

SONOMA COUNTY WATER AGENCY

FY 21-22 BUDGET REQUEST

INTERNAL SERVICE FUNDS

TABLE OF CONTENTS

	<u>Page</u>
Budget Section Summary	1
Equipment Fund	
Summary of Revenues and Expenditures	2
Character Justification	3
Equipment Rental Summary	5
Statement of Special Fund Activity	6
Facilities Fund	
Summary of Revenues and Expenditures	7
Character Justification	9
Facility Maintenance Projects	12
Statement of Special Fund Activity	15
Power Resources Fund	
Summary of Revenues and Expenditures	16
Character Justification	17
Statement of Special Fund Activity	19

FY 2021-22 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 20-21 Adopted	FY 21-22 Requested	Percent Change	FY 20-21 Adopted	FY 21-22 Requested	Percent Change
Equipment Fund	\$3,786,500	\$4,239,150	11.95%	\$941,395	\$1,551,645	64.82%
Facilities Fund	5,580,817	6,915,213	23.91%	1,944,806	3,039,352	56.28%
Power Resources Fund	5,223,785	5,701,581	9.15%	(136,215)	369,181	(371.03%)
TOTAL:	\$14,591,102	\$16,855,944	15.52%	\$2,749,986	\$4,960,178	80.37%

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 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: EQUIPMENT FUND
Fund/Department ID: 54005 33050100

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$10,000	\$2,400	(\$7,600)	(76.00%)
44102 Rent - Equipment	2,835,105	2,685,105	(150,000)	(5.29%)
Subtotal Use of Money	\$2,845,105	\$2,687,505	(\$157,600)	(5.54%)
TOTAL REVENUES	\$2,845,105	\$2,687,505	(\$157,600)	(5.54%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 Maintenance - Equipment	\$280,000	\$230,000	(\$50,000)	(17.86%)
51209 Information Tech Svc (non ISD)	1,000	-	(1,000)	(100.00%)
51244 Permits/License/Fees	2,000	3,000	1,000	50.00%
51249 Other Professional services	8,000	4,500	(3,500)	(43.75%)
51401 Rents & Leases-Equipment	1,500	1,000	(500)	(33.33%)
51601 Training/Conference Exp	-	400	400	N/A
51602 Business Travel/Mileage	-	400	400	N/A
51803 Other Contract Services	100,000	100,000	-	0.00%
51902 Telecommunication Usage	30,000	45,000	15,000	50.00%
51917 District Operations Charges	1,000,000	1,155,000	155,000	15.50%
51921 Equipment Usage Charges	120,000	120,750	750	0.63%
52061 Fuel/Gas/Oil	450,000	425,000	(25,000)	(5.56%)
52071 Materials and Supplies Expense	-	1,500	1,500	N/A
52111 Office Supplies	-	600	600	N/A
52115 Books/Media/Subscriptions	-	1,000	1,000	N/A
52141 Minor Equipment/Small Tools	20,000	17,000	(3,000)	(15.00%)
52142 Computer Equipment/Accessories	1,000	-	(1,000)	(100.00%)
52143 Computer Software/Licensing	3,000	15,000	12,000	400.00%
Subtotal Services and Supplies	\$2,016,500	\$2,120,150	\$103,650	5.14%
<u>OTHER CHARGES</u>				
53401 Amortization Expense	\$10,000	\$13,000	\$3,000	30.00%
53402 Depreciation Expense	760,000	1,606,000	846,000	111.32%
Subtotal Other Charges	\$770,000	\$1,619,000	\$849,000	110.26%
<u>FIXED ASSETS</u>				
19820 Acq-Machinery and Equipment	\$ -	\$ -	\$ -	N/A
19822 Acq-Mobile Equipment	-	-	-	N/A
19831 Acq-CIP-Bldg & Impr	-	-	-	N/A
19832 Acq-CIP-Infrastructure	-	-	-	N/A
19840 Acq-WIP-Equipment	1,000,000	500,000	(500,000)	(50.00%)
Subtotal Fixed Assets	\$1,000,000	\$500,000	(\$500,000)	(50.00%)
TOTAL EXPENDITURES	\$3,786,500	\$4,239,150	\$452,650	11.95%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$941,395	\$1,551,645	\$610,250	64.82%

