
43102-Occidental CSD Expansion_Reporting	\$ 470,896	Sonoma County Water Agency	Special District	Expansion/improvement of sewer systems & facilities.	For purpose of fund.	ab1600 - connection fees charged must be used only for the system improvements	Fund would temporarily grow if a capital project was being built in Occidental service area.
43201-Russian River CSD_Reporting	\$ 1,820,944	Sonoma County Water Agency	Special District	Collection treatment and disposal of effluent in geographic region.	Sewer service and related in the specified area.	user fee by ordinance	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller. While this fund was not contemplated at the time of the memo, the rationale applies and the guideline has been adopted.
43202-Russian River - Expansion_Reporting	\$ 1,073,736	Sonoma County Water Agency	Special District	Expansion/improvement of sewer systems & facilities.	For purpose of fund.	ab1600 - connection fees charged must be used only for the system improvements	Fund would temporarily grow if a capital project was being built in Russian River service area.
43203-Russian River - Revenue Bonds_Reporting	\$ 464	Sonoma County Water Agency	Special District	Accumulate and disburse funds for repayment of 1981 revenue bonds.	Debt service.	bond documents and approval by the Board of Directors	Only used to pay debt service. No growth expected.
43204-Russian River - Bonds_Reporting	\$ 149	Sonoma County Water Agency	Special District	Accumulate and disburse funds for repayment of 1979 general obligation bonds.	Debt service.	voter approved general obligation bond	Only used to pay debt service. No growth expected.
43206-Russian River - State Loan Res_Reporting	\$ 354	Sonoma County Water Agency	Special District	Required reserve per loan documents with State Water Resources Control Board.	Required reserve.	loan agreement	No growth expected once 1 year of debt service has been accumulated.
43207-RRCSD 3rd Unit WCRF_Reporting	\$ 600	Sonoma County Water Agency	Special District	Required reserve per loan documents with State Water Resources Control Board.	Required reserve.	loan agreement	No growth expected once 1 year of debt service has been accumulated.
43301-Sonoma Valley CSD_Reporting	\$ 3,567,298	Sonoma County Water Agency	Special District	Collection treatment and disposal of effluent in geographic region.	Sewer service and related in the specified area.	user fee by ordinance	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller.
43302-Sonoma Valley - Expansion_Reporting	\$ 13,576,158	Sonoma County Water Agency	Special District	Expansion/improvement of sewer systems & facilities.	Expansion/improvement of sewer systems & facilities in district.	ab1600 - connection fees charged must be used only for the system improvements	Fund would temporarily grow if a capital project was being built in Sonoma Valley service area.
43303-SVCSD Outfall/ 2022 Bonds_Reporting	\$ 4,236,800	Sonoma County Water Agency	Special District	To record the transactions related to the 2020-21 revenue bonds for Sonoma Valley.	Debt payments of 2021 bonds.	bond documents and approval by the Board of Directors	Only used to pay debt service. No growth expected.
43305-Sonoma Valley - Revenue Bonds_Reporting	\$ 1,331,438	Sonoma County Water Agency	Special District	Accumulate and disburse funds for payment of 1998 and 2005 revenue bonds.	Debt service.	bond documents and approval by the Board of Directors	Only used to pay debt service. No growth expected.
43307-Sonoma Valley - SRF Loan_Reporting	\$ 175,370	Sonoma County Water Agency	Special District	Payment of State loan which financed tertiary treatment upgrades at SV treatment plant.	Debt service.	bond documents and approval by the Board of Directors	Only used to pay debt service. No growth expected.
43308-Sonoma Valley - SRF Loan Res_Reporting	\$ 2,007	Sonoma County Water Agency	Special District	Accumulation of required loan reserve amount.	Debt service.	loan agreement	No growth expected once 1 year of debt service has been accumulated.
43309-Sonoma Valley - State Loan Res_Reporting	\$ 1,004	Sonoma County Water Agency	Special District	Required reserve per loan documents with State Water Resources Control Board.	Debt service.	loan agreement	No growth expected once 1 year of debt service has been accumulated.
43310-Sonoma Valley - Wet Wtr Mit_Reporting	\$ 323,005	Sonoma County Water Agency	Special District	Mitigation fees to address potential capacity deficiency related to a development project	Public improvements to mitigate the effect of the Sonoma Springs Housing Development on Sonoma Valley Sanitation District collection and treatment capacity.	California code 66001 requires SVCSD to demonstrate a reasonable relationship between fees collected as the condition for the approval of a development project and public facilities financed by the fee.	No increases anticipated.
43401-South Park CSD_Reporting	\$ 2,631,221	Sonoma County Water Agency	Special District	Collection treatment and disposal of effluent in geographic region.	Sewer service and related in the specified area.	user fee by ordinance	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller. While this fund was not contemplated at the time of the memo, the rationale applies and the guideline has been adopted.

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Fund Title	Recommended Budget Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/ Policy	Annual Growth or Contribution
43402-South Park - Expansion_Reporting	\$ 9,110,678	Sonoma County Water Agency	Special District	Expansion/improvement of sewer systems & facilities.	Sewer service and related in the specified area.	ab1600 - connection fees charged must be used only for the system improvements	Fund would temporarily grow if a capital project was being built in South Park service area.
43403-SPCSD 2000/2005/2017 Rev Bonds_Reporting	\$ 235,207	Sonoma County Water Agency	Special District	Accumulate and disburse funds for payment of 2005 refunding revenue bonds.	Debt service.	loan agreement	No growth expected once 1 year of debt service has been accumulated.
44105-Russian River Projects_Reporting	\$ 1,766,818	Sonoma County Water Agency	Special District	Charges to Marin Municipal Water and North Marin Water in lieu of property taxes paid by Sonoma County for construction of Warm Springs Dam.	Management of the Russian River system flows and related projects.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	Fund balance reserve target set by Dec 18, 2003 memo from Randy Poole and Rod Dole to Mike Chrystal.
44110-Recycled Water Fund_Reporting	\$ 321,363	Sonoma County Water Agency	Special District	Transfer from the General Fund. In the past this fund was used to promote recycled water projects.	Designated for recycled water projects but could be repurposed.	Budget approval by Agency Board of Directors.	Small fund balance maintained .
44205-Water Transmission System_Reporting	\$ 14,995,269	Sonoma County Water Agency	Special District	Operate and Maintain the water production and distribution systems. Capital projects associated with the water production and distribution system. Wholesale water charges, sale of hydro- electric power, and bond financing.	Collection of all wholesale water charges and transfer of revenue to sub-funds per the Restructured Agreement and purpose of the funds.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller
44210-Water Management Planning_Reporting	\$ 266,462	Sonoma County Water Agency	Special District	Water sales revenue for fund expenses associated with Water Planning, including the Urban Water Management Plan.	Restricted to functions related to the Urban Water Management Plan.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	Funds flowing through this will increase as the next Urban Water Management Plan is worked on in about three years.
44215-Watershed Planning/Restoration_Reporting	\$ 6,327,503	Sonoma County Water Agency	Special District	Water sales revenue for fund expenses associated with Watershed Planning and Restoration for which the Water Contractors are responsible, including compliance with parts of the Biological Opinion .	Restricted to functions for water contractor work on watershed planning and restoration.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	Funds and flows through will increase as water contractors pay for the elements of the Biological Opinion which are their responsibility.
44220-Recycled Water/Local Supply_Reporting	\$ 192,144	Sonoma County Water Agency	Special District	Water sales revenue for fund expenses associated with development of Recycled Water use programs and improvements to Local Water Supply for which the Water Contractors are responsible.	Designated for recycled water projects.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	No increases anticipated.
44225-Water Conservation_Reporting	\$ 1,223,967	Sonoma County Water Agency	Special District	Water sales revenue for fund expenses associated with development of water conservation projects for which the Water Contractors are responsible.	Designated to fund conservation projects with water contractors.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	Temporary increases may occur if water contractors start making payments ahead of when they do projects.

