

**FY 2013-14 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: EQUIPMENT FUND**

**Section/Index No: 687103**

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$13,200	\$23,400	\$10,200	77.27%
1850 Rent - Equipment	2,284,500	1,952,500	(332,000)	(14.53%)
<b>Subtotal Use of Money</b>	<b>\$2,297,700</b>	<b>\$1,975,900</b>	<b>(\$321,800)</b>	<b>(14.01%)</b>
<b>TOTAL REVENUES</b>				
	<b>\$2,297,700</b>	<b>\$1,975,900</b>	<b>(\$321,800)</b>	<b>(14.01%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
6140 Maintenance - Equipment	\$340,000	\$330,000	(\$10,000)	(2.94%)
6461 Supplies/Expense	0	1,000	1,000	N/A
6523 District Operations	750,000	750,000	0	0.00%
6820 Rent/Leases/Equipment	15,000	10,000	(5,000)	(33.33%)
6880 Small Tools/Instruments	5,000	8,000	3,000	60.00%
6889 Software	0	0	0	N/A
7201 Gas & Oil	360,000	500,000	140,000	38.89%
7206 Equipment Usage Charge	0	8,000	8,000	N/A
<b>Subtotal Services and Supplies</b>	<b>\$1,470,000</b>	<b>\$1,607,000</b>	<b>\$137,000</b>	<b>9.32%</b>
<b><u>OTHER CHARGES</u></b>				
7980 Depreciation	\$609,775	\$441,100	(\$168,675)	(27.66%)
7981 Amort Expense	25,675	25,675	0	0.00%
<b>Subtotal Other Charges</b>	<b>\$635,450</b>	<b>\$466,775</b>	<b>(\$168,675)</b>	<b>(26.54%)</b>
<b><u>FIXED ASSETS</u></b>				
8573 Mobile Equipment	\$933,000	\$1,138,000	\$205,000	21.97%
8574 Shop Equipment	20,000	20,000	0	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$953,000</b>	<b>\$1,158,000</b>	<b>\$205,000</b>	<b>21.51%</b>
<b>TOTAL EXPENDITURES</b>				
	<b>\$3,058,450</b>	<b>\$3,231,775</b>	<b>\$173,325</b>	<b>5.67%</b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>				
	<b>\$760,750</b>	<b>\$1,255,875</b>	<b>\$495,125</b>	<b>65.08%</b>

**FY 2013-14 BUDGET**  
**EQUIPMENT RENTAL SUMMARY**

**Section/Subobject Title:** Equipment Fund/Rent - Equipment      **Number:** 687103 - 1850

	<u>Index</u>	<u>Description</u>	<u>Sub-Object</u>	<u>FY 13-14 Amount</u>
<b><u>Charges From :</u></b>	687103	Equipment Fund	Various	\$1,952,500
<b><u>Charges To :</u></b>	672105	General Fund	7206	\$170,000
	672808	Sustainability-Renewable Energy	7206	3,500
	675108	Water Transmission	7206	600,000
	675405	Storage Facilities	Various	0
	675413	Pipeline Facilities	Various	0
	675421	Common Facilities	Various	0
		Generator and Pumps		185,000
	673202	Zone 1A Laguna Mark West	7206	200,000
	673301	Zone 2A Petaluma	7206	50,000
	673400	Zone 3A Valley of the Moon	7206	8,000
	673509	Zone 5A Lower Russian River	7206	5,000
	673608	Zone 7A North Coast	7206	1,000
	673707	Zone 8A South Coast	7206	2,000
	673806	Warm Springs Dam	7206	25,000
	674515	Russian River Projects	7206	8,000
	674523	Recycled Water fund	7206	3,000
	687202	Facilities Fund	7206	50,000
	687400	Power Resources	7206	62,000
	678102	Sea Ranch	7206	7,000
	680108	Penngrove	7206	7,000
	681106	Geyserville	7206	10,000
	682104	Airport-Larkfield-Wikiup	7206	100,000
	651109	Occidental CSD	7206	15,000
	652107	Russian River CSD	7206	100,000
	653105	Sonoma Valley CSD	7206	340,000
	654103	South Park CSD	7206	1,000
		<i>Total</i>		<u><u>\$1,952,500</u></u>

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

**FY 2013-14 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.:** 687103-17

**1700 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	\$3,600,000
Projected Interest Rate	<u>0.65%</u>
Projected/Planned Interest on Pooled Cash	\$23,400

**1850 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.

**Character Title:** Services and Supplies

**Character No.:** 687103-60

**6140 Maintenance - Equipment**

Order No. Various (by Equipment)

This item records parts and various supplies necessary to maintain and repair Agency vehicles.

**6461 Supplies/Expense**

Order No. Various

Supplies/Expense covers the costs of operational supplies.

