

FY 2014-15 BUDGET

BUDGET SECTION SUMMARY

Section Title: SANITATION ZONE - GEYSERVILLE

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, pumping stations, treatment plant, and disposal facilities serving the Geyserville area.

B. Financial Summary

| Section | GROSS EXPENDITURES | | | NET COST/USE OF FUND BALANCE | | |
|---------------|---------------------|-----------------------|-------------------|------------------------------|-----------------------|-------------------|
| | FY 13-14 Adopted | FY 14-15 Requested | Percent Change | FY 13-14 Adopted | FY 14-15 Requested | Percent Change |
| Operations | \$344,000 | \$383,341 | 11.44% | \$49,248 | \$79,305 | 61.03% |
| Bonds | 7,852 | 6,852 | (12.74%) | (18,308) | (19,288) | 5.35% |
| Construction | 30,000 | 0 | (100.00%) | 28,050 | (1,800) | (106.42%) |
| TOTAL: | \$381,852 | \$390,193 | 2.18% | \$58,990 | \$58,217 | (1.31%) |

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

| Workload Indicator | FY 12-13 Actual | FY 13-14 Budget Estimate | FY 13-14 Revised Estimate | FY 14-15 Projected | Change from FY 13-14 Budget Estimate |
|--------------------|--------------------|--------------------------------|---------------------------------|-----------------------|---|
| Total ESDs | 353 | 352 | 353 | 353 | 0.28% |
| Total APNs | 322 | 322 | 319 | 319 | (0.93%) |

E. Summary of Issues and Significant Changes

The Geyserville Sanitation Zone (Geyserville SZ) treatment facility became operational in 1981 and is designed to treat an average daily dry weather flow of up to 92,000 gallons per day. Current and future treatment plant inflows are expected to remain less than the treatment and disposal capacity of the Geyserville SZ facilities.

The requested rate per ESD for FY 14-15 annual service charges is \$880 representing a 3.0% increase from FY 13-14.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Section/Index No: 681106

| Sub-Object No. and Title | Adopted 2013-14 | Requested 2014-15 | Difference | Percent Change |
|--|--------------------|----------------------|----------------|-------------------|
| REVENUES: | | | | |
| <u>TAXES</u> | | | | |
| 1001 Flat Charges - CY | \$288,276 | \$297,906 | \$9,630 | 3.34% |
| 1061 Flat Charges - PY | 510 | 510 | 0 | 0.00% |
| 1120 Penalties / Costs on Taxes | 600 | 600 | 0 | 0.00% |
| Subtotal Taxes | \$289,386 | \$299,016 | \$9,630 | 3.33% |
| <u>USE OF MONEY</u> | | | | |
| 1700 Interest on Pooled Cash | \$1,950 | \$1,500 | (\$450) | (23.08%) |
| Subtotal Use of Money | \$1,950 | \$1,500 | (\$450) | (23.08%) |
| <u>CHARGES FOR SERVICES</u> | | | | |
| 3400 Sanitation Services | \$3,416 | \$3,520 | \$104 | 3.04% |
| Subtotal Charges for Services | \$3,416 | \$3,520 | \$104 | 3.04% |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| 4625 OT - W/in Special Dist - BOS | \$0 | \$0 | \$0 | N/A |
| Subtotal Other Financing Sources | \$0 | \$0 | \$0 | N/A |
| <u>RESIDUAL EQUITY TRANSFER</u> | | | | |
| 4880 Ret-Between Entities-BOS | \$0 | \$0 | \$0 | N/A |
| Subtotal Residual Equity Transfer | \$0 | \$0 | \$0 | N/A |
| TOTAL REVENUES | \$294,752 | \$304,036 | \$9,284 | 3.15% |

EXPENDITURES:

SERVICES AND SUPPLIES

| | | | | |
|------------------------------|---------|---------|---------|----------|
| 6040 Communications | \$500 | \$500 | \$0 | 0.00% |
| 6140 Maintenance-Equipment | 5,000 | 7,000 | 2,000 | 40.00% |
| 6262 Lab Supplies | 1,000 | 1,000 | 0 | 0.00% |
| 6430 Printing Services | 1,000 | 1,000 | 0 | 0.00% |
| 6461 Supplies/Expenses | 1,000 | 1,000 | 0 | 0.00% |
| 6512 Testing/Analysis | 20,000 | 20,000 | 0 | 0.00% |
| 6523 District Operations | 180,000 | 220,000 | 40,000 | 22.22% |
| 6570 Consultant Services | 10,000 | 5,000 | (5,000) | (50.00%) |
| 6573 Administration Costs | 3,000 | 3,000 | 0 | 0.00% |
| 6589 Permits | 15,000 | 15,000 | 0 | 0.00% |
| 6610 Legal Services | 1,000 | 1,000 | 0 | 0.00% |
| 6697 EFS Costs | 0 | 341 | 341 | N/A |
| 6820 Rent/Leases-Equipment | 500 | 500 | 0 | 0.00% |
| 6880 Small Tools/Instruments | 2,000 | 2,000 | 0 | 0.00% |
| 7206 Equipment Usage Charge | 10,000 | 12,000 | 2,000 | 20.00% |
| 7212 Chemicals | 5,000 | 3,000 | (2,000) | (40.00%) |

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

| Sub-Object No. and Title | Adopted 2013-14 | Requested 2014-15 | Difference | Percent Change |
|---|-------------------------|-------------------------|------------------------|----------------------|
| <u>SERVICES AND SUPPLIES (cont'd)</u> | | | | |
| 7247 Water Conservation | 10,000 | 10,000 | 0 | 0.00% |
| 7394 Power | 20,000 | 18,000 | (2,000) | (10.00%) |
| <i>Subtotal Services and Supplies</i> | <u>\$285,000</u> | <u>\$320,341</u> | <u>\$35,341</u> | <u>12.40%</u> |
| <u>OTHER CHARGES</u> | | | | |
| 7980 Depreciation | \$44,000 | \$48,000 | \$4,000 | 9.09% |
| <i>Subtotal Other Charges</i> | <u>\$44,000</u> | <u>\$48,000</u> | <u>\$4,000</u> | <u>9.09%</u> |
| <u>FIXED ASSETS</u> | | | | |
| 8560 Equipment | \$10,000 | \$10,000 | \$0 | 0.00% |
| <i>Subtotal Fixed Assets</i> | <u>\$10,000</u> | <u>\$10,000</u> | <u>\$0</u> | <u>0.00%</u> |
| <u>OTHER FINANCING USES</u> | | | | |
| 8625 OT - W/in Special Dist - BOS | \$0 | \$0 | \$0 | N/A |
| <i>Subtotal Other Financing Uses</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>N/A</u> |
| <u>APPROPRIATIONS FOR CONT</u> | | | | |
| 9000 Appropriations for Contingencies | \$5,000 | \$5,000 | \$0 | 0.00% |
| <i>Subtotal Appropriations for Contin.</i> | <u>\$5,000</u> | <u>\$5,000</u> | <u>\$0</u> | <u>0.00%</u> |
| TOTAL EXPENDITURES | | | | |
| | \$344,000 | \$383,341 | \$39,341 | 11.44% |
| TOTAL NET COST | | | | |
| <i>(Expenditures Minus Revenues)</i> | \$49,248 | \$79,305 | \$30,057 | 61.03% |

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Operations

Character Title: Taxes **Character No.:** 681106-10

1001 Flat Charges - CY

Flat charge revenue from annual service charges is expected to increase slightly from the adopted FY 13-14 budget. The annual rate will increase 3.0%, from \$854 to \$880.

| | | |
|------------------------------------|-------------|-----------|
| ESDs times annual rate: | 349 x \$880 | \$307,120 |
| Less Estimated Delinquency Factor: | 3% | (9,214) |
| | | \$297,906 |

(See SubObject 3400 for Total ESDs)

1061 Flat Charges - PY

This account records the estimated delinquent amount of prior years sewer service charges.

1120 Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money **Character No.:** 681106-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

| | |
|---|-----------|
| Estimated Average Cash Balance | \$250,000 |
| Projected Interest Rate | 0.60% |
| Projected/Planned Interest on Pooled Cash | \$1,500 |

Character Title: Charges for Services **Character No.:** 681106-30

3400 Sanitation Services

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

Based on projected FY 14-15 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$854 to \$880

| | | | |
|----------------------|-----------|---|---------|
| ESDs x Annual Charge | 4 x \$880 | = | \$3,520 |
|----------------------|-----------|---|---------|

6040 Communications

This account records expenses paid by the Geyserville SZ for outside communication and wireless services.