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44230-Santa Rosa Aqueduct Capital_Reporting	\$ 8,987,620	Sonoma County Water Agency	Special District	Financing and prefunding of capital projects associated with the Santa Rosa Aqueduct as defined by the Restructured Agreement.	Voluntary charges by the water contractors which receive water from the Santa Rosa Aqueduct for the purpose of the fund.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	Funds built up depending on funding levels set by water contractors and the eventual application of the funds to a pipeline project.
44235-Petaluma Aqueduct Capital_Reporting	\$ 6,324,339	Sonoma County Water Agency	Special District	Financing and prefunding of capital projects associated with the Petaluma Aqueduct as defined by the Restructured Agreement.	Voluntary charges by the water contractors which receive water from the Petaluma Aqueduct for the purpose of the fund.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	Funds built up depending on funding levels set by water contractors and the eventual application of the funds to a pipeline project.
44240-Sonoma Aqueduct Capital_Reporting	\$ 1,201,842	Sonoma County Water Agency	Special District	Financing and prefunding of capital projects associated with the Sonoma Aqueduct as defined by the Restructured Agreement.	Voluntary charges by the water contractors which receive water from the Sonoma Aqueduct for the purpose of the fund.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	Funds built up depending on funding levels set by water contractors and the eventual application of the funds to a pipeline project.
44250-Storage Facilities_Reporting	\$ 1,093,200	Sonoma County Water Agency	Special District	Finance capital projects for Storage Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund, and grants.	Finance capital projects for Storage Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund, and grants.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	Funds built up via water sales to fund Storage projects.
44260-Common Facilities_Reporting	\$ 7,311,914	Sonoma County Water Agency	Special District	Finance capital projects for Common Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund, and grants.	Restricted for purposes of the bond proceeds, specifically for various capital facilities projects per agreement.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors.	Funds should only be available during construction of Common Facilities projects.
44265-SCWA - ST DWR - Debt CX107_Reporting	\$ 634,732	Sonoma County Water Agency	Special District	Water sales revenue. Debt service for State Loan for Collector 6.	Debt service.	Loan agreement	No significant build up of fund balance.
44275-Common Facilities Rev Bonds_Reporting	\$ 539,795	Sonoma County Water Agency	Special District	Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.	Debt service	Bond terms	No significant build up of fund balance.
44280-Storage Facilities Rev Bonds_Reporting	\$ 89,077	Sonoma County Water Agency	Special District	Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.	Debt service.	Bond terms	No significant build up of fund balance.
44285-Sonoma Aqueduct Revenue Bnds_Reporting	\$ 217,763	Sonoma County Water Agency	Special District	Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.	Debt service.	Bond terms	No significant build up of fund balance.

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44290-Storage Fac Rv Bonds 2006/2015_Reporting	\$ 128,232	Sonoma County Water Agency	Special District	Water sales revenue for 2006 Revenue Bond debt service.	Debt service.	Bond terms	No significant build up of fund balance.
44295-Common Fac Rev Bonds 2006/2015_Reporting	\$ 456,857	Sonoma County Water Agency	Special District	Water sales revenue for 2006 Revenue Bond debt service.	Debt service.	Bond terms	No significant build up of fund balance.
44300-North Marin Water Deposit_Reporting	\$ 1,183,306	Sonoma County Water Agency	Special District	North Marin deposit of funds in lieu of participation in debt service for financing Common Facility capital projects.	North Marin's share of Common Facility construction costs.	Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors	No significant build up of fund balance.
44305-Sonoma AQ Revenue Bonds 2015_Reporting	\$ 42,529	Sonoma County Water Agency	Special District	Water sales revenue for 2015 Revenue Bond debt service.	Debt service.	Bond terms	No significant build up of fund balance.
44310-Common Fac Revenue Bonds 2019_Reporting	\$ 279,835	Sonoma County Water Agency	Special District	Water sales revenue for 2019 Revenue Bond debt service.	Debt service.	Bond terms	No significant build up of fund balance.
44315-Sonoma Aq Revenue Bonds 2019_Reporting	\$ 65,855	Sonoma County Water Agency	Special District	Water sales revenue for 2019 Revenue Bond debt service.	Debt service.	Bond terms	No significant build up of fund balance.
44325-Storage Rev Bond 2022 Fund_Reporting	\$ 110,102	Sonoma County Water Agency	Special District	Water sales revenue for 2022 Revenue Bond debt service.	Debt service.	Bond terms	No significant build up of fund balance.
44335-Common Rev Bond 2022 Fund_Reporting	\$ 8,340,994	Sonoma County Water Agency	Special District	Water sales revenue for 2022 Revenue Bond debt service.	Debt service.	Bond terms	No significant build up of fund balance.
44405-Sea Ranch SZ1- General_Reporting	\$ 241,101	Sonoma County Water Agency	Special District	Collection treatment and disposal of effluent in geographic region.	Sewer service and related in the specified area.	user fee by ordinance	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller.
44410-Sea Ranch SZ1- Expansion_Reporting	\$ 1,491	Sonoma County Water Agency	Special District	Expansion/improvement of sewer systems & facilities.	Restricted to construction projects within Sea Ranch district.	ab1600 - connection fees charged must be used only for the system improvements	Fund balance reserve target set by Dec 18, 2003 memo fromto CAO and Auditor-Controller.
44505-Penngrove SZ- General_Reporting	\$ 484,818	Sonoma County Water Agency	Special District	Collection treatment and disposal of effluent in geographic region.	Sewer service and related in the specified area.	user fee by ordinance	Fund balance reserve target set by Dec 18, 2003 memo fromto CAO and Auditor-Controller.
44510-Penngrove SZ- Expansion_Reporting	\$ 629,414	Sonoma County Water Agency	Special District	Expansion/improvement of sewer systems & facilities	Restricted to construction projects within Penngrove district.	ab1600 - connection fees charged must be used only for the system improvements	Will depend on projects, but no big projects are anticipated at this time.
44515-Penngrove SZ- Bonds_Reporting	\$ 57	Sonoma County Water Agency	Special District	Accumulate and disburse funds for repayment of general obligation bonds.	Debt service.	voter approved general obligation bond	No increases anticipated.
44605-Geyserville SZ- General_Reporting	\$ 219,201	Sonoma County Water Agency	Special District	Collection treatment and disposal of effluent in geographic region.	Sewer service and related in the specified area.	user fee by ordinance	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller.
44610-Geyserville SZ- Expansion_Reporting	\$ 56,227	Sonoma County Water Agency	Special District	Expansion/improvement of sewer systems & facilities.	Restricted to construction projects within Geyserville district.	ab1600 - connection fees charged must be used only for the system improvements	Will depend on projects, but no big projects are anticipated at this time.
44615-Geyserville SZ- Bonds_Reporting	\$ 31	Sonoma County Water Agency	Special District	Collection treatment and disposal of effluent in geographic region.	Sewer service and related in the specified area.	user fee by ordinance	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller.
44705-A.L.W. SZ- General_Reporting	\$ 1,356,343	Sonoma County Water Agency	Special District	Collection treatment and disposal of effluent in geographic region.	Sewer service and related in the specified area.	user fee by ordinance	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller.
44710-A.L.W. SZ- Expansion_Reporting	\$ 1,570,218	Sonoma County Water Agency	Special District	Expansion/improvement of sewer systems & facilities.	Restricted to construction projects within ALW district.	ab1600 - connection fees charged must be used only for the system improvements	Will depend on projects, but no big projects are anticipated at this time.
44715-ALWSZ 2000/2005/2017 Rev Bonds_Reporting	\$ 263,900	Sonoma County Water Agency	Special District	Accumulate and disburse funds for repayment of revenue bonds.	Debt service	Bond terms	No significant build up of fund balance.
44720-ALWSZ Rate Stabilization Fund_Reporting	\$ 7,176	Sonoma County Water Agency	Special District	Accumulate funds to smooth rate increases	Restricted to smoothing rate increases	Water Agency Board of Directors	No significant build up of fund balance.