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

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

Estimated Average Cash Balance	\$500,000
Projected Interest Rate	<u>0.48%</u>
Projected/Planned Interest on Pooled Cash	\$2,400

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. 2,685,105

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. \$ 230,000

51244 Permits/License/Fees

This account records the cost of all permits. 3,000

51249 Other Professional Services

This account records the cost of commission on the sale of equipment. 4,500

51401 Rents/Leases - Equipment

This account records the costs of renting or leasing equipment as needed. 1,000

51601 Training/Conference Expenses

This account records the costs for training and conference expenses by Agency staff. 400

51602 Business Travel/Mileage

This account records the costs of travel expenses to meetings and seminars by Agency staff. 400

51803 Other Contract Services

This account covers the cost of various contract services such as waste disposal, safety services, and various other services. 100,000

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. 1,155,000

51921 Equipment Usage Charge

This account records the costs for equipment usage. 120,750

52061 Fuel/Gas / Oil

This account records the cost of gas, diesel, and oil for the Agency's vehicle fleet. 425,000

52141 Minor Equipment /Small Tools

This account records the cost of small tools/instruments used for maintenance activities under \$5,000. 17,000

52143 Software/Licensing Fees

This account records the cost of software. 15,000

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

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

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

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. \$1,606,000

Character Title: Fixed Assets

Character No.: 54005-33050100-19

19840 WIP - Mobile Equipment

	<u>REPLACES</u>	<u>FOR</u>	<u>COST</u>
FORD EXOLORER 4X4 SUV	E905	Environmental Resources Section	35,000
FORD EXPLORER 4X4 SUV	E906	Environmental Resources Section	35,000
FORD EXPLORER 4X4 SUV	E907	Environ Resources/Pub Aff/ Water Ed	35,000
FORD RANGER 4X4 EXTRA CAB	E229	W/WW OPS Div, W/WW Operations	35,000
FORD ESCAPE HYBRID AWD	E230	Admin Div, Risk Management	35,000
FORD HYBRID ESCAPE	E272	W/WW OPS Div, Lab	35,000
FORD HYBRID ESCAPE	E273	Environmental Resources Section	35,000
FORD HYBRID ESCAPE	E276	Eng. & Resource Plan/ Construct Inspect	35,000
BRUSH CHIPPER	K295	MNT. Div/Field Operations Section	80,000
BACKHOE	J054	MNT. Div/Field Operations Section	140,000
Contingency Vehicle Replacement			-
		Total	<u><u>\$500,000</u></u>

19820 Machinery & Equipment

This account records the cost of shop equipment for maintenance activities. 0

FY 2021-22 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 21-22 Amount</u>
<u>Charges From :</u>	54005	Equipment Fund	Various	\$2,685,105
<u>Charges To :</u>	14015	General Fund	51921	199,500
	14030	Sustainability-Renewable Energy	51921	2,625
	44205	Water Transmission	51921	945,000
		Generator and Pumps		0
	14105	Zone 1A Laguna Mark West	51921	259,350
	14110	Zone 2A Petaluma	51921	36,750
	14115	Zone 3A Valley of the Moon	51921	14,700
	14120	Zone 5A Lower Russian River	51921	15,750
	14125	Zone 7A North Coast	51921	1,200
	14130	Zone 8A South Coast	51921	5,250
	44105	Russian River Projects	51921	15,750
	44110	Recycled Water fund	51921	105
	14135	Warm Springs Dam	51921	126,000
	54005	Equipment Fund	51921	120,750
	54010	Facilities Fund	51921	82,950
	54015	Power Resources	51921	0
	44405	Sea Ranch Sani Zone	51921	945
	44505	Penngrove Sani Zone	51921	23,205
	44605	Geyserville Sani Zone	51921	15,750
	44705	Airport-Larkfield-Wikiup Sani Zone	51921	162,750
	43101	Occidental CSD	51921	157,500
	43201	Russian River CSD	51921	136,500
	43301	Sonoma Valley CSD	51921	362,250
	43401	South Park CSD	51921	525
		Total		<u>\$2,685,105</u>

