

# SONOMA COUNTY WATER AGENCY

## FY 25-26 BUDGET REQUEST

### *INTERNAL SERVICE FUNDS*

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**FY 2025-26 BUDGET**  
**BUDGET SECTION SUMMARY**

**Section Title:** **INTERNAL SERVICE FUNDS**

**A. Program Description**

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

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

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY 24-25 Adopted	FY 25-26 Requested	Percent Change	FY 24-25 Adopted	FY 25-26 Requested	Percent Change
Equipment Fund	\$4,988,600	\$5,180,300	3.84%	\$1,967,435	\$1,498,530	(23.83%)
Facilities Fund	10,738,059	11,656,442	8.55%	1,228,790	2,528,947	105.81%
Power Resources Fund	6,612,567	6,827,950	3.26%	606,067	762,694	25.84%
<b>TOTAL:</b>	<b>\$22,339,226</b>	<b>\$23,664,693</b>	<b>5.93%</b>	<b>\$3,802,292</b>	<b>\$4,790,171</b>	<b>25.98%</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**D. Workload Summary**

Refer to the individual sections for information regarding work performed.

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

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

# FY 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$29,250	\$70,930	\$41,680	142.50%
44102 Rent - Equipment	2,991,915	3,610,840	618,925	20.69%
<b>Subtotal Use of Money</b>	<b>\$3,021,165</b>	<b>\$3,681,770</b>	<b>\$660,605</b>	<b>21.87%</b>
<b>TOTAL REVENUES</b>	<b>\$3,021,165</b>	<b>\$3,681,770</b>	<b>\$660,605</b>	<b>21.87%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 Maintenance - Equipment	\$270,000	\$375,000	\$105,000	38.89%
51241 Outside Printing and Binding	500	1,000	500	100.00%
51244 Permits/License/Fees	100	100	-	0.00%
51249 Other Professional services	2,000	1,500	(500)	(25.00%)
51401 Rents & Leases-Equipment	800	500	(300)	(37.50%)
51601 Training/Conference Exp	500	500	-	0.00%
51602 Business Travel/Mileage	200	200	-	0.00%
51803 Other Contract Services	50,000	50,000	-	0.00%
51902 Telecommunication Usage	35,000	45,000	10,000	28.57%
51917 District Operations Charges	1,311,000	1,311,000	-	0.00%
51921 Equipment Usage Charges	130,000	145,000	15,000	11.54%
52042 Janitorial Supplies	-	500	500	N/A
52043 Safety Supplies/Equipment	-	500	500	N/A
52061 Fuel/Gas/Oil	650,000	650,000	-	0.00%
52071 Materials and Supplies Expense	6,000	40,000	34,000	566.67%
52072 Chemicals	500	500	-	0.00%
52141 Minor Equipment/Small Tools	18,000	20,000	2,000	11.11%
52143 Computer Software/Licensing	15,000	15,000	-	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,489,600</b>	<b>\$2,656,300</b>	<b>\$166,700</b>	<b>6.70%</b>
<b><u>OTHER CHARGES</u></b>				
53401 Amortization Expense	\$13,000	\$13,000	\$0	0.00%
53402 Depreciation Expense	1,406,000	1,406,000	0	0.00%
<b>Subtotal Other Charges</b>	<b>\$1,419,000</b>	<b>\$1,419,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>FIXED ASSETS</u></b>				
19840 Acq-WIP-Equipment	1,080,000	1,105,000	25,000	2.31%
<b>Subtotal Fixed Assets</b>	<b>\$1,080,000</b>	<b>\$1,105,000</b>	<b>\$25,000</b>	<b>2.31%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,988,600</b>	<b>\$5,180,300</b>	<b>\$191,700</b>	<b>3.84%</b>
<b>TOTAL NET COST</b>	<b>\$1,967,435</b>	<b>\$1,498,530</b>	<b>(\$468,905)</b>	<b>(23.83%)</b>
<i>(Expenditures Minus Revenues)</i>				

# FY 2025-26 BUDGET

## CHARACTER JUSTIFICATION

Department - Division:  
Section Title:

Sonoma County Water Agency - Internal Service Fund  
Equipment Fund

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

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

### **44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends. \$70,930

Estimated Average Cash Balance	\$2,364,341
Projected Interest Rate	<u>3.00%</u>
Projected/Planned Interest on Pooled Cash	\$70,930