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44725-Larkfield Estates Sewer System_Reporting	\$ 53,380	Sonoma County Water Agency	Special District	Expansion of Sewer Main into Larkfield Estates neighborhood burned during 2017 Sonoma Complex Fires.	Expansion of Sewer Main into Larkfield Estates neighborhood burned during 2017 Sonoma Complex Fires	Property owners participating in the Larkfield Estates loan program will pay for their portion of the sewer construction costs. The payments will be collected through direct charges and deposited into fund 44725. The loan payments are restricted to use towards the Larkfield Estates sewer main expansion only.	Resolution 19-0081 Authorizing Financing Program for sewer construction costs repaid by participating customers beginning in FY2030. Construction cost revenue from new customer connections to the system deposited to this fund beginning FY21.
45105-CSA 41 Sanitation - Sea Ranch_Reporting	\$ 204,059	Permit Sonoma	Special District	Fund ongoing monitoring, maintenance and inspection of septic waste water treatment systems in Sea Ranch Zone2 serving properties that are not connected to sewer. Operations and management of septic waste water treatment systems.	Operations and management of septic waste water treatment systems in the zone.	Ordinance 3904 dated August 16, 1988	Varies, funded by resident charges, expended when appropriate projects and necessities arise.
45205-CSA #41 - Fitch Mnt Operations_Reporting	\$ 17,579	Transportation & Public Works	Special District	Water District.	Fitch Mountain Water District Maintenance.	Resolution 76-54579 created CSA#24 Fitch Mountain. Resolution 93-1589 reorganized CSA#24 into CSA#41	limited growth from water sales for operational costs.
45210-CSA #41 - Fitch Mnt Constr_Reporting	\$ 8,794	Fire and Emergency Services	Special District	Water District.	Fitch Mountain Water District Construction.	Resolution 88-0267 approved a State Water Resources loan and grant to acquire and rehabilitate the Fitch Mountain Water System	Limited growth for occasional projects.
45305-CSA #41 Water - Salmon Creek_Reporting	\$ 198,404	Transportation & Public Works	Special District	Water District.	Salmon Creek Water District Operations.	Resolution 86-2264 created CSA#32 Salmon Creek. Resolution 93-1589 reorganized CSA#32 into CSA#41	Limited growth from water sales for operational costs.
45310-CSA #41 Salmon Crk - Const_Reporting	\$ 335	Transportation & Public Works	Special District	Water District.	Salmon Creek Water District Construction.	Resolution 88-1312 accepted a loan and grant from the State Dept of Water Resources to acquire and rehabilitate the Salmon Creek Water System	Limited growth for occasional projects.
45315-CSA #41 Salmon Crk - Debt Sv 2_Reporting	\$ 69,368	Transportation & Public Works	Special District	Lighting maintenance in WAT-Salmon Creek.	Lighting maintenance in WAT-Salmon Creek.	Streets & Highway Code 19180.1, Ordinance 2639	Limited growth from property taxes for operations and replacement costs.
45320-CSA #41 Salmon Crk-Res A_Reporting	\$ 29,198	Transportation & Public Works	Special District	To build required reserve related to debt service payment on system improvements funded by USDA Loan		Funds required for USDA Loan for System Improvements	
45325-CSA #41 Salmon Crk - Depr Res_Reporting	\$ 9,358	Transportation & Public Works	Special District	To build required reserve related to debt service payment on system improvements funded by USDA Loan		Funds required for USDA Loan for System Improvements	
45330-CSA #41 Salmon Crk- Res B_Reporting	\$ 5,970	Transportation & Public Works	Special District	This Fund is a reserve in the event that there are insufficient monies in Salmon Crk - Debt Sv 2 Fund 45315 to pay the Principal or Interest on the USDA Bond.	Restricted to paying principal/interest of USDA Bond for Salmon Creek.	Funds required for USDA Loan for System Improvements.	Limited to interest earnings
45405-CSA #41 Water - Freestone_Reporting	\$ 275	Transportation & Public Works	Special District	Water District.	Freestone Water District Operations.	Resolution87-2087 created CSA#33 Freestone. Resolution 93-1589 reorganized CSA#33 into CSA#41	Limited growth from water sales for operational costs.