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

FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$1,004,070	\$612,262	\$642,556
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,542,196	2,826,521	2,687,505
Expenditures - (Decrease) fund balance	(3,499,870)	(3,785,586)	(4,239,150)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(957,674)	(959,065)	(1,551,645)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	(240,961)	219,359	-
Unrealized Gains/Loss	7,786	-	-
Change in Prepaid Expense	1,313	-	-
Amortization	1,187	10,000	13,000
Depreciation	773,179	760,000	1,606,000
Gain/loss on disposal of Capital Assets	23,385	-	-
Post Audit Adjustment	(23)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	565,866	989,359	1,619,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$612,262	\$642,556	\$709,911
Target Fund Balance	\$491,048	\$504,361	\$530,038
<i>Over/(Under) Target Fund Balance</i>	<i>\$121,214</i>	<i>\$138,195</i>	<i>\$179,873</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$391,808)	\$30,294	\$67,355
<u>Fund Balance Components at Beginning of FY</u>	7/1/19	7/1/20	
Cash	\$2,144,192	\$1,664,186	
Accounts Payable	(1,154)	13,226	
Due from Other Funds	-	-	
Prepaid Expense	-	-	
Vouchers Payable	(390,491)	(63,712)	
Encumbrances	(748,477)	(989,438)	
Total Beginning Fund Balance	\$1,004,070	\$624,262	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$40,000	\$14,400	(\$25,600)	(64.00%)
44101 Rent - Real Estate	3,596,011	3,861,461	265,450	7.38%
Subtotal Use of Money	\$3,636,011	\$3,875,861	\$239,850	6.60%
TOTAL REVENUES	\$3,636,011	\$3,875,861	\$239,850	6.60%

EXPENDITURES:

SERVICES AND SUPPLIES

51032 Janitorial Services	\$151,000	\$192,000	\$41,000	27.15%
51061 Maintenance - Equipment	135,000	165,000	30,000	22.22%
51071 Maintenance - Bldg & Improve	15,000	20,000	5,000	33.33%
51209 Informtion Tech Serv (non ISD)	500	1,000	500	100.00%
51211 County Counsel - Legal Advice	5,000	6,000	1,000	20.00%
51230 Security Services	15,000	20,000	5,000	33.33%
51244 Permits/License/Fees	1,000	1,000	-	0.00%
51401 Rents and Leases - Equipment	5,000	5,000	-	0.00%
51421 Rents and Leases - Bldg/Land	100,000	100,000	-	0.00%
51803 Other Contract Services	240,000	315,000	75,000	31.25%
51902 Telecommunication Usage	27,000	50,000	23,000	85.19%
51917 District Operations Charges	938,137	998,137	60,000	6.40%
51921 Equipment Usage Charges	75,000	82,950	7,950	10.60%
52042 Janitorial Supplies	15,000	15,000	-	0.00%
52071 Materials and Supplies Expense	2,000	2,000	-	0.00%
52111 Office Supplies	3,000	3,500	500	16.67%
52141 Minor Equipment/Small Tools	10,000	10,000	-	0.00%
52142 Computer Equipment/Accessories	500	5,000	4,500	900.00%
52143 Computer Software/Licensing	10,000	20,000	10,000	100.00%
52191 Utilities Expense	15,000	20,000	5,000	33.33%
52193 Utilities - Electric	150,000	150,000	-	0.00%
Subtotal Services and Supplies	\$1,913,137	\$2,181,587	\$268,450	14.03%

