

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 (1700) Interest on Pooled Cash	\$16,200	\$7,800	(\$8,400)	(51.85%)
44102 (1850) Rent - Equipment	2,063,500	2,317,400	253,900	12.30%
Subtotal Use of Money	\$2,079,700	\$2,325,200	\$245,500	11.80%

TOTAL REVENUES	\$2,079,700	\$2,325,200	\$245,500	11.80%
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EXPENDITURES:

SERVICES AND SUPPLIES

51902 (6040) Telecommunication Usage	\$15,000	\$0	(\$15,000)	(100.00%)
51061 (6140) Maintenance - Equipment	250,000	300,000	50,000	20.00%
52111 (6400) Office Supplies	1,000	2,000	1,000	100.00%
51917 (6523) District Operations Chgs	900,000	850,000	(50,000)	(5.56%)
51226 (6570) Consulting Services	10,425	6,250	(4,175)	(40.05%)
51244 (6589) Permits/License/Fees	0	1,500	1,500	N/A
51401 (6820) Rents & Leases-Equipment	5,000	5,000	0	0.00%
52141 (6880) Minor Equipment/Small Tools	15,000	14,000	(1,000)	(6.67%)
52143 (6889) Software/Licensing Fees	6,000	8,000	2,000	33.33%
51242 (6890) Computer Equip/Accessories	10,000	8,000	(2,000)	(20.00%)
52061 (7201) Fuel/Gas/Oil	510,000	500,000	(10,000)	(1.96%)
51921 (7206) Equipment Usage Charges	40,000	48,000	8,000	20.00%
Subtotal Services and Supplies	\$1,762,425	\$1,742,750	(\$19,675)	(1.12%)

OTHER CHARGES

53402 (7980) Depreciation Expense	\$578,600	\$689,944	\$111,344	19.24%
53401 (7981) Amortization Expense	26,000	26,000	0	0.00%
Subtotal Other Charges	\$604,600	\$715,944	\$111,344	18.42%

FIXED ASSETS

19820 (8560&74) Machinery & Equipment	\$20,000	\$20,000	\$0	0.00%
19822 (8573) Mobile Equipment	1,220,000	800,000	(420,000)	(34.43%)
Subtotal Fixed Assets	\$1,240,000	\$820,000	(\$420,000)	(33.87%)

TOTAL EXPENDITURES	\$3,607,025	\$3,278,694	(\$328,331)	(9.10%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$1,527,325	\$953,494	(\$573,831)	(37.57%)
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FY 2015-16 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 15-16 Amount</u>
<u>Charges From :</u>	687103	Equipment Fund	Various	\$2,317,400
<u>Charges To :</u>	672105	General Fund	7206	\$180,000
	672808	Sustainability-Renewable Energy	7206	42,000
	675108	Water Transmission	7206	600,000
	675405	Storage Facilities	Various	0
	675413	Pipeline Facilities	Various	0
	675421	Common Facilities	Various	0
		Generator and Pumps		200,000
	673202	Zone 1A Laguna Mark West	7206	360,000
	673301	Zone 2A Petaluma	7206	60,000
	673400	Zone 3A Valley of the Moon	7206	6,000
	673509	Zone 5A Lower Russian River	7206	6,000
	673608	Zone 7A North Coast	7206	1,200
	673707	Zone 8A South Coast	7206	2,400
	673806	Warm Springs Dam	7206	31,200
	674515	Russian River Projects	7206	7,200
	674523	Recycled Water fund	7206	3,600
	687202	Facilities Fund	7206	60,000
	687400	Power Resources	7206	8,400
	678102	Sea Ranch	7206	8,400
	680108	Penngrove	7206	8,400
	681106	Geyserville	7206	14,400
	682104	Airport-Larkfield-Wikiup	7206	120,000
	651109	Occidental CSD	7206	24,000
	652107	Russian River CSD	7206	165,000
	653105	Sonoma Valley CSD	7206	408,000
	654103	South Park CSD	7206	1,200
		<i>Total</i>		<u><u>\$2,317,400</u></u>

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

FY 2015-16 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.:** 54005-33050100-10

