SONOMA COUNTY WATER AGENCY

FY 14-15 BUDGET REQUEST

WATER TRANSMISSION

TABLE OF CONTENTS

	Page
Budget Division Summary	
Financial Summary	1
Water Transmission System Agency Fund	
Summary of Revenues and Expenditures	2
Character Justification	5
Statement of Special Fund Activity	10
Santa Rosa Aqueduct Capital Fund	
Summary of Revenues and Expenditures	11
Character Justification	12
Statement of Special Fund Activity	13
Petaluma Aqueduct Capital Fund	
Summary of Revenues and Expenditures	14
Character Justification	15
Statement of Special Fund Activity	16
Sonoma Aqueduct Capital Fund	
Summary of Revenues and Expenditures	17
Character Justification	18
Statement of Special Fund Activity	19
Sonoma Aqueduct Revenue Bonds Fund	
Summary of Revenues and Expenditures	20
Character Justification	21
Statement of Special Fund Activity	22
Storage Facilities Revenue Bonds Fund 2012	
Summary of Revenues and Expenditures	23
Character Justification	24
Statement of Special Fund Activity	26

WATER TRANSMISSION

TABLE OF CONTENTS (Continued)

	Page
Storage Facilities Revenue Bonds Fund 2006	
Summary of Revenues and Expenditures	27
Character Justification	28
Statement of Special Fund Activity	30
Common Facilities Revenue Bonds Fund 2012	
Summary of Revenues and Expenditures	31
Character Justification	32
Statement of Special Fund Activity	34
Common Facilities Revenue Bonds Fund 2006	
Summary of Revenues and Expenditures	35
Character Justification	36
Statement of Special Fund Activity	38
State Loan Debt Service Fund	
Summary of Revenues and Expenditures	39
Character Justification	40
Statement of Special Fund Activity	41
State Loan Reserve Fund	
Summary of Revenues and Expenditures	42
Character Justification	43
Statement of Special Fund Activity	44
Storage Facilities Fund	
Summary of Revenues and Expenditures	45
Character Justification	46
Statement of Special Fund Activity	47
Pipeline Facilities Fund	
Summary of Revenues and Expenditures	48
Character Justification	49
Statement of Special Fund Activity	50

WATER TRANSMISSION

TABLE OF CONTENTS (Continued)

	Page
Common Facilities Fund	
Summary of Revenues and Expenditures	51
Character Justification	52
Statement of Special Fund Activity	54
North Marin Water Deposit Fund	
Summary of Revenues and Expenditures	55
Character Justification	56
Statement of Special Fund Activity	57
Water Management Planning Fund	
Summary of Revenues and Expenditures	58
Character Justification	59
Statement of Special Fund Activity	60
Watershed Planning/Restoration Fund	
Summary of Revenues and Expenditures	61
Character Justification	62
Statement of Special Fund Activity	65
Recycled Water Fund	
Summary of Revenues and Expenditures	66
Character Justification	67
Statement of Special Fund Activity	68
Water Conservation Fund	
Summary of Revenues and Expenditures	69
Character Justification	70
Statement of Special Fund Activity	72

FY 2014-15 BUDGET

BUDGET DIVISION SUMMARY

Section Title: **WATER TRANSMISSION SYSTEM**

A. Program Description

This section includes the operations and maintenance (O&M), construction projects and debt service obligations related to the Agency's Water Transmission System.

B. Financial Summary

	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
Section	FY 13-14 Adopted	FY 14-15 Requested	Percent Change	FY 13-14 Adopted	FY 14-15 Requested	Percent Change
Water Trans. Agency Fund	$41,599,030	$40,432,392	(3%)	$5,412,982	$5,218,004	(4%)
SR Aqueduct Capital Fund	60,000	15,000	(75%)	(589,655)	(519,446)	12%
Petaluma Aq. Capital Fund	0	15,000	N/A	(987,326)	(613,681)	(38%)
Forestville Aq. Capital Fund	0	0	N/A	0	0	N/A
Sonoma Aq. Capital Fund	0	80,000	N/A	(260,661)	(2,965)	99%
Sonoma Aq. Revenue Bond	302,373	147,880	(51%)	45,083	(115,636)	(356%)
Storage Revenue Bond	413,886	179,611	(57%)	103,050	(139,034)	235%
Storage Revenue Bond 2006	549,330	248,410	(55%)	103,132	(201,491)	(295%)
Common Rev. Bond Fund	642,521	180,536	(72%)	207,325	(264,727)	(228%)
Common Rev. Bond Fund 2006	532,852	222,031	(58%)	134,569	(179,936)	(234%)
State Loan Debt Service	349,296	349,296	0%	(851,522)	(848,472)	(0%)
State Loan Reserve	0	0	N/A	(6,500)	0	(100%)
Storage Facilities	690,000	380,130	(45%)	(1,203)	329,020	27450%
Pipeline Facilities	410,000	280,000	(32%)	147,270	128,910	12%
Common Facilities	6,085,656	7,850,526	29%	99,753	2,992,818	(2900%)
North Marin Water Deposit	0	0	N/A	(109)	(101)	8%
Water Management Planning	45,000	250,000	456%	(5,237)	200,304	3925%
Watershed Planning/Restoration	3,947,000	3,969,500	1%	(276,087)	64,165	123%
Recycled Water & Local Supply	1,312,685	1,760,319	34%	(84,029)	229,804	(373%)
Water Conservation	2,270,000	2,020,000	(11%)	(208,671)	(126,513)	39%
TOTAL:	$59,209,629	$58,380,631	(1.40%)	$2,982,164	$6,151,024	106.26%

C. Staffing Summary

No staffing is allocated to indexes within this section. Refer to the Administration and General Section.

D. Workload Summary

n/a

E. Summary of Issues and Significant Changes

Refer to the Departmental Budget Summary for a summary of issues and significant changes.

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **WATER TRANSMISSION AGENCY FUND**

Section/Index No: **675108**

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$65,000	$60,000	($5,000)	(7.69%)
Subtotal Use of Money	**$65,000**	**$60,000**	**($5,000)**	**(7.69%)**
CHARGES FOR SERVICES				
3666 Meter Service / Installation	$20,000	$0	($20,000)	(100.00%)
Subtotal Charges for Service	**$20,000**	**$0**	**($20,000)**	**(100.00%)**
MISCELLANEOUS REVENUES				
4039 Sale - Power	800,000	800,000	0	0.00%
4102 Donations and Reimbursements	2,000	0	(2,000)	(100.00%)
4161 Water Sales - O&M	23,190,099	22,861,396	(328,703)	(1.42%)
4162 Common Rev. Bd. Chg.	2,379,338	2,279,125	(100,213)	(4.21%)
4163 Storage Rev. Bd. Chg.	754,889	900,703	145,814	19.32%
4164 Sonoma Aq. Rev. Bd. Chg.	255,665	262,316	6,651	2.60%
4166 Santa Rosa Aq. Cap. Chg.	530,275	433,516	(96,759)	(18.25%)
4167 Petaluma Aq. Cap. Chg.	789,750	453,155	(336,595)	(42.62%)
4168 Sonoma Aq. Cap. Charge	257,736	81,765	(175,971)	(68.28%)
4169 NM Revenue Bond Charge	341,611	325,592	(16,019)	(4.69%)
4175 Water Mmgt Planning Sub-charge	45,000	44,500	(500)	(1.11%)
4176 Watershed Planning/Rest Sub-charg	3,947,000	3,634,500	(312,500)	(7.92%)
4177 Recycled Water&Local Sply Sub-cha	1,177,685	1,267,819	90,134	7.65%
4178 Water Conservation Sub-charge	1,630,000	1,810,000	180,000	11.04%
Subtotal Miscellaneous Revenues	**$36,101,048**	**$35,154,388**	**($946,660)**	**(2.62%)**
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	**$36,186,048**	**$35,214,388**	**($971,660)**	**(2.69%)**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6020 Clothing / Personal	0	10,000	10,000	N/A
6040 Communications	75,000	70,000	(5,000)	(6.67%)
6140 Maintenance Contracts & Equip.	1,125,000	1,000,000	(125,000)	(11.11%)
6262 Laboratory Supplies	25,000	35,000	10,000	40.00%
6280 Memberships	75,000	40,000	(35,000)	(46.67%)
6400 Office Expense	5,000	5,000	0	0.00%

SUMMARY OF REVENUES AND EXPENDITURES Index No.: 675108

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
EXPENDITURES:				
SERVICES AND SUPPLIES (Contd.)				
6410 Postage	5,000	4,000	(1,000)	(20.00%)
6415 Books/Periodicals	2,000	0	(2,000)	(100.00%)
6430 Printing Services	2,000	3,000	1,000	50.00%
6461 Supplies / Expenses	50,000	30,000	(20,000)	(40.00%)
6512 Testing / Analysis	135,000	135,000	0	0.00%
6516 Data Processing Services	10,000	12,000	2,000	20.00%
6523 District Operations (Staff Chg)	9,800,000	11,500,000	1,700,000	17.35%
6540 Contract Services	215,000	890,000	675,000	313.95%
6553 Contract - Security Services	25,000	0	(25,000)	(100.00%)
6570 Consultant Services/Studies	985,000	986,000	1,000	0.10%
6589 Permits	10,000	40,000	30,000	300.00%
6610 Legal Services	50,000	30,000	(20,000)	(40.00%)
6800 Public / Legal Notices	5,000	2,000	(3,000)	(60.00%)
6820 Rents and Leases - Equipment	85,000	150,000	65,000	76.47%
6880 Small Tools - Instruments	100,000	100,000	0	0.00%
6889 Software	0	10,000	10,000	N/A
6890 Computer Hardware	10,000	10,000	0	0.00%
7120 Training In-Service	15,000	15,000	0	0.00%
7201 Gas / Oil	5,000	6,000	1,000	20.00%
7206 Equipment Usage Charge	600,000	600,000	0	0.00%
7212 Chlorine Chemical / Recorder	850,000	900,000	50,000	5.88%
7217 State Permits / Fees	30,000	0	(30,000)	(100.00%)
7250 Reimbursable Projects	2,000	0	(2,000)	(100.00%)
7296 FERC Fees / Costs	5,000	5,000	0	0.00%
7297 Riverfront Park Levee Maintenance	25,000	25,000	0	0.00%
7302 Travel Expense	20,000	15,000	(5,000)	(25.00%)
7303 Private Car Expense	2,500	2,000	(500)	(20.00%)
7320 Utilities	1,000	13,000	12,000	1200.00%
7394 Power	4,700,000	4,400,000	(300,000)	(6.38%)
Subtotal Services and Supplies	**$19,049,500**	**$21,048,000**	**$1,998,500**	**10.49%**
OTHER CHARGES				
7920 Interest	$45,000	$0	($45,000)	(100.00%)
7980 Depreciation	$5,700,000	$5,727,000	$27,000	0.47%
7981 Amortization	$129,000	$241,500	$112,500	87.21%
8010 Contribution to Non-County	$0	$0	$0	N/A
8090 Loss on Fixed Asset	$0	$0	$0	N/A
Subtotal Other Charges	**$5,874,000**	**$5,968,500**	**$94,500**	**1.61%**
FIXED ASSETS				
8510 Buildings / Improvements	$70,000	$0	($70,000)	(100.00%)
8533 SCWA - New Metered Service	20,000	0	(20,000)	(100.00%)
8560 Equipment	75,000	60,000	(15,000)	(20.00%)
Subtotal Fixed Assets	**$165,000**	**$60,000**	**($105,000)**	**(63.64%)**
OTHER FINANCING USES				
8625 OT - W/in Special Dist - BOS	$16,370,530	$13,355,392	($3,015,138)	(18.42%)
Subtotal Other Financing Uses	**$16,370,530**	**$13,355,392**	**($3,015,138)**	**(18.42%)**

SUMMARY OF REVENUES AND EXPENDITURES Index No.: 675108

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
APPROPRIATIONS FOR CONTIN.				
9000 Appropriations for Contingencies	$140,000	$0	($140,000)	(100.00%)
Subtotal Approp. for Contingencies	**$140,000**	**$0**	**($140,000)**	**(100.00%)**
TOTAL EXPENDITURES	**$41,599,030**	**$40,431,892**	**($1,167,138)**	**(2.81%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$5,412,982**	**$5,217,504**	**($195,478)**	**(3.61%)**

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **Water Transmission Agency Fund**
Character Title: **Use of Money and Property** **Character No.:** **675108-17**

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 anticipated cash balance and an interest rate forecast by the . Sonoma County Treasurer for the County Pooled Investment Program for the coming fiscal year.

