

FY 2015-16 BUDGET
BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONES

Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 14-15 Adopted	FY 15-16 Requested	Percent Change	FY 14-15 Adopted	FY 15-16 Requested	Percent Change

SEA RANCH SZ

Operations	\$609,596	\$634,205	4.04%	\$37,694	\$41,861	11.06%
Construction	40,000	40,000	0.00%	(888)	(1,040)	17.12%
TOTAL:	\$649,596	\$674,205	3.79%	\$36,806	\$40,821	10.91%

PENNGROVE SZ

Operations	\$786,836	\$820,094	4.23%	\$111,301	\$130,780	17.50%
Bonds	2,752	2,029	(26.27%)	(14,634)	(15,299)	4.54%
Construction	0	80,000	N/A	(2,100)	62,725	(3086.90%)
TOTAL:	\$789,588	\$902,123	14.25%	\$94,567	\$178,206	88.44%

GEYSERVILLE SZ

Operations	\$379,341	\$458,888	20.97%	\$84,589	\$146,780	73.52%
Bonds	6,852	5,752	(16.05%)	(19,308)	(20,278)	5.02%
Construction	0	15,000	N/A	(1,800)	(1,950)	8.33%
TOTAL:	\$386,193	\$479,640	24.20%	\$63,481	\$124,552	96.20%

AIRPORT-LARKFIELD-WIKIUP SZ

Operations	\$4,656,072	\$4,487,578	(3.62%)	\$1,381,877	\$1,280,975	(7.30%)
Bonds	239,201	229,331	(4.13%)	(320,740)	(268,146)	(16.40%)
Construction	620,000	500,000	(19.35%)	605,380	493,500	(18.48%)
TOTAL:	\$5,515,273	\$5,216,909	(5.41%)	\$1,666,517	\$1,506,329	(9.61%)

SANITATION ZONE TOTAL

TOTAL:	\$7,340,650	\$7,272,877	(0.92%)	\$1,861,371	\$1,849,908	(0.62%)
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FY 2015-16 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - SEA RANCH

A. Program Description

This budget finances administration, operation, and maintenance of the collection system, pumping stations and two treatment plants serving the Central and North Sea Ranch areas.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 14-15 Adopted	FY 15-16 Requested	Percent Change	FY 14-15 Adopted	FY 15-16 Requested	Percent Change
Operations	\$609,596	\$634,205	4.04%	\$37,694	\$41,861	11.06%
Construction	40,000	40,000	0.00%	(888)	(1,040)	17.12%
TOTAL:	\$649,596	\$674,205	3.79%	\$36,806	\$40,821	10.91%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 13-14 Actual	FY 14-15 Budget Estimate	FY 14-15 Revised Estimate	FY 15-16 Projected	Change from FY 14-15 Budget Estimate
Total ESDs	577	582	584	584	0.34%
Total APNs	835	834	833	833	(0.12%)

E. Summary of Issues and Significant Changes

The Sea Ranch Sanitation Zone (Sea Ranch SZ) consists of two wastewater collection and treatment systems located in Central and North Sea Ranch. The Central and North Facilities both provide treatment to secondary wastewater treatment standards and are designed to treat average daily dry weather flows of up to 27,000 and 160,000 gallons per day, respectively. Treated wastewater from both facilities is disposed through irrigation. The Sea Ranch Water Company, which is owned by the Sea Ranch Association, is under contract to operate and maintain the Sea Ranch SZ facilities for the Sonoma County Water Agency (Agency). The Agency is working with the Gualala Community Services District and the Sea Ranch Golf Course on potential reuse and

The requested rate per ESD for FY 15-16 annual sewer service charge is \$1,045, representing a 3.1% increase from FY 14-15.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

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

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE 1 - SEA RANCH - OPERATIONS
Fund/Department ID: 44405-33130100

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 (1001) Direct Charges-CY	\$566,542	\$585,869	\$19,327	3.41%
40202 (1061) Direct Charges - PY	2,200	2,400	200	9.09%
40999 (1120) Penalties/Costs on Taxes	460	500	40	8.70%
Subtotal Taxes	\$569,202	\$588,769	\$19,567	3.44%
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$2,700	\$3,575	\$875	32.41%
Subtotal Use of Money	\$2,700	\$3,575	\$875	32.41%
<u>CHARGES FOR SERVICES</u>				
45221 (3400) Sewer/Water Usage Fee	\$0	\$0	\$0	N/A
Subtotal Charges for Services	\$0	\$0	\$0	N/A
<u>OTHER FINANCING</u>				
47101 (4625) Trans in - within a Fund	\$0	\$0	\$0	N/A
Subtotal Charges for Other Financing	\$0	\$0	\$0	N/A
<u>RESIDUAL EQUITY TRANSFER</u>				
48004 (4880) Residual Equity Transfers	\$0	\$0	\$0	N/A
Subtotal Residual Equity Transfer	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$571,902	\$592,344	\$20,442	3.57%