**6523 District Operations**

Order No. 1935-3

This item records the labor and overhead necessary to maintain and repair Agency vehicles and equipment.

**6820 Rents/Leases - Equip**

Rents and Leases - Equipment covers the costs of equipment as needed.

**6880 Small Tools/Instruments**

Order No. Various

This item records the cost of small tools and instruments used for maintenance activities under \$5,000.

**6889 Software**

Order No. Various

This item records the cost of software. No funds will be budgeted for FY 13-14.

**7201 Gas / Oil**

Order No. 1934, 1936

This item includes the costs of gas, diesel, and oil for the Agency's vehicle fleet. This increase is due to higher gas prices.

**7206 Equipment Usage Charge**

Order No. Various

This item is requested to provide funds for equipment usage.

**Character Title:** Other Charges

**Character No.:** 687103-75

**7980 Depreciation**

This item 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.

**7981 Amort Expense**

This records the amortization of intangible assets.

**Character Title:** Fixed Assets

**Character No.:** 687103-85

**8573 Mobile Equipment**

**REPLACES**

**FOR**

**COST**

(2)Small SUV 4x4	New	Maint. Div. Environmental Services	\$50,000
(2) Midsize SUV 4x4	New	Environmental Resources	72,000
1 Ton Crew Cab 4x4 Long Bed Pickup	New	Maint. Div. Field Operations	50,000
(2) 1/2 Ton Crew Cab 4x4 Pickup	New	Maint. Div. Field Operations	60,000
1/2 Ton Crew Cab 4x4 Pickup	E748	Environmental Resources	30,000

Equipment

**FY 2013-14 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title: Equipment Fund**

1/2 Ton Crew Cab 4x4 Pickup	E853	Maint. Div. Field Operations	30,000
1/2 Ton Crew Cab 4x4 Pickup	E820	Maint. Div. Field Operations	30,000
1/2 Ton Crew Cab 4x4 Pickup	E818	Water/Wastewater Operations	30,000
1/2 Ton Crew Cab 4x4 Pickup	E154	Construction Management/ Inspections	30,000
1/2 Ton Crew Cab 4x4 Pickup	E701	Maint. Div. Environmental Services	30,000
1/2 Ton Crew Cab 4x4 Pickup	E829	Maint. Div. Field Operations	30,000
One Ton Utility Truck w/lift gate SRW 2WD	E832	Instrumentation/Electrical/Facilities	50,000
Compact Pickup Extended Cab 4x4	E196	Water/Wastewater Operations	26,000
Compact Pickup Extended Cab 4x4	New	Fleet Services Pool Vehicle	26,000
Compact Pickup Extended Cab 4x4	E118	Maint. Div. Environmental Services	26,000
Hybrid 4 Door Midsize Sedan	C196	Various	34,000
Hybrid 4 Door Midsize Sedan	New	Various	34,000
(5) Electric Car / Pending Grant Funding	New	Various	100,000
30 KW Portable Generator	K235	404 Aviation	25,000
30 KW Portable Generator	K237	Center Way Lift Station	25,000
30 KW Portable Generator	K192	Sea Ranch	25,000
200 KW Portable Generator	K217	Main Lift/ SVTP	125,000
Contingency Vehicle Replacement	Various	Various	100,000
(5) Electric Car (Electric Car Program)	Various	Various	100,000
			<u>1,138,000</u>
		Sales Tax	<u>included</u>
		<b>Total</b>	<u><u>\$1,138,000</u></u>

**8574 Shop Equipment**

This item records the cost of shop equipment for maintenance activities.

**FY 2013-14 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department: Sonoma County Water Agency - Internal Service Fund**  
**Section: Equipment Fund**  
**Index No.: 687103**

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,469,844</b>	<b>\$2,893,677</b>	<b>\$2,449,418</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,347,447	2,315,587	1,975,900
Expenditures - (Decrease) fund balance	(2,794,031)	(3,209,922)	(3,231,775)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(446,584)	(894,335)	(1,255,875)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(594,274)	-	-
Gain/Loss on Disposal of Asset	11,266	-	-
Depreciation/Amortization	453,425	450,076	466,775
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(129,583)	450,076	466,775
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$2,893,677</b>	<b>\$2,449,418</b>	<b>\$1,660,318</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$576,167)</b>	<b>(\$444,259)</b>	<b>(\$789,100)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/11</b>	<b>7/1/12</b>	
Cash	\$3,584,171	\$3,635,894	
Accounts Payable	(10,209)	7,858	
Accounts Receivable	0	(51,683)	
Encumbrances	(104,118)	(698,392)	
<b>Total Beginning Fund Balance</b>	<b>\$3,469,844</b>	<b>\$2,893,677</b>	