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DATE: May 31, 2024
TO: Members of the Board of Supervisors and Board of Directors
FROM: M. Christina Rivera, County Executive
SUBJECT: Fund Balance Directory Review

This memo presents a review of all budgetary funds governed by the Board. The combined County and Agency fund list for all fund types is estimated to have a Fiscal Year (FY) 2023-24 year-end total balance of approximately \$1.3 billion as of June 30, 2024, and an estimate year-end balance of approximately \$1.2 billion as of June 30, 2025, based on the FY 2024-25 Recommended Budget, not including \$3.2 million of non-General Fund proposed as funding sources for FY 2024-25 departmental budget program change requests.

The review of funds is intended to inform the Board of available sources during Budget Hearings deliberations.

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.

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.

The funds reviewed 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/agency, such as the cost of Human Resources self-insurance programs, or to the public for a fee or charge, such as the Airport leasing airplane hangar spaces.

Governmental Funds

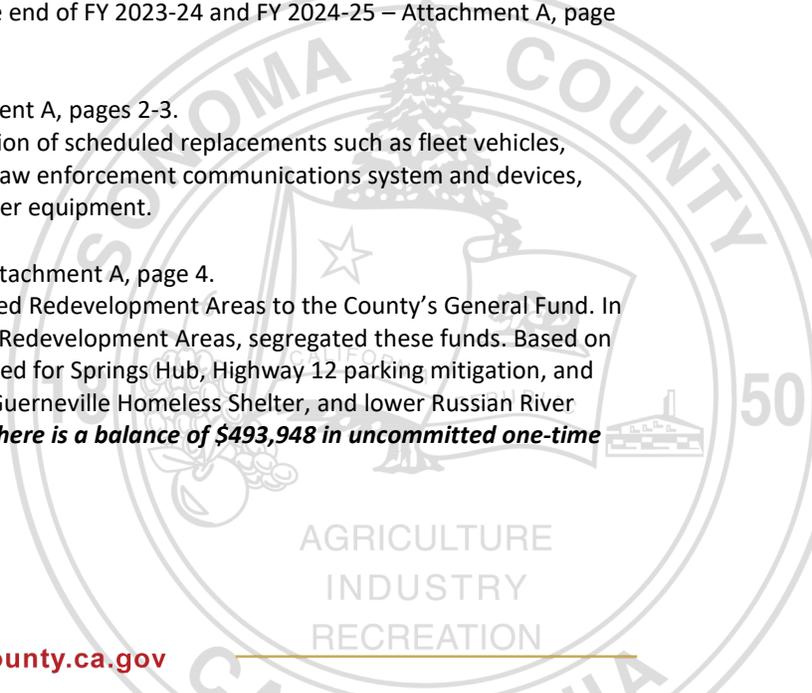
The following is a summary of the FY 2023-24 and FY 2024-25 anticipated year-end governmental balances by fund type. The amounts reported reflect sums available for budgeting, which is the amount of funding available at year-end after deducting encumbrances, reserves, liabilities, and certain assets (e.g. fixed assets).

Fund Type	Description	Fiscal Year-End 2023-24 Estimated Balance	Fiscal Year-End 2024-25 Estimated Balance Based on Budget
General	Used by the County for main operations primarily financed with tax revenue as well as fees and charges for services, e.g., Sheriff’s Office.	\$276,438,063	\$249,164,383
Special Revenue	Tracks use of funds for services primarily delivered on behalf of state/federal agencies, e.g. Health and Human Services, and Road programs.	\$474,271,766	\$370,998,957
Debt Service	Ensures debt service obligations are met, e.g., Open Space Tax Bonds issued by the County.	\$4,526,905	\$4,526,905
Capital Projects	Represents non-operating resources for Parks and general government facilities (not including Roads) financed with one-time funds and outside funding. Includes contributions for Deferred Maintenance/County Modernization, per Board policy and prior Board direction.	\$96,655,264	\$113,326,745
Special Districts	Accounts for funds related to entities that are established for a specific public service and are legally separate from the County, e.g., Water Agency and Community Development Commission.	\$239,040,716	\$210,969,331
Total	GOVERNMENTAL FUNDS	\$1,090,932,714	\$948,986,321

General Fund Balance

The following provides further details on the FY 2024-25 anticipated ending balances within the General Fund type based on the current FY 2024-25 budget. FY 2023-24 estimated ending balances are also listed in the Fund Balance Directory attachments. These balances consist of the following categories (see **Attachment A** for details):

- As indicated in the Available Sources memo (refer to **Budget Binder Tab 2**), there is a projected \$12.5 million unrestricted General Fund balance anticipated at the end of FY 2023-24 and FY 2024-25 – Attachment A, page 1.
- \$14.2 million for Equipment Replacement – Attachment A, pages 2-3. 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.
- \$4.1 million for Reinvestment and Revitalization – Attachment A, page 4. Funds represent property tax returning from dissolved Redevelopment Areas to the County’s General Fund. In 2012, the Board, following the state’s dissolution of Redevelopment Areas, segregated these funds. Based on prior Board direction, \$3.6 million has been earmarked for Springs Hub, Highway 12 parking mitigation, and the Total Maximum Daily Load (TMDL) project, the Guerneville Homeless Shelter, and lower Russian River Area Specific Plan. **Excluding the earmarked funds there is a balance of \$493,948 in uncommitted one-time funds.**



- \$38.0 million for Tribal Impacts – Attachment A, page 5.
Funds include \$32.8 million in the Graton Mitigation Fund. The Lytton Mitigation Fund includes \$4.9 million for mitigations related to the Lytton development. Refer to **Budget Binder Tab 13** for a memo that provides a status update on each of the three Tribal Mitigation Funds, and requests Board approval of recommendations for certain fund balance use.
- \$15.6 million Restricted by the Type of Source – Attachment A, pages 6-7.
This category of fund balance now includes Employer Health Contributions, which has an available balance of \$12.1 million. This fund was established using employer contributions to mitigate risk in the County Health Plan. Because funding is no longer actively being collected, the fund was moved from an Internal Service Fund based on direction from the Auditor-Controller-Treasurer-Tax Collector, responding to a review from the state. There are limitations on use based on sources of collected funds (including state and federal funding). The total also includes sources intended for a specific use, such as \$502,514 for District Formation projects, \$499,725 for small public water system loans, \$123,347 in Cal-American Water Franchise fees for Mark West Spring projects, \$395,909 for Sonoma County Energy Watch for energy incentives, and \$300,853 for maintenance and improvements of former Del Rio Woods Special District. The Tobacco Deallocation Fund balance does not include \$661,380 associated with a loan receivable for the Enterprise Financial System project; that loan will be fully repaid by FY 2025-26 and funds will become available for budgeting based on repayments each fiscal year.
- \$96.8 million for Specific Uses – Attachment A, pages 8-9.
This fund type is for funds set aside for distinct purposes. Those with the largest balances are as follows:
 - Designated Purposes Fund, holds funds designated by Board policy or the annual budget process for future year needs, totals \$41.7 million. These funds are allocated to specific purposes which cross fiscal years, such as: \$12 million for the Building Resilient Infrastructure and Communities grant match; \$5 million for Behavioral Health Housing Unit Project construction project costs; \$3.8 million for strategic plan projections; \$2.6 million resiliency grant match; \$995,000 of unspent prior year AB 177 criminal justice backfill allocation; and \$930,000 for food insecurity assessment.
 - Community Infrastructure Fund, which holds the funds for each district to invest in infrastructure projects as approved during the FY 2022-23 and FY 2023-24 budget hearings, totals \$15.2M.
 - FEMA Audit Reserve, established and maintained pursuant to the County’s Financial Policies, totals \$11.9 million.
 - Fire Services Fund, with \$10.8 million to support fire service enhancement efforts as committed by the Board to support consolidation.
 - It should be noted that this grouping also includes the Kincadee Settlement Fund. As a reminder, these funds, totaling approximately \$20 million, were loaned to the Disaster Response Funds due to a deficit in those funds associated with delays in FEMA repayments. This fund will be repaid once FEMA reimbursements are received; however, there have been significant delays in receiving FEMA payments. To date, the County has spent \$197 million on disasters and \$183 million is estimated to be reimbursed by FEMA/Cal-OES; of the \$183 million, \$49 million has been reimbursed.
- \$67.9 million General Fund Reserve – Attachment A, page 10.
Total balance includes \$67.9 million and represents a reserve level of about 10% of operating sources. The County’s reserve policy indicates that the reserve level should have a minimum balance of 8.3% of operating sources and a target of 16.7%. More information is available in **Budget Binder Tab 4**.