EXPENDITURES:

SERVICES AND SUPPLIES

51902 (6040) Telecommunication Usage	\$3,000	\$3,000	\$0	0.00%
51061 (6140) Maintenance - Equipment	27,000	25,000	(2,000)	(7.41%)
51241 (6430) Outside Printing & Binding	1,800	1,500	(300)	(16.67%)
51917 (6523) District Operations Chgs	60,000	80,000	20,000	33.33%
51803 (6540) Other Contract Services	325,000	325,000	0	0.00%
51226 (6570) Consulting Services	35,000	40,000	5,000	14.29%

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
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SERVICES AND SUPPLIES (Cont'd)

51201 (6522&73) Administration Services	4,000	5,000	1,000	25.00%
51244 (6589) Permits/License/Fees	26,000	40,000	14,000	53.85%
51211 (6610) Legal Services	1,500	1,500	0	0.00%
51919 (6697) EFS Costs	796	11,305	10,509	1320.23%
51401 (6820) Rents & Leases-Equipment	2,000	1,000	(1,000)	(50.00%)
52141 (6880) Minor Equipment/Small Tools	0	1,000	1,000	N/A
51921 (7206) Equipment Usage Charges	7,000	8,400	1,400	20.00%
52072 (7212) Chemicals	5,000	0	(5,000)	(100.00%)
52171 (7247) Water Conservation Prog	10,000	500	(9,500)	(95.00%)
52191 (7320) Utilities	8,500	10,000	1,500	17.65%
Subtotal Services and Supplies	\$516,596	\$553,205	\$36,609	7.09%

OTHER CHARGES

53402 (7980) Depreciation Expense	\$33,000	\$31,000	(\$2,000)	(6.06%)
Subtotal Other Charges	\$33,000	\$31,000	(\$2,000)	(6.06%)

FIXED ASSETS

19820 (8560) Machinery & Equipment	\$10,000	\$0	(\$10,000)	(100.00%)
Subtotal Fixed Assets	\$10,000	\$0	(\$10,000)	(100.00%)

OTHER FINANCING USES

57011 (8625) Transfers out-within a Fund	\$40,000	\$40,000	\$0	0.00%
Subtotal Other Financing Uses	\$40,000	\$40,000	\$0	0.00%

APPROPRIATIONS FOR CONT

55011 (9000) Appropriations for Contingency	\$10,000	\$10,000	\$0	0.00%
Subtotal Appropriations for Contin.	\$10,000	\$10,000	\$0	0.00%

TOTAL EXPENDITURES	\$609,596	\$634,205	\$24,609	4.04%
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$37,694	\$41,861	\$4,167	11.06%
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FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

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

Character Title: Taxes **Character No.:** 44405-33130100-40

40003 (1001) Direct Charges - CY

Flat charge revenue from annual sewer service charges is expected to increase from the adopted FY 14-15 budget. The rate will increase 3.1%, from \$1,014 to \$1,045.

ESDs times annual rate:	584 x \$1,045	\$610,280
Less Estimated Delinquency Factor:	4%	(24,411)
		\$585,869

(See Account 45221 for Total ESDs)

40202 (1061) Direct Charges - PY

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

40999 (1120) Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money **Character No.:** 44405-33130100-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	\$550,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$3,575

Character Title: Charges for Service **Character No.:** 44405-33130100-45

45221 (3400) Sewer/Water Usage Fee

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

The budget request for the forthcoming fiscal year assumes no revenue in this account. New hook-ups in this area are unpredictable.

Character Title: Other Financing

Character No.: 44405-33130100-47

47101 (4625) Transfers in-within a Fund

There will be no operating transfer for FY 15/16.

Character Title: Residual Equity Transfer

Character No. 44405-33130100-48

48004 (4880) Residual Equity Transfers

There will be no residual equity transfer for FY 15/16.

Character Title: Services and Supplies

Character No.: 44405-33130100-51 & 52

51902 (6040) Telecommunication Usage

This account records expenses paid by the Sea Ranch SZ for outside communication and wireless services, as well as for the cost of alarm services.

51061 (6140) Maintenance - Equipment

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

51241 (6430) Outside Printing & Binding

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

51917 (6523) District Operations Chgs

This account records the cost of labor and overhead associated with operations and maintenance of the Zone's facilities. We anticipate the need for continued groundwater monitoring, collection system inflow and infiltration investigation, system improvement planning, and general oversight of operations.