### **44102 Rent-Equipment**

This item records charges for use of Agency fleet and equipment . A rental rate has been established for each vehicle and piece of equipment sufficient to cover maintenance, operation costs and depreciation. 3,610,840

**Character Title: Services and Supplies**

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

### **51061 Maintenance - Equipment**

This account records parts and various supplies necessary to maintain and repair Agency vehicles. \$ 375,000

### **51241 Outside Printing and Binding**

This account records the cost of all printing and signage. 1,000

### **51244 Permits/License/Fees**

This account records the cost of all permits. 100

### **51249 Other Professional Services**

This account records the cost of commission on the sale of equipment. 1,500

### **51401 Rents/Leases - Equipment**

This account records the costs of renting or leasing equipment as needed. 500

### **51601 Training/Conference Expenses**

This account records the costs for training and conference expenses by Agency staff. 500

### **51602 Business Travel/Mileage**

This account records the costs of travel expenses to meetings and seminars by Agency staff. 200

### **51803 Other Contract Services**

This account covers the cost of various contract services such as waste deposal, safety services, and various other services. 50,000

### **51902 Telecommunication Usage**

This account records the costs for telephone system repairs. 45,000

### **51917 District Operations Charges**

This account records the labor and overhead necessary to maintain and repair Agency vehicles and equipment. 1,311,000

### **51921 Equipment Usage Charge**

This account records the costs for equipment usage. 145,000

### **52042 Janitorial Supplies**

This account records costs for cleaning and household supplies. 500

# FY 2025-26 BUDGET

## CHARACTER JUSTIFICATION

Department - Division:  
Section Title:

Sonoma County Water Agency - Internal Service Fund  
Equipment Fund

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

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

**52043 Safety Supplies/Equipment**

This account records costs for safety supplies. 500

**52061 Fuel/Gas / Oil**

This account records the cost of gas, diesel, and oil for the Agency's vehicle fleet. 650,000

**52071 Materials and Supplies Expense**

This account records the cost of Emergency Inventory supplies and other materials. 40,000

**52072 Chemicals**

This account records the cost of chemicals required for operations and maintenance. 500

**52141 Minor Equipment /Small Tools**

This account records the cost of small tools/instruments used for maintenance activities under \$5,000. 20,000

**52143 Software/Licensing Fees**

This account records the cost of software. 15,000

Character Title: **Other Charges**

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

**53401 Amortization Expense**

This account is requested to provide appropriations for the amortization of the Agency's vehicles and equipment. No cash expenditure of funds is made but the full cost of recovery is included in rental rates. \$13,000

**53402 Depreciation Expense**

This account is requested to provide appropriations for depreciation of the Agency's vehicles and equipment. No cash expenditure of funds is made but the full cost of recovery is included in rental rates. \$1,406,000

Character Title: **Fixed Assets**

Character No.: **54005-33050100-19**

<b>19840 WIP - Mobile Equipment</b>	<b><u>REPLACES</u></b>	<b><u>FOR</u></b>	<b><u>COST</u></b>
	E226, E228, E230, E272, E273, E274,		
Ford Hybird Maverick x7	E275	Maint. Div, Fleet Operations Section	240,000
Bandit Wood Chipper x2	K305, K306	Maint. Div, Fleet Operations Section	250,000
Bucket Truck with Mechanic Boxes	D535	Maint. Div, Fleet Operations Section	175,000
Passanger Van	D458	Maint. Div, Fleet Operations Section	65,000
	E380, E381,		
Ford Ranger x3	E382	Maint. Div, Fleet Operations Section	135,000
Half Ton Crew Cab 4x4 Truck x2	E496, E402	Maint. Div, Fleet Operations Section	120,000
Ford Lightning EV x2	NEW	Pool Vehicles	120,000
<b>Total</b>			<b><u>\$1,105,000</u></b>