Special Revenue Balance – Attachment B

The following provides further details on the balances within the Special Revenue Funds. The total ending balance for FY 2024-25 based on the current budget is \$371.0 million. Below are highlights of the major components in Attachment B:

- Department of Health Services includes \$151.4 million of various funds including Proposition 63 Mental Health Services Act (MHSA) as well as 1991 and 2011 behavioral and mental health services funds, services to Medical beneficiaries, and Measure O funds.
- Human Services includes \$61.7 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 \$41.7 million toward programs for adult and juvenile offenders and community corrections, mostly made up of AB 109 Public Safety Realignment and grants received.
- Sonoma County Public Infrastructure includes \$19.7 million mainly from countywide mitigation; and public, education or government access (also known as PEG) programming funds.
- Auditor-Controller-Treasurer-Tax Collector monitors \$38.7 million consisting of Measure F sales tax proceeds to finance the Open Space District's operations and capital acquisition.
- Board of Supervisors/County Administrator monitors \$18.2 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.
- District Attorney's Office includes \$10 million, most of which is to be used for the enforcement of consumer protection laws.
- Sheriff's Office has \$9 million of reserves primarily in obligated revenues from the state specifically for funding Court Security and bailiff services.
- Clerk-Recorder-Assessor has \$8.6 million, of which \$5 million is for modernization of the County's system of recorded documents and support for recording operations.

The large majority of these funds are tied to funding received from the state to administer programs on behalf of the state and federal governments. Given the current state budget difficulties, it may be necessary to use some of this revenue to support state programs that will otherwise be cut.

Special Districts – Attachment C

Represents the group of separate legal entities' funds established for a specific public service, e.g., Water Agency and Community Development Commission, which are governed by the Board of Supervisors acting as the Board of Directors of the districts. This group also includes special districts governed by the Board of Supervisors, which include lighting districts, permanent road districts, and small water districts. The total FY 2024-25 ending financial positions based on the FY 2024-25 budget is \$211.0 million, mainly associated with the Sonoma County Water Agency with \$138.9 million.

Capital Projects Funds – Attachment D

The Capital Project Funds in this report provides the total balance for all projects for General Government and Regional Parks projects, many of which are carried forward year over year given projects are completed over multiple fiscal years.

The largest share of the balance in Capital Projects this year is \$86.6 million in the Deferred Maintenance/County Modernization Fund (largely associated with funding being accumulated to finance the new County Center) and \$26.7 million for the Public Health Lab and Morgue project.

The transportation projects managed by Sonoma County Public Infrastructure and Sonoma Water capital 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 \$4.5 million is included for reference purposes only.

Proprietary Funds – Attachments F and G

Proprietary Funds are used to track business-type activities performed by the County and agencies. For example, the Transit Division of the Public Infrastructure Department collects fares from passengers to support operations. 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, such as Unemployment Insurance, Enterprise Resource Planning System Administration, and contributions for pension and other post-employment benefits. Details of Enterprise Funds can be found in Attachment F and details for Internal Service Funds can be found in Attachment G.

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 with the County's Treasury for investment purposes.

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.

Since these funds are held for the benefit of specific purposes or entities, they are not included in the annual budget hearing materials. Nonetheless, staff references this category in this memo for public visibility.

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



Tab 10 - Fund Balance Directory
Attachment A - General
Unrestricted General Fund

Fund Title	Estimated Ending Fund Balance 06/30/24*	Recommended Budget Estimated Ending Fund Balance 6/30/25**	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	\$ 12,533,688	\$ 12,533,688	County Administrator	1-Unrestricted	None	Board Policy	Varies each year.

*Reflects anticipated FY 23-24 Year-end savings based on third quarter estimates.

**FY 24-25 estimate does not factor potential uses of unrestricted General Fund balance as an outcome of FY 24-25 budget hearings deliberations.

Tab 10 - Fund Balance Directory
Attachment A - General
Replacement Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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	\$ 8,923,972	\$ 3,669,175	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	\$ 2,715,053	\$ 2,485,906	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.
10025-Technology Investment Fund_Reporting	\$ 194,018	\$ 10,865	Information Systems	2-Replacement	Established with one-time contribution for priority technology projects (\$2 M) in FY 01-02 as approved by BOS.	No restrictions on use of fund balance, considered discretionary and included in discretionary funds totals for established fund balance policy.	Annual Budget	None. Initial sum was set aside and drawn down, no plans to grow.
10035-County Ctr Parking Enforcement_Reporting	\$ 159,741	\$ 157,457	Sonoma County Public Infrastructure	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	\$ 185,134	\$ 11,634	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	\$ 133,443	\$ 68,443	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	\$ 1,311,832	\$ 1,436,832	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	\$ 171,226	\$ 171,226	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	\$ 308,530	\$ 240,993	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.
10085-Probation SAC Ops. and Maint_Reporting	\$ 729,159	\$ 306,234	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	\$ 404,286	\$ 4,047	Sonoma County Public Infrastructure	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	\$ 2,435,312	\$ 2,687,121	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	\$ 646,867	\$ 760,046	Sonoma County Public Infrastructure	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.
10520-Reprographics ACO_Reporting	\$ 2,282	\$ 2,282	Information Systems	2-Replacement	Accumulated Capital Outlay fund established for replacement equipment for reprographics.		Annual Budget Resolution	None

Tab 10 - Fund Balance Directory
Attachment A - General
Replacement Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
10525-Records ACO Reporting	\$ 49,047	\$ 50,047	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	\$ 2,552,983	\$ 2,126,983	Clerk- Recorder-Assessor	2-Replacement	Accumulation of funds to replace 30 year old voting system. The FY 2018-19 proposed budget includes matching funds for this project.	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 \$ 20,922,885 \$ 14,189,291

Tab 10 - Fund Balance Directory
Attachment A - General
Tribal Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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	\$ 32,656,224	\$ 32,756,224	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	\$ 4,771,314	\$ 4,856,664	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	\$ 425,666	\$ 360,666	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: \$ **37,853,203** \$ **37,973,553**

Tab 10 - Fund Balance Directory
Attachment A - General
Restricted

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance	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	\$ 1	\$ 1	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
10012-Employer Health Contributions_Reporting	\$ 12,121,988	\$ 12,121,988	Board of Supervisors/County Administrator	5-Restricted	Fund was established using employer contributions to mitigate risk in the County Health Plan. Because funding is no longer actively being collected, funds were moved from an Internal Service Fund at the end of FY 22-23 based on direction from the Auditor-Controller-Treasurer-Tax Collector, responding to a review from the State. excess health costs for employees and are limited to these uses. Limitations based on sources of collected funds (include state and federal funding).	Funds were collected from employer contributions to support excess health costs for employees and are limited to these uses.	Limitations based on the sources of collected funds (includes state and federal funding).	None
10040-PGE Local Gov't Partnership_Reporting	\$ 395,909	\$ 395,909	Board of Supervisors/County Administrator	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	\$ 84,176	\$ 92,326	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	\$ 333,520	\$ 335,220	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	\$ 814,014	\$ 502,514	Sonoma County Public Infrastructure	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	\$ 119,272	\$ 123,347	Sonoma County Public Infrastructure	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	\$ 502,872	\$ 499,725	Sonoma County Public Infrastructure	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	\$ 1,396	\$ 1,414	Sonoma County Public Infrastructure	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	\$ 1,886,481	\$ 1,246,431	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	

Tab 10 - Fund Balance Directory
 Attachment A - General
 Restricted

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance	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	\$ 309,231	\$ 300,853	Regional Parks	S-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 \$661,380 associated with a loan receivable for the Enterprise Financial System project, is not included in report total.