Estimated Average Cash Balance	10,000,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$60,000

Character Title: **Charges for Service** **Character No.:** **675108-30**

3666 Meter Service / Installation
This item reflects revenue received for installation of water meters. Actual revenues fluctuate from year to year based on requests for service. Expenditures associated with meter installation are budgeted in 675108-8533, SCWA - New Metered Service.

Character Title: **Miscellaneous Revenues** **Character No.:** **675108-40**

4039 Sale - Power
This item records revenue from the sale of power generated at the Warm Springs Dam hydro-electric plant and sold to Power Water Resource Pooling Authority. The contract with PWRPA is based on a variable rate contract equal to the instantaneous rate that Water Transmission is charged.
This contract will also give renewable energy credits to PWRPA and thereby allow the Agency to partially meet its renewable energy goal of "Carbon-free Water" by 2015.

4102 Donations & Reimbursements	$	2,000
4161 Water Sales - O&M	$	22,861,396
4162 Common Facilities Revenue Bond Charge	$	2,279,125
4163 Storage Facilities Revenue Bond Charge	$	900,703
4164 Sonoma Aqueduct Revenue Bond Charge	$	262,316
4165 Petaluma Aqueduct Revenue Bond Charge	$	-
4166 Santa Rosa Aqueduct Capital Charge	$	433,516
4167 Petaluma Aqueduct Capital Charge	$	453,155
4168 Sonoma Aqueduct Capital Charge	$	81,765
4169 North Marin Revenue Bond Charge	$	325,592
4175 Water Management Planning Charge	$	44,500
4176 Watershed Planning & Restoration Charge	$	3,634,500
4177 Recycled Water & Local Supply Charge	$	1,267,819
4178 Water Conservation Charge	$	1,810,000
Total Water Sales	$	34,354,388

Under the terms of the Sixth Supplemental Ordinance adopted in December 2002, all water transmission system revenues are to first be deposited in the Agency fund and later transferred to the appropriate capital or debt service funds. The line items listed above are used to record receipt of these revenues. Beginning July 1, 2006, all revenues received for the four subcharges are likewise received in the Agency's O&M fund and transferred to each subcharges' designated fund.

Revenue is based on deliveries of 46,000 Acre Feet

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **Water Transmission Agency Fund**

Character: **Services and Supplies** **Character No.:** **675108-60**

6040 Communications
This item is requested to provide funds for communication costs for radio, telephone and data line charges.

6140 Maintenance - Contracts and Equipment SAP Order No. Various
This item is requested to provide funds for purchase of small equipment and for annual equipment maintenance contracts. Starting in Fy 2012/13 it also will contain the costs to maintain the pumping, storage, pipeline and hydro-electric facilities previously budgeted in 6180. See details below:

DESCRIPTION	SAP Order No. Various	Requested FY 14-15
Petaluma Aqueduct cathodic protection upgrade	7679	260,000
Santa Rosa Aqueduct Cathodic Protection Upgrade	7657	120,000
RR-Cotati Intertie - Cathodic Protection Upgrade	7680	25,000
Electrical Supplies and Maintenance Services		150,000
Pump and Pipeline Supplies and Maintenance Services		150,000
Hardware and Miscellaneous Supplies		120,000
Collector 6 Chlorine Lines Maintenance	7613	80,000
Replace Turbidimeters		40,000
Grounds Maintenance		30,000
Safety Equipment and Safety Equipment Testing		25,000
	6140 Total	1,000,000

6180 Maintenance - Buildings
This item has provided funds for contractual costs associated with projects to maintain the pumping, storage, pipeline and hydro-electric facilities. In the future it will be combined with 6140 above.

DESCRIPTION	SAP Order No. Various	Requested FY 14-15
	6180 Total	0

6262 Laboratory Supplies / Expenses SAP Order No. 609-2, 609-5, 3288
This account records expenses for supplies and expenses associated with the laboratory.

6280 Memberships
This account provides funds for Agency memberships in professional and technical organizations.

6461 Supplies / Expenses SAP Order No. 702, 3288
This account records expenses for routine office supplies and expenses.

6512 Testing / Analysis SAP Order No. 609-2, 3288
This account records expenses incurred to comply with all regulatory testing requirements.

6516 Data Processing
This account records expenses incurred to comply with all regulatory testing requirements.

6523 District Operations SAP Order No. Various

This item provides funds for staff costs when working on Water Transmission.

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **Water Transmission Agency Fund**

Character: **Services and Supplies** **Character No.:** **675108-60**

6540 Contract Services

DESCRIPTION	SAP Order No.	Requested FY 14-15
Recoat Kastania Tank		300,000
Forestville Tanks Recoat		500,000
Riverfront Park Maintenance		90,000
		890,000

6553 Contract - Security Services
This item is requested to provide funds to contract for outside security services to patrol Agency facilities at Wohler and Mirabel.

6570 Consultant Services
This item covers the costs of services provided by outside consultants.

DESCRIPTION	SAP Order No.	Requested FY 14-15
Aqueduct Condition Assessments	7526	280,000
LHMP - program planning	7710	15,000
AMI Flow Monitoring		60,000
LBNL Wohler Geophysics (phase 2 & 3)	7180	85,000
USGS Water Quality (Diversion Facilities) and SW/GW Studi	7111	125,000
As-Needed Dive Services	TBD	75,000
Groundwater Banking Feasibility - Pilot Studies	7412	190,000
Legislative Advocacy - Federal	0702A6	70,000
BAIRWMP	4043A2	30,000
NCIRWMP	4042A2	26,000
Community Outreach Program	0617A1	5,000
Legislative Advocacy - State	0702A6	25,000
	6570 Total	**986,000**

6610 Legal Services
This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

6820 Rents and Leases - Equipment
This item is requested to provide funds for rents and leases of equipment.

6880 Small Tools - Instruments
This item is requested to provide funds for the purchase of small tools, instruments and equipment that are individually under $5,000.

6889 Software
This item provides funds for license agreements and software related to the water transmission system.

6890 Computer Hardware
This item is requested to provide funds for the purchase of SCADA and telemetry controllers and instruments

7120 Training/In-service
This item provides funds for Water Transmission staff in-service training costs.

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **Water Transmission Agency Fund**

Character: **Services and Supplies (continued)** **Character No.:** **675108-60**

7201 Gas / Oil
Gas/Oil includes the costs of gas, diesel, and oil to operate the Agency's emergency generators.

7206 Equipment Usage Charge
This item is requested to provide funds for equipment usage.

7212 Chlorine Chemical / Recorder
This sub-object provides funds for the purchase of chlorine gas used in chlorinating water prior to transporting to customers. This sub-object also provides funds for caustic soda required by the pH system.

7217 State Permits / Fees
This item is requested to provide funds for various permits and fees required by the State for Agency operations.

7250 Reimbursable Projects
This item is used to account for expenses that will have an offsetting revenue, for example if there is a funding agreement with an outside agency.

7296 FERC Fees / Costs
This item is requested to provide funds for fees paid to the Federal Energy Commission for licensing costs associated with the Agency's Hydro-Electric facility at Warm Springs Dam.

7302 Travel Expense
This item is requested to provide funds to cover the cost of travel expenses to meetings and seminars by Agency staff. Seminars directly related to Water Transmission only.

7303 Private Car Expense
This item is requested to provide funds to reimburse employees for the use of their private vehicles. For Water Transmission System activities only.

7320 Utilities
This item is requested to provide funds for utility costs other than power for the water transmission system.

7394 Power
The item is requested to provide funds for electrical energy costs required to meet the pumping demands of the water transmission system and to operate other water transmission facilities.

Character: **Other Charges** **Character No.:** **675108-75**

7980 Depreciation
This item is requested to provide appropriations for depreciation of the water transmission system buildings, improvements and equipment. All completed construction projects from Storage Facilities, Pipeline Facilities and Common Facilities are transferred to the Water Transmission fund upon completion and depreciation is booked in the Water Transmission fund. No cash expenditure of funds is made.

8010 Contribution to Non-County
This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals.

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **Water Transmission Agency Fund**

Character: **Fixed Assets** **Character No.:** **675108-85**

8510 Buildings / Improvements
This item is requested to provide funds for replacement and or improvement projects that may need to be undertaken during the fiscal year.

8533 SCWA - New Metered Service SAP Order No. 2887 - 2895
This item provides funds for the installation of meters, turnouts and taps on the Agency's pipelines. Reimbursement for these expenditures is budgeted in 675108-3666, Meter Service / Installation.

8560 Equipment
This item is requested to provide funds for equipment purchases which may be identified during the fiscal year.

DESCRIPTION	PROJECT #	Requested FY 14-15
Other equipment		60,000
		60,000

Character: **Other Financing Uses** **Character No.:** **675108-86**

8625 OT - W/in Special Dist - BOS
This item is requested to transfer revenues collected as part of the rate for capital improvements and debt service payments. These transfers are made pursuant to the terms of the Master Water Supply Agreement and the Sixth Supplemental Ordinance.

Santa Rosa Aqueduct Capital Fund	433,516
Petaluma Aqueduct Capital Fund	453,155
Sonoma Aqueduct Capital Fund	81,765
Common Facilities Fund	2,556,527
Storage Facilities Fund	0
North Marin Deposit	0
Sonoma Aqueduct Revenue Bond Fund	262,316
Storage Facilities Rev Bond Fund 2012	318,555
Storage Facilities Rev Bond 2006 Fund	449,721
Common Facilities Rev Bond Fund 2012	444,963
Common Facilities Rev Bond 2006 Fund	401,787
State Loan Debt Service Fund	1,196,268
State Loan Reserve Fund	0
Water Management Planning Fund	44,500
Watershed Planning/Restoration Fund	3,634,500
Recycled Water and Local Supply Fund	1,267,819
Water Conservation Fund	1,810,000
Total	***$13,355,392***

Character: **Appropriations for Contingencies** **Character No.:** **675108-90**

9000 Appropriations for Contingencies
This reserve is established for unanticipated costs which may arise during the fiscal year.

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**

Section: **Water Transmission Agency Fund**

Index No.: **675108**

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)	**$8,887,458**	**$12,438,164**	**$6,684,780**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	37,887,333	39,147,644	35,214,388
Expenditures - (Decrease) fund balance	(39,870,329)	(50,755,152)	(40,432,392)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,982,996)	(11,607,508)	(5,218,004)
Adjustments to Reserves/Encumbrances:			
Depreciation	5,513,312	5,854,125	5,727,000
Outstanding Encumbrances - (Decrease) Fund Balance	(15,002)	0	
Capitalized Interest	(40)	0	
Gain/Loss on Disposal of Fixed Asset	264,205	0	
Cash movement from RESCO JV FYE 12-13	(228,773)		
Net Adjustment - Increase/(Decrease) to Fund Balance	5,533,702	5,854,125	5,727,000
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**12,438,164**	**6,684,780**	**7,193,776**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$3,550,706**	**($5,753,383)**	**$508,996**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$10,815,530	$12,882,852	
Accounts Receivable	3,593,150	5,131,067	
Deposits with Others	13,000	13,000	
Due from Other Governments	10,089	74,598	
Accounts Payable	(564,769)	(679,031)	
Deferred Revenue	(168)	(168)	
Contract Retention Payable	(13,760)	(3,538)	
Encumbrances	(840,110)	(855,112)	
Prudent Reserve	(4,125,504)	(4,125,504)	
Total Beginning Fund Balance	$8,887,458	$12,438,164	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANTA ROSA AQUEDUCT CAPITAL FUND

Section/Index No: 675207

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$29,250	$10,800	($18,450)	(63.08%)
1701 Interest Earned	90,130	90,130	0	0.00%
Subtotal Use of Money	**$119,380**	**$100,930**	**($18,450)**	**(15.45%)**
ADMINISTRATIVE CONTROL ACCT				
4210 Advances	$42,297	$42,297	$0	0.00%
4219 Advances - Clearing	(42,297)	($42,297)	0	0.00%
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$530,275	$433,516	($96,759)	(18.25%)
Subtotal Other Financing Sources	**$530,275**	**$433,516**	**($96,759)**	**(18.25%)**
TOTAL REVENUES	**$649,655**	**$534,446**	**($115,209)**	**(17.73%)**
EXPENDITURES:				
OTHER FINANCING SOURCES				
8625 OT - W/in Special Dist - BOS	$60,000	$15,000	($45,000)	(75.00%)
Subtotal Other Financing Sources	**$60,000**	**$15,000**	**($45,000)**	**(75.00%)**
ADMINISTRATIVE CONTROL ACCT				
9210 Advances	$200,000	$0	($200,000)	(100.00%)
9219 Advances - Clearing	(200,000)	0	200,000	(100.00%)
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
TOTAL EXPENDITURES	**$60,000**	**$15,000**	**($45,000)**	**(75.00%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($589,655)**	**($519,446)**	**$70,209**	**(11.91%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Santa Rosa Aqueduct Capital Fund**

Character Title: **Use of Money and Property** **Character No.:** **675207-17**

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	1,800,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$10,800

Character Title: **Other Financing Sources** **Character No.:** **675207-46**

4625 OT - W/in Special Dist - BOS

An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Santa Rosa Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Santa Rosa Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.