# FY 2025-26 BUDGET

## EQUIPMENT RENTAL SUMMARY

**Fund/Account Title:** Equipment Fund/Rent - Equipment      **Number:** 54005-44102

	<u>Fund</u>	<u>Description</u>	<u>Account</u>	<u>FY 25-26 Amount</u>
<b><u>Charges From :</u></b>	54005	Equipment Fund	Various	\$3,610,840
<b><u>Charges To :</u></b>	14015	General Fund	51921	220,000
	14020	Spring Lake	51921	25,000
	14030	Sustainability-Renewable Energy	51921	6,000
	44205	Water Transmission	51921	1,205,000
	14105	Zone 1A Laguna Mark West	51921	450,000
	14110	Zone 2A Petaluma	51921	120,000
	14115	Zone 3A Valley of the Moon	51921	17,000
	14120	Zone 5A Lower Russian River	51921	11,000
	14125	Zone 7A North Coast	51921	1,000
	14130	Zone 8A South Coast	51921	2,000
	44105	Russian River Projects	51921	20,000
	44110	Recycled Water fund	51921	50
	14135	Warm Springs Dam	51921	135,000
	54005	Equipment Fund	51921	145,000
	54010	Facilities Fund	51921	130,000
	54015	Power Resources	51921	1,000
	44405	Sea Ranch Sani Zone	51921	3,070
	44505	Penngrove Sani Zone	51921	22,370
	44605	Geyserville Sani Zone	51921	25,000
	44705	Airport-Larkfield-Wikiup Sani Zone	51921	80,000
	43101	Occidental CSD	51921	253,800
	43201	Russian River CSD	51921	250,000
	43301	Sonoma Valley CSD	51921	488,000
	43401	South Park CSD	51921	550
<b>Total</b>				<b><u>\$3,610,840</u></b>

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

# FY 2025-26 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

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

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,462,724</b>	<b>\$2,952,695</b>	<b>\$2,404,260</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,795,719	3,021,165	3,681,770
Expenditures - (Decrease) fund balance	(4,470,798)	(4,988,600)	(5,180,300)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	324,921	(1,967,435)	(1,498,530)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	231,971		-
Unrealized Gains/Loss	(65,003)		-
Change in Prepaid Expense	(624)		-
Amortization	2,375	13,000	13,000
Depreciation	971,428	1,406,000	1,406,000
Gain/loss on disposal of Capital Assets	24,902		-
Rounding	1	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	1,165,050	1,419,000	1,419,000
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$2,952,695</b>	<b>\$2,404,260</b>	<b>\$2,324,730</b>
<b>Target Fund Balance</b>	<b>\$596,508</b>	<b>\$622,400</b>	<b>\$664,075</b>
<i>Over/(Under) Target Fund Balance</i>	\$2,356,187	\$1,781,860	\$1,660,655
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,489,971</b>	<b>(\$548,435)</b>	<b>(\$79,530)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2023</b>	<b>7/1/2024</b>	
Cash	\$2,045,825	\$3,299,755	
Vouchers Payable	(89,676)	(83,754)	
Accounts Payable	(759)	(2,612)	
Due from Other Funds	-		
Accounts Receivable - AR Module	-		
Encumbrances	(492,666)	(260,695)	
<b>Total Beginning Fund Balance</b>	<b>\$1,462,724</b>	<b>\$2,952,694</b>	

**FY 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$81,250	\$47,585	(\$33,665)	(41.43%)
44003 Other Interest Earnings	\$68,346	\$67,116	(\$1,230)	(1.80%)
44101 Rent - Real Estate	4,390,505	4,000,000	(390,505)	(8.89%)
44102 Rent - Equipment	4,869,168	4,912,795	43,627	0.90%
<b>Subtotal Use of Money</b>	<b>\$9,409,269</b>	<b>\$9,027,495</b>	<b>(\$381,774)</b>	<b>(4.06%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
45530 Maintenance Fees	100,000	100,000	0	0.00%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$9,509,269</b>	<b>\$9,127,495</b>	<b>(\$381,774)</b>	<b>(4.01%)</b>