51803 (6540) Other Contract Services

This account reflects the contract costs for the Sea Ranch Water Company to operate both the North and Central treatment plants.

51226 (6570) Consulting Services

This account records the cost of consultant services required in support of special projects including permitting assistance Order # TBD.

51201 (6573) Administration Services

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

51244 (6589) Permits/License/Fees

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

51211 (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.

51919 (6697) EFS Costs

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

51401 (6820) Rents/Leases-Equipment

This item is requested to provide funds for rents and leases of equipment.

52141 (6880) Minor Equipment/Small Tools

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

51921 (7206) Equipment Usage Charges

This item is requested to provide funds for equipment usage.

52072 (7212) Chemical

This account records the cost of chemicals required for operation of the treatment plant.

52171 (7247) Water Conservation Program

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

52191 (7320) Utilities

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

Character Title: Other Charges

53402 (7980) Depreciation

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

Character Title: Fixed Assets

19820 (8560) Machinery and Equipment

This records the cost of purchased equipment over the cost of \$5,000.

Character Title: Other Financing Uses

57011 (8625) Transfers out-within A Fund

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

Character Title: Appropriations for Contingencies

55011 (9000) Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE 1 - SEA RANCH - OPERATIONS
Fund/Department ID: 44405-33130100

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$463,881	\$647,123	\$643,042
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	585,182	596,407	592,344
Expenditures - (Decrease) fund balance	(496,341)	(633,488)	(634,205)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	88,841	(37,081)	(41,861)
Adjustments to Reserves/Encumbrances:			
53402 (7980) - Depreciation	102,402	33,000	31,000
Capital Contributions-Dedicated Sewer Lateral 46040 (4351)	(8,000)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	94,402	33,000	31,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$647,123	\$643,042	\$632,181
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$183,241	(\$4,081)	(\$10,861)
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$474,740	\$664,511	
Accounts Receivable	8,855	5,748	
Accounts Payable	(19,713)	(23,136)	
Encumbrance	-	-	
Total Beginning Fund Balance	\$463,881	\$647,123	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: **SANITATION ZONE 1 - SEA RANCH - CONSTRUCTION**
Fund/Department ID: **44410-33130200**

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

USE OF MONEY

44002 (1700) Interest on Pooled Cash	\$888	\$1,040	\$152	17.12%
Subtotal Use of Money	\$888	\$1,040	\$152	17.12%

OTHER FINANCING SOURCES

47101 (4625) Trans in - Within a Fund	\$40,000	\$40,000	\$0	0.00%
Subtotal Other Financing Sources	\$40,000	\$40,000	\$0	0.00%

TOTAL REVENUES	\$40,888	\$41,040	\$152	0.37%
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EXPENDITURES:

FIXED ASSETS

19831 (8510) CIP-Bldg & Impr	\$40,000	\$0	(\$40,000)	(100.00%)
19832 (9400) CIP- Infrastructure	0	40,000	40,000	N/A
Subtotal Fixed Assets	\$40,000	\$40,000	\$0	0.00%

TOTAL EXPENDITURES	\$40,000	\$40,000	\$0	0.00%
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$888)	(\$1,040)	(\$152)	17.12%
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FY 2015-16 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Sea Ranch - Construction

Character Title: Use of Money

Character No.: 44410-33130200-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	\$160,000
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Projected Interest Rate	<u>0.65%</u>
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Projected/Planned Interest on Pooled Cash	\$1,040
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Character Title: Other Financing Sources

Character No.: 44410-33130200-47

47101 (4625) Trans in - Within A Fund

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the capital replacement program.

Character Title: Fixed Assets

Character No.: 44410-33130200-19

19832 (9400) CIP - Infrastructure

This account is used for expenses associated with future facility upgrades.

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE 1 - SEA RANCH - CONSTRUCTION
Fund/Department ID: 44410-33130200

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$154,183	\$169,395	\$170,371
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$15,211	40,976	41,040
Expenditures - (Decrease) fund balance	-	(40,000)	(40,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>15,211</u>	<u>976</u>	<u>1,040</u>
Adjustments to Reserves/Encumbrances:			
Change in Encumbrances	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$169,395	\$170,371	\$171,411
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$15,212	\$976	\$1,040
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$154,183	\$169,395	
Encumbrances	-	-	
Total Beginning Fund Balance	<u>\$154,183</u>	<u>\$169,395</u>	

FY 2015-16 BUDGET
BUDGET SECTION SUMMARY

Section Title: SANITATION ZONE - PENNGROVE

A. Program Description

This budget finances the maintenance, construction, debt service, and administration of a collection system and pumping station which serves the Penngrove area. Raw sewage is pumped to the City of Petaluma for treatment and disposal. These services are provided by Petaluma pursuant to an agreement between the two entities. The City of Petaluma (Petaluma) charges the Penngrove Sanitation Zone (Penngrove SZ) for treatment on the basis of Equivalent Single Family Dwellings (ESDs).

