

# SONOMA COUNTY WATER AGENCY

## FY 22-23 BUDGET REQUEST

### *INTERNAL SERVICE FUNDS*

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**FY 2022-23 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 21-22 Adopted	FY 22-23 Requested	Percent Change	FY 21-22 Adopted	FY 22-23 Requested	Percent Change
Equipment Fund	\$4,239,150	\$4,316,700	1.83%	\$1,551,645	\$1,311,815	(15.46%)
Facilities Fund	6,915,213	4,983,996	(27.93%)	3,039,352	697,998	(77.03%)
Power Resources Fund	5,701,581	5,934,939	4.09%	369,181	470,139	27.35%
<b>TOTAL:</b>	<b>\$16,855,944</b>	<b>\$15,235,635</b>	<b>(9.61%)</b>	<b>\$4,960,178</b>	<b>\$2,479,952</b>	<b>(50.00%)</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 2022-23 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$2,400	\$3,360	\$960	40.00%
44102 Rent - Equipment	2,685,105	3,001,525	316,420	11.78%
<b>Subtotal Use of Money</b>	<b>\$2,687,505</b>	<b>\$3,004,885</b>	<b>\$317,380</b>	<b>11.81%</b>
<b>TOTAL REVENUES</b>	<b>\$2,687,505</b>	<b>\$3,004,885</b>	<b>\$317,380</b>	<b>11.81%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51061 Maintenance - Equipment	\$230,000	\$235,000	\$5,000	2.17%
51244 Permits/License/Fees	3,000	100	(2,900)	(96.67%)
51249 Other Professional services	4,500	2,000	(2,500)	(55.56%)
51401 Rents & Leases-Equipment	1,000	200	(800)	(80.00%)
51601 Training/Conference Exp	400	200	(200)	(50.00%)
51602 Business Travel/Mileage	400	200	(200)	(50.00%)
51803 Other Contract Services	100,000	50,000	(50,000)	(50.00%)
51902 Telecommunication Usage	45,000	35,000	(10,000)	(22.22%)
51917 District Operations Charges	1,155,000	1,052,000	(103,000)	(8.92%)
51921 Equipment Usage Charges	120,750	117,700	(3,050)	(2.53%)
52061 Fuel/Gas/Oil	425,000	470,000	45,000	10.59%
52071 Materials and Supplies Expense	1,500	4,100	2,600	173.33%
52111 Office Supplies	600	200	(400)	(66.67%)
52115 Books/Media/Subscriptions	1,000	1,000	-	0.00%
52141 Minor Equipment/Small Tools	17,000	20,000	3,000	17.65%
52143 Computer Software/Licensing	15,000	15,000	-	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,120,150</b>	<b>\$2,002,700</b>	<b>(\$117,450)</b>	<b>(5.54%)</b>
<b><u>OTHER CHARGES</u></b>				
53401 Amortization Expense	\$13,000	\$13,000	\$0	0.00%
53402 Depreciation Expense	1,606,000	1,301,000	(305,000)	(18.99%)
<b>Subtotal Other Charges</b>	<b>\$1,619,000</b>	<b>\$1,314,000</b>	<b>(\$305,000)</b>	<b>(18.84%)</b>
<b><u>FIXED ASSETS</u></b>				
19820 Acq-Machinery and Equipment	\$ -	\$ -	\$ -	N/A
19840 Acq-WIP-Equipment	500,000	1,000,000	500,000	100.00%
<b>Subtotal Fixed Assets</b>	<b>\$500,000</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,239,150</b>	<b>\$4,316,700</b>	<b>\$77,550</b>	<b>1.83%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,551,645</b>	<b>\$1,311,815</b>	<b>(\$239,830)</b>	<b>(15.46%)</b>

**FY 2022-23 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	\$700,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$3,360

**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. 3,001,525

**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. \$ 235,000

**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. 2,000

**51401 Rents/Leases - Equipment**

This account records the costs of renting or leasing equipment as needed. 200

**51601 Training/Conference Expenses**

This account records the costs for training and conference expenses by Agency staff. 200

**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 disposal, safety services, and various other services. 50,000

**51902 Telecommunication Usage**

This account records the costs for telephone system repairs. 35,000

**51917 District Operations Charges**

This account records the labor and overhead necessary to maintain and repair Agency vehicles and equipment. 1,052,000

**51921 Equipment Usage Charge**

This account records the costs for equipment usage. 117,700

**52061 Fuel/Gas / Oil**

This account records the cost of gas, diesel, and oil for the Agency's vehicle fleet. 470,000