	Rate	Deliveries	
Aqueduct Capital Charge	$ 19.50	21,368.04	$ 416,677
Town of Windsor	$ 146.14	538.78	$ 78,735
			$ 495,412

Character Title: **Other Financing Uses** **Character No.:** **675207-86**

SAP Order No.

8625 OT - W/in Special Dist - BOS

Operating Transfer to Pipeline Facilities per Long-range Financial Plan $15,000

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**

Section: **Santa Rosa Aqueduct Capital Fund**

Index No.: **675207**

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)	**$5,885,357**	**$3,537,790**	**$1,775,468**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	197,425	537,678	534,446
Expenditures - (Decrease) fund balance	(2,544,992)	0	(15,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(2,347,567)	537,678	519,446
Adjustments to Reserves/Encumbrances:			
Advance to Storage	$0	($2,300,000)	$0
Principal Received on Advance	$0	$0	$42,297
Net Adjustment - Increase/(Decrease) to Fund Balance	0	(2,300,000)	42,297
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**3,537,790**	**1,775,468**	**2,337,211**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**($2,347,567)**	**($1,762,322)**	**$561,743**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$5,885,357	$3,537,789	
Total Beginning Fund Balance	$5,885,357	$3,537,789	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **PETALUMA AQUEDUCT CAPITAL FUND**

Section/Index No: **675215**

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$37,050	$15,000	($22,050)	(59.51%)
1701 Interest Earned	160,526	160,526	0	0.00%
Subtotal Use of Money	**$197,576**	**$175,526**	**($22,050)**	**(11.16%)**
ADMINISTRATIVE CONTROL ACCT				
4210 Advances	$75,466	$75,466	0	0.00%
4219 Advances - Clearing	(75,466)	($75,466)	0	0.00%
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$789,750	$453,155	($336,595)	(42.62%)
Subtotal Other Financing Sources	**$789,750**	**$453,155**	**($336,595)**	**(42.62%)**
TOTAL REVENUES	**$987,326**	**$628,681**	**($358,645)**	**(36.32%)**
EXPENDITURES:				
OTHER FINANCING USES				
8625 OT - W/in Special Dist - BOS	$0	$15,000	$15,000	N/A
Subtotal Other Financing Uses	$0	$15,000	$15,000	**N/A**
ADMINISTRATIVE CONTROL ACCOUNT				
9210 Advances	$200,000	$0	($200,000)	(100.00%)
9219 Advances - Clearing	(200,000)	0	200,000	(100.00%)
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
TOTAL EXPENDITURES	**$0**	**$15,000**	**$15,000**	**N/A**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($987,326)**	**($613,681)**	**$373,645**	**(37.84%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Petaluma Aqueduct Capital Fund**

Character Title: **Use of Money and Property** **Character No.:** **675215-17**

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	2,500,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$15,000

Character Title: **Other Financing Sources** **Character No.:** **675215-46**

4625 OT - W/in Special Dist - BOS

An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Petaluma Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Petaluma Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.

Rate	Deliveries	
$ 19.50	27,811.77	$ 542,330

Character Title: **Other Financing Uses** **Character No.:** **675215-86**

8625 OT - W/in Special Dist - BOS

Operating Transfer to Pipeline Facilities #675413, per Long-range Financial Plan $15,000

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**

Section: **Petaluma Aqueduct Capital Fund**

Index No.: **675215**

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)	**$5,433,916**	**$5,603,507**	**$2,082,574**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	169,591	649,067	628,681
Expenditures - (Decrease) fund balance	0	(70,000)	(15,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	169,591	579,067	613,681
Adjustments to Reserves/Encumbrances:			
Advance to Common	$0	($4,100,000)	$0
Principal Received on Advance	$0	$0	$75,466
Net Adjustment - Increase/(Decrease) to Fund Balance	0	(4,100,000)	75,466
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**5,603,507**	**2,082,574**	**2,771,721**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$169,591**	**($3,520,933)**	**$689,147**

Fund Balance Components at Beginning of FY	7/1/2012	7/1/2013
Cash	$5,433,916	$5,603,507
Bonds Payable - current	0	(4,100,000)
Total Beginning Fund Balance	$5,433,916	$1,503,507

FY 2014-15 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SONOMA AQUEDUCT CAPITAL FUND

Section/Index No: 675231

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$2,925	$1,200	($1,725)	(58.97%)
Subtotal Use of Money	**$2,925**	**$1,200**	**($1,725)**	**(58.97%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$257,736	$81,765	($175,971)	(68.28%)
Subtotal Other Financing Sources	**$257,736**	**$81,765**	**($175,971)**	**(68.28%)**
TOTAL REVENUES	**$260,661**	**$82,965**	**($177,696)**	**(68.17%)**
EXPENDITURES:				
OTHER FINANCING USES				
8625 OT - W/in Special Dist - BOS	$0	$80,000	$80,000	N/A
Subtotal Other Financing Uses	**$0**	**$80,000**	**$80,000**	**N/A**
TOTAL EXPENDITURES	**$0**	**$80,000**	**$80,000**	**N/A**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($260,661)**	**($2,965)**	**$257,696**	**(98.86%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Sonoma Aqueduct Capital Fund**

Character Title: **Use of Money and Property** **Character No.:** **675231-17**

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	200,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$1,200

Character Title: **Other Financing Sources** **Character No.:** **675231-46**

4625 OT - W/in Special Dist - BOS

An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Sonoma Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.

Rate	Deliveries	
$ 19.50	4,911.22	$ 95,769

Character: **Other Financing Uses** **Character No.:** **675231-86**

8625 Operating Transfer Out $80,000

Operating Transfer to Pipeline Facilities per Long-range Financial Plan

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**

Section: **Sonoma Aqueduct Capital Fund**

Index No.: **675231**

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)	**$176,164**	**$266,724**	**$650**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	90,560	143,925	82,965
Expenditures - (Decrease) fund balance	0	(410,000)	(80,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	90,560	(266,075)	2,965
Adjustments to Reserves/Encumbrances:			
No adjustments required at this time.	0	0	
Net Adjustment - Increase/(Decrease) to Fund Balance	0	0	0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**266,724**	**650**	**3,615**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$90,560**	**($266,075)**	**$2,965**

Fund Balance Components at Beginning of FY	7/1/2012	7/1/2013
Cash	$176,164	$266,725
Total Beginning Fund Balance	$176,164	$266,725

FY 2014-15 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SONOMA AQUEDUCT REVENUE BONDS

Section/Index No: 675470

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$1,625	$1,200	($425)	(26.15%)
Subtotal Use of Money	**$1,625**	**$1,200**	**($425)**	**(26.15%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$255,665	$262,316	$6,651	2.60%
Subtotal Miscellaneous Revenues	**$255,665**	**$262,316**	**$6,651**	**2.60%**
TOTAL REVENUES	**$257,290**	**$263,516**	**$6,226**	**2.42%**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6635 Fiscal Agent Fees	$2,500	$2,500	$0	0.00%
6640 Debt Issuance Costs	0	5,187	5,187	N/A
Subtotal Services and Supplies	**$2,500**	**$7,687**	**$5,187**	**207.48%**
OTHER CHARGES				
7920 Long-Term Interest	$99,873	$99,193	($680)	(0.68%)
Subtotal Other Charges	**$99,873**	**$99,193**	**($680)**	**(0.68%)**
OTHER FINANCING USES				
8625 OT - W/in Special Dist - BOS	$200,000	$41,000	($159,000)	(79.50%)
Subtotal Other Financing Uses	**$200,000**	**$41,000**	**($159,000)**	**(79.50%)**
ADMINISTRATIVE CONTROL ACCOUNT				
9200 Ent - Principal	$119,944	$121,221	$1,277	1.06%
9209 Ent - Principal Clearing	(119,944)	(121,221)	(1,277)	1.06%
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
TOTAL EXPENDITURES	**$302,373**	**$147,880**	**($154,493)**	**(51.09%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$45,083**	**($115,636)**	**($160,719)**	**(356.50%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Sonoma Aqueduct Revenue Bonds**

Character Title: **Use of Money and Property** **Character No.:** **675470-17**

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	200,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$1,200

Character Title: **Other Financing Sources** **Character No.:** **675470-46**

4625 OT - W/in Special Dist - BOS
The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds, Series 20012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond, pursuant to the terms of the Sixth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	$121,221	
Interest	99,193	
Fiscal Agent Fees	2,500	
Debt Issuance Costs	5,187	
Discount / Bonds	0	
Total Debt Service		228,101
Revenue Requirement (115% x Debt Service)		$262,316

Character: **Services and Supplies** **Character No.:** **675470-60**

6635 Fiscal Agent Fees
Fiscal Agent Fees are paid to trustee for servicing bonds.

6640 Debt Issuance Costs
Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

Character: **Other Charges** **Character No.:** **675470-75**

7920 Interest
Water Revenue Bonds - Series 2012A, per the bond amortization schedule.

7923 Discount / Bonds
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.

Character: **Other Financing Uses** **Character No.:** **675470-86**

8625 Operating Transfer Out
This item is used to transfer bond proceeds to Pipeline Facilities Fund to finance construction of projects and to restore fund balance.

SBS Electrical Upgrade and Pumping Reliability	7617	41,000

Character: **Administrative Account** **Character No.:** **675470-92**

9200 ENT - Principal
This account reflects the principal payment for the Water Revenue Bond, Series 2003A. The request for the fiscal year is based on the projected amortization schedule.