<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51032 Janitorial Services	\$224,636	\$205,650	(\$18,986)	(8.45%)
51061 Maintenance - Equipment	335,000	1,027,500	692,500	206.72%
51205 Advertising/Marketing Svc	-	1,250	1,250	N/A
51209 Information Tech Serv (non ISD)	2,300	1,000	(1,300)	(56.52%)
51211 County Counsel - Legal Advice	2,700	2,700	-	0.00%
51244 Permits/License/Fees	1,000	1,000	-	0.00%
51401 Rents and Leases - Equipment	2,000	2,000	-	0.00%
51402 Rents and Leases - Heavy Eqt	-	2,000	2,000	N/A
51421 Rents and Leases - Bldg/Land	134,715	137,947	3,232	2.40%
51601 Training/Conference Expenses	10,000	5,000	(5,000)	(50.00%)
51803 Other Contract Services	361,500	647,500	286,000	79.11%
51902 Telecommunication Usage	27,000	10,000	(17,000)	(62.96%)
51917 District Operations Charges	3,625,340	3,495,100	(130,240)	(3.59%)
51921 Equipment Usage Charges	107,000	130,000	23,000	21.50%
52042 Janitorial Supplies	10,000	18,000	8,000	80.00%
52043 Safety Supplies/Equipment	-	1,000	1,000	N/A
52061 Fuel/Gas/Oil	1,000	-	(1,000)	(100.00%)
52071 Materials and Supplies Expense	107,000	130,000	23,000	21.50%
52111 Office Supplies	12,000	12,000	-	0.00%
52112 Office Furniture/Fixtures	-	15,000	15,000	N/A
52141 Minor Equipment/Small Tools	15,000	15,000	-	0.00%
52143 Computer Software/Licensing	20,000	163,040	143,040	715.20%
52191 Utilities Expense	17,000	17,500	500	2.94%
52193 Utilities - Electric	160,000	380,000	220,000	137.50%
52195 Utilities - Sewer	-	23,000	23,000	N/A
<b>Subtotal Services and Supplies</b>	<b>\$5,175,191</b>	<b>\$6,443,187</b>	<b>\$1,267,996</b>	<b>24.50%</b>



**FY 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	\$0	\$0	\$0	N/A
53402 Depreciation Expense	1,242,000	1,242,000	0	0.00%
<b><i>Subtotal Other Charges</i></b>	<b>\$1,242,000</b>	<b>\$1,242,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>FIXED ASSETS</u></b>				
19831 Acq-CIP-Bldg & Impr	\$4,320,868	\$3,971,255	(\$349,613)	(8.09%)
<b><i>Subtotal Fixed Assets</i></b>	<b>\$4,320,868</b>	<b>\$3,971,255</b>	<b>(\$349,613)</b>	<b>(8.09%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,738,059</b>	<b>\$11,656,442</b>	<b>\$918,383</b>	<b>8.55%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,228,790</b>	<b>\$2,528,947</b>	<b>\$1,300,157</b>	<b>105.81%</b>

# FY 2025-26 BUDGET

## CHARACTER JUSTIFICATION

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

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

### **44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends. 47,585

Estimated Average Cash Balance	\$1,586,161
Projected Interest Rate	<u>3.00%</u>
Projected/Planned Interest on Pooled Cash	\$47,585

### **44003- Other Interest Earnings**

This records the interest earned from the Airport/Larkfield/WikiUp Loan. 67,116

### **44101 Rent - Real Estate**

This account records the rental income received from the Agency's General Fund for use of Agency Administrative, Flood Control, and Operations and Maintenance facilities and maintenance facilities at the Airport treatment plant. Rental income will be maintained at a level sufficient to cover facilities operations and maintenance costs, depreciation and debt service. 4,000,000

### **44102 Rent-Equipment**

This item records charges for use of Agency SCADA Equipment . A rental rate has been established sufficient to cover capital improvement projects, maintenance, operation costs and depreciation. 4,912,795

**Character Title:** Charges for Services      **Character No.:** 54010-33050200-45

### **45530 - Maintenance Fees**

This accounts records the revenue payments from Sanitation Zones & Districts for Emergency Inventory. 100,000

**Character Title:** Administrative Control      **Character No.:** 54010-33050200-49

### **49002 Advances**

This account reflects the Airport-Larkfield-Wikiup Sanitation Zone loan repayment for the Larkfield Estates Sewer Project. Payments on the loan from the Zone or the General Fund will be made to the Facilities Fund as funds are available. In order to avoid financial impacts to Sonoma Water's enterprise funds, Facilities Fund rent will not be increased to cover the expenses of the Zone's Larkfield Estate's Project.

Repayments will be made annually if excess funds are available at year end. Management will review Long Range Financial Plans annually to evaluate repayment options. Management's goal has been to repay the facilities Fund within 10 years if possible.

The following reflects the principal payment history to date:

Original Amount of the Loan:	\$ 6,067,000
Total Principal Payments through FY 24/25:	(564,000)
FY25/26 loan repayment per Agreement with Town of Windsor (6/4/2024 Board Item)	<u>(250,000)</u>

Outstanding Principal Loan Amount \$ 5,253,000

### **49003 Advances Clearing**

This is the clearing account for account 49002, Advances.

