

**FY 2015-16 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$22,750	\$22,750	\$0	0.00%
44101 (1801) Rent - Real Estate (Pay of	0	3,342,000	3,342,000	N/A
44101 (1801) Rent - Real Estate	4,596,502	4,386,180	(210,322)	(4.58%)
<b>Subtotal Use of Money</b>	<b>\$4,619,252</b>	<b>\$7,750,930</b>	<b>\$3,131,678</b>	<b>67.80%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
4600 Sale-Fixed Assets	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$4,619,252</b>	<b>\$7,750,930</b>	<b>\$3,131,678</b>	<b>67.80%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51902 (6040) Telecommunication Usage	\$5,000	\$7,000	\$2,000	40.00%
52042 (6084) Janitorial Supplies	1,000	1,200	200	20.00%
51032 (6085) Janitorial Services	140,000	140,000	0	0.00%
51071 (6180) Maintenance-Bldg & Imp	307,800	300,000	(7,800)	(2.53%)
51072 (6190) Landscaping Services	10,000	11,000	1,000	10.00%
52081 (6262) Medical/Laboratory Suppli	10,000	10,000	0	0.00%
52111 (6400&61) Office Supplies	11,000	10,000	(1,000)	(9.09%)
51917 (6523) District Operations Chgs	650,000	690,000	40,000	6.15%
51226 (6570) Consulting Services	38,565	0	(38,565)	(100.00%)
51244 (6589) Permits/License/Fees	5,000	5,000	0	0.00%
51401 (6820) Rents& Leases-Equipment	10,000	12,000	2,000	20.00%
51421 (6840) Rents/Leases-Bldgs/Imp	100,000	100,000	0	0.00%
52141 (6880) Minor Equipment/Small To	8,000	10,000	2,000	25.00%
51242 (6890) Computer Equip/Accessori	2,000	2,000	0	0.00%
51921 (7206) Equipment Usage Charges	50,000	60,000	10,000	20.00%
52191(7320) Utilities	25,000	25,000	0	0.00%
52193 (7394) Utilities-Power	165,000	165,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,538,365</b>	<b>\$1,548,200</b>	<b>\$9,835</b>	<b>0.64%</b>

**OTHER CHARGES**

51303 (7920&7972&24) Interest on LT D	\$361,419	\$319,189	(\$42,230)	(11.68%)
53402 (7980) Depreciation Expense	1,261,000	1,081,000	(180,000)	(14.27%)
<b>Subtotal Other Charges</b>	<b>\$1,622,419</b>	<b>\$1,400,189</b>	<b>(\$222,230)</b>	<b>(13.70%)</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

Index No.: 687202

<b>Sub-Object No. and Title</b>	<b>Adopted 2014-15</b>	<b>Requested 2015-16</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>FIXED ASSETS</u></b>				
19831 (8510) CIP - Bldg & Impr	\$2,012,825	\$1,850,000	(\$162,825)	(8.09%)
<b><i>Subtotal Fixed Assets</i></b>	<b>\$2,012,825</b>	<b>\$1,850,000</b>	<b>(\$162,825)</b>	<b>(8.09%)</b>
<b><u>ADMIN CONTROL</u></b>				
59004 (9200) Admin Control Acct	\$925,083	\$3,999,791	\$3,074,708	332.37%
59005 (9209) Admin Control Acct-Cleari	(925,083)	(3,999,791)	(3,074,708)	332.37%
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,173,609</b>	<b>\$4,798,389</b>	<b>(\$375,220)</b>	<b>(7.25%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$554,357</b>	<b>(\$2,952,541)</b>	<b>(\$3,506,898)</b>	<b>(632.61%)</b>

**FY 2015-16 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.:** 54010-33050200-17

**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	\$4,000,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$26,000

**44101 (1801) Rent - Real Estate (Pay off)**

Payoff payment for the 404 Aviation Facility.

**44101 (1801) Rent - Real Estate**

This account records the rental income received for 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. .

**Character Title:** Services and Supplies      **Character No.:** 54010-33050200-60

**51902 (6040) Telecommunication Usage**

Order No. Various

This item covers costs for the telephone system repairs.

**52042 (6084) Janitorial Supplies**

Order No. 516

This item is requested to provide funds for cleaning and household supplies.

**51032 (6085) Janitorial Services**

Order No. 516

This item is requested to provide funds for custodial services for the Agency's Administration building, O&M Center and Airport treatment plant.

**51071 (6180) Maintenance-Bldg & Improve**

Order No. 516

Maintenance - Buildings covers all maintenance costs of the Agency's administrative office, operations, and service center complexes.