9209 ENT - Principal - Clearing
This is the clearing account for the sub-object 9200, ENT - Principal.

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **Sonoma Aqueduct Revenue Bonds**
Index No.: **675470**

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)	**$466,504**	**$530,928**	**$767**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	327,745	307,156	263,516
Expenditures - (Decrease) fund balance	(152,602)	(722,560)	(147,880)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	175,144	(415,404)	115,636
Adjustments to Reserves/Encumbrances:			
(Increase)/Decrease in Bonds Payable	0	0	0
Principal Payments on Bonds	(119,944)	(119,944)	(121,221)
Proceeds from issuance	3,235,758		
2003A Bond Redemption	(3,132,928)		
2003A Deferred amount of refunding	(91,686)		
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable	63,800		
Debt Issuance Costs	(103,730)		
Restricted cash with trustee (reserve)	36,716		
Amortization of bond discount	(8,477)		
Amortization of Bond Issuance Costs	5,186	5,187	5,187
Amortization of deferred amount of refunding	4,584		
Net Adjustment - Increase/(Decrease) to Fund Balance	(110,721)	(114,757)	(116,034)
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**530,927**	**767**	**370**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$64,423**	**($530,161)**	**($398)**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$468,539	$530,934	
Cash with Fiscal Agent/Trustee	489,028	383,178	
Restricted Cash with Trustee	(252,133)	(215,417)	
Other current liability (good faith on refunding)	(63,800)	0	
Matured Bonds Payable	(98,241)	(119,944)	
Interest Payable	(76,889)	(47,823)	
Total Beginning Fund Balance	$466,504	$530,928	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES REVENUE BONDS 2012

Section/Index No: 675462

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$650	$90	($560)	(86.15%)
Subtotal Use of Money	**$650**	**$90**	**($560)**	**(86.15%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$310,186	$318,555	$8,369	2.70%
Subtotal Miscellaneous Revenues	**$310,186**	**$318,555**	**$8,369**	**2.70%**
TOTAL REVENUES	**$310,836**	**$318,645**	**$7,809**	**2.51%**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6635 Fiscal Agent Fees	$2,500	$2,500	$0	0.00%
6640 Debt Issuance Costs	0	6,307	6,307	N/A
Subtotal Services and Supplies	**$2,500**	**$8,807**	**$6,307**	**252.28%**
OTHER CHARGES				
7920 Long-Term Interest	$121,386	$120,804	($582)	(0.48%)
Subtotal Other Charges	**$121,386**	**$120,804**	**($582)**	**(0.48%)**
OTHER FINANCING USES				
8625 OT - W/in Special Dist - BOS	$290,000	$50,000	($240,000)	(82.76%)
Subtotal Other Financing Uses	**$290,000**	**$50,000**	**($240,000)**	**(82.76%)**
ADMINISTRATIVE CONTROL ACCOUNT				
9200 Ent - Principal	$145,841	$147,393	$1,552	1.06%
9209 Ent - Principal Clearing	(145,841)	(147,393)	(1,552)	1.06%
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
TOTAL EXPENDITURES	**$413,886**	**$179,611**	**($234,275)**	**(56.60%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$103,050**	**($139,034)**	**($242,084)**	**(234.92%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Storage Facilities Revenue Bonds 2012**

Character Title: **Use of Money and Property** **Character No.:** **675462-17**

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	15,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$90

Character Title: **Other Financing Sources** **Character No.:** **675462-46**

4625 OT - W/in Special Dist - BOS

The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond, pursuant to the terms of the Sixth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	$147,393	
Interest	120,804	
Fiscal Agent Fees	2,500	
Debt Issuance Costs	6,307	
Discount / Bonds	0	
Total Debt Service		277,004
Revenue Requirement (115% x Debt Service)		$318,555

Character: **Services and Supplies** **Character No.:** **675462-60**

6635 Fiscal Agent Fees

Fiscal Agent Fees are paid to trustee for servicing bonds.

6640 Debt Issuance Costs

Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

Character: **Other Charges** **Character No.:** **675462-75**

7920 Interest

Water Revenue Bonds - Series 2012A, per the bond amortization schedule.

7923 Discount / Bonds

Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Storage Facilities Revenue Bonds 2012**

Character: **Other Financing Uses** **Character No.:** **675462-86**

8625 Operating Transfer Out

This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects and to restore fund balance.

	SAP Order No.	
		$50,000
Petaluma Aq Relocation - Kastania	7393	
Kawana-Ralphine-SBS Pipeline Study	3763	
Ralphine Tanks Flow Thru Conversion	3763	

Character: **Administrative Account** **Character No.:** **675462-92**

9200 ENT - Principal

This account reflects the principal payment for the Water Revenue Bond, Series 2012A. The request for the fiscal year is based on the projected amortization schedule.

9209 ENT - Principal - Clearing

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

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**

Section: **Storage Facilities Revenue Bonds 2012**

Index No.: **675462**

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)	**$363,409**	**$273,193**	**$4,152**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	396,394	310,686	318,645
Expenditures - (Decrease) fund balance	(352,014)	(440,193)	(179,611)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	44,379	(129,507)	139,034
Adjustments to Reserves/Encumbrances:			
Increase/(Decrease) in Bonds Payable		0	0
Long Term Debt Proceeds		0	
Principal Payments on Bonds	(145,841)	(145,841)	(147,393)
Proceeds from issuance	3,934,388		
2003A Bond Redemption	(3,810,319)		
2003A Deferred amount of refunding	(110,519)		
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable	77,575		
Debt Issuance Costs	(126,126)		
Restricted cash with trustee (reserve)	44,721		
Amortization of bond discount	(10,307)		
Amortization of Bond Issuance Costs	6,306	6,307	6,307
Amortization of deferred amount of refunding	5,526		
Net Adjustment - Increase/(Decrease) to Fund Balance	(134,596)	(139,534)	(141,086)
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**273,193**	**4,152**	**2,100**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**($90,216)**	**($269,041)**	**($2,052)**

Fund Balance Components at Beginning of FY	7/1/2012	7/1/2013
Cash	$365,920	$273,201
Cash with Fiscal Agent/Trustee	594,708	465,909
Restricted Cash with Trustee	(306,648)	(261,927)
Other current liability (good faith on refunding)	(77,575)	0
Matured Bonds Payable	(119,483)	(145,841)
Interest Payable	(93,513)	(58,149)
Total Beginning Fund Balance	$363,409	$273,193

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES REVENUE BONDS 2006

Section/Index No: 675488

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$1,495	$180	($1,315)	(87.96%)
1701 Interest Earned	-	-	-	N/A
Subtotal Use of Money	**$1,495**	**$180**	**($1,315)**	**-87.96%**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$444,703	$449,721	$5,018	1.13%
Subtotal Miscellaneous Revenues	**$444,703**	**$449,721**	**$5,018**	**1.13%**
TOTAL REVENUES	**$446,198**	**$449,901**	**$3,703**	**0.83%**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6635 Fiscal Agent Fees	$2,500	$2,500	$0	0.00%
6640 Debt Issuance Costs	-	4,576	4,576	N/A
Subtotal Services and Supplies	**$2,500**	**$7,076**	**$4,576**	**183.04%**
OTHER CHARGES				
7920 Long-Term Interest	$246,830	$241,334	($5,496)	(2.23%)
7923 Discount / Bonds	-	-	-	N/A
Subtotal Other Charges	**$246,830**	**$241,334**	**($5,496)**	**(2.23%)**
OTHER FINANCING USES				
8625 OT - W/in Special Dist - BOS	$300,000	$0	($300,000)	(100.00%)
Subtotal Other Financing Uses	**$300,000**	**$0**	**($300,000)**	**(100.00%)**
ADMINISTRATIVE CONTROL ACCOUNT				
9200 Ent - Principal	$137,368	$142,652	$5,284	3.85%
9209 Ent - Principal Clearing	(137,368)	(142,652)	(5,284)	3.85%
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
TOTAL EXPENDITURES	**$549,330**	**$248,410**	**($300,920)**	**(54.78%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$103,132**	**($201,491)**	**($304,623)**	**(295.37%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Storage Facilities Revenue Bonds 2006**

Character Title: **Use of Money and Property** **Character No.:** **675488-17**

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	30,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$180

Character Title: **Other Financing Sources** **Character No.:** **675488-46**

4625 OT - W/in Special Dist - BOS

The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds, Series 2006 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond, pursuant to the terms of the Sixth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	$142,652	
Interest	$241,334	
Fiscal Agent Fees	$2,500	
Debt Issuance Costs	$4,576	
Discount / Bonds	$0	
Total Debt Service		391,062
Revenue Requirement (115% x Debt Service)		$449,722

Character: **Services and Supplies** **Character No.:** **675488-60**

6635 Fiscal Agent Fees

Fiscal Agent Fees are paid to trustee for servicing bonds.

6640 Debt Issuance Costs

Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

Character: **Other Charges** **Character No.:** **675488-75**

7920 Interest

Water Revenue Bonds - Series 2006A, per the bond amortization schedule.

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Storage Facilities Revenue Bonds 2006**

Character: **Other Financing Uses** **Character No.:** **675488-86**

	SAP Order No.	Total

8625 Operating Transfer Out
This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects.

Petaluma Aq Relocation - Kastania	7570
Kawana-Ralphine-SBS Pipeline Study	3763
Ralphine Tanks Flow Thru Conversion	3763

Character: **Administrative Account** **Character No.:** **675488-92**

9200 ENT - Principal
This account reflects the principal payment for the Water Revenue Bond, Series 2006A. The request for the fiscal year is based on the projected amortization schedule.

9209 ENT - Principal - Clearing
This is the clearing account for the sub-object 9200, ENT - Principal.

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**

Section: **Storage Facilities Revenue Bonds 2006**

Index No.: **675488**

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)	**$535,892**	**$411,213**	**$713**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	453,907	446,198	449,901
Expenditures - (Decrease) fund balance	(448,855)	(723,906)	(248,410)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	5,052	(277,708)	201,491
Adjustments to Reserves/Encumbrances:			
Principal Payments on Bonds	(132,085)	(137,368)	(142,652)
Amortization of Bond Discount/Premium	(2,223)	0	0
Amortization of Bond Issuance Costs	4,575	4,576	4,576
Net Adjustment - Increase/(Decrease) to Fund Balance	(129,733)	(132,792)	(138,076)
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**411,211**	**713**	**64,128**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**($124,681)**	**($410,500)**	**$63,415**

Fund Balance Components at Beginning of FY	7/1/2012	7/1/2013
Cash	$533,722	$409,043
Cash with fiscal agent/trustee	640,121	642,868
Less Restricted cash with trustee	(382,558)	(382,558)
Matured Bonds Payable	(126,801)	(132,084)
Interest Payable	(128,592)	(126,056)
Total Beginning Fund Balance	$535,892	$411,213

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: COMMON FACILITIES REVENUE BONDS 2012
Section/Index No: 675454

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	$300	($1,650)	(84.62%)
Subtotal Use of Money	**$1,950**	**$300**	**($1,650)**	**(84.62%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$433,246	$444,963	$11,717	2.70%
Subtotal Miscellaneous Revenues	**$433,246**	**$444,963**	**$11,717**	**2.70%**
TOTAL REVENUES	**$435,196**	**$445,263**	**$10,067**	**2.31%**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6635 Fiscal Agent Fees	$2,500	$2,500	$0	0.00%
6640 Debt Issuance Costs	0	8,831	8,831	N/A
Subtotal Services and Supplies	**$2,500**	**$11,331**	**$8,831**	**353.24%**
OTHER CHARGES				
7920 Long-Term Interest	$170,021	$169,205	($816)	(0.48%)
Subtotal Other Charges	**$170,021**	**$169,205**	**($816)**	**(0.48%)**
OTHER FINANCING USES				
8625 OT - W/in Special Dist - BOS	$470,000	$0	($470,000)	(100.00%)
Subtotal Other Financing Uses	**$470,000**	**$0**	**($470,000)**	**(100.00%)**
ADMINISTRATIVE CONTROL ACCOUNT				
9200 Ent - Principal	$204,215	$206,388	$2,173	1.06%
9209 Ent - Principal Clearing	(204,215)	(206,388)	(2,173)	1.06%
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
TOTAL EXPENDITURES	**$642,521**	**$180,536**	**($461,985)**	**(71.90%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$207,325**	**($264,727)**	**($472,052)**	**(227.69%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Common Facilities Revenue Bonds 2012**

Character Title: **Use of Money and Property** **Character No.:** **675454-17**

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	50,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$300

Character Title: **Other Financing Sources** **Character No.:** **675454-46**

4625 OT - W/in Special Dist - BOS

The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Sixth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	$206,388	
Interest	169,205	
Fiscal Agent Fees	2,500	
Debt Issuance Costs	8,831	
Discount / Bonds	0	
Total Debt Service		386,924
Revenue Requirement (115% x Debt Service)		$444,963

Character: **Services and Supplies** **Character No.:** **675454-60**

6635 Fiscal Agent Fees

Fiscal Agent Fees are paid to trustee for servicing bonds.

6640 Debt Issuance Costs

Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Common Facilities Revenue Bonds 2012**

Character: **Other Charges** **Character No.:** **675454-75**

7920 Interest
Water Revenue Bonds - Series 2012A, per the bond amortization schedule.

7923 Discount / Bonds
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.

Character: **Other Financing Uses** **Character No.:** **675454-86**

SAP Order No.

8625 Operating Transfer Out
This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

Character: **Administrative Account** **Character No.:** **675454-92**

9200 ENT - Principal
This account reflects the principal payment for the Water Revenue Bond, Series 2012A. The request for the fiscal year is based on the projected amortization schedule.