Restricted Sub-Total: \$ 16,568,860 \$ 15,619,728

Tab 10 - Fund Directory
Attachment A - General
Specific Use

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
10011-FEMA Audit Reserve_Reporting	\$ 11,949,000	\$ 11,949,000	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	Funds set aside per Board policy to ensure that the County has adequate resources set aside to pay for any claims that are deemed ineligible by the Office of Inspector General.	None	Board Policy	Reserve is to be maintained at 20% of total FEMA reimbursements.
10026-Broadband Project_Reporting	\$ 183,209	\$ 7,246	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.	
10046-Permit Resiliency Center_Reporting				6-Specific Use				
10047-Permit Sonoma - PRMD - General_Reporting	\$ 2,551,019	\$ 1,951,019	Permit Sonoma	6-Specific Use	Funding to support General Plan update, approved by the Board of Supervisors - Budget Hearing FY2022-23.	The use of funds is limited to General Plan update activities.	Board Resolution	No scheduled additional funding determined.
10077-Sheriff - Donations/Escheated_Reporting	\$ 993,767	\$ 543,767	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	\$ 45,438	\$ 30,438	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	\$ 95,920	\$ 95,920	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	\$ 1,561,283	\$ 1,565,216	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	\$ 3,750,700	\$ 3,255,438	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	\$ 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	\$ 34,702	\$ 34,077	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	\$ 10,355,687	\$ 5,846,687	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	
10138-Community Infrastructure Proj_Reporting	\$ 17,214,322	\$ 15,214,322	Board of Supervisors/County Administrator	6-Specific Use	The fund will be used to accrue and distribute funding for district-specific infrastructure projects.	Board direction	S2M per district was deposited in this fund during FY22-23 Budget Hearings and \$4M for Districts 1, 2, 4 and 5 was deposited during FY23-24 Budget Hearings.	Board directed
10139-Kincade Settlement_Reporting	\$ 313,315	\$ 313,315	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	\$ 1	\$ 1	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	\$ 2,099,144	\$ 99,144	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

Tab 10 - Fund Balance Directory
Attachment A - General
Specific Use

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
10145-DR-4308 February 2017 Storms_Reporting	\$ 11,295	\$ 11,295	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	Set up to track FEMA Public Assistance Funding specific to the February 2017 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
10146-Fire Services_Reporting	\$ 10,939,532	\$ 10,830,354	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	\$ 625	\$ -	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	\$ 2,508,251	\$ 256,251	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	\$ 15,650	\$ 15,025	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	2019 Kincade Fire emergency response and recovery.		Board Resolution	
10150-2020 Covid-19 Disaster Fund_Reporting	\$ 2,150,370	\$ 2,149,370	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	\$ 625	\$ -	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	2020 LNU Lighting Complex fires response and recovery.		Resolution	
10152-2020 Glass Fire Disaster_Reporting	\$ 625	\$ (0)	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	2020 Glass Fire Complex emergency response and recovery		Resolution	
10153-American Rescue Plan SLFRF_Reporting	\$ 0	\$ 0	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
10154-Water Security Fund_Reporting	\$ 791,479	\$ 436,479	Board of Supervisors/County Administrator	6-Specific Use	Fund established by the Board during FY22-23 Budget Hearings for Water Security purposes.	None	Board Policy	No specific growth
10155-Reserved Purposes Fund_Reporting	\$ 48,453,548	\$ 41,721,089	Board of Supervisors/County Administrator	6-Specific Use	This fund is used to hold funds designated by Board policy for future year needs.	Board Policy	Board Policy	Contributions based on Board direction at budget hearings and the annual budget process.
10156-2023 Jan Severe Winter Storms_Reporting	\$ 439,932	\$ 439,307	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	2023 January Severe Winter Storms response and recovery.		Resolution	
10158-2023 Feb Storms_Reporting	\$ 625	\$ -	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	2023 February Winter Storms response and recovery.		Resolution	
10305-Salary Revolving Fund_Reporting	\$ 593	\$ 593	Board of Supervisors/County Administrator	6-Specific Use	omit from report	0		
10405-CalWin Revolving Fund_Reporting	\$ (3,700)	\$ (3,700)		6-Specific Use	omit from report			
10435-USBank Virtual Pay Clearing_Reporting	\$ -	\$ -	Auditor-Controller-Treasurer-Tax Collector	6-Specific Use	Clearing fund			

Restricted Sub-Total: \$ 116,456,960 \$ 96,761,656

Tab 10 - Fund Balance Directory
Attachment A - General
Reserve

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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	\$ 67,946,880	\$ 67,946,880	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.

General Fund Reserve Sub-Total: \$ 67,946,880 \$ 67,946,880

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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	\$ 4,537,121	\$ 6,131,318	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.	Funded with Transient Occupancy Tax revenues
11016-Community Investment Measure L_Reporting	\$ 4,460,478	\$ 5,316,614	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.	Funded with Transient Occupancy Tax revenues
11051-Roads Fund_Reporting	\$ 163,085	\$ 1,124,728	Sonoma County Public Infrastructure	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	\$ 103,909	\$ 104,909	Sonoma County Public Infrastructure	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	\$ 201,738	\$ 259,808	Sonoma County Public Infrastructure	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.
11054-Countywide Development Fee_Reporting	\$ 12,215,550	\$ 13,260,198	Sonoma County Public Infrastructure	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	\$ 450,126	\$ 435,126	Sonoma County Public Infrastructure	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	\$ 632,899	\$ 561,354	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	\$ 6,716,594	\$ 5,033,923	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	\$ 1,126,447	\$ 1,024,187	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	\$ 813,307	\$ 819,308	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.
11107-Social Security Truncation_Reporting	\$ 439,131	\$ 437,588	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

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
11108-Recorder Operations Fund_Reporting	\$ 1,082,278	\$ 450,029	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	\$ 354,260	\$ 354,260	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	\$ 735,753	\$ 558,703	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	\$ 1,559,096	\$ 958,819	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.
11112-Sonoma Coast Park Mit_Reporting	\$ 120,523	\$ 28,950	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	\$ 43,414	\$ 71,097	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	\$ 47,977	\$ 3,922	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.
11115-Santa Rosa Park MIT_Reporting	\$ 640,364	\$ 336,494	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	\$ 115,087	\$ 7,487	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.

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
11117-Sonoma Valley Park MIT_Reporting	\$ 230,319	\$ 154	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.
11118-Larkfield/Wikiup Park MIT_Reporting	\$ 351,305	\$ 94,924	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	\$ 3,869,789	\$ 4,018,789	Sonoma County Public Infrastructure	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	\$ 95,802	\$ 70,100	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	\$ 265,615	\$ 257,090	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.
11122-Sheriff - Federal Forf-DOJ_Reporting	\$ 804,928	\$ 134,928	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	\$ 35,665	\$ 36,825	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.

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
11124-Sheriff - DMV ID Fee_Reporting	\$ 1,914,575	\$ 87,115	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.
11125-Asset Forfeiture Fund_Reporting	\$ 1,299,868	\$ 66,868	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.
11126-JAG - Justice Assistance Grant_Reporting	\$ 99	\$ 99	Sheriff's Office	Special Revenue Fund	Set up to receive grant funding for various criminal justice based projects.	Bureau of Justice Assistance supports law enforcement, courts, corrections, treatment, victim services, technology, and prevention initiatives that strengthen the nation's criminal justice system. Limited to the grant approved use.		No built in growth. Funding from JAG successful application and award within a given FY. May be minimal carry forward grant funds and interest to be used on grant projects as approved.
11127-Detention - Jail Industries_Reporting	\$ 24,138	\$ 17,360	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	\$ 9,308,885	\$ 8,966,880	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	\$ 529,015	\$ 432,954	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.
11132-DA - Asset Forfeiture-Justice_Reporting	\$ 8,040	\$ 540	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	\$ 3,388	\$ 388	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	\$ 1,465,992	\$ 707,318	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.