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 14-15 Adopted	FY 15-16 Requested	Percent Change	FY 14-15 Adopted	FY 15-16 Requested	Percent Change
Operations	\$786,836	\$820,094	4.23%	\$111,301	\$130,780	17.50%
Bonds	2,752	2,029	(26.27%)	(14,634)	(15,299)	4.54%
Construction	0	80,000	N/A	(2,100)	62,725	(3086.90%)
TOTAL:	\$789,588	\$902,123	14.25%	\$94,567	\$178,206	88.44%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 13-14 Actual	FY 14-15 Budget Estimate	FY 14-15 Revised Estimate	FY 15-16 Projected	Change from FY 14-15 Budget Estimate
Total ESDs	519	520	525	525	0.96%
Total APNs	412	416	416	416	0.00%

E. Summary of Issues and Significant Changes

Agency operations in the Penngrove SZ are limited to administrative services and operation/maintenance of the collection system and pumping station. Wastewater collected by the Penngrove SZ collection system flows through the City of Petaluma's (Petaluma) collection system to the Petaluma wastewater treatment plant. Wastewater generated by the Penngrove SZ and Petaluma is treated to meet tertiary standards at Petaluma's treatment plant.

The proposed FY 15-16 annual sewer service charges for Penngrove SZ is \$1,326 per equivalent single family dwelling, which represents a \$20 or 1.5% increase over FY 14-15.

Connection fees continue to be collected for the future expansion and/or replacement of the collection system and for part of Penngrove SZ's share of the cost to upgrade and expand Petaluma's wastewater treatment and reclamation facilities.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

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

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE 1 - PENNGROVE - OPERATIONS

Fund/Department ID: 44505-33120100

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
<i>REVENUES:</i>				
<u>TAXES</u>				
40003 (1001) Direct Charges-CY	\$655,299	\$671,831	\$16,532	2.52%
40202 (1061) Direct Charges - PY	3,700	3,800	100	2.70%
40999 (1120) Penalties/Costs on Taxes	700	800	100	14.29%
<i>Subtotal Taxes</i>	<u>\$659,699</u>	<u>\$676,431</u>	<u>\$16,732</u>	<u>2.54%</u>
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$5,388	\$2,275	(\$3,113)	(57.78%)
<i>Subtotal Use of Money</i>	<u>\$5,388</u>	<u>\$2,275</u>	<u>(\$3,113)</u>	<u>(57.78%)</u>
<u>CHARGES FOR SERVICES</u>				
45221 (3400) Sewer/Water Usage Fee	\$10,448	\$10,608	\$160	1.53%
<i>Subtotal Charges for Services</i>	<u>\$10,448</u>	<u>\$10,608</u>	<u>\$160</u>	<u>1.53%</u>
<u>MISCELLANEOUS REVENUE</u>				
46022 (4303) Capital Grants State	\$0	\$0	\$0	N/A
<i>Subtotal Other Financing Sources</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Trans in - Within a Fund	\$0	\$0	\$0	N/A
<i>Subtotal Other Financing Sources</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>
<u>RESIDUAL EQUITY TRANSFER</u>				
48004 (4880) Residual Equity Transfers	\$0	\$0	\$0	N/A
<i>Subtotal Residual Equity Transfer</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>
TOTAL REVENUES				
	<u>\$675,535</u>	<u>\$689,314</u>	<u>\$13,779</u>	<u>2.04%</u>

EXPENDITURES:

SERVICES AND SUPPLIES

51902 (6040) Telecommunication Usage	\$500	\$700	\$200	40.00%
51061 (6140) Maintenance - Equipment	5,000	40,000	35,000	700.00%
51241 (6430) Outside Printing & Binding	500	1,000	500	100.00%

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
51917 (6523) District Operations Chgs	120,911	150,000	29,089	24.06%

FY 2015-16 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

51803	(6540) Other Contract Services	0	5,000	5,000	N/A
51226	(6570) Consulting Services	40,000	40,000	0	0.00%
51201	(6522&73) Administration Services	5,500	6,000	500	9.09%
51244	(6589) Permits/License/Fees	2,000	2,000	0	0.00%
51211	(6610) Legal Services	1,000	1,000	0	0.00%
51919	(6697) EFS Costs	325	12,894	12,569	3867.38%
51401	(6820) Rents& Leases-Equipment	6,000	6,000	0	0.00%
52143	(6889) Computer Software/Licensing Fees	3,000	1,000	(2,000)	(66.67%)
52162	(7022) Special Departmental Expense	450,000	440,000	(10,000)	(2.22%)
51921	(7206) Equipment Usage Charges	7,000	8,400	1,400	20.00%
52171	(7247) Water Conservation Prog	55,000	1,000	(54,000)	(98.18%)
52191	(7320) Utilities	500	500	0	0.00%
52193	(7394) Utilities-Power	7,000	6,000	(1,000)	(14.29%)
Subtotal Services and Supplies		\$704,236	\$721,494	\$17,258	2.45%