9209 ENT - Principal - Clearing
This is the clearing account for the sub-object 9200, ENT - Principal.

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**

Section: **Common Facilities 2012 A Revenue Bonds**

Index No.: **675454**

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)	**$367,559**	**$171,492**	**$4,952**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	553,303	435,196	445,263
Expenditures - (Decrease) fund balance	(560,870)	(406,352)	(180,536)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(7,568)	28,844	264,727
Adjustments to Reserves/Encumbrances:			
Long Term Debt proceeds		0	
Increase/(Decrease) in Bonds Payable	0	0	0
Principal Payments on Bonds	(204,215)	(204,215)	(206,388)
Proceeds from issuance	5,509,158		
2003A Bond Redemption	(5,334,446)		
2003A Deferred amount of refunding	(155,738)		
Reclass of good faith on refunding to LT Bonds Payable	108,625		
Debt Issuance Costs	(176,609)		
Restricted cash with trustee (reserve)	62,541		
Amortization of bond premium	(14,432)		
Amortization of Bond Issuance Costs	8,830	8,831	8,831
Amortization of deferred amount of refunding	7,787		
Net Adjustment - Increase/(Decrease) to Fund Balance	(188,499)	(195,384)	(197,557)
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**171,492**	**4,952**	**72,122**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**($196,067)**	**($166,540)**	**$67,170**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$371,038	$171,503	
Cash with Fiscal Agent/Trustee	832,648	652,393	
Restricted Cash with Trustee	(429,307)	(366,766)	
Other current liability (good faith on refunding)	(108,625)	0	
Bonds Payable - Current	(167,276)	(204,215)	
Interest Payable	(130,919)	(81,423)	
Total Beginning Fund Balance	$367,559	$171,492	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: COMMON FACILITIES REVENUE BONDS 2006

Section/Index No: 675496

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$975	$180	($795)	(81.54%)
Subtotal Use of Money	**$975**	**$180**	**($795)**	**(81.54%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$397,308	$401,787	$4,479	1.13%
Subtotal Miscellaneous Revenues	**$397,308**	**$401,787**	**$4,479**	**1.13%**
TOTAL REVENUES	**$398,283**	**$401,967**	**$3,684**	**0.92%**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6635 Fiscal Agent Fees	$2,500	$2,500	$0	0.00%
6640 Debt Issuance Costs	-	4,085	4,085	N/A
Subtotal Services and Supplies	**$2,500**	**$6,585**	**$4,085**	**163.40%**
OTHER CHARGES				
7920 Long-Term Interest	$220,352	$215,446	($4,906)	(2.23%)
7923 Discount / Bonds	$0	$0	$0	N/A
Subtotal Other Charges	**$220,352**	**$215,446**	**($4,906)**	**(2.23%)**
OTHER FINANCING USES				
8625 OT - W/in Special Dist - BOS	$310,000	$0	($310,000)	(100.00%)
Subtotal Other Financing Uses	**$310,000**	**$0**	**($310,000)**	**(100.00%)**
ADMINISTRATIVE CONTROL ACCOUNT				
9200 Ent - Principal	$122,633	$127,349	$4,716	3.85%
9209 Ent - Principal Clearing	(122,633)	(127,349)	(4,716)	3.85%
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
TOTAL EXPENDITURES	**$532,852**	**$222,031**	**($310,821)**	**(58.33%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$134,569**	**($179,936)**	**($314,505)**	**(233.71%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Common Facilities Revenue Bonds 2006**

Character Title: **Use of Money and Property** **Character No.:** **675496-17**

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	30,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$180

Character Title: **Other Financing Sources** **Character No.:** **675496-46**

4625 OT - W/in Special Dist - BOS

The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds, Series 2006A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Sixth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	$127,349	
Interest	$215,446	
Fiscal Agent Fees	$2,500	
Debt Issuance Costs	$4,085	
Discount / Bonds	$0	
Total Debt Service		349,380
Revenue Requirement (115% x Debt Service)		$401,787

Character: **Services and Supplies** **Character No.:** **675496-60**

6635 Fiscal Agent Fees

Fiscal Agent Fees are paid to trustee for servicing bonds.

6640 Debt Issuance Costs

Amounts are based on bond amortization schedules. Bond discounts and costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Common Facilities Revenue Bonds 2006**

Character: **Other Charges** **Character No.:** **675496-75**

7920 Interest
Water Revenue Bonds - Series 2006A, per the bond amortization schedule.

7923 Discount / Bonds
Amounts are based on bond amortization schedules. Bond discounts and cost of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

Character: **Other Financing Uses** **Character No.:** **675496-86**

8625 Operating Transfer Out
This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

Mirabel Surge Control
Isolation Valves

Character: **Administrative Account** **Character No.:** **675496-92**

9200 ENT - Principal
This account reflects the principal payment for the Water Revenue Bond, Series 2006A. The request for the forthcoming fiscal year is based on the projected amortization schedule.

9209 ENT - Principal - Clearing
This is the clearing account for the sub-object 9200, ENT - Principal.

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Common Facilities Revenue Bonds 2006
Index No.: 675496

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)	**$236,562**	**$238,110**	**$6,174**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	403,731	398,283	401,967
Expenditures - (Decrease) fund balance	(286,368)	(756,937)	(222,031)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	117,363	(358,654)	179,936
Adjustments to Reserves/Encumbrances:			
Principal Payments on Bonds	(117,916)	122,633	(127,349)
Amortization of Bond Issuance Costs	4,085	4,085	4,085
Amortization of Bond Premium	(1,984)	0	
Net Adjustment - Increase/(Decrease) to Fund Balance	(115,815)	126,718	(123,264)
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**238,110**	**6,174**	**62,846**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$1,548**	**($231,936)**	**$56,672**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$234,633	$236,181	
Cash with Fiscal Agent/Trustee	571,447	573,900	
Restricted Cash with Trustee	(341,521)	(341,521)	
Matured Bonds Payable	(113,199)	(117,916)	
Interest Payable	(114,798)	(112,534)	
Total Beginning Fund Balance	$236,562	$238,110	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: State Loan Debt Service Fund
Section/Index No: 675439

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$4,550	$1,500	($3,050)	(67.03%)
Subtotal Use of Money	**$4,550**	**$1,500**	**($3,050)**	**(67.03%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$1,196,268	$1,196,268	($0)	(0.00%)
Subtotal Miscellaneous Revenues	**$1,196,268**	**$1,196,268**	**($0)**	**(0.00%)**
TOTAL REVENUES	**$1,200,818**	**$1,197,768**	**($3,050)**	**(0.25%)**
EXPENDITURES:				
OTHER CHARGES				
7930 Interest Long-Term	$349,296	$349,296	$0	0.00%
Subtotal Other Charges	**$349,296**	**$349,296**	**$0**	**0.00%**
ADMINISTRATIVE CONTROL ACCOUNT				
9200 Ent - Principal	$690,937	$690,937	$0	0.00%
9209 Ent - Principal Clearing	(690,937)	(690,937)	0	0.00%
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
TOTAL EXPENDITURES	**$349,296**	**$349,296**	**$0**	**0.00%**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($851,522)**	**($848,472)**	**$3,050**	**(0.36%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **State Loan Debt Service Fund**
Character Title: **Use of Money and Property** **Character No.:** **675439-17**

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	250,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$1,500

Character Title: **Other Financing Sources** **Character No.:** **675439-46**

4625 OT - W/in Special Dist - BOS
The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for $15.8M. The term of the SRF is 20 years. Interest payments began 6/27/02, and principal and reserve payments began in FY06/07. The water sales revenue is calculated to meet 115% of the annual debt service costs of the SRF loan. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Debt Service fund, pursuant to the terms of the Sixth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	$690,937	
Interest	349,296	
Total Debt Service		1,040,233
Revenue Requirement (115% x Debt Service)		$1,196,268

Character Title: **Other Charges** **Character No.:** **675439-75**

7930 Interest - Long Term Debt
This account records the interest expense for the SRF loan per the amortization schedule.

Character Title: **Other Financing Uses** **Character No.:** **675439-86**

8625 - Operating Transfer Out
This item is used to transfer loan proceeds to Common Facilities Fund to finance construction of projects.

Character: **Administrative Account** **Character No.:** **675439-92**

9200 ENT - Principal
This account reflects the principal payment for the State Revolving Fund Loan. The request for the forthcoming fiscal year is based on the amortization schedule.

9209 ENT - Principal - Clearing
This is the clearing account for the sub-object 9200, ENT - Principal.

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **State Loan Debt Service Fund**
Index No.: **675439**

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)	**$392,782**	**$538,091**	**$889,063**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,204,444	1,200,268	1,197,768
Expenditures - (Decrease) fund balance	(368,199)	(849,296)	(349,296)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	836,244	350,972	848,472
Adjustments to Reserves/Encumbrances:			
Change in Due to Other Govts	(18,904)		
Principal Payments on SRF Loan	(672,033)	0	(690,937)
Net Adjustment - Increase/(Decrease) to Fund Balance	(690,937)	0	(690,937)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**538,089**	**889,063**	**1,046,598**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$145,307**	**$350,972**	**$157,535**

Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**
Cash	$1,064,814	$1,229,027
Due to other Governments	($672,032)	($690,936)
Total Beginning Fund Balance	$392,782	$538,091

FY 2014-15 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **State Loan Reserve Fund**
Section/Index No: **675447**

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$6,500	$0	($6,500)	(100.00%)
1701 Interest Earned	0	0	0	N/A
Subtotal Use of Money	**$6,500**	**$0**	**($6,500)**	**(100.00%)**
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	**$6,500**	**$0**	**($6,500)**	**(100.00%)**
EXPENDITURES:				
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	**$0**	**$0**	**$0**	**N/A**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($6,500)**	**$0**	**$6,500**	**(100.00%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **State Loan Reserve Fund**

Character Title: **Use of Money and Property** **Character No.:** **675447-17**

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	0
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$0

Character Title: **Other Financing Sources** **Character No.:** **675447-46**

4625 OT - W/in Special Dist - BOS

The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for $15.8M. The term of the SRF is 20 years. Interest payments began 6/27/02, and principal and reserve payments began in FY06/07. The terms of the contract require the Agency to accumulate a reserve fund equal to two semiannual payments during the first 10 years of the loan contract. The water sales revenue is calculated to meet the 115% of the annual reserve amount required. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Reserve fund, pursuant to the terms of the Sixth Supplemental Ordinance.

Annual Debt Service Requirements

Reserve Amount	$0
Revenue Requirement (115% x Reserve Amt.)	$0

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **State Loan Reserve Fund**
Index No.: **675447**

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)	**$0**	**$0**	**$0**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	128,544	3,000	0
Expenditures - (Decrease) fund balance	0	0	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	128,544	3,000	0
Adjustments to Reserves/Encumbrances:			
Increase in Reserve	(128,544)	(3,000)	0
Net Adjustment - Increase/(Decrease) to Fund Balance	(128,544)	(3,000)	0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**0**	**0**	**0**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$0**	**$0**	**$0**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$1,111,730	$1,240,274	$1,359,774
Reserve	(1,111,730)	(1,240,274)	
Total Beginning Fund Balance	$0	$0	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES

Section/Index No: 675405

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$1,203	$1,110	($93)	(7.73%)
Subtotal Use of Money	**$1,203**	**$1,110**	**($93)**	**(7.73%)**
MISCELLANEOUS REVENUE				
4102 Reimbursements	$100,000	$0	($100,000)	(100.00%)
Subtotal Miscellaneous Revenue	**$100,000**	**$0**	**($100,000)**	**(100.00%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$590,000	$50,000	($540,000)	(91.53%)
Subtotal Other Financing Sources	**$590,000**	**$50,000**	**($540,000)**	**(91.53%)**
TOTAL REVENUES	**$691,203**	**$51,110**	**($640,093)**	**(92.61%)**
EXPENDITURES:				
FIXED ASSETS				
8543 Petaluma Aqueduct Relocation	240,000	50,000	(190,000)	(79.17%)
9162 Kawana to Sonoma Booster station alignment study	450,000	240,000	(210,000)	(46.67%)
Subtotal Fixed Assets	**$690,000**	**$290,000**	**($400,000)**	**(57.97%)**
TOTAL EXPENDITURES	**$690,000**	**$290,000**	**($400,000)**	**(57.97%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($1,203)**	**$238,890**	**$240,093**	**(19957.86%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Storage Facilities**

Character Title: **Use of Money and Property** **Character No.:** **675405-17**

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	185,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$1,110

Character Title: **Other Financing Sources** **Character No.:** **675405-46**

4625 OT - W/in Special Dist - BOS

This item records transfers of funds into the Storage Facilities fund to provide for planned capital projects and to restore fund balance.