OTHER CHARGES

53103 Interest on LT Debt	\$68,658	\$48,526	(\$20,132)	(29.32%)
53402 Depreciation Expense	1,151,000	1,148,000	(3,000)	(0.26%)
Subtotal Other Charges	\$1,219,658	\$1,196,526	(\$23,132)	(1.90%)

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
<u>ADMIN CONTROL</u>				
59002 Advances	\$0	\$0	\$0	N/A
59003 Advances Clearing	-	-	-	N/A
59004 Administrative Control Account	463,216	483,348	20,132	4.35%
59005 Admin Control Acct Clearing	(463,216)	(483,348)	(20,132)	4.35%
<i>Subtotal Admin Control</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>
<u>FIXED ASSETS</u>				
19831 Acq-CIP-Bldg & Impr	\$2,448,022	\$3,537,100	\$1,089,078	44.49%
<i>Subtotal Fixed Assets</i>	<u>\$2,448,022</u>	<u>\$3,537,100</u>	<u>\$1,089,078</u>	<u>44.49%</u>
TOTAL EXPENDITURES	<u>\$5,580,817</u>	<u>\$6,915,213</u>	<u>\$1,334,396</u>	<u>23.91%</u>
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	<u>\$1,944,806</u>	<u>\$3,039,352</u>	<u>\$1,094,546</u>	<u>56.28%</u>

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

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

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

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	\$3,000,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$14,400

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. \$ 3,861,461

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

51032 Janitorial Services

This account records the costs for custodial services for the Agency's Administration building, O&M Center and Airport treatment plant. \$ 192,000

51061 Maintenance-Equipment

This account records the costs for parts and various supplies necessary to maintain and repair Agency equipment. For current year projects see Facility Maintenance Project sheet. 165,000

Various Maintenance Projects'	135,000
Security Cameras - 204, 404, 800: 30 @ \$1K each	30,000

51071 Maintenance-Bldg & Improve

This account records the maintenance costs of the Agency's administrative office, operations, and service center complexes. 20,000

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. 6,000

51230 Security Services

This account reflects security services for various Agency facilities. 20,000

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. 5,000

51421 Rents/Leases-Bldgs/Imp

This account reflects the lease expense to ALW Sanitation Zone for the Service Center Building. 100,000

FY 2021-22 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.			315,000
Airport Business Center Owners	Y0004, Y0005	\$10,000	
James Furuli Janitorial Services	Y0004, Y0005, Y0031	145,000	
Maximo	Y0038	50,000	
New Ways to Work	Y0010	10,000	
Trope Group		100,000	
		\$315,000	
51902 Telecommunication Usage			
This account covers costs for telephone system repairs.			50,000
51917 District Operations Charges			
This account records costs for salary and benefits for staff assigned to projects associated with Agency facilities. For current year projects see the Facility Maintenance Project sheet.			998,137
51921 Equipment Usage Charges			
This account records the cost for equipment usage.			82,950
52042 Janitorial Supplies			
This account records costs for cleaning and household supplies.			15,000
52071 Materials and Supplies			
This account records costs for miscellaneous materials and supplies.			2,000
52111 Office Supplies			
This account records costs of operational supplies.			3,500
52141 Minor Equipment/Small Tools			
This account records costs for small tools/instruments used for maintenance activities under \$5,000.			10,000
52142 Computer Equip/Accessories			
This account records the cost of computer hardware.			5,000
52143 Computer Software/Licensing Fees			
This account records the cost of software.			20,000
52191 Utilities			
This account records costs for water at the Agency's facilities,			20,000
52193 Utilities-Power			
This account records costs for gas and electric at the Agency's facilities.			150,000

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

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

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

53103 Interest on LT Debt

This account reflects the interest expense on the loan to purchase the O&M facility at 204 Concourse and 1315 Airport. 48,526

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. 1,148,000

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.