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45410-CSA #41 Freestone - Const._Reporting	\$ 434	Transportation & Public Works	Special District	Water District.	Freestone Water District Construction.	Resolution 90-1797 approved loan and grant from the State Water Resources Dept to rehabilitate Freestone Water System	Limited growth for occasional projects.
45415-CSA #41 Freestone DS_Reporting	\$ 112,558	Transportation & Public Works	Special District	Debt Service Account for Loan needed for System Improvements.	Freestone Water District Debt Service Payments.		
45505-CSA #41 Water - Jenner_Reporting	\$ 71,027	Transportation & Public Works	Special District	Water District.	Jenner Water District Operations.	Resolution 88-0970 created CSA#34 Jenner. Resolution 93-1589 reorganized CSA#34 into CSA#41	Limited growth from water sales for operational costs.
45515-CSA #41 Jenner - Debt Service_Reporting	\$ 337	Transportation & Public Works	Special District	Water District.	Jenner Water District Debt Service payments.	Resolution 89-1327 approved a grant and loan under the 1984 State Safe Drinking Water Bond Act to acquire and rehabilitate the Jenner Water System	Assessments and liability for debt service.
45520-CSA #41 Jenner - Reserve_Reporting	\$ 16	Transportation & Public Works	Special District	Water District.	Jenner Water District Reserve to be held until loan defeasance.	Resolution 89-1327 approved a grant and loan under the 1984 State Safe Drinking Water Bond Act to acquire and rehabilitate the Jenner Water System	Limited growth for occasional projects.
45525-CSA #41 Jenner - Debt Svc #2_Reporting	\$ 9,547	Transportation & Public Works	Special District	Water District.	Jenner Water District Debt Service 2 payments.	Resolution 07-0920 approved a loan with the Safe Drinking Water State Revolving fund	Assessments and liability for debt service.
45530-CSA #41 Jenner - Reserve #2_Reporting	\$ 23	Transportation & Public Works	Special District	Water District.	Jenner Water District Reserve 2 to be held until loan defeasance.	Resolution 07-0920 approved a loan with the Safe Drinking Water State Revolving fund	Limited growth for occasional projects.
46020-CDC Housing Fund_Reporting	\$ 1,054,767	Community Development Comm.	Special District	To administer local housing programs such as Density Bonus monitoring, 1st Time Homebuyer, and other Deferred-Payment loan programs. Funds are used for home buyer loans as eligible units are resold, and to pay admin costs.	Restricted by Commission Policy for affordable housing programs as authorized by the Board of Commissioners.	Board of Commissioner Policy Decisions; See Resolutions: 87-0163; 94-0518; 98-1106; 03-0002; 04-0810	The fund balance increases and decreases from year to year, depending on level of loan activity and admin costs that are charged for related housing programs.
46025-MCC Program Fund_Reporting	\$ 157	Community Development Comm.	Special District	To administer a County-wide Mortgage Credit Certificate Program. Funds are used for the administration of the MCC Program as administrative costs are incurred.	Restricted to administration of the Sonoma County Mortgage Credit Certificate Program.	Cooperative Agreement between CDC and 9 incorporated municipalities in the County. Subject to tax code. See Resolutions: 94- 1439; 94-1440; 94-1441.	The fund balance increases or decreases from year to year as administrative costs are either less than or more than revenues and fees collected.
46030-Mobile Home Ordinance Progs_Reporting	\$ 212,176	Community Development Comm.	Special District	To administer the Mobile Home Space Rent Ordinance in the unincorporated County and in several local cities. Funds are used to pay administrative and legal costs as they are incurred to implement the MHRSO ordinances in the County and several cities.	Restricted to administration of Mobile Home Space Rent Ordinances (MHRSO).	Board of Supervisors Mobile Home Rent Stabilization Ordinances, and Service Agreements to administer city MHRSOs for incorporated jurisdictions (currently under contract with Windsor, Petaluma, Sebastopol, and Cotati); See Ordinance 4565.	The fund balance increases or decreases from year to year as administrative costs are either less than or more than revenues and fees collected.

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46035-HAC Employee Program_Reporting	\$ 32,172	Community Development Comm.	Special District	To administer "penny per hour" housing assistance programs for County, Agency, and Special District employees represented by SEIU, Local 1021. Funds are used to pay administrative and legal costs incurred to implement the HAC trust fund programs.	Restricted to administration of the Housing Assistance Committee loan programs for SEIU employees.	Board of Supervisors policy decision to fund the "penny per hour" program; SEIU MOU; HAC Labor/Management Committee policy decisions. See Resolution: 95-0806; and MOU between CDC, Auditor-Controller, & Treasurer-Tax Collector	The fund balance increases or decreases from year to year as administrative costs are either less than or more than revenues and fees collected.
46040-County General Funds_Reporting	\$ 478,138	Community Development Comm.	Special District	To implement County Housing Element programs, and support programs that affordable housing/community development objectives but does not provide adequate administrative funding for viability. Comprised of the annual County GF contribution.	Restricted by Board and Commission Policy and CDC Executive Decisions.	Board of Commissioners and Board of Supervisor Policy Decisions. Annual budget approval process.	No fund balance carry overs. Any fund balance at the end of the year is absorbed by the County for the next year's revenue.
46045-County Fund For Housing_Reporting	\$ 2,003,637	Community Development Comm.	Special District	To create, preserve, or promote affordable housing within Sonoma County. Funds are used for new housing rehabilitation loans as eligible applications are received, and for administrative costs to implement the program.	Restricted to loans to developments providing affordable housing opportunities that either increase or preserve the affordable housing stock in the County.	Board of Supervisors and Board of Commissioners Policy Decisions regarding program and CDC loan policies. CAO authority letter in database.	The fund balance increases and decreases from year to year as PRMD permit fees are received and as grants and loans are made.
46047-MO Transitional - PSH_Reporting	\$ 122,795	Community Development Comm.	Special District	A \$25M Ballot Measure O funding of which the CDC should receive 2% or estimated annual funding of \$500K to be used for Homeless services	Restricted by the Board and Commission Policy and CDC Executive Decisions	Sonoma County Measure O Tax Measure, Board of Supervisor Policy Decisions, Measure O Oversight Board and Annual Budget Approval process	CDC will receive 2% of Measure O funding which is at \$500K annually
46050-Emerg Rental Assist Prgm_Reporting	\$ 1	Community Development Comm.	Special District	To fund the Emergency Rental Assistance Program implemented by Fed/State Government. Funding will be used to assist those unable to pay rent / utilities	Funds are used according to Emergency Assistance guidelines. Primarily for Rental Assistance and utility payments. This segment of the population are directly affected by COVID	Used in accordance with Federal and State guidelines	No growth is anticipated as the funding is directly related to the pandemic
46055-Homeless Outreach Service Team_Reporting	\$ 121,872	Community Development Comm.	Special District	To engage unsheltered homeless people living near the County's waterways and trails, connect them with services and move them into long-term housing.	Restricted to administer the Homeless Outreach Services Team project	Board of Supervisors direction in agenda items approved 8/19/2014 and 11/4/2014	
46060-CalWORKS Housing Support Prgm_Reporting	\$ 16,818	Community Development Comm.	Special District	To issue the checks and perform other administrative work of the SonomaWORKS program.	Restricted to administer the SonomaWORKS program.	MOU between Human Services Department and the Sonoma County Community Development Commission	
46065-BEGIN Funded Loans_Reporting	\$ 345,913	Community Development Comm.	Special District	Maintaining affordable housing stock within specified state funded housing complexes by providing low interest loans to homeowners.	Restricted to providing loans to qualified State of California Housing and Community Development Funding Restrictions and local program design.	State of California Housing and Community Development Funding Restrictions and local program.	