OTHER CHARGES

53402	(7980) Depreciation Expense	\$59,600	\$63,600	\$4,000	6.71%
Subtotal Other Charges		\$59,600	\$63,600	\$4,000	6.71%

FIXED ASSETS

19820	(8560) Machinery & Equipment	\$18,000	\$15,000	(\$3,000)	(16.67%)
19851	(9480) Intangible Assets - Non-amort	0	5,000	5,000	N/A
Subtotal Fixed Assets		\$18,000	\$20,000	\$2,000	11.11%

OTHER FINANCING USES

57011	(8625) Transfers out-within a Fund	\$0	\$15,000	\$15,000	N/A
Subtotal Other Financing Uses		\$0	\$15,000	\$15,000	N/A

APPROPRIATIONS FOR CONT

55011	(9000) Appropriations for Contingenc	\$5,000	\$5,000	\$0	0.00%
Subtotal Appropriations for Contin.		\$5,000	\$5,000	\$0	0.00%

TOTAL EXPENDITURES	\$786,836	\$825,094	\$38,258	4.86%
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$111,301	\$135,780	\$24,479	21.99%
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FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Penngrove - Operations

Character Title: Taxes

Character No.: 44505-33120100-40

40003 (1001) Direct Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 14-15 budget. The rate will increase 1.5%, from \$1,306 to \$1,326.

ESDs times annual rate:	517	x	\$1,326		\$685,542
Less Estimated Delinquency Factor:	2%				(13,711)
					\$671,831

(See Account 45221 for Total ESDs)

40202 (1061) Direct Charges - PY

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

40999 (1120) Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money

Character No.: 44505-33120100-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	\$350,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$2,275

Character Title: Charges for Services

Character No.: 44505-33120100-45

45221 (3400) Sewer/Water Usage Fee

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

Based on projected FY 15-16 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$1,306 to \$1,326.

ESDs x Annual Charge	8	x	\$1,326	=	\$10,608
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Character Title: Miscellaneous Revenue

Character No.: 44505-33120100-46

46022 (4303) Capital Grants State

This records an anticipated grant. None are expected to be received for FY 15-16.

Character Title: Residual Equity Transfer

Character No.: 44505-33120100-48

48004 (4880) Residual Equity Transfers

There is no planned equity transfer being received in FY 15-16.

Character Title: Services and Supplies

Character No.: 44505-33120100-51&52

51902 (6040) Telecommunication Usage

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

51061 (6140) Maintenance - Equipment

This account records the cost of parts and materials required for non-routine maintenance of the collection system and pump station. (no longer using 6180)

51241 (6430) Outside Printing & Binding

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

51917 (6523) District Operations Chgs

This account records the cost of labor and overhead associated with operations and maintenance of the Penn Grove Sz's facilities.

51803 (6540) Other Contract Services

This account records miscellaneous services as needed.

51226 (6570) Consulting Services

This account records the cost of consultant services required in support of special projects including Analysis of Collection System Order # TBD.

51201 (6573) Administration Services

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

51244 (6589) Permits/License/Fees

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

51211 (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.

51919 (6697) EFS Costs

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

51401 (6820) Rents/Leases-Equipment

This item is requested to provide funds for rents and leases of equipment.

52143 (6889) Computer Software/Licensing Fees

This item provides funds for various software packages.

Character Title: Services and Supplies (Cont'd) **Character No.:** 44505-33120100-51 & 52

52162 (7000) Special Departmental Expense

The Penngrove SZ does not have a sewer treatment plant. Rather, the Penngrove SZ has an agreement with Petaluma to accept and treat sewage. The amount requested for the forthcoming year reflects the current year budget consistent with planned rate by Petaluma to fund the design and construction of a new treatment plant that meets advanced wastewater treatment standards.

51921 (7206) Equipment Usage Charges

This item is requested to provide funds for equipment usage.

52171 (7247) Water Conservation Program

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

52191 (7320) Utilities

This account records the cost of payments made for utilities such as water.