	<u>Project No.</u>	<u>Amount</u>
404 Aviation HVAC Replacement	Y0039	\$ 2,037,100
404 Office Renovations		500,000
Airport Storage Building and Sea Grant Offices	Y0037	1,000,000
		\$ 3,537,100

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

59002 Advances

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

While no repayments are scheduled or currently budgeted in FY21-22, Management may decide to make repayments if excess funds are available at year end. Management will review Long Range Financial Plans annually to evaluate repayment options. Management's goal is to repay the facilities Fund within 10 years if possible.

Original Amount of the Loan: \$ 5,900,000

59003 Advances Clearing

This is the clearing account for account 59002, Advances.

59004 Admin Control Acct

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

The following reflects the principal payment history to date:

O&M facility 204 Concourse - payments began March 23, 2009 and will continue semi-annually until September 2023.

Original Amount of the Loan:	\$ 5,835,000
Total FY 08-09 through FY 20-21 Principal Payments:	(4,586,960)
FY 21-22 Principal Payment:	(483,348)
Outstanding Loan Amount	\$ 764,692

59005 Admin Control Acct-Clearing

This is the clearing account for account 59004 Principal.

FY 2021-22 BUDGET
FACILITY MAINTENANCE PROJECTS

Internal Service Fund - Facilities

Accounts: 51061 & 51917

<u>Location</u>	<u>Project</u>	<u>Amount</u>
404 Aviation:		
Parking Lot and driveways	Electrical Vehicle Chargers	
Parking Lots and Driveways	Trash and Recycling Enclosure	25,000
Grounds and Landscaping	Sprinkler Improvements	1,500
HVAC system	Assessment	
HVAC Air	Replace system	700,000
HVAC Controls	Modernize HVAC controls	100,000
HVAC Ducting	Inspect every 3 years	
HVAC damper controls	Replace with current technology	50,000
HVAC General	Overall condition assessment 3 to 5 years	
Electrical Distribution System	Install standby diesel generator for IT	125,000
Electrical Distribution System	Routine Maintenance	
Electrical Distribution System	Electrical Distribution maintenance	
Lighting Exterior	Replace LED fixtures	50,000
Lighting Interior	Remove T12 fluorescent, install LED	200,000
Office Furniture and Fixtures	Routine replacement as needed	45,000
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Carpet replacement	
Interior walls	Paint as needed	
Interior ceilings	Replace drop tiles as needed 2 to 4 years	
Access Controls	Modernize every 5 to 7 years	
Security - cameras, wiring,	Modernize every 5 to 7 years	
Kitchens	Modernize every 10 years	
Bathrooms	Modernize every 10 years	
Plumbing	Routine repairs as building ages	
Windows	Evaluate / model building energy profile	10,000
Doors	Assess, adjust, and routine maintenance	3,000
Roof	Assess roof condition routine 5 to 7 years	
		<u>\$1,309,500</u>
204 Concourse:		
Parking Lot and driveways	Access gate maintenance routine	1,000
Parking Lot and driveways	Reconfigure parking lot/fences	65,000
Parking Lot and driveways	Electrical Vehicle Chargers	
Grounds and Landscaping	Sprinkler Improvements	1,000
HVAC Heat Pumps	Maintenance	
HVAC Controls	Modernize HVAC SCADA and damper controls	
HVAC ground water heat exchange loops	Chemical feed system	1,000
HVAC Ducting	Inspect every 3 years	
HVAC General	Overall condition assessment 3 to 5 years	
Ice Machines	Maintenance	10,000
Ice Machines	Replacement every 7 to 10 years	
Electrical Distribution System	Generator Maintenance Routine	5,000
Electrical Distribution System	Electrical Distribution maintenance	3,500
Lighting Exterior	Replace LED fixtures	
Lighting Interior	Remove T12 fluorescent, install LED	
Office Furniture and Fixtures	Routine replacement as needed	
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Carpet replacement	
Interior walls	Paint as needed	
Interior ceilings	Replace drop tiles as needed 2 to 4 years	