# FY 2025-26 BUDGET

## CHARACTER JUSTIFICATION

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

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

### **51032 Janitorial Services**

This account records the costs for custodial services for the Administration, Operations and Maintenance, and Service Center facilities. 205,650

<u>Identified Projects:</u>	<u>Amount</u>
James Furuli Janitorial Services	205,650

### **51061 Maintenance-Equipment**

This account records the costs for parts and various supplies necessary to maintain and repair Agency equipment. 1,027,500

<u>Identified Projects:</u>	<u>Amount</u>
Charge Point EV Charger Maintenance	10,000
EM - 404 Em. Generator Backup Or Power Purchase Agmt	250,000
EM - Non-Structural Mitigation	10,000
Routine Maintenance Projects	200,000
SCADA: Equipment	257,500
SEC - Access Control System	200,000
SEC - Security Signage	20,000
SEC - Video Monitoring / Cameras	80,000
	1,027,500

### **51205 Advertising/Marketing Svc**

This account records the costs signage at the Administration, Operations and Maintenance, and Service Center facilities. 1,250

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

This account records the costs of various data processing supplies and services. 1,000

### **51211 Legal Services**

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 2,700

### **51244 Permits/License/Fees**

This account records the cost of all permits. 1,000

### **51401 Rents& Leases-Equipment**

This account covers of the costs of rental equipment as needed to maintain various facilities. 2,000

### **51402 Rents and Leases - Heavy Eqt**

This account covers of the costs of heavy rental equipment as needed to maintain various facilities. 2,000

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

This account reflects the lease expense to ALW Sanitation Zone for the Service Center Building. 137,947

### **51601 Training/Conference Expenses**

This account records the costs for training and conference expenses by Agency staff. 5,000

<u>Identified Projects:</u>	<u>Amount</u>
Training/Conference FY25/26	5,000

# FY 2025-26 BUDGET

## CHARACTER JUSTIFICATION

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

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

### **51803 Other Contract Services**

This account records the cost for the Maximo agreement, which manages assets and provides document control functions related to asset management. 647,500

<u>Identified Projects:</u>	<u>Amount</u>
Airport Business Center Owners	10,000
Becoming Independent	5,000
Hazardous Waste	30,000
HVAC Services	45,000
Landscape Maintenance	52,500
Pest Control	3,000
Recology	32,000
Republic Services	5,000
SCADA: Eplus Agreement	50,000
SEC - Armorous Security Patrol & Response	75,000
SEC - Rinkor As-Needed Installation Services	100,000
SEC - Security Op & Info Management Plan Dev.	200,000
Trash Removal/Parking Lots	40,000
	<hr/> 647,500

### **51902 Telecommunication Usage**

This account covers costs for telephone system repairs. 10,000

### **51917 District Operations Charges**

This account records costs for salary and benefits for staff assigned to projects associated with Agency facilities. 3,495,100

<u>Identified Projects:</u>	<u>Amount</u>
EM - Non-Structural Mitigation Labor	10,000
Hazardous Waste	10,000
SCADA	1,821,000
SEC - Access Control/Video Monitoring System	150,000
	<hr/> 1,991,000

### **51921 Equipment Usage Charges**

This account records the cost for equipment usage. 130,000

### **52042 Janitorial Supplies**

This account records costs for cleaning and household supplies. 18,000

### **52043 Safety Supplies/Equipment**

This account records the cost of Safety Supplies/Equipment. 1,000

### **52071 Materials and Supplies**

This account records costs for miscellaneous materials and supplies. 130,000  
 \$100,000 is specifically for the use of our emergency supplies held in inventory.

<u>Identified Projects:</u>	<u>Amount</u>
EM - Emergency Inventory - Sanitation System	100,000
	<hr/> 100,000

# FY 2025-26 BUDGET

## CHARACTER JUSTIFICATION

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

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

**52111 Office Supplies**

This account records costs of operational supplies. 12,000

**52112 Office Furniture/Fixtures**

These accounts records non-capitalized office furniture/fixtures 15,000

**52141 Minor Equipment/Small Tools**

This account records costs for small tools/instruments used for maintenance activities under \$5,000. 15,000

**52143 Computer Software/Licensing Fees**

This account records the cost of software. 163,040

Identified Projects:

SCADA: AVEVA Software  
 SCADA: Kepware  
 SCADA: Rockwell

Amount

111,540  
 36,050  
 15,450  


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 163,040

**52191 Utilities**

This account records costs for water at the Agency's facilities, 17,500

**52193 Utilities-Power**

This account records costs for gas and electric at the Agency's facilities. 380,000

**52193 Utilities-Sewer**

This account records costs for sewer at the Agency's facilities. 23,000

**Character Title:** Other Charges

**Character No.:** 54010-33050200-53

**53402 Depreciation Expense**

This account records costs for depreciation of the Agency's administrative offices and maintenance facilities at the Airport Treatment Plant. No cash expenditure of funds is made. 1,242,000

**Character Title:** Fixed Assets

**Character No.:** 54010-33050200-19

**19831 CIP - Bldg & Impr**

This account records costs for the Agency Capital Improvement Projects listed below.

Identified Projects:

404 Office Renovations  
 Airport Storage Building  
 EM - Voice Radio Program  
 SCADA Software & Hardware

Amount

150,000  
 500,000  
 700,000  
 2,621,255  


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 3,971,255

**FY 2025-26 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Internal Service Fund  
**Fund:** Facilities Fund  
**Fund/Department ID:** 54010-33050200

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$4,608,496</b>	<b>\$4,428,422</b>	<b>\$2,220,235</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,463,942	9,609,269	9,127,495
Expenditures - (Decrease) fund balance	(5,277,665)	(13,059,456)	(11,656,442)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(813,723)	(3,450,187)	(2,528,947)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrance - Net Change	(57,723)		
Unrealized Gain/Loss	(233,829)		
Change in Prepaid Expense	1,963		
Depreciation	1,075,499	1,242,000	1,242,000
Gain/loss on disposal of Capital Assets	17,497		
Interest Accreted to Principal-Interfund Loan	(176,327)		
Post Audit Adjustment	6,570		
Advance to ALW for Larkfield Estates Sewer			-
Accrual of Principal Received - Interfund Loan			250,000
Rounding	(1)		-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	633,649	1,242,000	1,492,000
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$4,428,422</b>	<b>\$2,220,235</b>	<b>\$1,183,289</b>
<b>Target Fund Balance</b>	<b>\$789,954</b>	<b>\$1,343,798</b>	<b>\$1,610,797</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$3,638,469</i>	<i>\$876,438</i>	<i>(\$427,508)</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$180,074)</b>	<b>(\$2,208,187)</b>	<b>(\$1,036,947)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2023</u></b>	<b><u>7/1/2024</u></b>	
Cash	\$5,288,015	\$4,692,216	
Vouchers Payable	(209,970)	(76,403)	
Accounts Payable	(16,004)	(594)	
Retention Payable	(54,527)		
Due from Federal AR	-		
Interest Payable	(3,148)		
SBITA Liability - Current	(6,458)		
Capital Lease Payable	(260,339)		
Encumbrances	(129,073)	(186,796)	
<b>Total Beginning Fund Balance</b>	<b>\$4,608,496</b>	<b>\$4,428,423</b>	

**FY 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund:** **POWER RESOURCES**  
**Fund/Department ID:** **54015 33050300**

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	\$32,500	\$91,256	\$58,756	180.79%
<b>Subtotal Use of Money</b>	<b>\$32,500</b>	<b>\$91,256</b>	<b>\$58,756</b>	<b>180.79%</b>

**MISCELLANEOUS REVENUE**

45314 Sale-Power	\$5,974,000	\$5,974,000	\$0	0.00%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$5,974,000</b>	<b>\$5,974,000</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL REVENUES</b>	<b>\$6,006,500</b>	<b>\$6,065,256</b>	<b>\$0</b>	<b>0.00%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 Maintenance - Equipment	\$50,000	\$625	(\$49,375)	(98.75%)
51211 County Counsel - Legal Advice	1,500	1,500	-	0.00%
51421 Rents and Leases - Bldg/Land	73,267	75,025	1,758	2.40%
51602 Business Travel/Mileage	500	500	-	0.00%
51605 Private Car Expense	200	200	-	0.00%
51803 Other Contract Services	50,000	50,000	-	0.00%
51917 District Operations Charges	262,000	353,000	91,000	34.73%
51921 Equipment Usage Charges	1,000	1,000	-	0.00%
52091 Memberships/Certifications	100	100	-	0.00%
52143 Computer Software/Licensing	1,000	1,000	-	0.00%
52193 Utilities - Electric	5,733,000	5,905,000	172,000	3.00%
<b>Subtotal Services and Supplies</b>	<b>6,172,567</b>	<b>6,387,950</b>	<b>\$215,383</b>	<b>3.49%</b>

