

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: EQUIPMENT FUND

Section/Index No: 687103

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$23,400	\$16,200	(\$7,200)	(30.77%)
1850 Rent - Equipment	1,952,500	2,063,500	111,000	5.69%
Subtotal Use of Money	\$1,975,900	\$2,079,700	\$103,800	5.25%
TOTAL REVENUES				
	\$1,975,900	\$2,079,700	\$103,800	5.25%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
6040 Communications	\$0	\$15,000	\$15,000	N/A
6140 Maintenance - Equipment	330,000	250,000	(80,000)	(24.24%)
6461 Supplies/Expense	1,000	1,000	0	0.00%
6523 District Operations	750,000	900,000	150,000	20.00%
6570 Consultant Services	0	10,425	10,425	N/A
6820 Rent/Leases/Equipment	10,000	5,000	(5,000)	(50.00%)
6880 Small Tools/Instruments	8,000	15,000	7,000	87.50%
6889 Software	0	6,000	6,000	N/A
6890 Computer Hardware	0	10,000	10,000	N/A
7201 Gas & Oil	500,000	510,000	10,000	2.00%
7206 Equipment Usage Charge	8,000	40,000	32,000	400.00%
Subtotal Services and Supplies	\$1,607,000	\$1,762,425	\$155,425	9.67%
<u>OTHER CHARGES</u>				
7980 Depreciation	\$441,100	\$578,600	\$137,500	31.17%
7981 Amort Expense	25,675	26,000	325	1.27%
Subtotal Other Charges	\$466,775	\$604,600	\$137,825	29.53%
<u>FIXED ASSETS</u>				
8573 Mobile Equipment	\$1,138,000	\$1,220,000	\$82,000	7.21%
8574 Shop Equipment	20,000	20,000	0	0.00%
Subtotal Fixed Assets	\$1,158,000	\$1,240,000	\$82,000	7.08%
TOTAL EXPENDITURES				
	\$3,231,775	\$3,607,025	\$375,250	11.61%
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>				
	\$1,255,875	\$1,527,325	\$271,450	21.61%

FY 2014-15 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 14-15 Amount</u>
<u>Charges From :</u>	687103	Equipment Fund	Various	\$2,063,500
<u>Charges To :</u>	672105	General Fund	7206	\$150,000
	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	300,000
	673301	Zone 2A Petaluma	7206	50,000
	673400	Zone 3A Valley of the Moon	7206	5,000
	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	26,000
	674515	Russian River Projects	7206	6,000
	674523	Recycled Water fund	7206	3,000
	687202	Facilities Fund	7206	50,000
	687400	Power Resources	7206	70,000
	678102	Sea Ranch	7206	7,000
	680108	Penngrove	7206	7,000
	681106	Geyserville	7206	12,000
	682104	Airport-Larkfield-Wikiup	7206	100,000
	651109	Occidental CSD	7206	20,000
	652107	Russian River CSD	7206	120,000
	653105	Sonoma Valley CSD	7206	340,000
	654103	South Park CSD	7206	1,000
		<i>Total</i>		<u><u>\$2,063,500</u></u>

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

FY 2014-15 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	\$2,700,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$16,200

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. 1935A3

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

6570 Consultant Services

This item is for consultant services for the Maximo.

6820 Rents/Leases - Equip

Order No. Various

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.

6890 Computer Hardware

Order No. Various

This item records the cost of computer hardware.

7201 Gas / Oil

Order No. 1934 & 1936

This item includes the costs of gas, diesel, and oil for the Agency's vehicle fleet.

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.

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Equipment Fund

Character Title: Fixed Assets

Character No.: 687103-85

<u>8573 Mobile Equipment</u>	<u>REPLACES</u>	<u>FOR</u>	<u>COST</u>
F550 4X4 Utility Body with crane/welder	G397	Maint. Div /Maint Mech Section	\$110,000
Video Van/ camera/ generator	New	Maint. Div / Environmental Section	160,000
Peterbuilt 365 cab & chassis/ swap loader attachm	New	Maint. Div /Field Operations Section	250,000
One Ton DRW Utility Truck w/ crane	E927	Maintenance Div /Maint Mech Section	75,000
Compact Extended Cab 4x4 Pickup	E562	Maint. Div / Fleet Operations	30,000
1/2 Ton Extended Cab 4x4 Pickup	E817	Water / Wastewater Operations	30,000
One Ton DRW Utility Truck w/ crane	G379	Maintenance Div /Maint Mech Section	70,000
One Ton SRW Utility Truck	E932	Maintenance Div /Maint Mech Section	55,000
Compact Extended Cab 4x4 Pickup	E157	Water / Wastewater Operations	30,000
One Ton Utility Van / Sprinter Type	D332	Maint. Div / Environmental Section	50,000
F550 Utility Body with crane	E859	Maintenance Div /Maint Mech Section	90,000
One Ton DRW Utility Truck w/crane	E857	Maintenance Div /Maint Mech Section	75,000
One Ton Utility Van / Sprinter Type	D333	Electrical/ Instrumentation Section	50,000
Mid size 4x4 SUV	E908	404 Pool	45,000
Contingency Vehicle Replacement			100,000
			<u>1,220,000</u>
		Sales Tax	<u>included</u>
		Total	<u><u>\$1,220,000</u></u>
<i>8574 Shop Equipment</i>			
This item records the cost of shop equipment for maintenance activities.			

FY 2014-15 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 12-13	Estimated FY 13-14	Requested FY 14-15
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$3,469,844	\$2,084,739	\$1,356,517
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,299,726	2,028,413	2,079,700
Expenditures - (Decrease) fund balance	(3,555,248)	(3,206,721)	(3,607,025)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,255,522)	(1,178,308)	(1,527,325)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	(594,274)	-	-
Gain/Loss on Disposal of Asset	11,266	-	-
Depreciation/Amortization	453,425	450,086	604,600
Net Adjustment - Increase/(Decrease) to Fund Balance	(129,583)	450,086	604,600
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$2,084,739	\$1,356,517	\$433,792
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$1,385,105)	(\$728,222)	(\$922,725)
<u>Fund Balance Components at Beginning of FY</u>	7/1/12	7/1/13	
Cash	\$3,584,171	\$3,635,894	
Accounts Payable	(10,209)	7,858	
Accounts Receivable	-	(51,683)	
Encumbrances	(104,118)	(698,392)	
Total Beginning Fund Balance	\$3,469,844	\$2,893,677	