FY 2021-22 BUDGET
FACILITY MAINTENANCE PROJECTS

Internal Service Fund - Facilities

Accounts: 51061 & 51917

<u>Location</u>	<u>Project</u>	<u>Amount</u>
204 Concourse (continued):		
Access Controls	Modernize every 5 to 7 years	50,000
Security	Modernize every 5 to 7 years	
Kitchen	Modernize every 10 years	
Bathrooms	Modernize every 10 years	
Plumbing	Routine repairs as building ages	
Wastewater system	Lift Station maint.	
Windows	Evaluate high efficiency windows	
Doors	Assess, adjust, and routine maintenance	2,000
Roof	Assess roof condition routine 5 to 7 years	
Lab Equipment	IW Lab	
		<hr/> \$138,500
800 Airport:		
Parking Lot and driveways	Access gate maintenance routine	1,000
Parking Lot and driveways	Replace inside fencing at fill station	
Parking Lot and driveways	Electrical Vehicle Chargers	
Parking Lot and driveways	Pave Employee lot	
Parking Lot and driveways	Dust Control application	6,500
Grounds and Landscaping	Sprinkler Improvements	
HVAC Controls	Modernize HVAC	
HVAC Ducting	Inspect every 3 years	
HVAC General	Overall condition assessment 3 to 5 years	
Ice Machines	Maintenance	3,000
Ice Machines	Replacement every 7 to 10 years	
Electrical Distribution System	Generator Maintenance Routine	1,000
Electrical Distribution System	Electrical Distribution maintenance	
Lighting Exterior	Replace LED fixtures	
Lighting Interior	Remove T12 fluorescent, install LED	
Office Furniture and Fixtures	Routine replacement as needed	
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Assessment	
Interior walls	Paint as needed	
Interior ceilings	Replace drop tiles as needed 2 to 4 years	
Access Controls	Modernize every 5 to 7 years	50,000
Security	Modernize every 5 to 7 years	
Kitchen	Modernize every 10 years	
Bathrooms	Modernize every 10 years	10,000
Plumbing	Routine repairs as building ages	
Doors	Assess, adjust, and routine maintenance	2,000
Roof	Assess roof condition routine 5 to 7 years	
		<hr/> \$73,500
806 Airport:		
Parking Lot and driveways	Access gate maintenance routine	
Parking Lot and driveways	Replace inside fencing at fill station	
Parking Lot and driveways	Electrical Vehicle Chargers	
Parking Lot and driveways	Pave Employee lot	
Parking Lot and driveways	Dust Control application	
Grounds and Landscaping	Sprinkler Improvements	
HVAC Controls	Modernize HVAC	
HVAC Ducting	Inspect every 3 years	
HVAC General	Overall condition assessment 3 to 5 years	