**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

**FY 2022-23 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.

\$1,301,000

Character Title: Fixed Assets

Character No.: 54005-33050100-19

**19840 WIP - Mobile Equipment**

	<u>REPLACES</u>	<u>FOR</u>	<u>COST</u>
FORD F350 1TN UTILITY W/CRANE	G462	Maint. Div/ Mechanic Services Section	90,000
FORD F350 1TN FLAT BED DUMP	G387	Maint. Div/ Environmental Services Section	75,000
FORD F350 1TN UTILITY W/CRANE	E355	Maint. Div/ Mechanic Services Section	90,000
FORD F350 1TN UTILITY 4X4 SRW	E402	Maint. Div/ Field Operations Section	75,000
FORD F350 1TN UTILITY 4X4 SRW	E403	Maint. Div/ Field Operations Section	75,000
FORD F450 1TN UTILITY W/CRANE	G465	Maint. Div/ Mechanic Services Section	125,000
FORD F350 1TN UTILITY W/CRANE	G444	Maint. Div/ Mechanic Services Section	90,000
FORD RANGER 4X4 EXTRA CAB	E382	Maint. Div/ Mechanic Services Section	38,000
FORD F350 1TN UTILITY FLAT BED DUMP	G387	Maint. Div/ Environ. Services Section	50,000
FORD ESCAPE HYBRID AWD	E226	Maint. Div/ Mechanic Services Section	35,000
FORD ESCAPE HYBRID AWD	E227	Env.-Water Use/ Efficiency Section	35,000
FORD ESCAPE HYBRID AWD	E228	Public Affairs Division	35,000
FORD HYBRID ESCAPE AWD	E274	Eng. & Resource Plan/ Construct Man	35,000
FORD RANGER 4X4 EXTRA CAB	E275	W/WW OPS Div, W/WW Operations	35,000
FORD RANGER 4X4 EXTRA CAB	E279	W/WW OPS Div, W/WW Operations	35,000
FORD HYBRID ESCAPE AWD	E280	W/WW OPS Div, Operations Engineering	35,000
Contingency Vehicle Replacement			47,000
		<b>Total</b>	<u>\$1,000,000</u>

**FY 2022-23 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 22-23 Amount</u>
<b><u>Charges From :</u></b>	54005	Equipment Fund	Various	\$3,001,525
<b><u>Charges To :</u></b>	14015	General Fund	51921	171,200
	14030	Sustainability-Renewable Energy	51921	1,070
	44205	Water Transmission	51921	989,750
		Generator and Pumps		0
	14105	Zone 1A Laguna Mark West	51921	323,890
	14110	Zone 2A Petaluma	51921	21,668
	14115	Zone 3A Valley of the Moon	51921	11,770
	14120	Zone 5A Lower Russian River	51921	16,050
	14125	Zone 7A North Coast	51921	1,070
	14130	Zone 8A South Coast	51921	2,140
	44105	Russian River Projects	51921	21,400
	44110	Recycled Water fund	51921	112
	14135	Warm Springs Dam	51921	160,500
	54005	Equipment Fund	51921	117,700
	54010	Facilities Fund	51921	100,000
	54015	Power Resources	51921	0
	44405	Sea Ranch Sani Zone	51921	2,140
	44505	Penngrove Sani Zone	51921	17,120
	44605	Geyserville Sani Zone	51921	23,808
	44705	Airport-Larkfield-Wikiup Sani Zone	51921	160,500
	43101	Occidental CSD	51921	227,910
	43201	Russian River CSD	51921	164,780
	43301	Sonoma Valley CSD	51921	466,520
	43401	South Park CSD	51921	428
		<b>Total</b>		<b><u>\$3,001,525</u></b>

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

**FY 2022-23 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 20-21	Estimated FY 21-22	Requested FY 22-23
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$612,262</b>	<b>\$735,533</b>	<b>\$698,449</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,978,845	2,687,505	3,004,885
Expenditures - (Decrease) fund balance	(4,315,526)	(4,239,150)	(4,316,700)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(1,336,681)</b>	<b>(1,551,645)</b>	<b>(1,311,815)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	557,459	(104,439)	-
Unrealized Gains/Loss	350	-	-
Change in Prepaid Expense	(890)	-	-
Amortization	2,375	13,000	13,000
Depreciation	900,658	1,606,000	1,301,000
Gain/loss on disposal of Capital Assets	-	-	-
Post Audit Adjustment	-	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>1,459,952</b>	<b>1,514,561</b>	<b>1,314,000</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$735,533</b>	<b>\$698,449</b>	<b>\$700,633</b>
<b>Target Fund Balance</b>	<b>\$474,266</b>	<b>\$521,067</b>	<b>\$500,675</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$261,267</i>	<i>\$177,382</i>	<i>\$199,958</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$123,271</b>	<b>(\$37,084)</b>	<b>\$2,185</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/20</b>	<b>7/1/21</b>	
Cash	\$1,664,186	\$1,252,231	
Accounts Payable	1,226	388	
Due from Other Funds	-	-	
Prepaid Expense	-	-	
Vouchers Payable	(63,712)	(85,107)	
Encumbrances	(989,438)	(431,979)	
<b>Total Beginning Fund Balance</b>	<b>\$612,262</b>	<b>\$735,533</b>	