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
11137-Recorder - eRecording_Reporting	\$ 0	\$ 5,216	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	\$ 1,018,196	\$ 1,223,196	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.
11139-Criminal Justice Construction_Reporting	\$ 2,163,513	\$ 1,621,582	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.
11140-DA-Victim Services Fund_Reporting	\$ 91,440	\$ 91,440	District Attorney	Special Revenue Fund	Funds are for the exclusive use of providing services to victims.	Use restricted to the purpose of the fund.	CA GC 68084.1	Funds represent restitution collected on behalf of victims by Probation that remains unclaimed after three years.
11142-Alternate Dispute Resolution_Reporting	\$ 189,481	\$ 209,481	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	\$ 6,635,560	\$ 2,180,692	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	\$ 67,586,287	\$ 38,652,817	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.
11146-Hazardous Materials Fund_Reporting	\$ 4,510	\$ 4,510	Board of Supervisors/County Administrator	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	\$ 304,439	\$ 290,909	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-Probation Juvenile - Other_Reporting	\$ 1,260,648	\$ 485,648	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. INACTIVE in FY 23-24. Grant period ends February 2023.
11152-EV Charging Stations_Reporting	\$ 1,350,234	\$ 408,571	Sonoma County Public Infrastructure	Special Revenue Fund	Fees collected from the public the use of electric vehicle charging stations.	Funds to be used for the maintenance and repair of electric vehicle charging stations.	Annual Budget	Monthly revenue is approximately \$792 per month.
11153-Communication Towers - Lease_Reporting	\$ 190,364	\$ 64,506	Sonoma County Public Infrastructure	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.

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
11154-Probation Trans Housing Grant_Reporting	\$ 1,522,652	\$ 899,364	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
11155-PRMD - Fire Prevention_Reporting	\$ 15,403	\$ 15,403	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	\$ 189,730	\$ 189,730	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	\$ 2,302,138	\$ 1,742,747	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	\$ 1,780,639	\$ 623,494	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.
11163-Measure M - Natural Resources_Reporting	\$ 2,471,319	\$ 1,924,716	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	\$ 1,155,319	\$ 1,155,319	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. Ending Fund Balance to be returned to the state of CA.	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 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	\$ 1,327,904	\$ 957,025	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.

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

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11167-West Water Co. Ops & Maint_Reporting	\$ 12	\$ 12	Sonoma County Public Infrastructure	Special Revenue Fund	The West Water Co. Fund was established to receive grant funds from the State Water Resources Control Board, in order to pay for administrative and operating expenses related to the privately operated water system as needed.	Limited to reimburse and pay for administrative and operating expenses directly related to the West Water Co. system.	Board approved action on 7/14/2020 authorizing receipt of grant funds.	Grant funding provided by the State Water Resources Board. In FY 20-21, this will be a one-time grant of \$80,200. Future grant funds are unknown at this time.
11168-PRMD Gleason Beach Project_Reporting	\$ 4,929,234	\$ 3,191,424	Permit Sonoma	Special Revenue Fund	To pay costs for multi-year Gleason Beach Project. Funding prepaid by the state of California.	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. Funding received from state of CA FY2021-22.
11169-Indigent Defense Grant Fund_Reporting	\$ 0	\$ 0	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	\$ 225,366	\$ 219,616	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.
11171-Public Defense Pilot Program_Reporting	\$ 451,422	\$ 451,422	Public Defender	Special Revenue Fund	Funds to be used for program services established by the Board of State Community Corrections for the Public Defense Pilot Program grant award and approved budget.	Funds are restricted for use on grant program areas only.	Grant program terms	Based on annual grant amounts
11172-Restrictive CovenantFeeAB 1466_Reporting	\$ 145,585	\$ 220,985	Clerk- Recorder-Assessor	Special Revenue Fund	To fund the state mandated Restrictive Covenant Program in order to perform inspections and audits to redact unlawfully restrictive and discriminatory covenants in compliance with state law.	Recover the reasonable costs of providing Restrictive Covenant Program services.	GC 27388.2	Fee revenues generated from \$2.00 fee for recording the first page of every real estate instrument, paper or notice required or permitted by law to be recorded per each transaction of real property, unless otherwise exempted by state law.
11173-Opioid Settlement Fund_Reporting	\$ 1,560,686	\$ 1,560,686	Board of Supervisors/County Administrator	Special Revenue Fund	Funds received from national Opioid Settlements with drug manufacturers and distributors	Uses much align with those specified in the specific settlement agreements	Settlement terms	Funds will be contributed as settlements are finalized.
11175-Sheriff - Grant Funds_Reporting	\$ 586,253	\$ 588,253	Sheriff's Office	Special Revenue Fund	To receive and hold various state grant funds, currently including a BSCC Officer Wellness and Mental Health Grant and a DHCS CalAIM Grant.	Use of grant funds are restricted by the terms and conditions of each particular grant program.	Varies according to the funding source, and may be associated with a mandate (e.g. Welfare and Institutions Code 14184.102 mandates that DHCS administer, and that corrections facilities and Medi-Cal behavioral health delivery systems implement the CalAIM Justice-Involved Initiative.)	The BSCC grant of \$287,152 has been received in full. DHCS has approved a provisional grant award for CalAIM implementation in the amount of \$3,500,000 pending approval of the Sheriff's Implementation Plan. Funds will be dispersed at pre-determined intervals.
11304-Probation - YOBG_Reporting	\$ 5,379,565	\$ 5,796,507	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, Statues of 2007); Amended in 2009 by SBX4 13, Chapter 22, Statues of 2009	Grant funds based on proportional share of funds. Minimal growth.

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

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11306-Probation - Juv. Prob. & Camp_Reporting	\$ 7,698,612	\$ 7,273,068	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 for prevention, diversion, and rehabilitation services for juvenile offenders and their families, and for juvenile camps.	Assembly Bill 139 (2005), Chapter 74	Grant funds based on costs. Minimal growth.
11307-Probation - Facilities AB 178_Reporting	\$ 1,337,506	\$ 46,540	Probation	Special Revenue Fund	Shall be used to modernize units and sleeping rooms; create more normative space; add treatment, vocational, educational, recreational, visitation, and family engagement space in existing county juvenile detention facilities.	May not be used to enhance security infrastructure except to the extent it promotes the creation or expansion of the spaces specified in the "Purpose of Fund".	AB 178	None. One-time allocation.
11308-Probation - JCPA_Reporting	\$ 7,393,015	\$ 6,436,827	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	\$ 1,528,170	\$ 1,528,170	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	\$ 19,183,014	\$ 17,451,054	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	\$ 27,217,119	\$ 27,217,119	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.
11313-SB823 Juvenile Realignment_Reporting	\$ 1,355,045	\$ 849,791	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	\$ 51,801	\$ 51,801	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	\$ 530,701	\$ 480,701	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	\$ 26,733	\$ 26,733	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.

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

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11320-Sheriff Trial Court Security_Reporting	\$ 8,985,439	\$ 6,140,384	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	\$ 81,601	\$ 81,601	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	\$ 444,901	\$ 451,901	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	\$ 91,651	\$ 91,651	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.
11328-SH - LLES - CAL-EMA_Reporting	\$ 4,830	\$ 4,830	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	\$ 18,142,940	\$ 9,771,801	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	\$ 15,249,409	\$ 13,649,409	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	\$ 605,412	\$ 605,412	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	\$ 2,288,144	\$ 2,288,144	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	\$ 11,728,761	\$ 10,912,029	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	\$ 176,331	\$ 176,331	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.
11515-WP - Wraparound_Reporting	\$ 2,946,774	\$ 2,271,774	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.