FY 2021-22 BUDGET
FACILITY MAINTENANCE PROJECTS

Internal Service Fund - Facilities

Accounts: 51061 & 51917

<u>Location</u>	<u>Project</u>	<u>Amount</u>
806 Airport (continued):		
Ice Machines	Maintenance	3,000
Ice Machines	Replacement every 7 to 10 years	
Electrical Distribution System	Electrical Distribution maintenance	
Lighting Interior	Remove T12 fluorescent, install LED	
Office Furniture and Fixtures	Routine replacement as needed	
Shower Room/Uniform Room	Replace lockers	
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Assessment	
Interior walls	Paint as needed	
Interior ceilings	Replace drop tiles as needed 2 to 4 years	
Access Controls	Modernize every 5 to 7 years	50,000
Security	Modernize every 5 to 7 years	
Kitchen	Modernize every 10 years	
Bathrooms	Modernize every 10 years	
Plumbing	Routine repairs as building ages	
Doors	Assess, adjust, and routine maintenance	2,000
Roof	Assess roof condition routine 5 to7 years	
		<hr/> \$55,000
Westside Education Center:		
Parking Lot and driveways	Access gate maintenance routine	2,000
Parking Lot and driveways	Electrical Vehicle Chargers	
Parking Lot and driveways	Pave Parking lot	
Grounds and Landscaping	Sprinkler Improvements	1,000
HVAC Controls	Modernize HVAC	
HVAC Ducting	Inspect every 3 years	
HVAC General	Overall condition assessment 3 to 5 years	
Electrical Distribution System	Electrical Distribution maintenance	
Office Furniture and Fixtures	Routine replacement as needed	
ADA Compliance	Routine as required by reg's.	
Building Energy Efficiency	Energy audit and improvements	
Building Water Efficiency	Water audit and leak check	
Interior Floors	Assessment	
Interior walls	Paint as needed	
Interior ceilings	Replace drop tiles as needed 2 to 4 years	
Access Controls	Modernize every 5 to 7 years	50,000
Security	Modernize every 5 to 7 years	
Bathrooms	Modernize every 10 years	
Plumbing	Routine repairs as building ages	5,000
Doors	Assess, adjust, and routine maintenance	2,000
Roof	Assess roof condition routine 5 to7 years	
		<hr/> \$60,000
<i>Split between labor and maintenance</i>		TOTAL \$1,636,500

FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$6,640,706	\$2,828,218	\$3,879,327
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,396,386	3,715,457	3,875,861
Expenditures - (Decrease) fund balance	(2,975,786)	(3,360,000)	(6,915,213)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	420,600	355,457	(3,039,352)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrance - Net Change	(59,277)	-	-
Principal-Capital Lease	(463,215)	(483,348)	(483,348)
Advance to ALW for Larkfield Estates Sewer	(4,852,000)	-	-
Change in Prepaid Expense	55	-	-
Unrealized Gain/Loss	23,055	-	-
Accrual of Principal Received - Interfund Loan	-	28,000	28,000
Capital Interest	-	-	-
Depreciation	1,118,294	1,151,000	1,148,000
Net Adjustment - Increase/(Decrease) to Fund Balance	(4,233,088)	695,652	692,652
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$2,828,218	\$3,879,327	\$1,532,627
Target Fund Balance	\$424,200	\$485,086	\$545,397
<i>Over/(Under) Target Fund Balance</i>	<i>\$2,404,018</i>	<i>\$3,394,242</i>	<i>\$987,230</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$3,812,488)	\$1,051,109	(\$2,346,700)
<u>Fund Balance Components at Beginning of FY</u>	7/1/19	7/1/20	
Cash	\$7,300,069	\$3,539,650	
Due from Federal AR	-	-	
Interest Payable	(25,136)	(19,958)	
Capital Lease Payable	(443,922)	(463,215)	
Prepaid Expense	-	-	
Vouchers Payable	(54,608)	(33,553)	
Accounts Payable	(1,000)	(732)	
Encumbrances	(134,697)	(193,974)	
Total Beginning Fund Balance	\$6,640,706	\$2,828,218	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: POWER RESOURCES
Fund/Department ID: 54015 33050300

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$30,000	\$2,400	(\$27,600)	(92.00%)
Subtotal Use of Money	\$30,000	\$2,400	(\$27,600)	(92.00%)
<u>MISCELLANEOUS REVENUE</u>				
45314 Sale-Power	\$5,330,000	\$5,330,000	\$0	0.00%
Subtotal Miscellaneous Revenue	\$5,330,000	\$5,330,000	\$0	0.00%
TOTAL REVENUES	\$5,360,000	\$5,332,400	\$0	0.00%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 Maintenance - Equipment	\$25,000	\$50,000	\$25,000	100.00%
51211 County Counsel - Legal Advice	2,000	2,000	-	0.00%
51421 Rents and Leases - Bldg/Land	62,000	62,000	-	0.00%
51602 Business Travel/Mileage	500	500	-	0.00%
51605 Private Car Expense	100	100	-	0.00%
51803 Other Contract Services	260,000	805,000	545,000	209.62%
51917 District Operations Charges	427,691	337,981	(89,710)	(20.98%)
51921 Equipment Usage Charges	4,000	4,000	-	0.00%
52193 Utilities - Electric	4,000,000	4,000,000	-	0.00%
Subtotal Services and Supplies	4,781,291	5,261,581	\$480,290	10.05%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$2,494	\$0	(\$2,494)	(100.00%)
53402 Depreciation Expense	440,000	440,000	-	0.00%
Subtotal Other Charges	\$442,494	\$440,000	(\$2,494)	(0.56%)
<u>ADMIN CONTROL</u>				
59004 Administrative Control Account	\$122,255	\$0	(\$122,255)	(100.00%)
59005 Admin Control Acct Clearing	(122,255)	-	122,255	(100.00%)
Subtotal Admin Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$5,223,785	\$5,701,581	\$477,796	9.15%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$136,215)	\$369,181	\$505,396	(371.03%)