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46105-Comm. Devlp. Block Grant_Reporting	\$ 2,918	Community Development Comm.	Special District	To provide loans and grants to eligible sub recipients for affordable housing, community development, economic development, and public services for lower income persons and lower-income neighborhoods.	Restricted to specified target populations, geographic areas, and eligible uses pursuant to federal regulation.	24 CFR, Part 570; Joint Powers Agreement amongst County and the 7 incorporated jurisdictions of Cloverdale, Cotati, Healdsburg, Rohnert Park, Sebastopol, Sonoma, and Windsor. See Resolution: 05-0568; Board Item from 5/8/12.	The fund balance increases and decreases from year to year depending on how quickly funded projects are completed.
46110-HOME Program_Reporting	\$ 271,848	Community Development Comm.	Special District	Loans to developers and sub recipients for affordable housing. Funds are committed to projects prior to the start of the fiscal year; the fund balance is reserved for the specific projects for which funds were committed and for admin costs to implement.	Restricted to specified target populations, geographic areas, and eligible uses pursuant too federal regulation housing within the community.	24 CFR Part 92. Joint Powers Agreement amongst County and the 7 incorporated jurisdictions of Cloverdale, Cotati, Healdsburg, Rohnert Park, Sebastopol, Sonoma and Windsor. See Resolution: 05-0568; See Joint Powers Agreement; Board Item from 5/8/12.	The fund balance increases and decreases from year to year depending on how quickly funded projects are completed.
46120-Flood Elevation_Reporting	\$ 1,601,461	Community Development Comm.	Special District	To provide grants to elevate flood-prone structures, particularly in the lower Russian River area.	Restricted to assist pre-approved structures at-risk of future riverine flood damage.	FEMA and CalEMA regulations and program guidebook policy. Resolutions: 97-0320; 97-0321	The fund balance increases and decreases from year to year depending on how quickly funded projects are completed.
46125-Continuum Of Care Intake_Reporting	\$ 89,778	Community Development Comm.	Special District	To fund a single point of entry into homeless services as mandated by Housing and Urban Development (HUD)	Coordinated Intake Project expenses (primarily subcontractor costs)	HUD Continuum of Care Program Interim Rule, 24 CFR Part 578	
46135-CalHome Rehabilitation_Reporting	\$ 193,807	Community Development Comm.	Special District	Provide health and safety repairs to homes owned by low to moderate income residents of Sonoma County. Funds committed to projects prior to the start of the FY; fund balance reserved for the specific projects committed, and for admin costs.	Restricted to providing loans to qualified State of California Housing and Community Development Funding Restrictions and local program design. Homeowners to complete health and safety modification and repairs to their homes.	State of California Housing and Community Development Funding Restrictions and local program design.	The fund balance increases or decreases from year to year depending on how quickly funded projects are completed.
46140-R&R Funded HRLP & CRLP_Reporting	\$ 363,113	Community Development Comm.	Special District	Provide health and safety repairs to homes owned by low to moderate income residents of Sonoma County and repairs and improvements to local businesses. Funds committed to projects prior to the start of the FY; fund balance reserved for the specific projects committed, and for admin costs.	Restricted to providing loans to qualified homeowners and businesses in Sonoma County per the local program design. Homeowners to complete health and safety health and safety modification and repairs to their homes.	Board of Supervisors and Board of Commissioners Policy Decisions regarding program and CDC loan policies.	
46205-C of C Rental Assistance_Reporting	\$ 10,134	Community Development Comm.	Special District	To provide rental assistance in connection with supportive services for homeless people with disabilities. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.	Use of funding is restricted to Shelter Plus Care program administration.	24 CFR Part 582; Resolution: 07-0440	The fund balance increases or decreases over time as grants are received and the number, size, & income level, and rents charge for assisted households changes.
46210-Housing Choice Voucher Prog._Reporting	\$ 2,585,553	Community Development Comm.	Special District	HUD Housing Choice Voucher Program - Rental Assistance. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.	Restricted to use for the Housing Choice Voucher (Section 8) rental assistance program.	Housing and Urban Development Funding Regulations. Health and Safety Code sections; 24 CFR Part 982. See Resolutions: 09-0003; 11-0166	The fund balance increases and decreases from year to year depending on the level of funds received and the number, size, income level & rents charged for assisted households changes.

Attachment C - Special Districts

Fund Title	Recommended Budget Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/P olicy	Annual Growth or Contribution
46225-EHV-Emergency housing Vouchers_Reporting	\$ 831,317	Community Development Comm.	Special District	To provide emergency housing vouchers (EHV) to assist individuals and families who are homeless, at risk of homelessness, fleeing or attempting to flee, domestic violence, dating violence, sexual assault, stalking or human trafficking or where recently homeless or have a high risk of housing instability	Restricted to the purpose of the fund	American Rescue Plan Act of 2021	None anticipated
46230-MS5 Mainstream Voucher_Reporting	\$ 2,356,161	Community Development Comm.	Special District	To provide funding for tenant-based vouchers to serve households that include a non-elderly person(s) with disabilities, defined as any family that includes a person with disabilities between the ages of 18-62 years old	Tenant-based housing vouchers	To be used in compliance of the Federal Housing and Urban Development Office (HUD)	Growth of the Fund isn't anticipated
46305-LMIHAF - Sonoma City_Reporting	\$ 502,858	Community Development Comm.	Special District	Low-Mod Income Housing Asset Fund for assets transferred from the City of Sonoma by act of law.	Loans, grants, and administration of affordable housing programs in specified geographic area.	ABx1 26, AB1484 and CA Community Redevelopment Law sections related to Low-Mod Housing Dollars	Fund balance increases or decreases as loans are made and paid off and rental revenue and expense is incurred.
46310-LMIHAF - Sebastopol City_Reporting	\$ 385,058	Community Development Comm.	Special District	Low-Mod Income Housing Asset Fund for assets transferred from the City of Sonoma by act of law.	Loans, grants, and administration of affordable housing programs in specified geographic area.	ABx1 26, AB1484 and CA Community Redevelopment Law sections related to Low-Mod Housing Dollars	
46315-LMIHAF - Roseland_Reporting	\$ 422,825	Community Development Comm.	Special District	Low-Mod Income Housing Asset Fund for assets transferred from the Roseland RDA by act of law.	Loans, grants, and administration of affordable housing programs in specified geographic area.	ABx1 26, AB1484 and CA Community Redevelopment Law sections related to Low-Mod Housing Dollars	Fund balance increases or decreases as loans are made and paid off and rental revenue and expense is incurred.
46320-LMIHAF - Sonoma Valley_Reporting	\$ 206,250	Community Development Comm.	Special District	Low-Mod Income Housing Asset Fund for assets transferred from the Springs RDA by act of law.	Loans, grants, and administration of affordable housing programs in specified geographic area.	ABx1 26, AB1484 and CA Community Redevelopment Law sections related to Low-Mod Housing Dollars	Fund balance increases or decreases as loans are made or paid off.
46325-LMIHAF - Russian River_Reporting	\$ 316,490	Community Development Comm.	Special District	Low-Mod Income Housing Asset fund for assets transferred from the Russian River RDA by act of law.	Loans, grants, and administration of affordable housing programs in specified geographic area.	ABx1 26, AB1484 and CA Community Redevelopment Law sections related to Low-Mod Housing Dollars	Fund balance increases or decreases as loans are made or paid off.
46330-LMIHAF Admin Cost Fund_Reporting	\$ 272,778	Community Development Comm.	Special District	Low-Mod Income Housing Asset fund for administration of the Low-Mod Income Housing Assets transferred from former Redevelopment Agencies.	Administration of housing assets transferred from former Redevelopment Agencies and Low-Mod Income Housing use.	LMIHAF Policy as approved by the Board of Supervisors and the Board of Commissioners on August 19, 2014	
46335-Village Green II USDA Project_Reporting	\$ 159,980	Community Development Comm.	Special District	Low-Mod Income Housing Asset fund for assets transferred from the City of Sonoma by act of law.	USDA Rural Development Regulations restrict use for purposes of project expenses related to the development	USDA Rural Development Regulations	
46340-Rental Properties_Reporting	\$ 126,297	Community Development Comm.	Special District	Low-Mod Income Housing Asset fund for assets transferred from the City of Sebastopol by act of law.	Use of funding restricted to maintenance and management of housing assets in compliance with the LMIHAF policy	LMIHAF Policy as approved by the Board of Supervisors and the Board of Commissioners on August 19, 2014	
46510-CDC Property Management_Reporting	\$ 2,467,673	Community Development Comm.	Special District	To record activities related to the acquisition & management of Shelter & Housing Real Estate.	Funding received will be used to support operating cost of property acquisition		