44002 (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	\$1,200,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$7,800
44102 (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.:	54005-33050100-60
5061 (6140) Maintenance - Equipment		Order No. Various (by Equipment)	
This item records parts and various supplies necessary to maintain and repair Agency vehicles.			
52111 (6400) Office Supplies		Order No. Various	
Supplies/Expense covers the costs of operational supplies.			
51917 (6523) District Operations		Order No. 1935A3	
This item records the labor and overhead necessary to maintain and repair Agency vehicles and equipment.			
51226 (6570) Consulting Services		Order No. 7256A8	
This item is for consultant services for the Maximo.			
51244 (6589) Permits/License/Fees			
This account records the cost of all permits.			
51401 (6820) Rents/Leases - Equip		Order No. Various	
Rents and Leases - Equipment covers the costs of equipment as needed.			
52141 (6880) Minor Equipment /Small Tools		Order No. Various	
This item records the cost of small tools and instruments used for maintenance activities under \$5,000.			
52143 (6889) Software/Licensing Fees		Order No. Various	
This item records the cost of software.			
53401 (6890) Computer Equipment/Accessories		Order No. Various	
This item records the cost of computer hardware.			
52061 (7201) Fuel/Gas / Oil		Order No. 1934 & 1936	
This item includes the costs of gas, diesel, and oil for the Agency's vehicle fleet.			
51921 (7206) Equipment Usage Charge		Order No. Various	
This item is requested to provide funds for equipment usage.			

Character Title:	Other Charges	Character No.:	54005-33050100-75
53402 (7980) Depreciation Expense			
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.			
53401 (7981) Amortization Expense			
This records the amortization of intangible assets.			

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: Equipment Fund

Character Title: Fixed Assets

Character No.: 54005-33050100-85

<u>19822 (8573) Mobile Equipment</u>	<u>REPLACES</u>	<u>FOR</u>	<u>COST</u>
Compact Ext Cab 4x4 Pickup	E945	Maint Div/ Field Ops Section	30,000
Compact Ext Cab 4x4 Pickup	E157	Water/ Wastewater Operations	30,000
One ton Ext Cab DRW Utility Truck w/crane	G433	Maint Div/ Maint Mech Section	85,000
One ton Ext Cab DRW Utility Truck w/crane	G379	Maint Div/ Maint Mech Section	85,000
One ton Ext Cab DRW Utility Truck	G371	Maint Div/ Environmental Serv Sect	80,000
Compact SUV AWD	E227	Environ Resources/Pub Aff/ Water Ed	30,000
Compact SUV AWD	E229	Water/ Wastewater Operations	30,000
One ton Ext Cab DRW Utility Truck w/crane	G391	Maint Div/ Maint Mech Section	85,000
One ton 4x4 SRW Utility Truck Survey	D265	Eng/ Resource Plan Div/ Survey Sect	85,000
Compact Ext Cab 4x4 Pickup	E935	Water/ Wastewater Ops Div/ Lab Sect	30,000
Compact SUV AWD	E837	Environ Resources/Pub Aff/ Water Ed	35,000
F550 Chip Truck 4x4	G414	Maint Div/ Field Ops Section	100,000
Contingency Vehicle Replacement			95,000
			800,000
		Sales Tax	included
		Total	\$800,000
<i>19820 (8560 & 8574) Machinery & Equipment</i>			
This item records the cost of shop equipment for maintenance activities.			

FY 2015-16 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 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$2,087,677	\$1,084,712	\$380,394
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,998,786	2,120,626	2,325,200
Expenditures - (Decrease) fund balance	(3,936,854)	(3,291,619)	(3,278,694)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,938,068)	(1,170,993)	(953,494)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	527,234	-	-
Gain/Loss on Disposal of Asset	33,586	-	-
Depreciation/Amortization	374,284	466,675	715,944
Net Adjustment - Increase/(Decrease) to Fund Balance	935,104	466,675	715,944
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$1,084,712	\$380,394	\$142,844
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$1,002,965)	(\$704,318)	(\$237,550)
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$2,795,875	\$1,339,462	
Accounts Payable	(18,693)	(83,027)	
Accounts Receivable	9,452	0	
Encumbrances	(698,957)	(171,723)	
Total Beginning Fund Balance	\$2,087,677	\$1,084,712	