6140 Maintenance-Equipment

This account records the costs for routine maintenance of equipment. (no longer using 6180)

6262 Laboratory Supplies

This account records the cost of lab supplies required for testing and monitoring wastewater.

6430 Printing Services

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

6461 Supplies/Expenses

Supplies/Expenses covers the costs of operational supplies.

6512 Testing/Analysis

This account records expenses incurred to comply with all regulatory testing requirements.

6523 District Operations

This account records the cost of labor and overhead associated with operations and maintenance of the Geyserville SZ's facilities.

6570 Consultant Services

This account records the cost of consultant services required in support of special projects.

6573 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

6589 Permits

This account records the cost of all permits. (No longer using 7217 State Permits/Fees)

6610 Legal Services

This item covers the estimated costs of legal services to be provided by County Counsel or outside legal services.

6697 EFS Costs

This item represents the share cost of the County's future operating system.

6820 Rents/Leases-Equipment

This item is requested to provide funds for rents and leases of equipment. Our recent cost experience indicated that higher costs may be incurred during the forthcoming year.

6880 Small Tools/Instruments

This item is requested to provide funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

7206 Equipment Usage Charges

This item is requested to provide funds for equipment usage.

7212 Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The anticipated amount is considered necessary to meet the discharge requirements of the Geyserville SZ waste discharge requirements issued by the State Water Quality Control Board.

Character Title: Services and Supplies (continued) Character No.: 681106-60

7247 Water Conservation

This account records the cost of the High Efficiency Fixture Direct Install Program with the goal of inflow reduction and the retrofit of old high water using fixtures.

7394 Power

This account records the cost of payments made for utilities such as gas and electricity.

Character Title: Other Charges Character No.: 681106-75

7980 Depreciation

Generally Accepted Accounting Principles require that depreciation be expensed each year.

Character Title: Fixed Assets Character No.: 681106-85

8560 Equipment

This account records cost for equipment over \$5,000.

Character Title: Other Financing Uses Character No.: 681106-86

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted for FY 14-15.

Character Title: Appropriations for Contingencies Character No.: 681106-90

9000 Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Sanitation Zone - Geyserville - Operations
Index No.: 681106

| DESCRIPTION OF FUND ACTIVITY | Actual FY 12-13 | Estimated FY 13-14 | Requested FY 14-15 |
|--|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved BEGINNING Fund Balance | | | |
| Available for Budgeting (See Detailed Components Below) | \$329,958 | \$287,311 | \$239,420 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | 295,085 | 296,216 | 304,036 |
| Expenditures - (Decrease) fund balance | (380,577) | (386,952) | (383,341) |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | (85,492) | (90,736) | (79,305) |
| Adjustments to Reserves/Encumbrances: | | | |
| 7980 - Depreciation | 42,845 | 42,845 | 48,000 |
| Change in Encumbrance | - | - | - |
| Change in Water Conservation Reserve | - | - | - |
| Net Adjustment - Increase/(Decrease) to Fund Balance | 42,845 | 42,845 | 48,000 |
| Undesignated/Unreserved ENDING Fund Balance | | | |
| Available for Budgeting | \$287,311 | \$239,420 | \$208,115 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i> | (\$42,647) | (\$47,891) | (\$31,305) |
| <u>Fund Balance Components at Beginning of FY</u> | 7/1/012 | 7/1/13 | |
| Cash | \$313,907 | \$264,774 | |
| Other Receivables (Flat Charges) | 33,998 | 38,105 | |
| Accounts Payable | (2,854) | (475) | |
| Reserve for Water Conservation | (15,093) | (15,093) | |
| Encumbrance (P.O.) | - | - | |
| Total Beginning Fund Balance | \$329,958 | \$287,311 | |

**FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: SANITATION ZONE - GEYSERVILLE - BONDS
Section/Index No: 681205

| Sub-Object No. and Title | Adopted 2013-14 | Requested 2014-15 | Difference | Percent Change |
|---|--------------------|----------------------|------------------|-------------------|
| REVENUES: | | | | |
| <u>TAXES</u> | | | | |
| 1000 Prop Taxes - CY Secured | \$24,200 | \$24,200 | \$0 | 0.00% |
| 1020 Prop Taxes - CY Supplemental | 600 | 600 | 0 | 0.00% |
| 1040 Prop Taxes - CY Unsecured | 600 | 600 | 0 | 0.00% |
| Subtotal Taxes | \$25,400 | \$25,400 | \$0 | 0.00% |
| <u>USE OF MONEY</u> | | | | |
| 1700 Interest on Pooled Cash | \$260 | \$240 | (\$20) | (7.69%) |
| Subtotal Use of Money | \$260 | \$240 | (\$20) | (7.69%) |
| <u>INTERGOVERNMENTAL REVENUES</u> | | | | |
| 2440 St - HOPTR | \$500 | \$500 | \$0 | 0.00% |
| Subtotal Intergovernmental Revenues | \$500 | \$500 | \$0 | 0.00% |
| TOTAL REVENUES | \$26,160 | \$26,140 | (\$20) | (0.08%) |
| EXPENDITURES: | | | | |
| <u>SERVICES AND SUPPLIES</u> | | | | |
| 6635 Fiscal Agent Fees | \$52 | \$52 | \$0 | 0.00% |
| Subtotal Services and Supplies | \$52 | \$52 | \$0 | 0.00% |
| <u>OTHER CHARGES</u> | | | | |
| 7920 Interest | \$7,800 | \$6,800 | (\$1,000) | (12.82%) |
| Subtotal Other Charges | \$7,800 | \$6,800 | (\$1,000) | (12.82%) |
| <u>ADMINISTRATIVE CONTROL ACCOUNT</u> | | | | |
| 9200 Ent - Principal | \$20,000 | \$21,000 | \$1,000 | 5.00% |
| 9209 Ent - Principal Clearing | (20,000) | (21,000) | (1,000) | 5.00% |
| Subtotal Administrative Control | \$0 | \$0 | \$0 | N/A |
| TOTAL EXPENDITURES | \$7,852 | \$6,852 | (\$1,000) | (12.74%) |
| TOTAL NET COST <i>(Expenditures Minus Revenues)</i> | (\$18,308) | (\$19,288) | (\$980) | 5.35% |

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Bonds

Character Title: Taxes **Character No.:** 681205-10

1000 Prop Taxes - CY Secured

The Auditor-Controller establishes a tax rate sufficient to accumulate tax revenues necessary to make bond payments of interest and principal. The bonds were passed to fund construction of sewage facilities.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Note: The FY 14-15 bond payment amount (principal and interest) is \$27,800. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

Character Title: Use of Money **Character No.:** 681205-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

| | |
|---|----------|
| Estimated Average Cash Balance | \$40,000 |
| Projected Interest Rate | 0.60% |
| Projected/Planned Interest on Pooled Cash | \$240 |

Character Title: Intergovernmental Revenue **Character No.:** 681205-20

2440 St - HOPTR

This account records the receipt of State Home Owner's Property Tax Relief as allocated by the Auditor's Office. The claim is filed with the State based on the number of Homeowner's exemptions filed with the County.

Character Title: Services and Supplies **Character No.:** 681205-60

6635 Fiscal Agent Fees

This account records the fee collected by the County Treasurer for acting as the fiscal agent.

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Sanitation Zone - Geyserville - Bonds
Index No.: 681205

| 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) | \$28,258 | \$23,567 | \$21,915 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | 24,084 | 26,200 | 26,140 |
| Expenditures - (Decrease) fund balance | (8,775) | (7,852) | (6,852) |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | 15,309 | 18,348 | 19,288 |
| Adjustments to Reserves/Encumbrances: | | | |
| 9200 - Enterprise Principal | (19,000) | (20,000) | (21,000) |
| Change In Mature Bonds Payable | (1,000) | - | - |
| Net Adjustment - Increase/(Decrease) to Fund Balance | (20,000) | (20,000) | (21,000) |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance | | | |
| Available for Budgeting | \$23,567 | \$21,915 | \$20,203 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i> | (\$4,691) | (\$1,652) | (\$1,712) |
| <u>Fund Balance Components at Beginning of FY</u> | 7/1/012 | 7/1/13 | |
| Cash | \$47,258 | \$43,567 | |
| Matured Bonds Payable | (19,000) | (20,000) | |
| Total Beginning Fund Balance | \$28,258 | \$23,567 | |