Attachment C - Special Districts

Fund Title	Recommended Budget Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/P olicy	Annual Growth or Contribution
46520-Project Homekey_Reporting	\$ 6,632,019	Community Development Comm.	Special District	Track expenditures for the HCD's Project Homekey granting	Grant funding restricted to purchase and rehabilitate hotels and motels to provide housing homelessness.	Board Item #46 approved 11/10/2020.	

Special Districts Funds Total \$ 180,211,976



ATTACHMENT D - Capital Projects

Fund Title	Recommended Budget - Estimated Fund Balance 6/30/23	County Department	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy
20000-Capital Projects Funds_Reporting	\$ 8,311,610	CAO/General Services/Regional Parks	Accumulates funds for specific multi-year projects as approved by the Board as part of the Capital Projects Plan	Defined by scope of approved project.	Annual Budget



Attachment E - Debt Service Funds

Fund Title	Recommended Budget - Estimated Fund Balance at June 30, 2023	
31105-SO CO BIA (I)_Reporting		
31110-ACTTC Remodel (i)_Reporting		
31115-Canon Manor West (I)_Reporting		
31120-1997-1 Airport Bus Center (i)_Reporting		
31125-1997-1 Larkfield Sewer (i)_Reporting		
31130-1997-1 SO SR Ave (i)_Reporting		
31135-1997-1 Vinecrest Road (I)_Reporting		
31140-1997-1 Escrow Fund_Reporting	\$	1,829
31145-Res-Canon Manor West (I)_Reporting		
31150-Res-Sunnyslope (i)_Reporting		
31155-Sunnyslope (i)_Reporting		
31160-Willowside #1 (I)_Reporting		
31205-COP - RES - La Plaza_Reporting		
31210-COP - RES - Jail Refi 92-93_Reporting		
31215-COP - RES - Honor Farm_Reporting		
31220-COP - RES - Jail Imp. 93-94_Reporting		
31225-COP - RES - MADF Refi 2002_Reporting		
31230-CALEASE_Reporting		
31235-COP - 2003A Jail Refinance_Reporting		
31305-OSD 2007A Bonds Debt Svc._Reporting	\$	4,841,946
31310-OSD 2007B Bonds Debt Svc._Reporting		
31405-TOB Settlement Bonds 2005/2020_Reporting	\$	4,394,097
Total	\$	9,237,872



Attachment F - Enterprise Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
41111-Mason's Marina_Reporting	\$ 440,387	Regional Parks	Enterprise Fund	This fund accounts for the operations of Mason's Marina.	Operations of Marina.	Board of Supervisors	No growth, marina usage revenues spent for operations.
41121-IWD - Administration_Reporting	\$ 1,620,733	Transportation & Public Works	Enterprise Fund	Primary Administrative operating Fund for Refuse Enterprise. Large apparent balance is due to the fact that capital/fixed assets are included.	Refuse Enterprise costs only.		Limited growth from user fees and interest income, devoted to operations costs.
41122-Former Rural Landfills_Reporting	\$ 12,465,314	Transportation & Public Works	Enterprise Fund	For cleanup of potential landfill leaks that may pollute water sources.	Funds are maintained to meet unanticipated costs of landfill leaks.		Pledges of revenue as needed to meet estimated liabilities.
41123-Former Urban Landfills_Reporting	\$ 7,495,197	Transportation & Public Works	Enterprise Fund	For cleanup of potential landfill leaks that may pollute water sources.	Funds are maintained to meet unanticipated costs of landfill leaks.		Pledges of revenue as needed to meet estimated liabilities.
41124-Co Contingent Liability Resrv_Reporting	\$ 14,423,541	Transportation & Public Works	Enterprise Fund	For cleanup of potential landfill leaks that may pollute water sources. Negative fund balance is due to liabilities that are amortized over the life of the agreement with Republic.	Funds are maintained to meet unanticipated costs of landfill leaks.		Pledges of revenue as needed to meet estimated liabilities.
41125-Base Concession Payment Fund_Reporting	\$ 24,534	Transportation & Public Works	Enterprise Fund	Fund established to account for concession fees collected and distributed per Landfill Settlement Agreement	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	None
41126-Co Administrative Costs Fund_Reporting	\$ 340,232	Transportation & Public Works	Enterprise Fund	To cover County's administrative costs associated with the Landfill Settlement agreement with the cities.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	Limited Growth, designed to cover the costs of administration.
41127-CDS Leak Fund_Reporting	\$ 2,523,755	Transportation & Public Works	Enterprise Fund	Fund established to address potential future leaks at former Central Disposal Site	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	None
41128-Sonoma Leak Fund_Reporting	\$ 2,375,587	Transportation & Public Works	Enterprise Fund	Fund established to address potential future leaks at former Sonoma landfill.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	None
41129-Healdsburg Leak Fund_Reporting	\$ 2,809,378	Transportation & Public Works	Enterprise Fund	Fund established to address potential future leaks at former Healdsburg landfill.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	None
41130-Cloverdale Contingent Liabilit_Reporting	\$ 78,165	Transportation & Public Works	Enterprise Fund	To track Cloverdale's portion of the Special Concession Payment on Committed City Waste including interest earnings.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	This will grow dependent on the value of waste collected in the individual city plus interest.
41131-Cotati Contingent Liability_Reporting	\$ 104,257	Transportation & Public Works	Enterprise Fund	To track Cotati's portion of the Special Concession Payment on Committed City Waste including interest earnings.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	This will grow dependent on the value of waste collected in the individual city plus interest.
41132-Healdsburg Contingent Liabilit_Reporting	\$ 144,207	Transportation & Public Works	Enterprise Fund	To track Healdsburg's portion of the Special Concession Payment on Committed City Waste including interest earnings.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	This will grow dependent on the value of waste collected in the individual city plus interest.
41133-Rohnert Park Contingent Liabil_Reporting	\$ 335,297	Transportation & Public Works	Enterprise Fund	To track Rohnert Park's portion of the Special Concession Payment on Committed City Waste including interest earnings.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	This will grow dependent on the value of waste collected in the individual city plus interest.
41134-Santa Rosa Contingent Liabilit_Reporting	\$ 1,509,522	Transportation & Public Works	Enterprise Fund	To track Santa Rosa's portion of the Special Concession Payment on Committed City Waste including interest earnings.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	This will grow dependent on the value of waste collected in the individual city plus interest.
41135-Sebastopol Contingent Liabilit_Reporting	\$ 86,014	Transportation & Public Works	Enterprise Fund	To track Sebastopol's portion of the Special Concession Payment on Committed City Waste including interest earnings.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	This will grow dependent on the value of waste collected in the individual city plus interest.
41136-Sonoma Contingent Liability_Reporting	\$ 79,555	Transportation & Public Works	Enterprise Fund	To track Sonoma's portion of the Special Concession Payment on Committed City Waste including interest earnings.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	This will grow dependent on the value of waste collected in the individual city plus interest.