**FY 2022-23 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$14,400	\$12,000	(\$2,400)	(16.67%)
44101 Rent - Real Estate	3,861,461	4,273,998	412,537	10.68%
<b>Subtotal Use of Money</b>	<b>\$3,875,861</b>	<b>\$4,285,998</b>	<b>\$410,137</b>	<b>10.58%</b>
<b>TOTAL REVENUES</b>	<b>\$3,875,861</b>	<b>\$4,285,998</b>	<b>\$410,137</b>	<b>10.58%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51032 Janitorial Services	\$192,000	\$152,000	(\$40,000)	(20.83%)
51061 Maintenance - Equipment	165,000	200,000	35,000	21.21%
51071 Maintenance - Bldg & Improve	20,000	-	(20,000)	(100.00%)
51209 Information Tech Serv (non ISD)	1,000	500	(500)	(50.00%)
51211 County Counsel - Legal Advice	6,000	5,000	(1,000)	(16.67%)
51230 Security Services	20,000	35,000	15,000	75.00%
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	125,125	25,125	25.12%
51803 Other Contract Services	315,000	638,000	323,000	102.54%
51902 Telecommunication Usage	50,000	30,000	(20,000)	(40.00%)
51917 District Operations Charges	998,137	1,100,000	101,863	10.21%
51921 Equipment Usage Charges	82,950	100,000	17,050	20.55%
52042 Janitorial Supplies	15,000	10,000	(5,000)	(33.33%)
52061 Fuel/Gas/Oil	-	1,000	1,000	N/A
52071 Materials and Supplies Expense	2,000	10,000	8,000	400.00%
52111 Office Supplies	3,500	3,500	-	0.00%
52141 Minor Equipment/Small Tools	10,000	10,000	-	0.00%
52142 Computer Equipment/Accessories	5,000	5,000	-	0.00%
52143 Computer Software/Licensing	20,000	5,000	(15,000)	(75.00%)
52191 Utilities Expense	20,000	20,000	-	0.00%
52193 Utilities - Electric	150,000	130,000	(20,000)	(13.33%)
<b>Subtotal Services and Supplies</b>	<b>\$2,181,587</b>	<b>\$2,586,124</b>	<b>\$404,537</b>	<b>18.54%</b>

**OTHER CHARGES**

53103 Interest on LT Debt	\$48,526	\$27,518	(\$21,008)	(43.29%)
53402 Depreciation Expense	1,148,000	1,156,000	8,000	0.70%
<b>Subtotal Other Charges</b>	<b>\$1,196,526</b>	<b>\$1,183,518</b>	<b>(\$13,008)</b>	<b>(1.09%)</b>



**FY 2022-23 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
<b><u>ADMIN CONTROL</u></b>				
59004     Administrative Control Account	\$483,348	\$504,356	\$21,008	4.35%
59005     Admin Control Acct Clearing	(483,348)	(504,356)	(21,008)	4.35%
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>FIXED ASSETS</u></b>				
19831     Acq-CIP-Bldg & Impr	\$3,537,100	\$1,214,354	(\$2,322,746)	(65.67%)
<b><i>Subtotal Fixed Assets</i></b>	<b>\$3,537,100</b>	<b>\$1,214,354</b>	<b>(\$2,322,746)</b>	<b>(65.67%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,915,213</b>	<b>\$4,983,996</b>	<b>(\$1,931,217)</b>	<b>(27.93%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$3,039,352</b>	<b>\$697,998</b>	<b>(\$2,341,354)</b>	<b>(77.03%)</b>

**FY 2022-23 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	\$2,500,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$12,000

**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. \$ 4,273,998

**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. \$ 152,000

**51061 Maintenance-Equipment**

This account records the costs for parts and various supplies necessary to maintain and repair Agency equipment. 200,000

Various Maintenance Projects	140,000
Security Cameras - 204, 404, 800	60,000

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

This account records the costs of various data processing supplies and services. 500