Agreement.			SAP Order No.
Storage Facilities Revenue Bond 2012A	$50,000	Kawana-Ralphine-SBS Pipeline St	3763
Storage Facilities Revenue Bond 2006A	$0	Other projects below	7393, 7570

Character: **Fixed Assets** **Character No.:** **675405-85**

8543 Petaluma Aqueduct

DESCRIPTION	SAP Order No.	Requested FY 14-15
Petaluma Aq Relocation - Kastania (Cal-Trans required)	7393	50,000
	8543 Total	**50,000**

9162 Kawana to Sonoma Booster station alignment study

DESCRIPTION	SAP Order No.	Requested FY 14-15
Kawana-Ralphine-SBS Pipeline Study	3763	0
Ralphine Tanks Flow Thru Conversion		140,000
24" Oakmont Pipeline Replacement	TBD	100,000
	9162 Total	**240,000**

FY 2014-15 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **Storage Facilities**
Index No.: **675405**

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)	**$32,682**	**($1,688,286)**	**$734,436**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	707,654	772,090	51,110
Expenditures - (Decrease) fund balance	244,370	649,368	380,130
Net Surplus or Deficit - Increase/(Decrease) to fund balance	463,284	122,722	(329,020)
Adjustments to Reserves/Encumbrances:			
Advances from Aqueduct funds		2,300,000	
Outstanding Encumbrances - Net Change	66,351	0	
Capitalized Interest	(40,397)	0	
Principal payment on Loan from Aqueduct funds			(42,297)
move project CIP balance	(2,210,206)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(2,184,252)	2,300,000	(42,297)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**(1,688,286)**	**734,436**	**363,119**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**($1,720,968)**	**$2,422,722**	**($371,317)**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$216,161	($1,912,145)	
Accounts Receivable	0	276,092	
Accounts Payable	(68,225)	(3,330)	
Encumbrances	(115,254)	(48,903)	
Total Beginning Fund Balance	$32,682	($1,688,286)	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **PIPELINE FACILITIES**

Section/Index No: **675413**

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$2,730	$90	($2,640)	(96.70%)
Subtotal Use of Money	**$2,730**	**$90**	**($2,640)**	**(96.70%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$260,000	$151,000	($109,000)	(41.92%)
Subtotal Other Financing Sources	**$260,000**	**$151,000**	**($109,000)**	**(41.92%)**
TOTAL REVENUES	**$262,730**	**$151,090**	**($111,640)**	**(42.49%)**
EXPENDITURES:				
FIXED ASSETS				
9106 Santa Rosa Aqueduct Sections & LHMP	$0	$15,000	$15,000	N/A
9128 Local Hazard Mitigation / Rogers Creel Fault	$60,000	$0	($60,000)	(100.00%)
9154 Petaluma Aqueduct Relocation -Kastania and LHMP	$0	$15,000	$15,000	N/A
9192 Sonoma Pipeline Assessment Study/ LHMP	$350,000	$250,000	($100,000)	(28.57%)
Subtotal Fixed Assets	**$410,000**	**$280,000**	**($130,000)**	**(31.71%)**
TOTAL EXPENDITURES	**$410,000**	**$280,000**	**($130,000)**	**(31.71%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$147,270**	**$128,910**	**($18,360)**	**(12.47%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Pipeline Facilities**

Character Title: **Use of Money and Property** **Character No.:** **675413-17**

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	15,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$90

Character Title: **Intergovernmental Revenue** **Character No.:** **675413-20**

2852 Federal Grant

This account records the receipt of Federally awarded grants

Rodgers Creek Fault Crossing - FEMA Grant	SAP Order No. 7380	$0

Character Title: **Miscellaneous Revenues** **Character No.:** **675413-40**

4102 Donations/Reimbursements

Reimbursement from North Marin Water District for the South Transmission System Pipeline. Per the Restructured Agreement for Water Supply, NMWD reimburses SCWA 13.14% of the expenses for that project. SCWA invoices NMWD quarterly.

	SAP Order No. 3554	**$0**

Character Title: **Other Financing Sources** **Character No.:** **675413-46**

4625 OT - W/in Special Dist - BOS

This item records transfers of funds into the Pipeline Facilities fund to provide for planned capital projects and to restore fund balance.

Transfer from Common Facilities for South Transmission System Pipeline	SAP Order No. 3554	-
Transfer from Santa Rosa Aqueduct Fund 675207		15,000
Transfer from Petaluma Aqueduct Fund 675215		15,000
Transfer from Sonoma Aqueduct Fund 675231		80,000
Transfer from Sonoma Revenue Bond 675470		41,000
		$ 151,000

Character: **Fixed Assets** **Character No.:** **675413-85**

	SAP Order No.	Requested FY 14-15
9106 Santa Rosa Aqueduct		
LHMP - Program Design	TBD	15,000
		$ 15,000
9154 Petaluma Aqueduct		
LHMP - Program Design	TBD	$15,000
		$ 15,000
9192 Sonoma Aqueduct		
LHMP - Program Design	TBD	15,000
Condition Assessment Study	TBD	$ 15,000
SBS Electrical Upgrade and Pumping Reliability	7617	$ 220,000
		$ 250,000

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**

Section: **Pipeline Facilities**

Index No.: **675413**

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)	**$557,911**	**($56,832)**	**$132,761**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,684,440	1,637,956	151,090
Expenditures - (Decrease) fund balance	3,110,049	1,448,363	280,000
Net Surplus or Deficit - Increase/(Decrease) to fund balance	574,391	189,593	(128,910)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	(810,103)	0	
Capitalized Interest	(60,928)	0	
Move project CIP Balances	(318,103)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(1,189,134)	0	0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**(56,832)**	**132,761**	**3,851**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**($614,743)**	**$189,593**	**($128,910)**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$423,039	$1,539,471	
Accounts Receivable	$235,014	$1,315,108	
Accounts Payable	(31,882)	(1,966,330)	
Retention Payable	0	(66,718)	
Encumbrances	(68,260)	(878,363)	
Total Beginning Fund Balance	$557,911	($56,832)	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: COMMON FACILITIES

Section/Index No: 675421

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$195	$6,000	$5,805	2976.92%
Subtotal Use of Money	**$195**	**$6,000**	**$5,805**	**2976.92%**
MISCELLANEOUS REVENUES				
4102 Donations/Reimbursements	$0	$365,000	$365,000	N/A
Subtotal Miscellaneous Revenues	**$0**	**$365,000**	**$365,000**	**N/A**
ADMINISTRATIVE CONTROL				
4210 Advances	$400,000	$0	($400,000)	(100.00%)
4219 Advances - Clearing	(400,000)	0	400,000	(100.00%)
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$5,985,708	$2,556,527	($3,429,181)	(57.29%)
Subtotal Other Financing Sources	**$5,985,708**	**$2,556,527**	**($3,429,181)**	**(57.29%)**
TOTAL REVENUES	**$5,985,903**	**$2,927,527**	**($3,058,376)**	**(51.09%)**
EXPENDITURES:				
OTHER CHARGES				
7920 Interest Payment	$250,656	$160,526	($90,130)	(35.96%)
Subtotal Other Charges	**$250,656**	**$160,526**	**($90,130)**	**(35.96%)**
FIXED ASSETS				
8510 Buildings/Improvements	$1,250,000	$1,415,000	$165,000	13.20%
8529 Isolation Valves & Meters	$545,000	$2,800,000	$2,255,000	413.76%
9105 Mirabel Fish Screen Replacement	2,950,000	775,000	($2,175,000)	(73.73%)
9107 Air Valves	290,000	0	($290,000)	(100.00%)
9136 Production Wells Improv.	800,000	700,000	($100,000)	(12.50%)
9480 Intangible Assets	0	750,000	$750,000	N/A
9482 Amort WIP Outlay	0	1,250,000	$1,250,000	N/A
Subtotal Fixed Assets	**$5,835,000**	**$7,690,000**	**$1,855,000**	**31.79%**
ADMINISTRATIVE CONTROL ACCOUNT				
9210 Advances	$418,465	$75,466	($342,999)	(81.97%)
9219 Advances - Clearing	($418,465)	($75,466)	342,999	(81.97%)
Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
TOTAL EXPENDITURES	**$6,085,656**	**$7,850,526**	**$1,764,870**	**29.00%**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$99,753**	**$4,922,999**	**$4,823,246**	**4835.19%**

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Common Facilities**

Character Title: **Use of Money and Property** **Character No.:** **675421-17**

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	1,000,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$6,000

Character Title: **Miscellaneous Revenue** **Character No.:** **675421-40**

4102 Donations/Reimbursements

Contribution toward Westside Multipurpose Facility from Agency GF	365,000
Total	**365,000**

4304 Federal Grants

This account records the receipt of Federally awarded grants

Mirabel Fish Ladder Dept of Fish & Wildlife Grant (federal funds)	
Isolation Valves FEMA Grant	1,930,181
	1,930,181

Character Title: **Administrative Control** **Character No.:** **675421-42**

4200 ENT - LTD Proceeds

The Agency will procure financing in FY 13/14 from the Santa Rosa AQ Capital Fund and Petaluma AQ Capital Fund for the Mirabel Fish Screen Replacement and Agency Westside Facility.

Santa Rosa Aqueduct Capital Fund	0
Petaluma Aqueduct Capital Fund	0
	0

4209 ENT - LTD Proceeds - Clearing

This is the clearing account for sub-object 4200, ENT - LTD Proceeds

Santa Rosa Aqueduct Capital Fund	0
Petaluma Aqueduct Capital Fund	0
	0

Character Title: **Other Financing Sources** **Character No.:** **675421-46**

4625 OT - W/in Special Dist - BOS

This item records transfers of funds into the Common Facilities fund to provide for planned capital projects and to restore fund balance.

Common Fac Bond 2012A	0
Common Fac Bond 2006A	0
North Marin Water	0
Water Transmission Fund	2,230,819
Generator Financing	325,708
Total	**2,556,527**

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Common Facilities**

Character: **Fixed Assets** **Character No.:** **675421-85**

8529 Isolation Valves and Meters

DESCRIPTION	SAP Order No.	Requested FY 14-15
Isolation Valves	7379, 7497	2,800,000
	8529 Total	**2,800,000**

9105 Mirabel Fish Screen Replacement

DESCRIPTION	SAP Order No.	Requested FY 14-15
Mirabel Fish Screen - Fish Ladder Project	7357, 7532	775,000
	9105 Total	**775,000**

9128 Local Hazard Mitigation Projects

DESCRIPTION	SAP Order No.	Requested FY 14-15
RR Crossing	7523	150,000
MW Creek Crossing	7546	310,000
Collector 6 Liquefaction Mitigation	7623	40,000
Collectors 3 and 5 Liquefaction Mitigation Predesign	7522 or 7513	200,000
	9128 Total	**700,000**

8510 Other Misc

DESCRIPTION	SAP Order No.	**Requested FY 14-15**
Mirabel-River Road Fiber Optic Cable	TBD	100,000
RDS Pump Replacement		350,000
Caisson 6 Vaults		150,000
Wohler Motor Replacements		350,000
pH Pump Replacement		100,000
Water Agency Westside Facility - see offsetting revenue above	7578	365,000
	Misc Total	**1,415,000**

9480 Intangible Asset

DESCRIPTION	SAP Order No.	**Requested FY 14-15**
SCADA Software and Hardware		**750,000**

9482 Amort WIP outlay

DESCRIPTION	SAP Order No.	**Requested FY 14-15**
SCADA Upgrade		**1,250,000**

Character: **Other Financing Uses** **Character No.:** **675421-86**

8625 Operating Transfer

DESCRIPTION	SAP Order No.	Requested FY 14-15
Transfer to Pipeline for South Transmission System Pipeline	3554	0
	8625 Total	**0**

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **Common Facilities**
Index No.: **675421**