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

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11520-Dependent Child Fund_Reporting	\$ 63,957	\$ 63,957	Human Services	Special Revenue Fund	Used for items for Valley of the Moon Children's Home kids. 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.	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	\$ 199,898	\$ 199,898	Human Services	Special Revenue Fund	Fund receives revenue for the Title IVE Waiver. Balance is maintained for underspending of obligations within the Waiver.	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	\$ 6,668,399	\$ 4,304,847	Human Services	Special Revenue Fund	Established to support shelter-based programs for victims of domestic violence and their children.	Funds must be spent on expenditures defined within the Title IVE Waiver agreement.	Senate Bill 1246	Funded by marriage license fees.
11540-Domestic Violence Fund_Reporting	\$ 999	\$ 999	Human Services	Special Revenue Fund	Child Support Program Activities.	Activities related to the Child Support Program (Operating Fund).	OMB Circular A-87 Child Support Program	
11555-DCSS-Child Support Enforcement_Reporting	\$ 92,585	\$ 92,635	Child Support 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.
11605-Department of Health Services_Reporting	\$ 5,623,690	\$ 1,666,877	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.
11610-Intergovernmental Transfer_Reporting	\$ 2,211,328	\$ 4,901,328	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.
11615-Audit Reserve_Reporting	\$ 3,836,722	\$ 3,307,772	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
11625-Homeless Coordination_Reporting	\$ -	\$ -	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.
11705-Animal Welfare Fund_Reporting	\$ 1,103,943	\$ 912,088	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.
11710-Public Hlth Fee Stabilization_Reporting	\$ 2,050,824	\$ 2,050,824	Health Services	Special Revenue Fund				

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

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11720-Maddy Fund_Reporting	\$ 3,776	\$ 3,776	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	\$ 294,792	\$ 294,792	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	\$ 37,899	\$ 37,899	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.
11735-Hospital Preparedness Program_Reporting	\$ 2	\$ 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	\$ 214,854	\$ 185,184	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	\$ 2,177,028	\$ 2,177,028	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	\$ 4,987	\$ 4,987	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	\$ 194,965	\$ 194,965	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	\$ 131,106	\$ 131,106	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.
11810-Substance Use Memorial Fund_Reporting	\$ 16,286	\$ 16,016	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	\$ 2,846	\$ 2,846	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 Trmt & Detox_Reporting	\$ 62,221	\$ 62,221	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	\$ 32,380	\$ 32,380	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	\$ 3,341	\$ 3,341	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	\$ 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.

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
11840-MHSA - Community Svcs. & Sprt_Reporting	\$ 30,812,768	\$ 12,678,637	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.
11845-MHSA - Capital_Reporting	\$ 1,120	\$ 1,120	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	\$ 11,347,851	\$ 9,467,243	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	\$ 3,078,252	\$ 2,545,983	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	\$ 958,756	\$ 958,756	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	\$ 28,419,165	\$ 26,863,901	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
11875-MO BH Facilities_Reporting	\$ 4,223,255	\$ 2,693,467	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	\$ 16,218,908	\$ 16,631,449	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 Optpt_Reporting	\$ 9,781,686	\$ 12,286,104	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
11878-MO BH Homeless - Care Coord_Reporting	\$ 4,535,711	\$ 3,859,630	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

Tab 10 - Fund Balance Directory
Attachment B - Special Revenue Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
11879-MO Transitional PSH_Reporting	\$ 539,568	\$ 593,651	Health Services	Special Revenue Fund	Funding for Transitional & Permanent Supportive Housing 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.	2% 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	\$ 29,629,633	\$ 24,195,672	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	\$ 21,023,895	\$ 12,822,079	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 \$ 474,271,766 \$ 370,998,957

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
13015-Rio Nido GHAD_Reporting	\$ 115,068	\$ 106,722	Sonoma County Public Infrastructure	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	\$ 1,838,014	\$ 1,691,371	Board of Supervisors/County Administrator	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.
13305-CFD #4 Wilmar_Reporting	\$ 67,754	\$ 67,754	Board of Supervisors/County Administrator	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	\$ 228,506	\$ 228,506	Board of Supervisors/County Administrator	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	\$ 12	\$ 12	Board of Supervisors/County Administrator	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	\$ 12,263	\$ 2,306	Sonoma County Public Infrastructure	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	\$ 222,943	\$ 209,397	Sonoma County Public Infrastructure	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	\$ 20,702	\$ 12,317	Sonoma County Public Infrastructure	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	\$ 40,283	\$ 32,003	Sonoma County Public Infrastructure	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	\$ 26,360	\$ 25,912	Sonoma County Public Infrastructure	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	\$ 597,099	\$ 496,530	Sonoma County Public Infrastructure	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	\$ 1,897,171	\$ 1,897,171	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.
13605-Open Space District_Reporting	\$ -	\$ 7,027,469	Ag & Open Space District	Special District	Ag and Open Space is funded by the Measure F quarter-cent sales tax in order to permanently preserve the diverse landscapes of Sonoma County. Began 1990 reauthorized 2006.	Operations and acquisitions of Agricultural Preservation & Open Space District	District Board of Directors	
13615-Stewardship Reserve_Reporting		\$ 7,600,000	Ag & Open Space District	Special District	Established prior to June of 1998 for the stewardship of conservation easements (CE) and fee lands not yet opened for public recreation, which are held by the District beyond the District's lifespan.	The stewardship of conservation easements and fee lands not yet opened for public recreation, which are held by the District beyond the District's lifespan.	BOD action on 7/19/05	Slow growth. Based on interest earnings of fund balance.
13620-Cooley Reserve_Reporting	\$ 159,965	\$ 159,965	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	\$ 13,179,997	\$ 13,555,837	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	\$ 1,369,294	\$ 453,787	Ag & Open Space District	Special District	Established to provide a separate fund for non-measure F activities.		District Board of Directors	
14015-SCWA General Fund_Reporting	\$ 6,300,492	\$ 1,982,494	Sonoma Water	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	\$ 3,538,684	\$ 2,164,693	Sonoma Water	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	\$ 671,001	\$ 671,001	Sonoma Water	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.

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
14030-Sustainable/Renewable Energy_Reporting	\$ 352,994	\$ 356,519	Sonoma Water	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	\$ 8,721,439	\$ 8,338,164	Sonoma Water	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	\$ 9,283,793	\$ 7,801,253	Sonoma Water	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	\$ 7,153,095	\$ 7,609,195	Sonoma Water	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	\$ 1,240,766	\$ 710,926	Sonoma Water	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	\$ 73,481	\$ 65,756	Sonoma Water	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	\$ 3,570,397	\$ 3,602,407	Sonoma Water	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	\$ 8,258,966	\$ 7,677,359	Sonoma Water	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.
15025-CSA #41 Lighting - Meadowlark_Reporting	\$ 21,180	\$ 11,180	Sonoma County Public Infrastructure	Special District	Lighting Improvements within district boundary.	Lighting Improvements within district boundary.	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	\$ 10,977	\$ 562	Sonoma County Public Infrastructure	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	\$ 294,122	\$ 37,298	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	\$ 61,717	\$ 3,155	Sonoma County Public Infrastructure	Special District	Lighting Improvements within district boundary.	Lighting Improvements within district boundary.		Limited growth from property taxes for operations and replacement costs.
15101-CSA #41 LD - Countywide_Reporting	\$ 7,388,571	\$ 7,603,047	Sonoma County Public Infrastructure	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	\$ 39,827	\$ 0	Sonoma County Public Infrastructure	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	\$ 106,861	\$ 81,861	Sonoma County Public Infrastructure	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	\$ 160,725	\$ 100,725	Sonoma County Public Infrastructure	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.
15105-CSA #41 LD - Countryside Manor_Reporting	\$ 13,259	\$ 0	Sonoma County Public Infrastructure	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	\$ 161,668	\$ 0	Sonoma County Public Infrastructure	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	\$ 99,658	\$ 49,658	Sonoma County Public Infrastructure	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	\$ 300,266	Sonoma County Public Infrastructure	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	\$ 897,028	\$ -	Sonoma County Public Infrastructure	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	\$ 200,674	Sonoma County Public Infrastructure	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.