**51211 Legal Services**

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel. 5,000

**51230 Security Services**

This account reflects security services for various Agency facilities. 35,000

**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. 125,125

**FY 2022-23 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. 638,000

Identified Contracts:

Airport Business Center Owners	Y0004/Y0005	\$10,000	
Maximo	Y0038	10,000	
New Ways to Work	Y0010	10,000	
Pest Control		3,000	
Plant Service		3,000	
Safe Medicine Disposal Program	Y0001	17,000	
Security Planning Services		450,000	
Trash Removal/Parking Lots		35,000	
Trope Group		100,000	
		\$638,000	

**51902 Telecommunication Usage**

This account covers costs for telephone system repairs. 30,000

**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. 1,100,000

**51921 Equipment Usage Charges**

This account records the cost for equipment usage. 100,000

**52042 Janitorial Supplies**

This account records costs for cleaning and household supplies. 10,000

**52061 Fuel/Oil/Gas**

This account includes the costs of gas, diesel and oil. 1,000

**52071 Materials and Supplies**

This account records costs for miscellaneous materials and supplies. 10,000

**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. 5,000

**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. 130,000

**FY 2022-23 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

<b>53103 Interest on LT Debt</b>	This account reflects the interest expense on the loan to purchase the O&M facility at 204 Concourse and 1315 Airport.	27,518
<b>53402 Depreciation Expense</b>	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.	1,156,000

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

<b>19831 CIP - Bldg &amp; Impr</b>	This account records costs for the Agency Capital Improvement Projects listed below.	
<u>Identified Projects:</u>		
404 Aviation HVAC Replacement	\$ 174,000	Y0039
404 Office Renovations	100,000	
Airport Storage Building and Sea Grant Offices	200,000	Y0037
Advanced Quantitative Precipitation Information Radar Installations	740,354	
	<u>\$ 1,214,354</u>	

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

<b>59002 Advances</b>	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. 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 is to repay the facilities Fund within 10 years if possible.	
	Original Amount of the Loan:	\$ 5,900,000
<b>59003 Advances Clearing</b>	This is the clearing account for account 59002, Advances.	
<b>59004 Admin Control Acct</b>	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 21-22 Principal Payments:	(5,070,308)
	FY 22-23 Principal Payment:	(504,356)
	Outstanding Loan Amount	<u>\$ 260,336</u>
<b>59005 Admin Control Acct-Clearing</b>	This is the clearing account for account 59004 Principal.	

**FY 2022-23 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 20-21	Estimated FY 21-22	Requested FY 22-23
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,828,218</b>	<b>\$4,567,084</b>	<b>\$563,336</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,771,652	4,465,052	4,285,998
Expenditures - (Decrease) fund balance	(3,023,670)	(9,140,445)	(4,983,996)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<b>747,982</b>	<b>(4,675,393)</b>	<b>(697,998)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrance - Net Change	57,454	-	-
Principal-Capital Lease	(483,348)	(504,355)	(483,348)
Advance to ALW for Larkfield Estates Sewer	-	-	-
Change in Prepaid Expense	-	-	-
Unrealized Gain/Loss	1,482	-	-
Accrual of Principal Received - Interfund Loan	300,000	28,000	28,000
Capital Interest	-	-	-
Depreciation	1,115,297	1,148,000	1,156,000
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<b>990,885</b>	<b>671,645</b>	<b>700,652</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$4,567,084</b>	<b>\$563,336</b>	<b>\$565,990</b>
<b>Target Fund Balance</b>	<b>\$420,079</b>	<b>\$697,378</b>	<b>\$646,531</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$4,147,005</i>	<i>(\$134,042)</i>	<i>(\$80,541)</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,738,866</b>	<b>(\$4,003,748)</b>	<b>\$2,654</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/20</b>	<b>7/1/21</b>	
Cash	\$3,539,650	\$5,238,256	
Due from Federal AR	-	-	
Interest Payable	(19,958)	(14,556)	
Capital Lease Payable	(463,215)	(483,348)	
Prepaid Expense	-	-	
Vouchers Payable	(33,553)	(36,749)	
Accounts Payable	(732)	-	
Encumbrances	(193,974)	(136,520)	
<b>Total Beginning Fund Balance</b>	<b>\$2,828,218</b>	<b>\$4,567,083</b>	