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)	**($875,006)**	**$3,221,676**	**$3,317,789**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,711,906	14,674,957	4,857,708
Expenditures - (Decrease) fund balance	(2,791,854)	(18,678,844)	(7,850,526)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	920,052	(4,003,887)	(2,992,818)
Adjustments to Reserves/Encumbrances:			
Advances from Aqueduct funds	0	4,100,000	0
Outstanding Encumbrances - Net Change	639,409	0	
Capitalized Interest	(219,859)	0	
Principal payment on Advances	0	0	(75,466)
Move Project CIP Balance	2,757,080		
Net Adjustment - Increase/(Decrease) to Fund Balance	3,176,630	4,100,000	(75,466)
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**3,221,676**	**3,317,789**	**249,505**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$4,096,682**	**$96,113**	**($3,068,284)**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$108,844	$3,719,207	
Accounts Payable	(41,644)	(161,408)	
Due from Other Gov'ts	115,668	82,342	
Encumbrances	(1,057,874)	(418,465)	
Total Beginning Fund Balance	($875,006)	$3,221,676	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: NORTH MARIN WATER DEPOSIT

Section/Index No: 675512

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$109	$101	($8)	(7.52%)
Subtotal Use of Money	**$109**	**$101**	**($8)**	**(7.52%)**
INTERGOVERNMENTAL REVENUES				
2900 Other Government Agencies	$0	$0	$0	N/A
Subtotal Intergovernmental Revenues	**$0**	**$0**	**$0**	**N/A**
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	**$109**	**$101**	**($8)**	**(7.52%)**
EXPENDITURES:				
OTHER CHARGES				
8010 Contribution Non-Co Govt	$0	$0	$0	N/A
Subtotal Other Charges	**$0**	**$0**	**$0**	**N/A**
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	**$0**	**$0**	**$0**	**N/A**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($109)**	**($101)**	**$8**	**(7.52%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **North Marin Water Deposit**

Character Title: **Use of Money and Property** **Character No.:** **675512-17**

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	16,800
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$101

Character Title: **Other Financing Sources** **Character No.:** **675512-46**

4625 OT - W/in Special Dist - BOS

Transfer in from Water Transmission Agency Fund (675108) - for capital improvements - per the recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. The Restructured Water Supply Agreement provides that if money received from the Operations and Maintenance Charge (O&M) is appropriated for expenditures for storage facilities then, at the time of transfer, an amount shall also be transferred to North Marin's account in proportion to the O&M Charge paid by North Marin to the total O&M Charge received by the Agency during the prior fiscal year.

Scheduled transfer 0

Character: **Other Charges** **Character No.:** **675512-75**

8010 Contribution Non-Co Government

This item records payment, to North Marin Water District, of funds deposited to the North Marin Water Deposit fund as authorized by the Restructured Water Supply Agreement.
The North Marin Water District has requested to handle its own cash management and investments.

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **North Marin Water Deposit**
Index No.: **675512**

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)	**$12,689**	**$12,822**	**$12,922**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	132	100	101
Expenditures - (Decrease) fund balance	0	0	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	132	100	101
Adjustments to Reserves/Encumbrances:			
No adjustments required at this time.	0	0	
Net Adjustment - Increase/(Decrease) to Fund Balance	0	0	0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**12,821**	**12,922**	**13,023**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$132**	**$100**	**$101**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$16,920	$17,052	
Deposit from others	(4,231)	(4,230)	
Total Beginning Fund Balance	$12,689	$12,822	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **Water Management Planning**
Section/Index No: **675710**

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$2,275	$2,100	($175)	(7.69%)
Subtotal Use of Money	**$2,275**	**$2,100**	**($175)**	**(7.69%)**
INTERGOVERNMENTAL REVENUES				
2912 Town of Windsor	$2,962	$3,096	$134	4.51%
Subtotal Intergovernmental Revenues	**$2,962**	**$3,096**	**$134**	**4.51%**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$45,000	$44,500	($500)	(1.11%)
Subtotal Other Financing Sources	**$45,000**	**$44,500**	**($500)**	**(1.11%)**
TOTAL REVENUES	**$50,237**	**$49,696**	**($541)**	**(1.08%)**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6523 District Operations	$25,000	$50,000	$25,000	100.00%
6570 Consultant Services	$20,000	$200,000	$180,000	900.00%
Subtotal Other Charges	**$45,000**	**$250,000**	**$205,000**	**455.56%**
TOTAL EXPENDITURES	**$45,000**	**$250,000**	**$205,000**	**455.56%**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($5,237)**	**$200,304**	**$205,541**	**(3924.79%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Water Management Planning**

Character Title: **Use of Money and Property** **Character No.:** **675710-17**

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	350,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$2,100

Character Title: **Other Government Revenue** **Character No.:** **675710-20**

2912 Town of Windsor

This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b

Character Title: **Other Financing Sources** **Character No.:** **675710-46**

4625 OT - W/in Special Dist - BOS

This item records transfers of funds from the O&M fund to provide for planned expenditures $ 44,500

Character Title: **Services and Supplies** **Character No.:** **675710-60**

6523 District Operations

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Management Planning Fund.

			Requested FY 14-15
Urban Water Management Plan	SAP Order No.	3700	50,000
			50,000

6570 Consultant Services

This item covers the costs of services provided by outside consultants.

Urban Water Management Plan	SAP Order No.	3700	200,000
			200,000

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **Water Management Planning**
Index No.: **675710**

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)	**$294,019**	**$357,801**	**$364,557**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	68,435	56,756	49,696
Expenditures - (Decrease) fund balance	(37,648)	(50,000)	(250,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	30,787	6,756	(200,304)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances	32,994	0	
Net Adjustment - Increase/(Decrease) to Fund Balance	32,994	0	0
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**357,800**	**364,557**	**164,252**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$63,781**	**$6,756**	**($200,304)**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$399,470	$414,929	
Accounts Receivable	$4,218	$818	
Accounts Payable	($21,439)	($2,710)	
Encumbrances	(88,230)	(55,236)	
Total Beginning Fund Balance	$294,019	$357,801	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **Watershed Planning and Restoration**
Section/Index No: **675728**

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$16,250	$18,000	$1,750	10.77%
Subtotal Use of Money	**$16,250**	**$18,000**	**$1,750**	**10.77%**
INTERGOVERNMENTAL REVENUES				
2912 Town of Windsor	$259,837	$252,835	($7,002)	(2.69%)
Subtotal Intergovernmental Revenues	**$259,837**	**$252,835**	**($7,002)**	**(2.69%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$3,947,000	$3,634,500	($312,500)	(7.92%)
Subtotal Other Financing Sources	**$3,947,000**	**$3,634,500**	**($312,500)**	**(7.92%)**
TOTAL REVENUES	**$4,223,087**	**$3,905,335**	**($317,752)**	**(7.52%)**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6523 District Operations	$2,507,000	$2,693,500	$186,500	7.44%
6570 Consultant Services	$1,060,000	$1,276,000	$216,000	20.38%
6610 Legal Services	$30,000	$0	($30,000)	(100.00%)
Subtotal Other Charges	**$3,597,000**	**$3,969,500**	**$372,500**	**10.36%**
OTHER CHARGES				
8010 Contribution Non-Co Govt	$350,000	$0	($350,000)	(100.00%)
Subtotal Other Charges	**$350,000**	**$0**	**($350,000)**	**(100.00%)**
TOTAL EXPENDITURES	**$3,947,000**	**$3,969,500**	**$22,500**	**0.57%**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($276,087)**	**$64,165**	**$340,252**	**(123.24%)**

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Watershed Planning/Restoration**

Character Title: **Use of Money and Property** **Character No.:** **675728-17**

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	3,000,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$18,000

Character Title: **Intergovernmental Revenues** **Character No.:** **675728-20**

2912 Town of Windsor

This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b

Character Title: **Miscellaneous Revenues** **Character No.:** **675728-40**

4102 Donations and Reimbursements

-

Character Title: **Other Financing Sources** **Character No.:** **675728-46**

4625 OT - W/in Special Dist - BOS

This item records transfers of funds from the O&M fund to provide for planned expenditures $3,634,500

Character Title: **Services and Supplies** **Character No.:** **675728-60**

6523 District Operations

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Watershed Planning and Restoration Fund.

Russian River Instream Flow and Restoration Program (Biological Opinion Response)

DESCRIPTION	SAP Order No.	Requested FY 14-15
Project Oversight		
Project Management	7311A1	82,500
RRIFR Project Reporting	7312A1	167,500
RRIFR Decision 1610 Change Petition		
RRIFR Russian River Flow Model		
RRIFR Russian River Final Flow Modeling	7325A5	36,000
RRIFR Hydroelectric Analysis	7328A1	6,000
RRIFR Water Quality Modeling	7326A1	12,000
RRIFR Climate Change Modeling (USGS)	7329A1	12,000
RRIFR Hydrologic Index	7327A1	10,000

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Watershed Planning/Restoration**

Character Title: **Services and Supplies** **Character No.:** **675728-60**

6523 District Operations(continued)		Requested FY 14-15
RRIFR Temporary Urgency Change Petitions		
RRIFR Annual Temporary Urgency Change Petitions	7323A1	40,000
RRIFR Interim Change CEQA Process	7323A4	3,000
RRIFR Water Quality Monitoring	7323A6, 7323A8	175,000
RRIFR Permanent D1610 Change Petition		
RRIFR Program Management	7324A2	6,000
RRIFR Draft EIR	7324A7	240,000
RRIFR Final EIR	7324B1	475,000
RRIFR Public Outreach		
RRIFR Public Outreach Programs-Remaining Project Area	7315A3	50,000
RRIFR Estuary Management & Monitoring		
RRIFR Project Management		
RRIFR Project Management	7339A1	75,000
Permitting for Estuary Management	7339D0	80,000
RRIFR CEQA Compliance/Litigation	7339D1	21,000
Public Outreach		
Public Outreach Programs-RR Estuary	7315A3	10,000
RRIFR Biological and Water Quality Monitoring		
RRIFR Fisheries Monitoring	7339A4,A5,A6,A7	275,000
RRIFR Water Quality Monitoring	7339A8	227,500
RRIFR Invertebrate Monitoring	7339A9	90,000
RRIFR Wildlife & Botanical Monitoring	7339B1	60,000
RRIFR Flood Risk Mitigation		
RRIFR Feasibility Study	7341A1	80,000
RRIFR Beach and Water Level Management		
RRIFR Lagoon Outlet Channel Adaptive Management Plan	7339A2,7339B7	10,000
RRIFR Lagoon Outlet Channel Implementation and Monitori	7339B9	135,000
RRIFR Monthly Sandbar Topographic Survey	7339C1	40,000
RRIFR Jetty Modifications		
RRIFR Feasibility Study	7340A1	40,000
Miscellaneous		
Watershed Restoration Education		140,000
Russian River ResSim Model	TBD	50,000
National Integrated Drought Information System (NIDIS)	7468	20,000
USGS Programmatic Climate Change Studies	TBD	25,000
		$ 2,693,500

FY 2014-15 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Watershed Planning/Restoration**

Character Title: **Services and Supplies** **Character No.:** **675728-60**

6570 Consultant Services

This item covers the costs of services provided by outside consultants.
Russian River Instream Flow and Restoration Program (Biological Opinion Response)

DESCRIPTION	SAP Order No.	Requested FY 14-15
RRIFR Decision 1610 Change Petition		
RRIFR Russian River Flow Model		
RRIFR Russian River Final Flow Modeling	7325A7	$ 24,000
RRIFR Hydrologic Index	7327A3	5,000
RRIFR Water Quality Monitoring	7326A3	6,000
RRIFR Temporary Urgency Change Petitions		
RRIFR Water Quality Monitoring	7323A7	50,000
RRIFR Permanent D1610 Change Petition		
RRIFR Draft EIR	7324A9	60,000
RRIFR Final EIR	7324B3	175,000
RRIFR Estuary Management & Monitoring		
RRIFR Project Management		
RRIFR CEQA Compliance/Litigation	7339D1	35,000
RRIFR Biological and Water Quality Monitoring		
RRIFR Water Quality Monitoring	7339A8	50,000
RRIFR Invertebrate Monitoring	7339A9	150,000
RRIFR Wildlife & Botanical Monitoring	7339B2	36,000
RRIFR Flood Risk Mitigation		
RRIFR Feasibility Study	7341A2	125,000
RRIFR Beach and Water Level Management		
RRIFR Lagoon Outlet Channel Adaptive Management Plan	7339A3, 7339B8	90,000
RRIFR Lagoon Outlet Channel Implementation and Monitori	7339C0	150,000
RRIFR Rivermouth Camera	7339C4	10,000
RRIFR Jetty Modifications		
RRIFR Feasibility Study	7340A2	20,000
Miscellaneous		
NOAA Quantitative Precipitation Information - Adaptation Planning		120,000
National Integrated Drought Information System (NIDIS)	7468	60,000
USGS Programmatic Climate Change Studies	TBD	110,000
		$ 1,276,000

Character Title: **Other Charges** **Character No.:** **675728-75**

8010 Contribution to Non-County

This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals. This item is a request to pass monies through to other governments.