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
15111-CSA #41 LD - Madrone Acres_Reporting	\$ 195,355	\$ 195,355	Sonoma County Public Infrastructure	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	\$ 271,430	Sonoma County Public Infrastructure	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	\$ 179,163	\$ 94,463	Sonoma County Public Infrastructure	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	\$ 409,905	\$ 284,905	Sonoma County Public Infrastructure	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.
15116-CSA #41 LD - South Park_Reporting	\$ 36,438	\$ (0)	Sonoma County Public Infrastructure	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	\$ 60,256	\$ 10,256	Sonoma County Public Infrastructure	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	\$ 1,365,983	\$ 565,683	Sonoma County Public Infrastructure	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	\$ 8,065	Sonoma County Public Infrastructure	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.
15120-CSA #41 LD - Woodside_Reporting	\$ 49,997	\$ 0	Sonoma County Public Infrastructure	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	\$ 128,443	\$ 16,443	Sonoma County Public Infrastructure	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.
31405-TOB Settlement Bonds 2005/2020_Reporting	\$ -	\$ -	Auditor-Controller-Treasurer-Tax Collector	Special District	To track debt service activity related to the 2005/2020 Tobacco Settlement Bonds refunded 09/30/20 - the 2020 A/B Series.	Payment of Tobacco Settlement Bond debt payments		
34105-Warm Springs Dam Debt Serv_Reporting	\$ 6,305,760	\$ 6,588,937	Sonoma Water	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	\$ 525,776	\$ 792,386	Sonoma Water	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.
43102-Occidental CSD Expansion_Reporting	\$ 1,531,898	\$ 2,562,848	Sonoma Water	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	\$ 4,533,922	\$ 5,177,892	Sonoma Water	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	\$ 1,787,322	\$ 1,597,772	Sonoma Water	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.
43206-Russian River - State Loan Res_Reporting	\$ 2,381	\$ 2,381	Sonoma Water	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-RRCSO 3rd Unit WCRF_Reporting	\$ 3,547	\$ 3,547	Sonoma Water	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	\$ 6,132,464	\$ 7,513,762	Sonoma Water	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	\$ 7,306,938	\$ 6,011,038	Sonoma Water	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.

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

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43305-SVCSD 2013/2022 Revenue Bonds_Reporting	\$ 3,952,120	\$ 4,444,620	Sonoma Water	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	\$ 595,371	\$ 591,918	Sonoma Water	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	\$ 5,000	\$ 5,000	Sonoma Water	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	\$ 2,000	\$ 2,000	Sonoma Water	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	\$ 335,533	\$ 345,933	Sonoma Water	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	\$ 4,493,031	\$ 4,965,879	Sonoma Water	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.
43402-South Park - Expansion_Reporting	\$ 11,124,102	\$ 3,218,402	Sonoma Water	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	\$ 432,116	\$ 434,590	Sonoma Water	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	\$ 2,739,298	\$ 3,266,231	Sonoma Water	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	\$ 147,820	\$ 16,645	Sonoma Water	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	\$ 11,488,126	\$ 12,166,796	Sonoma Water	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	\$ 316,064	\$ 194,282	Sonoma Water	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	\$ 9,662,586	\$ 8,185,000	Sonoma Water	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	\$ 271,102	\$ 254,260	Sonoma Water	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	\$ 300,518	\$ 239,897	Sonoma Water	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.

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

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44230-Santa Rosa Aqueduct Capital_Reporting	\$ 10,121,000	\$ 10,734,579	Sonoma Water	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	\$ 6,222,080	\$ 3,485,826	Sonoma Water	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	\$ 216,184	\$ 256,351	Sonoma Water	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	\$ 1,648,092	\$ 1,690,268	Sonoma Water	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	\$ 7,572,787	\$ 1,350,232	Sonoma Water	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	\$ 1,462,864	\$ 1,044,953	Sonoma Water	Special District	Water sales revenue. Debt service for State Loan for Collector 6.	Debt service.	Loan agreement	No significant build up of fund balance.
44270-SCWA - ST DWR - Reserve CX107_Reporting	\$ -	\$ -	Sonoma Water	Special District	Accumulation of required loan reserve amount.	Required reserves.	Loan agreement	Only to the required 1 year annual debt service.
44275-Common Facilities Rev Bonds_Reporting	\$ 0	\$ 0	Sonoma Water	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	\$ 0	\$ 0	Sonoma Water	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	\$ 0	\$ 0	Sonoma Water	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.
44290-Storage Fac Rv Bonds 2006/2015_Reporting	\$ 262,720	\$ 275,271	Sonoma Water	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	\$ 779,587	\$ 687,686	Sonoma Water	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	\$ 29,379	\$ 30,350	Sonoma Water	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	\$ 4,041	\$ 23,875	Sonoma Water	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	\$ 1,042,871	\$ 665,041	Sonoma Water	Special District	Water sales revenue for 20019 Revenue Bond debt service.	Debt service.	Bond terms	No significant build up of fund balance.
44315-Sonoma Aq Revenue Bonds 2019_Reporting	\$ 272,970	\$ 220,719	Sonoma Water	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	\$ 1,343	\$ 55,017	Sonoma Water	Special District	Water sales revenue for 2022 Revenue Bond debt service.	Debt service.	Bond terms	No significant build up of fund balance.
44330-Sonoma Rev Bond 2022 Fund_Reporting	\$ 172,540	\$ 204,732	Sonoma Water	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	\$ 6,055,439	\$ 1,653,550	Sonoma Water	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 S21-General_Reporting	\$ 370,092	\$ 437,322	Sonoma Water	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.

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

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44410-Sea Ranch SZ1-Expansion_Reporting	\$ 125,597	\$ 78,847	Sonoma Water	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 from CAO and Auditor-Controller.
44505-Penngrove SZ-General_Reporting	\$ 213,116	\$ 343,434	Sonoma Water	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 from CAO and Auditor-Controller.
44510-Penngrove SZ-Expansion_Reporting	\$ 813,291	\$ 839,291	Sonoma Water	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.
44605-Geyserville SZ-General_Reporting	\$ 253,625	\$ 259,705	Sonoma Water	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	\$ 132,998	\$ 186,198	Sonoma Water	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.
44705-A.L.W. SZ-General_Reporting	\$ 1,337,666	\$ 1,801,003	Sonoma Water	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	\$ 3,323,589	\$ 1,722,495	Sonoma Water	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	\$ 654,310	\$ 683,624	Sonoma Water	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	\$ 523,540	\$ 541,415	Sonoma Water	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.
44725-Larkfield Estates Sewer System_Reporting	\$ 3,708	\$ 57,806	Sonoma Water	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.
44805-Sanitation Revenue Clearing_Reporting	\$ -	\$ -	Sonoma Water	Special District	This fund is used for clearing entries for the PRMD trust revenue transactions. This fund is cleared at year end and has no Fund Balance.	Clearing account for PRMD trust revenue transactions. This fund is cleared at year end and has no Fund Balance.	Treasury approved clearing account.	No growth. Fund balance is cleared at year end.
45105-CSA 41 Sanitation - Sea Ranch_Reporting	\$ 110,462	\$ 57,892	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	\$ 1,011,012	\$ 176,562	Sonoma County Public Infrastructure	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	\$ 12,886	\$ 12,956	Board of Supervisors/County Administrator	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	\$ 265,848	\$ 279,064	Sonoma County Public Infrastructure	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	\$ 3,887	\$ 3,887	Sonoma County Public Infrastructure	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	\$ 53,454	\$ 75,048	Sonoma County Public Infrastructure	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	\$ 38,413	\$ 38,913	Sonoma County Public Infrastructure	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	\$ 26,442	\$ 26,792	Sonoma County Public Infrastructure	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	

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

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45330-CSA #41 Salmon Crk- Res B_Reporting	\$ 7,151	\$ 7,151	Sonoma County Public Infrastructure	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	\$ 8,663	\$ 14,401	Sonoma County Public Infrastructure	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.
45410-CSA #41 Freestone - Const_Reporting	\$ 4,370	\$ 4,440	Sonoma County Public Infrastructure	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	\$ 7,040	\$ 19,063	Sonoma County Public Infrastructure	Special District	Debt Service Account for Loan needed for System Improvements.	Freestone Water District Debt Service Payments.		
45505-CSA #41 Water - Jenner_Reporting	\$ 177,624	\$ 193,147	Sonoma County Public Infrastructure	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.
45510-CSA #41 Jenner - Construction_Reporting	\$ 4,744	\$ 4,744	Sonoma County Public Infrastructure	Special District	Water District.	Jenner Water District Construction.	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.
45515-CSA #41 Jenner - Debt Service_Reporting	\$ 19,877	\$ 19,877	Sonoma County Public Infrastructure	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.
45525-CSA #41 Jenner - Debt Svc #2_Reporting	\$ 13,324	\$ 20,161	Sonoma County Public Infrastructure	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	\$ 8,567	\$ 8,567	Sonoma County Public Infrastructure	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.
46015-General Administration Fund_Reporting	\$ 448,891	\$ 448,891	Community Development Comm.	Special District	To collect expenditures for CDC and then apply the costs in accordance with current allocation schedules.	Restricted to all uses of other CDC funds.	See all other CDC funds.	This is a "clearing" fund to which expenses are initially charged, and from which they are subsequently distributed to other CDC funds as appropriate.
46020-CDC Housing Fund_Reporting	\$ 2,889,130	\$ 2,594,956	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	\$ 11,881	\$ 12,081	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	\$ 250,742	\$ 233,481	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.
46035-HAC Employee Program_Reporting	\$ 33,599	\$ 33,799	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	\$ 1,389,886	\$ 1,007,928	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.