**51072 (6190) Landscaping Services**

Order No. 516

Landscape Service covers the cost of grounds and landscape maintenance at the administrative complex.

**FY 2015-16 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.:** 54010-33050200-60

**52081 (6262) Medical/Laboratory Supplies**

**52111 (6400&61) Office Supplies**

Order No. Various

This account records non-capitalized office expenses.

**51917 (6523) District Operations Chgs**

Order No. Various

This item is requested to provide funds to charge salary and benefits for staff assigned to projects that deal with the Agency's facilities.

**51244 (6589) Permits/License/Fees**

Order No. Various

This account records the cost of all permits.

**51401 (6820) Rents & Leases-Equipment**

This account covers the cost of rental equipment as needed to maintain various facilities.

**6840 Rents/Leases-Bldgs/Imp**

This account reflects the cost of lease expense to ALW Sanitation Zone for the Service Center Building.

**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.

**51242 (6890) Computer Equip/Accessories**

Order No. Various

This item records the cost of computer hardware.

**51921 (7206) Equipment Usage Charges**

Order No. Various

This item is requested to provide funds for equipment usage.

**52191 (7320) Utilities**

Order No. 516

This item includes the costs of water at the Agency's facilities,

**52193 (7394) Utilities-Power**

Order No. Various

This item includes the costs of gas and electric at the Agency's facilities.

**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Facilities Fund

**Character Title:** Other Charges **Character No.:** 54010-33050200-75

**51303 (7920&7972&24) Interest on LT Debt**

This account reflects the interest expense on the loan to purchase the Administrative facility at 404 Aviation Blvd. and the O&M facility at 204 Concourse.

**53402 (7980) Depreciation Expense**

This item is requested to provide appropriations for depreciation of the Agency's Administrative Offices and the maintenance facilities at the Airport treatment plant. No cash expenditure of funds is made.

**Character Title:** Fixed Assets **Character No.:** 54010-33050200-85

**19831 (8510) CIP - Bldg & Impr**

This item is requested to provide appropriations replacement of 404 Aviation Blvd, roof (\$1,090,000), service center parking lot (\$560,000) and miscellaneous improvements (\$200,000).

**Character Title:** Administrative Control Acct **Character No.:** 54010-33050200-92

**59004 (9200) 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:

Administration Building 404 Aviation Blvd. - payments began April 15,2004 and will continue semi-annually until April 2016.

Original Amount of the Loan:	\$8,800,000
Total FY 03-04 through FY 13-14 Principal Payments:	(4,608,447)
FY 14-15 Principal Payment:	<u>(566,223)</u>
Outstanding Loan Amount	\$3,625,330

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 13-14 Principal Payments:	(1,722,637)
FY 14-15 Principal Payment:	<u>(358,860)</u>
Outstanding Loan Amount	\$3,753,503

**59005 (9209) Admin Control Acct-Clearing**

This is the clearing account for sub-object 9200 Principal.

**FY 2015-16 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 13-14	Estimated FY 14-15	Requested FY 15-16
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$411,466</b>	<b>(\$738,025)</b>	<b>\$69,320</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,456,691	4,651,845	7,750,930
Expenditures - (Decrease) fund balance	(4,285,128)	(3,496,554)	(4,798,389)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	171,563	1,155,291	2,952,541
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrance - Net Change	(640,622)	-	-
9200 Enterprise - Principal-Capital Lease	(884,693)	(884,696)	(3,999,791)
Capital Interest	(258,722)	-	-
Audit Adjustment	(10,141)	-	-
Accumulate Final Debt Payment	(557,000)	(557,000)	-
Change in Capital Lease Payable	(40,386)	-	-
7980 Depreciation	1,070,509	1,093,750	1,081,000
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(1,321,055)	(347,946)	(2,918,791)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>(\$738,025)</b>	<b>\$69,320</b>	<b>\$103,070</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$1,149,491)</b>	<b>\$807,345</b>	<b>\$33,750</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/13</b>	<b>7/1/14</b>	
Cash	\$4,895,778	\$4,088,980	
Accounts Payable	(981,767)	(153,729)	
Retention Payable	(58,095)	-	
Interest Payable	(96,943)	(87,761)	
Capital Lease Payable	(884,693)	(925,079)	
Accum 404 Aviation Balloon Payment (GL 311)	(2,228,000)	(2,785,000)	
Encumbrances	(234,814)	(875,436)	
<b>Total Beginning Fund Balance</b>	<b>\$411,466</b>	<b>(\$738,025)</b>	