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **Watershed Planning and Restoration**
Index No.: **675728**

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)	**$548,116**	**$2,973,611**	**$5,264,390**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	4,873,207	4,790,779	3,905,335
Expenditures - (Decrease) fund balance	(2,356,080)	(2,500,000)	(3,969,500)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	2,517,127	2,290,779	(64,165)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances	(84,690)	0	
Capital Interest	(6,942)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(91,632)	0	0
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**2,973,611**	**5,264,390**	**5,200,225**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$2,425,495**	**$2,290,779**	**($64,165)**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$1,261,955	$3,659,486	
Accounts Receivable	$55,060	$60,844	
Accounts Payable	($286,323)	($179,453)	
Total Beginning Fund Balance	$548,116	$2,973,611	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: Recycled Water and Local Supply
Section/Index No: 675736

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$6,500	$4,500	($2,000)	(30.77%)
Subtotal Use of Money	**$6,500**	**$4,500**	**($2,000)**	**(30.77%)**
INTERGOVERNMENTAL REVENUES				
2912 Town of Windsor	$77,529	$88,196	$10,667	13.76%
Subtotal Intergovernmental Revenues	**$77,529**	**$88,196**	**$10,667**	**13.76%**
MISCELLANEOUS REVENUE				
4102 Reimbursements	$135,000	$170,000	$35,000	25.93%
Subtotal Miscellaneous Revenue	**$135,000**	**$170,000**	**$35,000**	**25.93%**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$1,177,685	$1,267,819	$90,134	7.65%
Subtotal Other Financing Sources	**$1,177,685**	**$1,267,819**	**$90,134**	**7.65%**
TOTAL REVENUES	**$1,396,714**	**$1,530,515**	**$133,801**	**9.58%**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6522 District Administration	$0	$0	$0	N/A
6523 District Operations	$296,000	$455,000	$159,000	53.72%
6570 Consulting Services	$530,000	$490,000	($40,000)	(7.55%)
6610 Legal Services	$4,731	$1,883	($2,848)	(60.21%)
Subtotal Services & Supplies	**$830,731**	**$946,883**	**$116,152**	**13.98%**
OTHER CHARGES				
8010 Contribution Non-Co Govt	$481,954	$813,437	$331,483	68.78%
Subtotal Other Charges	**$481,954**	**$813,437**	**$331,483**	**68.78%**
TOTAL EXPENDITURES	**$1,312,685**	**$1,760,319**	**$447,634**	**34.10%**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($84,029)**	**$229,804**	**$313,833**	**(373.48%)**

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Recycled Water and Local Supply**

Character Title: **Use of Money and Property** **Character No.:** **675736-17**

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	750,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$4,500

Character Title: **Intergovernmental Revenues** **Character No.:** **675736-20**

2912 Town of Windsor

This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b

Character Title: **Miscellaneous Revenues** **Character No.:** **675736-40**

4102 Donations and Reimbursements

VOMWD, City of Sonoma, County, SCAPOSD, & SVCSD for Groundwater Management Plain Sonoma Valley	3751	50,000
Santa Rosa, Windsor, Rohnert Park, Cotati, Sebastopol Cal American, County of Sonoma for Santa Rosa Plain Study	7063	120,000
		$ 170,000

4303 State Grants

$ -

Character Title: **Other Financing Sources** **Character No.:** **675736-46**

4625 OT - W/in Special Dist - BOS

This item records transfers of funds from the O&M fund to provide for planned expenditures. $1,267,819

Character Title: **Services and Supplies** **Character No.:** **675736-60**

6523 District Operation

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Recycled Water and Local Supply Fund.

DESCRIPTION	SAP Order No.	Requested FY 14-15
Santa Rosa Plain Groundwater Planning Process	7063	120,000
Sonoma Valley Groundwater Management & Feasibility Stuc	3751	100,000
USGS Petaluma Ground Water Study	TBD	45,000
Santa Rosa Plain Groundwater Modeling Scenarios	TBD	80,000
USGS Training/Support for Santa Rosa Plain GMP	TBD	5,000
Sonoma Creek Seepage Study	3751	10,000
Managing 10-Year LRT2 Program	3944	15,000
Sonoma Valley - Ground Water Mdl Upgrade	3571	80,000
	6523 Total	**$ 455,000**

6570 Consultant Services

This item covers the costs of services provided by outside consultants.

DESCRIPTION	SAP Order No.	Requested FY 14-15
Santa Rosa Plain Groundwater Planning Process	7063	50,000
Sonoma Valley Groundwater Management Plan	3751	80,000
Sonoma Valley Management Alternatives		100,000
Sonoma Valley Facilitation		40,000
Sonoma Valley Model Upgrade		150,000
USGS Petaluma Ground Water Study	TBD	70,000
	6570 Total	**$ 490,000**

8010 Contribution to Non-County Government

City of Sonoma LRT2		89,411
Marin Municipal Water District LRT2		724,026
	8010 Total	**$ 813,437**

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **Recycled Water and Local Supply**
Index No.: **675736**

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)	**$969,504**	**$958,788**	**$812,860**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,360,764	1,567,964	1,530,515
Expenditures - (Decrease) fund balance	(1,087,317)	(1,636,363)	(1,760,319)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	273,447	(68,399)	(229,804)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances	(237,457)	0	
Change in Windsor Reserve	(46,706)	(77,529)	(88,196)
Net Adjustment - Increase/(Decrease) to Fund Balance	(284,163)	(77,529)	(88,196)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**958,788**	**812,860**	**494,860**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**($10,716)**	**($145,928)**	**($318,000)**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$1,623,306	$1,536,867	
Accounts Receivable	$53,207	$315,829	
Accounts Payable	($127,416)	($30,152)	
Encumbrances	(463,105)	(700,562)	
Windsor Reserve	(116,488)	(163,194)	
Total Beginning Fund Balance	$969,504	$958,788	

FY 2014-15 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **Water Conservation**
Section/Index No: **675744**

Sub-Object No. and Title	Adopted 2013-14	Requested 2014-15	Difference	Percent Change
REVENUES:				
USE OF MONEY				
1700 Interest on Pooled Cash	$1,365	$600	($765)	(56.04%)
Subtotal Use of Money	**$1,365**	**$600**	**($765)**	**(56.04%)**
INTERGOVERNMENTAL REVENUES				
2912 Town of Windsor	$107,306	$125,913	$18,607	17.34%
Subtotal Intergovernmental Revenues	**$107,306**	**$125,913**	**$18,607**	**17.34%**
MISCELLANEOUS REVENUE				
4102 Reimbursements	$130,000	$80,000	($50,000)	(38.46%)
4303 State Grants	$510,000	$130,000	($380,000)	(74.51%)
Subtotal Miscellaneous Revenue	**$640,000**	**$210,000**	**($430,000)**	**(67.19%)**
OTHER FINANCING SOURCES				
4625 OT - W/in Special Dist - BOS	$1,730,000	$1,810,000	$80,000	4.62%
Subtotal Other Financing Sources	**$1,730,000**	**$1,810,000**	**$80,000**	**4.62%**
TOTAL REVENUES	**$2,478,671**	**$2,146,513**	**($332,158)**	**(13.40%)**
EXPENDITURES:				
SERVICES AND SUPPLIES				
6523 District Operations	$1,070,000	$1,070,000	$0	0.00%
6540 Contract Services	$75,000	$200,000	$125,000	166.67%
6584 Trade Shows	$20,000	$20,000	$0	0.00%
7022 Public Relations	$165,000	$165,000	$0	0.00%
7247 Water Conservation	$430,000	$565,000	$135,000	31.40%
Subtotal Services & Supplies	**$1,760,000**	**$2,020,000**	**$260,000**	**14.77%**
OTHER CHARGES				
8010 Contribution Non-Co Govt	$510,000	$0	($510,000)	(100.00%)
Subtotal Other Charges	**$510,000**	**$0**	**($510,000)**	**(100.00%)**
TOTAL EXPENDITURES	**$2,270,000**	**$2,020,000**	**($250,000)**	**(11.01%)**
TOTAL NET COST *(Expenditures Minus Revenues)*	**($208,671)**	**($126,513)**	**$82,158**	**(39.37%)**

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Water Conservation**

Character Title: **Use of Money and Property** **Character No.:** **675744-17**

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	100,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	$600

Character Title: **Intergovernmental Revenues** **Character No.:** **675744-20**

2912 Town of Windsor

This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b

Character Title: **Miscellaneous Revenues** **Character No.:** **675744-40**

4102 Donations and Reimbursements

Contractor contributions	80,000

4303 State Grants

This is for a grant from CA Water Foundation	130,000
	210,000

Character Title: **Other Financing Sources** **Character No.:** **675744-46**

4625 OT - W/in Special Dist - BOS

This item records transfers of funds from the O&M fund to provide for planned expenditures. $1,810,000

Character Title: **Services and Supplies** **Character No.:** **675744-60**

6280 Memberships

This account records expenses for memberships to professional organizations.

6400 Office Expense

This account records expenses for routine office expenses.

6430 Printing Services

This account records expenses for routine printing services

6461 Supplies / Expenses

This account records expenses for routine office supplies and expenses.

6523 District Operation

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Conservation Fund.

DESCRIPTION	SAP Order No.	Requested FY 14-15
Water Conservation, Water Education and Public Affairs Staff	2319, 7188	1,070,000
		$ 1,070,000

FY 2014-15 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Water Conservation**

Character Title: **Services and Supplies** **Character No.:** **675744-60**

6540 Contract Services	SAP Order No.		
West County Transportation		7188	25,000
Economic Development Board & Green Business		7190	65,000
Take it From the Tap! Regional Program		TBD	110,000
			$ 200,000
6584 Trade Shows	SAP Order No.	7189	
Sonoma County Fair			20,000
			$ 20,000
7022 Public Relations	SAP Order No.	7189	
Partnership Outreach Campaign			165,000
			$ 165,000
7247 Water Conservation	SAP Order No.		
School Education Program		7188	285,000
Adult Ed Program (QWEL ESL Curriculum Program)		2319	35,000
Seminars, Workshops, and Training		2319	35,000
Saving Water Partnership Wholesaler Support		2319	50,000
Garden Sense Program			10,000
Outreach & Events (350 Home & Garden Challenge, Eco Friendly Garden,etc)			20,000
California Water Foundation Grant			130,000
			$ 565,000

Character Title: **Other Charges** **Character No.:** **675744-75**

8010 Contribution Non-County Governments

This item is a pass through of DWR grant monies (BAIRWMP WUE) to other governments **$0**

FY 2014-15 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **Water Conservation**
Index No.: **675744**

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)	**$17,394**	**($185,935)**	**$103,988**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,318,428	2,317,070	2,146,513
Expenditures - (Decrease) fund balance	(1,969,781)	(1,917,405)	(2,020,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	348,648	399,665	126,513
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances	(541,754)		
Long Term Debt proceeds			
Change in Windsor Reserve	(10,224)	(109,742)	(125,913)
Audit Adjustment	0		
Net Adjustment - Increase/(Decrease) to Fund Balance	(551,978)	(109,742)	(125,913)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**(185,936)**	**103,988**	**104,588**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**($203,330)**	**$289,923**	**$600**
Fund Balance Components at Beginning of FY	**7/1/2012**	**7/1/2013**	
Cash	$505,060	$807,069	
Accounts Receivable	31,738	299,412	
Accounts Payable	(95,920)	(316,954)	
Encumbrances	(93,681)	(635,435)	
Windsor Reserve	(329,803)	(340,027)	
Total Beginning Fund Balance	$17,394	($185,935)	