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
46045-County Fund For Housing_Reporting	\$ 6,053,002	\$ 6,247,264	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	\$ 0	\$ 0	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	\$ 1,610,738	\$ 584,176	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	\$ 38,140	\$ 38,140	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	\$ 15,145	\$ 15,145	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	\$ 506,050	\$ 363,709	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.	
46105-Comm. Devlp. Block Grant_Reporting	\$ 33,914	\$ 33,914	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	\$ 87,051	\$ 87,051	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 to 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.
46115-Emergency Solutions Grant_Reporting	\$ 514	\$ 514	Community Development Comm.	Special District	Provide grants to sub recipients for homeless prevention and assistance. Funds are committed to projects prior to the start of the fiscal year; fund balance is reserved for the specific projects for which funds were committed and for admin costs.	Restricted to general administration and program delivery via grants to local non-profit homeless services agencies.	Department of Housing and Community Development, Emergency Solutions Grants Program, State Regulations, California Code of Regulations Title 25, Division 1, Chapter 7, Subchapter 20. 6/21/2016 Resolution # 16-0245.	
46120-Flood Elevation_Reporting	\$ 1,046,474	\$ 1,046,474	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	\$ -	\$ -	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	
46130-Continuum Of Care Mgmt_Reporting	\$ 90	\$ 90	Community Development Comm.	Special District	To fund the Continuum of Care Coordination role	Continuum of Care planning projects only	HUD Continuum of Care Program Interim Rule, 24 CFR Part 578	
46135-CalHome Rehabilitation_Reporting	\$ 576,990	\$ 412,490	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.

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
46140-R&R Funded HRLP & CRLP_Reporting	\$ 1,002,034	\$ 244,223	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 modification and repairs to their homes.	Board of Supervisors and Board of Commissioners Policy Decisions regarding program and CDC loan policies.	
46145-Homeless Emerg Aid Prog Funds_Reporting	\$ 5,145	\$ 5,145	Community Development Comm.	Special District	Track revenue and expenses from HEAP award. HEAP funds are to be used to provide immediate emergency assistance to people experiencing homelessness or those at imminent risk of homelessness.	Funding must be used according guidelines as provided by SB 850	SB 850	One-Time Funding from State
46150-Homeless Housing Assist Preven_Reporting	\$ 1	\$ 1	Community Development Comm.	Special District	HUDS' Homeless Housing Assistance Program (HHAP). Funds are to be used to fund rental assistance and repaid rehousing initiatives	Funds are restricted to support regional coordination and expand or develop local capacity to address their immediate homeless challenges. Funds can also be used to develop a unified regional response to homelessness	HHAP Grant program is authorized by AB 101 (Chapter 159, Statutes of 2019)	No annual growth of fund is anticipated for the foreseeable. However, the CDC will actively seek funding if the funding remains available and subsequent awards are presented.
46155-Emergency Shelter Grant-CV_Reporting	\$ -	\$ -	Community Development Comm.	Special District	The Emergency Solutions Grant Program provides grant funding to engage homeless individuals and families living on the street, rapidly rehouse homeless individuals and families, help operate and provide essential services in emergency shelters for homeless individuals and families and prevent individuals and families from becoming homeless	Funds must be used in accordance with the State of California	State Department of Housing and Community Development	Annual growth of the fund is not anticipated. Award will be used in accordance with State guidelines. In the event that the State should offer additional funding, a request for funding will be completed
46205-C of C Rental Assistance_Reporting	\$ -	\$ -	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	\$ 4,328,612	\$ 3,459,281	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.
46215-Homeless Mgmt. Inf. Systems_Reporting	\$ -	\$ -	Community Development Comm.	Special District	To operate the Homeless Information Management System (HMIS) for the local Continuum of Care. Funds are used for administration, management, and data collection for the HMIS.	Restricted to data collection and management of the HMIS.	24 CFR Par 583; Resolution: 07-0440	The fund balance increases or decreases from year to year as new grant funds are received and administrative costs are incurred.
46225-EHV-Emergency housing Vouchers_Reporting	\$ 323,668	\$ 466,769	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-M55 Mainstream Voucher_Reporting	\$ 884,997	\$ 1,152,969	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
46240-FSS Forfeitures_Reporting	\$ 15,271	\$ 15,271	Community Development Comm.	Special District	To establish fund for the use and reporting of FSS Escrow Forfeitures in the Federal Financial Assessment Sub-System for the Housing Authority	Funding is to be used for the benefit of FSS Participants in good standing only and held in a separate fund	The Family Self-Sufficiency Program Accounting Brief #26	None Anticipated

Tab 10 - Fund Balance Directory
Attachment C - Special District Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
46305-LMIHAF - Sonoma City_Reporting	\$ 2,886,642	\$ 2,452,542	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	\$ 548,790	\$ 233,753	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	\$ 355,678	\$ 168,678	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	\$ 268,575	\$ 203,038	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	\$ 497,650	\$ 432,113	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	\$ 581,243	\$ 318,794	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	
46340-Rental Properties_Reporting	\$ 194,932	\$ 183,950	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 sith 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	\$ 590,293	\$ 463,205	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		
46520-Project Homekey_Reporting	\$ 1,758,950	\$ 412,278	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.	
46525-Comm Develop Block Grant-DR_Reporting	\$ 14,511	\$ 14,511	Community Development Comm.	Special District	To fund eligible projects that prevent, prepare for, and respond to coronavirus which include buildings and improvements, including public facilities; assistance to businesses, including special economic development assistance	Must be in accordance with the California Department of Housing and Community Development	California Department of Housing and Community Development	One time emergency funding
46530-HOMEKEY - George Hideaway_Reporting	\$ 6,005,395	\$ 1,326,587	Community Development Comm.	Special District	Track expenditures for the HCDs Project Homekey Grant	Grant funding restricted to purchase and rehabilitate hotels and motels to provide housing homelessness.	Board of Commissioners	
46540-Tierra de Rosas Development_Reporting	\$ 3,000,000	\$ 3,000,000	Community Development Comm.	Special District	To facilitate the construction of Tierra de Rosas project	All funding associated with construction of Tierra de Rosas is restricted to the project use.	Funding is restricted to grant award rules and regulations for use of funds	Not anticipated. Once the project is completed and managed by a contract awarded, the fund will be closed.

Special Districts Funds Total \$ 239,040,716 \$ 210,969,331

Tab 10 - Fund Balance Directory
Attachment D - Capital Projects Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	County Department	Purpose of Fund	Restrictions on Use of Fund Balance	Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy
23027-Capital Projects Funds_Reporting - Deferred Maintenance*	\$ 71,134,403	\$ 86,638,645	CAO/Public Infrastructure	Accumulates funds to address deferred maintenance of County facilities and redevelopment of the County Campus, as approved by the Board as part of the Capital Projects Plan.	Defined by scope of approved project.	Annual Budget
23041-Capital Projects Funds_Reporting - Public Health Lab and Morgue Relocation	\$ 25,520,861	\$ 26,688,100	CAO/Public Infrastructure	Accumulates funds for relocation of the Public Health Lab and Morgue facility, as approved by the Board as part of the Capital Projects Plan.	Defined by scope of approved project.	Annual Budget
20000-Capital Projects Funds_Reporting - All Other Funds	\$ -	\$ -	CAO/Public Infrastructure/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
Capital Projects Sub Total	\$ 96,655,264	\$ 113,326,745				

*On 10/25/22 the Board approved a \$3.1 million loan from the Deferred Maintenance Fund for acquisition of real property at 16390 Main Street, Guerneville for the establishment of regional and satellite service center, which is reflected in the above figure. The loan will be repaid over a period of 7 years, from a portion of the annual \$1 million County Center set-aside for regional/satellite offices and rental income available from tenant leases after accounting for operating and maintenance costs.

