

**FY 2016-17 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$22,750	\$2,400	(\$20,350)	(89.45%)
44101 (1801) Rent - Real Estate (Pay of	3,342,000	0	(3,342,000)	(100.00%)
44101 (1801) Rent - Real Estate	4,386,180	3,316,876	(1,069,304)	(24.38%)
<b>Subtotal Use of Money</b>	<b>\$7,750,930</b>	<b>\$3,319,276</b>	<b>(\$4,431,654)</b>	<b>(57.18%)</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>\$7,750,930</b>	<b>\$3,319,276</b>	<b>(\$4,431,654)</b>	<b>(57.18%)</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51032 (6085) Janitorial Services	140,000	150,000	10,000	7.14%
51061 (6140) Maintenance-Equipment	0	110,000	110,000	N/A
51071 (6180) Maintenance-Bldg & Impr	300,000	100,000	(200,000)	(66.67%)
51072 (6190) Landscaping Services	11,000	11,000	0	0.00%
51209 Information Tech Serv (non ISD)	0	1,000	1,000	N/A
51211 (6610) Legal Services	0	10,000	10,000	N/A
51244 (6589) Permits/License/Fees	5,000	5,000	0	0.00%
51401 (6820) Rents& Leases-Equipment	12,000	10,000	(2,000)	(16.67%)
51421 (6840) Rents/Leases-Bldgs/Imp	100,000	100,000	0	0.00%
51803 (6540) Other Contract Services	0	115,000	115,000	N/A
51902 (6040) Telecommunication Usage	7,000	7,000	0	0.00%
51917 (6523) District Operations Chgs	690,000	800,000	110,000	15.94%
51921 (7206) Equipment Usage Charges	60,000	70,000	10,000	16.67%
52042 (6084) Janitorial Supplies	1,200	1,000	(200)	(16.67%)
52081 (6262) Medical/Laboratory Supplie	10,000	0	(10,000)	(100.00%)
52111 (6400&61) Office Supplies	10,000	13,000	3,000	30.00%
52141 (6880) Minor Equipment/Small Tool	10,000	10,000	0	0.00%
52142 (6890) Computer Equip/Accessori	2,000	2,000	0	0.00%
52191(7320) Utilities	25,000	20,000	(5,000)	(20.00%)
52193 (7394) Utilities-Power	165,000	150,000	(15,000)	(9.09%)
<b>Subtotal Services and Supplies</b>	<b>\$1,548,200</b>	<b>\$1,685,000</b>	<b>\$136,800</b>	<b>8.84%</b>

**OTHER CHARGES**

51303 (7920&7972&24) Interest on LT De	\$319,189	\$141,146	(\$178,043)	(55.78%)
53402 (7980) Depreciation Expense	1,081,000	1,100,000	19,000	1.76%
<b>Subtotal Other Charges</b>	<b>\$1,400,189</b>	<b>\$1,241,146</b>	<b>(\$159,043)</b>	<b>(11.36%)</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

**54010-33050200**

<b>Sub-Object No. and Title</b>	<b>Adopted 2015-16</b>	<b>Requested 2016-17</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>FIXED ASSETS</u></b>				
19831 (8510) CIP - Bldg & Impr	\$1,850,000	\$185,904	(\$1,664,096)	(89.95%)
<b><i>Subtotal Fixed Assets</i></b>	<b>\$1,850,000</b>	<b>\$185,904</b>	<b>(\$1,664,096)</b>	<b>(89.95%)</b>
<b><u>ADMIN CONTROL</u></b>				
59004 (9200) Admin Control Acct	\$3,999,791	\$390,730	(\$3,609,061)	(90.23%)
59005 (9209) Admin Control Acct-Cleari	(3,999,791)	(390,730)	3,609,061	(90.23%)
<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>\$4,798,389</b>	<b>\$3,112,050</b>	<b>(\$1,686,339)</b>	<b>(35.14%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$2,952,541)</b>	<b>(\$207,226)</b>	<b>\$2,745,315</b>	<b>(92.98%)</b>

# FY 2016-17 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	\$400,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$2,400

**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

**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.

Order No. Various

**51061 (6140) Maintenance-Equipment**

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

**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.

**Character Title:** Services and Supplies (Cont'd) **Character No.:** 54010-33050200-60

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

Order No. Various

This request covers the costs of various data processing supplies and services.

**51211 (6610) Legal Services**

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

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

Order No. Various

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Facilities Fund

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.

**51803 (6540) Other Contract Services**

Order No. Various

This request covers the costs of various contract services such as waste disposal, safety services and various other services.

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

Order No. Various

This account records non-capitalized office expenses.

**51902 (6040) Telecommunication Usage**

Order No. Various

This item covers costs for the telephone system repairs.

**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.

**51921 (7206) Equipment Usage Charges**

Order No. Various

This item is requested to provide funds for equipment usage.

**52042 (6084) Janitorial Supplies**

Order No. 516

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

**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.

**52111 (6400) Office Supplies**

Order No. Various

Supplies/Expense covers the costs of operational supplies.

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

Order No. Various

This item records the cost of computer hardware.

**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.

**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 O&M facility at 204 Concourse. And 1315 Airport.



**FY 2016-17 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 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>(\$738,025)</b>	<b>\$484,321</b>	<b>(\$408,721)</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,690,505	7,796,228	3,319,276
Expenditures - (Decrease) fund balance	(3,075,673)	(3,507,808)	(3,112,050)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	1,614,832	4,288,420	207,226
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrance - Net Change	(203,893)	1,079,329	-
9200 Enterprise - Principal-Capital Lease	(925,079)	(3,999,791)	(390,730)
Unrealized Gain/Loss	17,255	-	-
Capital Interest	(17,730)	-	-
Accumulate Final Debt Payment	2,785,000	-	-
	-	(3,342,000)	-
Change in Capital Lease Payable	(3,047,710)	-	-
7980 Depreciation	999,673	1,081,000	1,100,000
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(392,484)	(5,181,462)	709,270
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$484,321</b>	<b>(\$408,721)</b>	<b>\$507,775</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,222,346</b>	<b>(\$893,042)</b>	<b>\$916,496</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/14</b>	<b>7/1/15</b>	
Cash	\$4,088,980	\$5,624,144	
Accounts Payable	(153,729)	(9,544)	
Retention Payable	-	-	
Interest Payable	(87,761)	(78,161)	
Capital Lease Payable	(925,079)	(3,999,789)	
Accum 404 Aviation Balloon Payment (GL 311)	(2,785,000)	-	
Encumbrances	(875,436)	(1,079,329)	
<b>Total Beginning Fund Balance</b>	<b>(\$738,025)</b>	<b>\$457,321</b>	