52193 (7394) Utilities-Power

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

Character Title: Other Charges **Character No.:** 44505-33120100-53

53402 (7980) Depreciation

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

Character Title: Fixed Assets **Character No.:** 44505-33120100-19

19820 (8560) Machinery and Equipment

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

Character Title: Other Financing Uses **Character No.:** 44505-33120100-57

57011 (8625) Transfers out-within A Fund

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

Character Title: Appropriations for Contingencies **Character No.:** 44505-33120100-55

55011 (9000) Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2015-16 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE 1 - PENNGROVE - OPERATIONS
Fund/Department ID: 44505-33120100

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$252,630	\$379,526	\$432,727
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	698,009	710,645	689,314
Expenditures - (Decrease) fund balance	(638,368)	(717,044)	(820,094)
	<hr/>	<hr/>	<hr/>
Net Surplus or Deficit - Increase/(Decrease) to fund balance	59,641	(6,399)	(130,780)
 Adjustments to Reserves/Encumbrances:			
53402 - Depreciation	50,638	59,600	63,600
Change in Encumbrance	-	-	-
Write off Project not capital	20,616	-	-
46040 - Capital Contributions-Dedicated Sewer Lateral	(4,000)		
	<hr/>	<hr/>	<hr/>
Net Adjustment - Increase/(Decrease) to Fund Balance	67,254	59,600	63,600
 Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$379,526	\$432,727	\$365,547
 Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$126,896	\$53,201	(\$67,180)
 <u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$898,170	\$577,870	
Other Receivables (Flat Charges)	10,332	5,922	
Due from Other Governments	4,537	2,822	
Accounts Payable	(660,409)	(207,088)	
Reserve for Water Conservation	-	-	
Encumbrance	-	-	
	<hr/>	<hr/>	
Total Beginning Fund Balance	\$252,630	\$379,526	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: **SANITATION ZONE 1 - PENNGROVE - BONDS**
Fund/Department ID: **44515-33120300**

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 (1000) Prop Tax - CY, Secured	\$16,000	\$16,030	\$30	0.19%
40111 (1020) Supplemental Prop Taxes - CY	500	500	0	0.00%
40101 (1040) Prop Taxes - CY, Unsecured	500	500	0	0.00%
Subtotal Taxes	\$17,000	\$17,030	\$30	0.18%
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$36	(\$52)	(\$88)	(244.44%)
Subtotal Use of Money	\$36	(\$52)	(\$88)	(244.44%)
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 (2440) State Homeowners Tax Relief	\$350	\$350	\$0	0.00%
Subtotal Intergovernmental Revenues	\$350	\$350	\$0	0.00%
TOTAL REVENUES	\$17,386	\$17,328	(\$58)	(0.33%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 (6635) Bank Charges	\$52	\$52	\$0	0.00%
Subtotal Services and Supplies	\$52	\$52	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 (7920) Interest on LT Debt	\$2,700	\$1,977	(\$723)	(26.78%)
Subtotal Other Charges	\$2,700	\$1,977	(\$723)	(26.78%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 (9200) Admin Control Acct	\$14,000	\$15,000	\$1,000	7.14%
59005 (9209) Admin Control Acct-Clearing	(14,000)	(15,000)	(1,000)	7.14%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$2,752	\$2,029	(\$723)	(26.27%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$14,634)	(\$15,299)	(\$665)	4.54%

**FY 2015-16 BUDGET
CHARACTER JUSTIFICATION**

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

Character Title: Taxes Character No.: 44515-33120300-40

40002 (1000) Prop Taxes - CY Secured

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

40111 (1020) Supplemental Prop Taxes - CY

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

40101 (1040) Prop Taxes - CY Unsecured

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

Note:

The FY 15-16 bond payment amount (principal and interest) is \$16,700. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

Character Title: Use of Money Character No.: 44515-33120300-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	(\$8,000)
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	(\$52)

Character Title: Intergovernmental Revenue Character No.: 44515-33120300-42

42291 (2440) St - HOPTR

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

Character Title: Services and Supplies

Character No.: 44515-33120300-51

51242 (6635) Bank Charges

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

Character Title: Other Charges

Character No.: 44515-33120300-53

53103 (7920) Interest on Long-Term Debt

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began March 1, 1978 and will continue semi-annually until September 1, 2017. The request for the forthcoming year is based on the bond amortization schedule prepared at the time the bonds were sold.

Character Title: Administrative Control

Character No.: 44515-33120300-59

59004 (9200) Admin Control Account

This account reflects the principal payment for general obligation bonds that were issued in 1977 to finance the local share a wastewater collection system. Payments on the bonds will continue until September 1, 2017. The FY 15-16 request is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$300,000
Total FY 77-78 through FY 13-14 Principal Payments:	(239,000)
FY 14-15 Principal Payment:	<u>(14,000)</u>
Outstanding Bond Amount	\$47,000

59005 (9209) Admin Control Account - Clearing

This is the clearing account for account 59004 (9200) Admin Control Account.