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

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

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

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	\$500,000
Projected Interest Rate	<u>0.48%</u>
Projected/Planned Interest on Pooled Cash	\$2,400

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. \$ 5,330,000

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. \$ 50,000

51211 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 2,000

51421 Rents/Leases-Bldgs/Imp

This account records costs for the rental of land for photovoltaic systems. 62,000

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. 100

51803 Other Contract Services

This account records expenses for outside contract services. 805,000

	<u>Project No.</u>	<u>Amount</u>
Sonoma Valley Treatment Plant-Solar Inverter Replacement	10012	805,000

51917 District Operations Charges

This account records expenses for salary and overhead for assigned staff. 337,981

	<u>Project No.</u>	<u>Amount</u>
404 Aviation Solar Inverter Replacement	10010	5,745
Airport Treatment Plant - Solar Inverter Replacement	10011	17,236
Sonoma Valley Treatment Plant-Solar Inverter Replacement	10012	215,000
O&M Labor	10001	<u>100,000</u>
		\$ 337,981

51921 Equipment Usage Charges

This account records the cost for equipment usage. 4,000

52193 Utilities-Power

This account records the cost to purchase power from PG&E and the Power Water Resources Pooling Authority (PWRPA). 4,000,000

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Power Resources

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

Character Title: Fixed Assets

Character No.: 54015-33050300-19

19832 CIP Infrastructure

Solar PV Assets replacement See account 51803 - not capital in FY21-22

FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$678,800	\$434,816	\$766,672
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	4,495,165	4,802,500	5,332,400
Expenditures - (Decrease) fund balance	(5,062,001)	(4,910,644)	(5,701,581)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(566,836)	(108,144)	(369,181)
Adjustments to Reserves/Encumbrances:			
Principal Payment - Photovoltaic Leases	(\$122,254)	-	-
Change in Encumbrances	(6,415)	-	-
Change in Prepaid Expense	2,531	-	-
Depreciation	434,922	440,000	440,000
Unrealized Gain/Loss	7,138	-	-
Post Audit Adjustment	6,929	-	-
Rounding	1	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	322,852	440,000	440,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$434,816	\$766,672	\$837,491
Target Fund Balance	\$1,154,307	\$1,117,038	\$1,315,395
<i>Over/(Under) Target Fund Balance</i>	(\$719,491)	(\$350,366)	(\$477,905)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$243,984)	\$331,856	\$70,819
<u>Fund Balance Components at Beginning of FY</u>	7/1/19	7/1/20	
Cash	\$1,728,919	\$371,231	
Pre-Paid Expense	-	-	
Deposits with Others	753,746	753,746	
Vouchers Payable	(793,698)	(43,083)	
Accounts Payable	(113,526)	-	
Unearned Revenue	(332,421)	(332,421)	
Interest Payable	(3,667)	(1,247)	
Other current liabilities	(131,657)		
Retention Payable	(6,929)		
Capital Lease Payable	(237,226)	(122,254)	
Advance Payable	-	-	
Encumbrance	(184,741)	(191,156)	
Total Beginning Fund Balance	\$678,800	\$434,816	