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - GEYSERVILLE - CONSTRUCTION
Section/Index No: 681304

| Sub-Object No. and Title | Adopted 2013-14 | Requested 2014-15 | Difference | Percent Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

REVENUES:

USE OF MONEY

| | | | | |
|------------------------------|----------------|----------------|----------------|----------------|
| 1700 Interest on Pooled Cash | \$1,950 | \$1,800 | (\$150) | (7.69%) |
| Subtotal Use of Money | \$1,950 | \$1,800 | (\$150) | (7.69%) |

OTHER FINANCING SOURCES

| | | | | |
|---|------------|------------|------------|------------|
| 4625 OT - W/in Special Dist - BOS | \$0 | \$0 | \$0 | N/A |
| Subtotal Other Financing Sources | \$0 | \$0 | \$0 | N/A |

| | | | | |
|-----------------------|----------------|----------------|----------------|----------------|
| TOTAL REVENUES | \$1,950 | \$1,800 | (\$150) | (7.69%) |
|-----------------------|----------------|----------------|----------------|----------------|

EXPENDITURES:

FIXED ASSETS

| | | | | |
|-------------------------------|-----------------|------------|-------------------|------------------|
| 8510 Buildings / Improvements | \$30,000 | \$0 | (\$30,000) | (100.00%) |
| Subtotal Fixed Assets | \$30,000 | \$0 | (\$30,000) | (100.00%) |

OTHER FINANCING USES

| | | | | |
|--------------------------------------|------------|------------|------------|------------|
| 8625 OT - W/in Special Dist - BOS | \$0 | \$0 | \$0 | N/A |
| Subtotal Other Financing Uses | \$0 | \$0 | \$0 | N/A |

| | | | | |
|---------------------------|-----------------|------------|-------------------|------------------|
| TOTAL EXPENDITURES | \$30,000 | \$0 | (\$30,000) | (100.00%) |
|---------------------------|-----------------|------------|-------------------|------------------|

| | | | | |
|---|-----------------|------------------|-------------------|------------------|
| TOTAL NET COST <i>(Expenditures Minus Revenues)</i> | \$28,050 | (\$1,800) | (\$29,850) | (106.42%) |
|---|-----------------|------------------|-------------------|------------------|

FY 2014-15 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Construction

Character Title: Use of Money Character No.: 681304-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

| | |
|---|-----------|
| Estimated Average Cash Balance | \$300,000 |
| Projected Interest Rate | 0.60% |
| Projected/Planned Interest on Pooled Cash | \$1,800 |

Character Title: Other Financing Sources Character No.: 681304-46

4625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted in FY 14-15.

Character Title: Fixed Assets Character No.: 681304-85

8510 Buildings / Improvements

This account reflects funds for treatment plant and disposal system expansion and improvement projects. There is no planned project for FY 14-15.

Character Title: Other Financing Uses Character No.: 681304-86

8625 OT - W/in Special Dist - BOS

No operating transfer is planned for FY 14-15.

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
 Section: Sanitation Zone - Geyserville - Construction
 Index No.: 681304

| 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) | \$316,331 | \$318,807 | \$290,999 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | 2,476 | 2,192 | 1,800 |
| Expenditures - (Decrease) fund balance | - | (30,000) | - |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | <u>2,476</u> | <u>(27,808)</u> | <u>1,800</u> |
| Adjustments to Reserves/Encumbrances: | | | |
| Capitalized Interest | - | - | - |
| Net Adjustment - Increase/(Decrease) to Fund Balance | <u>-</u> | <u>-</u> | <u>-</u> |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance | | | |
| Available for Budgeting | \$318,807 | \$290,999 | \$292,799 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i> | \$2,476 | (\$27,808) | \$1,800 |
| <u>Fund Balance Components at Beginning of FY</u> | 7/1/012 | 7/1/13 | |
| Cash | \$316,331 | \$318,807 | |
| Accounts Payable | - | - | |
| Total Beginning Fund Balance | <u>\$316,331</u> | <u>\$318,807</u> | |