Attachment F - Enterprise Funds

41137-Windsor Contingent Liability_Reporting	\$ 202,010	Transportation & Public Works	Enterprise Fund	To track Windsor's portion of the Special Concession Payment on Committed City Waste including interest earnings.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	This will grow dependent on the value of waste collected in the individual city plus interest.
41138-County Spec Concess Pymt Fund_Reporting	\$ 2,870,998	Transportation & Public Works	Enterprise Fund	To track the Special Concession payment collected on County and Self Haul Waste including interest earnings.	May only be used as outlined in the Landfill Settlement Agreement with the Cities	Board of Supervisors/Committed Cities per Settlement Agreement	This will grow dependent on the value of waste collected in the individual city plus interest.
41205-Spud Point Marina_Reporting	\$ 186,334	Regional Parks	Enterprise Fund	This fund accounts for the operations of Spud Point Marina.	This fund balance was reserved for the replacement of the ice machine.	Board of Supervisors	Slow accumulation for replacement.
41301-Airport Enterprise_Reporting	\$ 14,385,146	Transportation & Public Works	Enterprise Fund	Primary Operating Fund for Airport Enterprise. Large apparent balance is due to the fact that capital/fixed assets are included.	Restricted to use on Airport Enterprise.	49 U.S.C. §§ 47107(b)(1) and 47133(a)	Limited growth from airport usage revenues devoted to operations costs. FY19-20 and 20-21 brought about the \$19,661,086 CARES Act grant to assist with decreased revenues due to COVID-19. This amount is being budgeted over 3 years.
41302-Passenger Facility Charges_Reporting	\$ 887,426	Transportation & Public Works	Enterprise Fund	To segregate activity related to Passenger Facility Charges as required by FAA Regulations.	Funding may only be used for projects meeting specific criteria established by the FAA .	Aviation Safety and Capacity Expansion Act (1990), 14 CFR Part 158	Slow growth from fees accumulated for project use.
41303-Wetlands Mitigation_Reporting	\$ 7,845	Transportation & Public Works	Enterprise Fund	To segregate activity related to Wetlands.	Restricted to use on Airport Enterprise.	49 U.S.C. §§ 47107(b)(1) and 47133(a)	Limited growth from airport wetlands revenues devoted to operations costs.
41304-Airport CFC Fund_Reporting	\$ 137,040	Transportation & Public Works	Enterprise Fund	The Airport Customer Facility Charge (CFC) Fund is a new fund established in fiscal year 2019-20 for collection of rental car fees to be expended for the purpose of constructing a dedicated consolidated rental car facility (ConRAC) at the Charles M. Schulz – Sonoma County Airport.	For the reasonable costs of designing and constructing a consolidated rental vehicle facility and to design, construct, and operate any common-use transportation system, or acquire vehicles for use in that system.	Government Code §50474.3	\$10 per contract fee collected by rental car companies located at the Charles M. Schulz – Sonoma County Airport. Annual growth will be subject to the volume of fees collect by rental car companies.
41401-Transit - Article 4_Reporting	\$ 3,398,044	Transportation & Public Works	Enterprise Fund	To fund County supported fixed-route transit services (Operations and Capital). Large apparent balance is due to the fact that capital/fixed assets are included.	Funds can only be used for fixed-route transit operations and capital purposes.	Funds provided under Transit - Article 4 include Local, State and Federal transit funds specifically designated and restricted to fixed-route transit and capital purposes.	Limited growth from fares and state and federal transit funds used for operations.
41402-Transit - Article 8_Reporting	\$ 504,912	Transportation & Public Works	Enterprise Fund	To fund County supported ADA paratransit services.	Funds can only be used for ADA paratransit services.	Regulated by State and Federal agency guidelines	Limited growth from fares and state and federal transit funds used for operations.
41403-Transit - OHS Grant Funds_Reporting	\$ 879	Transportation & Public Works	Enterprise Fund	To keep OHS grant funds in a separate interest bearing account as required by funding source.	Can only be used on expenditures allowed by specific grant.	Restricted by guidelines of funding source.	Will only be on an individual grant basis.
41405-Transit - Article 3_Reporting	\$ 347	Transportation & Public Works	Enterprise Fund	To fund Sonoma County Bicycle Safety Education Campaign activities.	Can only be used on expenditures allowed by specific grant.	Restricted by guidelines of funding source.	Will only be on an individual grant basis.
41501-Sport Fishing Center_Reporting	\$ 159,272	Regional Parks	Enterprise Fund	This fund accounts for the operations of the Sport Fishing Center.	Operations.	Board of Supervisors	No growth, center usage revenues spent for operations.
41701-So Co Energy Independence Prg_Reporting	\$ 36,336	Auditor-Controller-Treasurer-Tax Collector	Enterprise Fund	Operating Fund.	SCEIP Program only.		Based on program use, project assessment repayments and fees.
41704-SCEIP Special Fund - 10 Year_Reporting	\$ 2,093,304	Auditor-Controller-Treasurer-Tax Collector	Enterprise Fund	Fund tracks SCEIP Loans issued with 10 Year term	SCEIP Program only.	Board of Supervisors	Based on program use, project assessment repayments and fees.
41705-SCEIP Special Fund - 20 Year_Reporting	\$ 9,871,270	Auditor-Controller-Treasurer-Tax Collector	Enterprise Fund	Fund tracks SCEIP Loans issued with 20 Year term	SCEIP Program only.	Board of Supervisors	Based on program use, project assessment repayments and fees.
41706-SCEIP Special Fund - 20Yr SCWA_Reporting	\$ 11,406,445	Auditor-Controller-Treasurer-Tax Collector	Enterprise Fund	Fund tracks SCEIP Loans issued with 20 Year term for the Water Agency	SCEIP Program only.	Board of Supervisors	Based on program use, project assessment repayments and fees.