Tab 10 - Fund Balance Directory
Attachment E - Debt Service Funds

Fund Title	Estimated Fund Balance at June 30, 2024	Recommended Budget - Estimated Fund Balance at June 30, 2025
31140-1997-1 Escrow Fund_Reporting	\$ 1,829	\$ 1,829
31405-TOB Settlement Bonds 2005/2020_Reporting	\$ 4,525,076	\$ 4,525,076
Total	\$ 4,526,905	\$ 4,526,905

Tab 10 - Fund Balance Directory
Attachment F - Enterprise Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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	\$ 490,994	\$ 232,224	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	\$ 1,395,719	\$ 1,955,840	Sonoma County Public Infrastructure	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	\$ 13,108,478	\$ 8,528,978	Sonoma County Public Infrastructure	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	\$ 21,729,286	\$ 15,291,362	Sonoma County Public Infrastructure	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	\$ 13,479,330	\$ 15,064,517	Sonoma County Public Infrastructure	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	\$ 1,094,669	\$ 1,103,864	Sonoma County Public Infrastructure	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	\$ 161,768	\$ 163,768	Sonoma County Public Infrastructure	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	\$ 2,623,005	\$ 2,665,244	Sonoma County Public Infrastructure	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	\$ 2,468,890	\$ 2,508,647	Sonoma County Public Infrastructure	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	\$ 2,920,019	\$ 2,967,041	Sonoma County Public Infrastructure	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	\$ 352,012	\$ 397,411	Sonoma County Public Infrastructure	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	\$ 415,331	\$ 472,734	Sonoma County Public Infrastructure	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	\$ 695,511	\$ 786,796	Sonoma County Public Infrastructure	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	\$ 1,603,424	\$ 1,795,185	Sonoma County Public Infrastructure	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	\$ 5,436,680	\$ 6,334,113	Sonoma County Public Infrastructure	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.

Tab 10 - Fund Balance Directory
Attachment F - Enterprise Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
41135-Sebastopol Contingent Liability Reporting	\$ 414,127	\$ 462,627	Sonoma County Public Infrastructure	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	\$ 367,130	\$ 402,637	Sonoma County Public Infrastructure	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.
41137-Windsor Contingent Liability Reporting	\$ 950,643	\$ 1,067,366	Sonoma County Public Infrastructure	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	\$ 3,249,716	\$ 3,529,932	Sonoma County Public Infrastructure	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	\$ 9,559	\$ 100,678	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	\$ 960,622	\$ 1,969,929	Sonoma County Public Infrastructure	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	\$ 2,960,259	\$ 3,000,259	Sonoma County Public Infrastructure	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	\$ 10,802	\$ 8,478	Sonoma County Public Infrastructure	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	\$ 117,873	\$ 117,873	Sonoma County Public Infrastructure	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	\$ 2,540,810	\$ 14,381,470	Sonoma County Public Infrastructure	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	\$ 597,526	\$ 597,526	Sonoma County Public Infrastructure	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.

Tab 10 - Fund Balance Directory
Attachment F - Enterprise Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
41403-Transit - OHS Grant Funds_Reporting	\$ 880	\$ 880	Sonoma County Public Infrastructure	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	\$ 346	\$ 346	Sonoma County Public Infrastructure	Enterprise Fund	To fund Sonoma County Bicycle Safety Educaiton Campaign activities.	Can only be used on expenditures allowed by specfic grant.	Restricted by guidelines of funding source.	Will only be on an individual grant basis.
41501-Sport Fishing Center_Reporting	\$ 165,140	\$ 176,540	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	\$ 791,571	\$ 550,735	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	\$ 3,478,538	\$ 3,478,538	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	\$ 9,128,308	\$ 9,128,308	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	\$ 14,583,117	\$ 14,583,117	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	\$ 108,302,082	\$ 113,824,962						

Tab 10 - Fund Balance Directory
Attachment G - Internal Service Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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	\$ 1,192,552	\$ 521,365	Sonoma County Public Infrastructure	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.
51205-Program Administration_Reporting	\$ -	\$ -	Human Resources	Internal Service Fund	Budget unit within Self-Insurance Internal Service Fund Group which facilitates allocation of costs for support of internal staff and operations responsible for administration of self-insured programs, based upon program operating and labor costs. Includes salaries, benefits, OPEB, and Pension obligation cost recorded in this fund. Budget unit balances intended to net to zero each year.	To be used for administration costs only or returned to departments in rebate of insurance program rates.	BOS Authority	Fund balance intended to zero out each year.
51210-Benefits_Reporting	\$ 1,242,704	\$ 572,982	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 and retiree 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	\$ 14,638,700	\$ 10,891,151	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 fiscal year end. The Plan actuary recommends an annual dollar amount for claims fluctuations.	Established 1976 - BOS authority.	Grows or decreases annually reflecting premium income and claims expenses.
51220-Workers Compensation Ins_Reporting	\$ 48,904,063	\$ 32,645,632	Human Resources	Internal Service Fund	Self-funded insurance Workers' Compensation program.	Only for outstanding liability in worker's compensation claims program costs. 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.
51225-Malpractice Insurance_Reporting	\$ 94,187	\$ 3,757	Human Resources	Internal Service Fund	Self-funded insurance premium and claim deductible expense for medical malpractice.	Reserve to be maintained to fund medical malpractice insurance claim deductibles. Upon reserve depletion, insurance claim deductibles to be billed to department incurring loss.	Established 1988, changes effective 6/21/92 and 7/1/96. BOS Authority.	Interest on fund balance only
51230-General Liability Insurance_Reporting	\$ 2,380,601	\$ 269,571	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	\$ 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.	\$300,000 annual budget maintained in index.	BOS Authority	Only sees income when baseline amount needs to be replenished.
51305-Unemployment Insurance_Reporting	\$ 448,043	\$ 181,595	Human Resources	Internal Service Fund	To collect sufficient revenue via payroll to facilitate unemployment insurance benefits.	For use in State of California unemployment insurance benefits.	Unemployment insurance rates are adopted annually by the Board.	
51405-Human Resource Mgmt System_Reporting	\$ 6,754,853	\$ 7,654,694	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	\$ 4,178,055	\$ 4,949,424	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	\$ 2,116,134	\$ 2,156,134	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	\$ 1,079,250	\$ 1,079,250	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	

Tab 10 - Fund Balance Directory
Attachment G - Internal Service Funds

Fund Title	Estimated Ending Fund Balance 06/30/24	Recommended Budget Estimated Ending Fund Balance 06/30/25	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
51520-20038 POB_Reporting	\$ 178	\$ 178	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	\$ 25,233,356	\$ 49,256,356	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	\$ 5,076,171	\$ 5,076,171	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	\$ 4,031,874	\$ 4,757,704	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	OPEB rate as a percentage of OPEB wages is adopted annually by the Board as part of the County's Budget Policy. GASB (Governmental Accounting Standards Board) 74 and 75 effective 2018.	County Budget Policy charges a percentage of OPEB wages to departments. Surplus assets are distributed to external Section 115 Trust so that fund balance remaining covers two months' worth of program cost.
54005-Equipment Fund_Reporting	\$ 1,457,285	\$ 908,850	Sonoma Water	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	\$ 1,449,153	\$ 1,165,863	Sonoma Water	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.
54015-Power Resources_Reporting	\$ 2,502,535	\$ 2,336,468	Sonoma Water	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 \$ 122,982,906 \$ 124,630,357