**FY 2022-23 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 Interest on Pooled Cash	\$2,400	\$4,800	\$2,400	100.00%
<b>Subtotal Use of Money</b>	<b>\$2,400</b>	<b>\$4,800</b>	<b>\$2,400</b>	<b>100.00%</b>
<b>MISCELLANEOUS REVENUE</b>				
45314 Sale-Power	\$5,330,000	\$5,460,000	\$130,000	2.44%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$5,330,000</b>	<b>\$5,460,000</b>	<b>\$130,000</b>	<b>2.44%</b>
<b>TOTAL REVENUES</b>	<b>\$5,332,400</b>	<b>\$5,464,800</b>	<b>\$130,000</b>	<b>2.44%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 Maintenance - Equipment	\$50,000	\$50,000	\$0	0.00%
51211 County Counsel - Legal Advice	2,000	1,500	(500)	(25.00%)
51421 Rents and Leases - Bldg/Land	62,000	68,664	6,664	10.75%
51602 Business Travel/Mileage	500	500	-	0.00%
51605 Private Car Expense	100	200	100	100.00%
51803 Other Contract Services	805,000	-	(805,000)	(100.00%)
51917 District Operations Charges	337,981	270,975	(67,006)	(19.83%)
51921 Equipment Usage Charges	4,000	1,000	(3,000)	(75.00%)
52091 Memberships/Certifications	-	100	100	N/A
52143 Computer Software/Licensing	-	2,000	2,000	N/A
52193 Utilities - Electric	4,000,000	5,100,000	1,100,000	27.50%
<b>Subtotal Services and Supplies</b>	<b>5,261,581</b>	<b>5,494,939</b>	<b>\$233,358</b>	<b>4.44%</b>

**OTHER CHARGES**

53103 Interest on LT Debt	\$0	\$0	\$0	N/A
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>\$5,701,581</b>	<b>\$5,934,939</b>	<b>\$233,358</b>	<b>4.09%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$369,181</b>	<b>\$470,139</b>	<b>\$100,958</b>	<b>27.35%</b>
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**FY 2022-23 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	\$1,000,000
Projected Interest Rate	<u>0.48%</u>
Projected/Planned Interest on Pooled Cash	\$4,800

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. \$ 5,460,000

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. 1,500

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

This account records costs for the rental of land for photovoltaic systems. 68,664

**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. -

**51917 District Operations Charges**

This account records expenses for salary and overhead for assigned staff. 270,975

<u>Identified Projects</u>	<u>Project No.</u>	<u>Amount</u>
404 Aviation Solar Inverter Replacement	10010	26,246
Airport Treatment Plant - Solar Inverter Replacement	10011	21,996
Sonoma Valley Treatment Plant-Solar Inverter Replacement	10012	121,733
Geyserville Treatment Plant - Solar Inverter Replacement	10013	1,000
O&M Labor	10001	<u>100,000</u>
		\$ 270,975

**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 2022-23 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.

2,000

**52193 Utilities-Power**

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

5,100,000

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 2022-23 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 20-21	Estimated FY 21-22	Requested FY 22-23
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$434,816</b>	<b>\$992,669</b>	<b>\$1,006,897</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,334,829	5,332,400	5,464,800
Expenditures - (Decrease) fund balance	(5,278,309)	(5,758,172)	(5,934,939)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	56,520	(425,772)	(470,139)
<b>Adjustments to Reserves/Encumbrances:</b>			
Principal Payment - Photovoltaic Leases	\$0	-	-
Change in Encumbrances	9,722	-	-
Change in Prepaid Expense	167,682	-	-
Depreciation	434,922	440,000	440,000
Unrealized Gain/Loss	232	-	-
Post Audit Adjustment	(111,225)	-	-
Rounding	-	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	501,333	440,000	440,000
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$992,669</b>	<b>\$1,006,897</b>	<b>\$976,758</b>
<b>Target Fund Balance</b>	<b>\$1,210,535</b>	<b>\$1,124,647</b>	<b>\$1,373,735</b>
<i>Over/(Under) Target Fund Balance</i>	(\$217,866)	(\$117,750)	(\$396,977)
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$557,853</b>	<b>\$14,228</b>	<b>(\$30,139)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/20</b>	<b>7/1/21</b>	
Cash	\$371,231	\$1,278,453	
Pre-Paid Expense	-	-	
Deposits with Others	753,746	753,746	
Vouchers Payable	(43,083)	(413,286)	
Accounts Payable	-	(112,389)	
Unearned Revenue	(332,421)	(332,421)	
Interest Payable	(1,247)	-	
Other current liabilities			
Retention Payable			
Capital Lease Payable	(122,254)	-	
Advance Payable	-	-	
Encumbrance	(191,156)	(181,434)	
<b>Total Beginning Fund Balance</b>	<b>\$434,816</b>	<b>\$992,669</b>	