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE 1 - PENNGROVE - BONDS
Fund/Department ID: 44515-33120300

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	(\$7,564)	(\$9,700)	(\$9,110)
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	15,031	17,342	17,328
Expenditures - (Decrease) fund balance	(3,167)	(2,752)	(2,029)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	11,864	14,590	15,299
Adjustments to Reserves/Encumbrances:			
59004 (9200) - Enterprise Principal	(14,000)	(14,000)	(15,000)
Change in Matured Bonds Payable	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(14,000)	(14,000)	(15,000)
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	(\$9,700)	(\$9,110)	(\$8,811)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$2,136)	\$590	\$299
 <u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$7,686	\$5,317	
Matured Bonds Payable	(14,000)	(14,000)	
Interest Payable	(1,250)	(1,017)	
Total Beginning Fund Balance	(\$7,564)	(\$9,700)	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: **SANITATION ZONE 1 - PENNGROVE - CONSTRUCTION**
Fund/Department ID: **44510-3312020**

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

USE OF MONEY

44002 (1700) Interest on Pooled Cash	\$2,100	\$2,275	\$175	8.33%
Subtotal Use of Money	\$2,100	\$2,275	\$175	8.33%

OTHER FINANCING SOURCES

47101 (4625) Trans in - Within a Fund	\$0	\$15,000	\$15,000	N/A
Subtotal Other Financing Sources	\$0	\$15,000	\$15,000	N/A

TOTAL REVENUES	\$2,100	\$17,275	\$15,175	722.62%
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EXPENDITURES:

FIXED ASSETS

19832 (9400) CIP - Infrastructure	\$0	\$0	\$0	N/A
Subtotal Fixed Assets	\$0	\$0	\$0	N/A

OTHER FINANCING USES

57011 (8625) Transfers out-within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$0	\$0	\$0	N/A
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$2,100)	(\$17,275)	(\$15,175)	722.62%
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**FY 2015-16 BUDGET
CHARACTER JUSTIFICATION**

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

Character Title: Use of Money **Character No.:** 44510-3312020-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance		\$350,000
Projected Interest Rate		0.65%
Projected/Planned Interest on Pooled Cash		\$2,275

Character Title: Other Financing Sources **Character No.:** 44510-3312020-47

47101 (4625) Transfers In - within a Fund

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the capital replacement program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted for FY 15-16.

Character Title: Fixed Assets **Character No.:** 44510-3312020-19

19832 (9400) CIP - Infrastructure

This account reflects funds for treatment plant upgrades. No projects are planned for FY 15-16.

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STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Penngrove - Construction
Fund/Department ID: 44510-3312020

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$361,090	\$356,495	\$357,610
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	31,731	2,204	17,275
Expenditures - (Decrease) fund balance	(7,460)	(1,089)	(80,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>24,271</u>	<u>1,115</u>	<u>(62,725)</u>
Adjustments to Reserves/Encumbrances:			
Capitalized Interest	(2,652)	-	-
Change in Encumbrance	(26,214)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(28,866)</u>	<u>-</u>	<u>-</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$356,495	\$357,610	\$294,885
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$4,595)	\$1,115	(\$62,725)
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$361,090	\$382,709	
Encumbrances	-	(26,214)	
Total Beginning Fund Balance	<u>\$361,090</u>	<u>\$356,495</u>	

FY 2015-16 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - GEYSERVILLE

A. Program Description

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

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 14-15 Adopted	FY 15-16 Requested	Percent Change	FY 14-15 Adopted	FY 15-16 Requested	Percent Change
Operations	\$379,341	\$458,888	20.97%	\$84,589	\$146,780	73.52%
Bonds	6,852	5,752	(16.05%)	(19,308)	(20,278)	5.02%
Construction	0	15,000	N/A	(1,800)	(1,950)	8.33%
TOTAL:	\$386,193	\$479,640	24.20%	\$63,481	\$124,552	96.20%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 13-14 Actual	FY 14-15 Budget Estimate	FY 14-15 Revised Estimate	FY 15-16 Projected	Change from FY 14-15 Budget Estimate
Total ESDs	353	353	353	353	0.00%
Total APNs	319	319	318	318	(0.31%)

E. Summary of Issues and Significant Changes

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

The requested rate per ESD for FY 15-16 annual service charges is \$906 representing a 3.0% increase from FY 14-15