**OTHER CHARGES**

53402 Depreciation Expense	440,000	440,000	-	0.00%
<b>Subtotal Other Charges</b>	<b>\$440,000</b>	<b>\$440,000</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$6,612,567</b>	<b>\$6,827,950</b>	<b>\$215,383</b>	<b>3.26%</b>
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<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>\$606,067</b>	<b>\$762,694</b>	<b>\$156,627</b>	<b>25.84%</b>
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# FY 2025-26 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Internal Service Fund  
**Section Title:** Power Resources

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

**44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends. 91,256

Estimated Average Cash Balance	\$3,041,868
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	\$91,256

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

**45314 Sale-Power**

This account records the revenue received from the sale of power to other entities. 5,974,000

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

**51061 Maintenance - Equipment**

This account records costs for parts and various supplies necessary to maintain and repair Agency equipment. 625

**51211 Legal Services**

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 1,500

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

This account records costs for the rental of land for photovoltaic systems. 75,025

**51602 Business Travel/Mileage**

This account records the cost of travel expenses to meetings by Agency staff. 500

**51605 Private Car Expense**

Private Car Expense is reimbursed to employees for the use of their private vehicles. 200

**51803 Other Contract Services**

This account records expenses for outside contract services. 50,000

**51917 District Operations Charges**

This account records expenses for salary and overhead for assigned staff. 353,000

<u>Identified Projects</u>	<u>Amount</u>
404 Aviation Solar	50,000
Airport Treatment Plant	3,000
Sonoma Valley Treatment Plant	50,000
Energy Storage	200,000
O&M Labor	50,000
	<u>\$ 353,000</u>

**51921 Equipment Usage Charges**

This account records the cost for equipment usage. 1,000

**52091 Memberships/Certifications**

This account reflects the estimated cost for membership dues. 100



**FY 2025-26 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Power Resources

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

**Character No.:** 54015-33050300-51/52

**52143 Computer Software/Licensing Fees**

This account records the cost of software.

1,000

**52193 Utilities-Power**

This account records the cost to purchase power from PG&E and the Power Water Resources Pooling Authority (PWRPA).

5,905,000

**Character Title:** Other Charges

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

**53402 Depreciation Expense**

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

440,000

# FY 2025-26 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

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

**Fund:** Power Resources Fund

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

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,200,235</b>	<b>\$3,369,282</b>	<b>\$3,203,215</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	6,598,180	6,006,500	6,065,256
Expenditures - (Decrease) fund balance	(5,802,072)	(6,612,567)	(6,827,950)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	796,108	(606,067)	(762,694)
<b>Adjustments to Reserves/Encumbrances:</b>			
Principal Payment - Photovoltaic Leases			
Change in Encumbrances	45,662		
Unrealized Gain/Loss	(51,946)		
Change in Prepaid Expense	(496,776)		
Depreciation	434,922	440,000	440,000
Other long-term assets	(3,540)		
Post Audit Adjustment	444,618		
Rounding	(1)		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	372,939	440,000	440,000
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$3,369,282</b>	<b>\$3,203,215</b>	<b>\$2,880,521</b>
<b>Target Fund Balance</b>	<b>\$1,341,788</b>	<b>\$1,543,142</b>	<b>\$1,596,988</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$2,027,494</i>	<i>\$1,660,073</i>	<i>\$1,283,533</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,169,047</b>	<b>(\$166,067)</b>	<b>(\$322,694)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2023</u></b>	<b><u>7/1/2024</u></b>	
Cash	\$2,180,739	\$3,275,033	
Pre-Paid Expense			
Deposits with Others	753,746	704,570	
Vouchers Payable	(563,761)	(528,147)	
Accounts Payable	(49,175)	(6,523)	
Unearned Revenue			
Interest Payable			
Due from Other Funds			
Retention Payable			
Capital Lease Payable			
Advance Payable			
Encumbrance	(121,314)	(75,652)	
<b>Total Beginning Fund Balance</b>	<b>\$2,200,235</b>	<b>\$3,369,281</b>	