Enterprise Funds Total
\$ 93,003,284

Attachment G- Internal Service Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
51105-Heavy Equipment ISF_Reporting	\$ 508,665	Transportation & Public Works	Internal Service Fund	Internal Service fund-Heavy Equipment operations; fixing and fueling equipment.	Roads Equipment Operations.	Department policy	Limited growth based upon usage rates charged on equipment for future replacement.
51210-Benefits_Reporting	\$ 108,676	Human Resources	Internal Service Fund	Budget unit within Self-Insurance Internal Service Fund Group which facilitates allocation of costs for support of internal staff responsible for administration of employee and retiree health benefits. Fund Budget unit balances intended to net to zero each year.	To be used for employee benefit administration costs only or returned to departments in benefits administration rate rebates.	BOS Authority	Fund balance intended to zero out each year.
51215-Health Insurance_Reporting	\$ 15,271,995	Human Resources	Internal Service Fund	Self-funded County Health Plan - medical plan for County employees, retirees, and eligible dependents	Fund balance is comprised of employee and employer contributions and has been offset for incurred claims that have not been paid as of 06/30/21. The Plan actuary also recommends an additional reserve of \$10,026,000 for claims fluctuations as of 6/30/21.	Established 1976 - BOS authority.	Grows or decreases annually reflecting premium income and claims expenses.
51220-Workers Compensation Ins_Reporting	\$ 31,183,839	Human Resources	Internal Service Fund	Self-funded insurance Workers' Compensation program.	Only for outstanding liability in worker's compensation claims costs and future rate rebates should claims result in lower cost than estimated.	Established 1976 - BOS authority.	Fund contributions actuarially determined annually, based upon participating department rate allocation, interest income, and claims expenses.
51230-General Liability Insurance_Reporting	\$ 5,470,589	Human Resources	Internal Service Fund	Self-funded Liability Program.	Only for outstanding liability in general liability insurance program costs and future rate rebates (to participating departments) should claims result in lower cost than estimated.	BOS Authority	Fund contributions actuarially determined annually, based upon participating department rate allocation, interest income, and claims expenses.
51235-Property Insurance Deductibles_Reporting	\$ 203,213	Human Resources	Internal Service Fund	Coverage for deductible portion of County's property insurance (fire, extended coverage, vandalism, theft, etc) per loss. Annual budget to cover four property claim insurance deductibles, property appraisals and PRISM membership. Amount is reimbursed annually from General Insurance 23010500	\$200k annual budget maintained in index.	BOS Authority	Only sees income when baseline amount needs to be replenished.
51240-Cty Health Plan - Economic Res_Reporting	\$ 12,762,630	Human Resources	Internal Service Fund	County Health Plan Economic Uncertainty Reserve - comprised of employer contributions for health benefits.	Established based on actuarial valuation to cover unforeseen changes in expenditures and/or revenues. Human Resources staff will provide fund balance use recommendations as part of the annual recommended budget while maintaining a minimum level of economic uncertainty reserve consistent with Actuary's valuation and as recommended by the County Administrator.	BOS Authority	Interest on fund balance only

Attachment G- Internal Service Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
51305-Unemployment Insurance_Reporting	\$ 677,781	Human Resources	Internal Service Fund	To collect sufficient revenue via payroll to facilitate unemployment insurance benefits.	For use of unemployment insurance benefits.	Unemployment insurance rates are adopted annually by the Board.	
51405-Human Resource Mgmt System_Reporting	\$ 4,390,573	Auditor-Controller-Treasurer-Tax Collector	Internal Service Fund	To annually collect user allow sufficient to pay for the operation of HRMS.	For system upgrades and support.	County Policy/ GAAP	
51410-Enterprise Financial System_Reporting	\$ 5,732,958	Auditor-Controller-Treasurer-Tax Collector	Internal Service Fund	Project implementation, tracks operations and maintenance costs and the associated user cost allocation.	Fund designated specifically for system implementation and support.		
51505-SCERA_Reporting	\$ 8,201,568	Auditor-Controller-Treasurer-Tax Collector	Internal Service Fund	Represents the amount that the Board approved for future year deposit from 1993 and 2003 POB Normal Cost advances.	Funds Reserved for Future Year Deposit with SCERA.	Board Resolution	
51515-2003A POB_Reporting	\$ 1,109,095	Auditor-Controller-Treasurer-Tax Collector	Internal Service Fund	To collect sufficient revenue via payroll rates to pay the annual principal and interest payments for this POB.	Funds restricted for payment of Debt Service.	Board Resolution/GAAP	
51520-2003B POB_Reporting	\$ 212	Auditor-Controller-Treasurer-Tax Collector	Internal Service Fund	To collect sufficient revenue via payroll rates to pay the annual principal and interest payments for this POB.	Funds restricted for payment of Debt Service.	Board Resolution/GAAP	
51525-2010 POB_Reporting	\$ 73,997	Auditor-Controller-Treasurer-Tax Collector	Internal Service Fund	To collect sufficient revenue via payroll rates to pay the annual principal and interest payments for this POB.	Funds restricted for payment of Debt Service.	Board Resolution/GAAP	
51530-Debt Service Rate Norm_Reporting	\$ 4,845,450	Auditor-Controller-Treasurer-Tax Collector	Internal Service Fund	Carryover Balance due to estimation of payroll rates. Funds used for smoothing of future year rates.	Funds restricted for payment of Debt Service.	Board Resolution 12-0357/GAAP	
51605-Other Post Employment Benefits_Reporting	\$ 6,509,251	Human Resources	Internal Service Fund	To account for County's funding of retiree Other Post Employment Benefits premiums and contributions.	Post Employment Benefits other than pensions	GASB 74 and 75	County Budget Policy charges 8.8% of OPEB wages to departments. Surplus assets are distributed to external Section 115 Trust so that fund balance remaining covers one months' worth of program cost.
54005-Equipment Fund_Reporting	\$ 861,585	Sonoma County Water Agency	Internal Service Fund	Charges for equipment usage. Internal service fund to consolidate equipment purchases, management overhead, and associated capital project expenditures for equipment used within the Water Agency and its enterprises. Large apparent balance is due to the fact that capital/fixed assets are included.	Internal service fund designated for equipment usage and charges for the agency and various districts, like a pass through/accounting fund.	Board Action establishing the ISF Equipment Fund. Subsequent funding resolutions.	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller.
54010-Facilities Fund_Reporting	\$ 231,788	Sonoma County Water Agency	Internal Service Fund	Charges for facility rents. Internal service fund to consolidate facility debt service, overhead, maintenance and services purchases, for buildings used by the Water Agency and its enterprises. Large apparent balance is due to the fact that capital/fixed assets are included.	Internal service fund designated for facilities costs and charges for the agency and various districts, like a pass through/accounting fund.	Board Action establishing the ISF Facilities Fund. Subsequent funding resolutions.	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller.

Attachment G- Internal Service Funds

Fund Title	Recommended Budget - Estimated Ending Fund Balance 6/30/23	County Department	Level of Discretion	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy	Annual Growth or Contribution
54015-Power Resources_Reporting	\$ 1,483,232	Sonoma County Water Agency	Internal Service Fund	Internal service fund to consolidate and socialize all electrical power purchases, management overhead, and associated capital project expenditures for power used within the Water Agency and its enterprises.	Internal service fund designated for power costs and charges for the agency and various districts, like a pass through/accounting fund.	Board Action #4 July 15, 2008 establishing the ISF Power Fund. Subsequent funding resolutions.	Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller. While this fund was not contemplated at the time of the memo, the rationale applies and the guideline has been adopted.

Internal Services Funds

Total \$ 99,627,097