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

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

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 (1000) Prop Tax - CY,Secured	\$288,276	\$306,708	\$18,432	6.39%
40111 (1020) Supplemental Prop Taxes - CY	510	1,000	490	96.08%
40999 (1120) Penalties and Costs on Taxes	600	600	0	0.00%
Subtotal Taxes	\$289,386	\$308,308	\$18,922	6.54%
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$1,950	\$176	(\$1,775)	(91.00%)
Subtotal Use of Money	\$1,950	\$176	(\$1,775)	(91.00%)
<u>CHARGES FOR SERVICES</u>				
45221 (3400) Sewer/Water Usage Fee	\$3,416	\$3,624	\$208	6.09%
Subtotal Charges for Services	\$3,416	\$3,624	\$208	6.09%
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Trans in - Within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
<u>RESIDUAL EQUITY TRANSFER</u>				
48004 (4880) Residual Equity Transfers	\$0	\$0	\$0	N/A
Subtotal Residual Equity Transfer	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$294,752	\$312,108	\$17,356	5.89%

EXPENDITURES:

SERVICES AND SUPPLIES

51902 (6040) Telecommunications Usage	\$500	\$500	\$0	0.00%
51061 (6140) Maintenance - Equipment	7,000	5,000	(2,000)	(28.57%)
52081 (6262) Medical/Laboratory Supplies	1,000	1,000	0	0.00%
51241 (6430) Outside Printing & Binding	1,000	1,000	0	0.00%
52111 (6400) Office Expense	1,000	1,000	0	0.00%
51231 (6512) Testing/Aanalysis	20,000	22,000	2,000	10.00%
51917 (6523) District Operations Chgs	220,000	210,000	(10,000)	(4.55%)
51803 (6540) Other Contract Services	0	30,000	30,000	N/A
51226 (6570) Consulting Services	5,000	35,000	30,000	600.00%
51201 (6522&73) Administration Services	3,000	3,000	0	0.00%
51244 (6589) Permits/License/Fees	15,000	18,000	3,000	20.00%
51211 (6610) Legal Services	1,000	1,000	0	0.00%
51919 (6697) EFS Costs	341	15,988	15,647	4588.56%
51401 (6820) Rents& Leases-Equipment	500	500	0	0.00%
52141 (6880) Minor Equipment/Small Tools	2,000	500	(1,500)	(75.00%)
51921 (7206) Equipment Usage Charges	12,000	14,400	2,400	20.00%

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

52072 (7212) Chemicals 3,000 5,000 2,000 66.67%

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
52171 (7247) Water Conservation Prog	10,000	1,000	(9,000)	(90.00%)
52193 (7394) Utilities-Power	18,000	20,000	2,000	11.11%
<i>Subtotal Services and Supplies</i>	<u>\$320,341</u>	<u>\$384,888</u>	<u>\$64,547</u>	<u>20.15%</u>
<u>OTHER CHARGES</u>				
53402 (7980) Depreciation Expense	\$44,000	\$44,000	\$0	0.00%
<i>Subtotal Other Charges</i>	<u>\$44,000</u>	<u>\$44,000</u>	<u>\$0</u>	<u>0.00%</u>
<u>FIXED ASSETS</u>				
19820 (8560) Machinery & Equipment	\$10,000	\$10,000	\$0	0.00%
<i>Subtotal Fixed Assets</i>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>0.00%</u>
<u>OTHER FINANCING USES</u>				
57011 (8625) Transfers out-within a Fund	\$0	\$15,000	\$15,000	N/A
<i>Subtotal Other Financing Uses</i>	<u>\$0</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>N/A</u>
<u>APPROPRIATIONS FOR CONT</u>				
55011 (9000) Appropriations for Contingenc	\$5,000	\$5,000	\$0	0.00%
<i>Subtotal Appropriations for Contin.</i>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$379,341</u>	<u>\$458,888</u>	<u>\$79,547</u>	<u>20.97%</u>
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	<u>\$84,589</u>	<u>\$146,780</u>	<u>\$62,191</u>	<u>73.52%</u>

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

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

Character Title: Taxes **Character No.:** 44605-33110100-40

40003 (1000) Prop Tax - CY, Secured

Flat charge revenue from annual service charges is expected to increase slightly from the adopted FY 14-15 budget. The annual rate will increase 3.0%, from \$880 to \$906.

ESDs times annual rate:	349 x \$906	\$316,194
Less Estimated Delinquency Factor:	3%	(9,486)
		\$306,708

(See Account 45221 for Total ESDs)

40111 (1020) Supplemental Prop Taxes - CY

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

40999 (1120) Penalties and Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money **Character No.:** 44605-33110100-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	\$27,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$176

Character Title: Charges for Services **Character No.:** 44605-33110100-45

45221 (3400) Sanitation Services

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

Based on projected FY 15-16 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$880 to \$906.

ESDs x Annual Charge	4 x \$906	=	\$3,624
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51902 (6040) Telecommunication Usage

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

51061 (6140) Maintenance-Equipment

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

52081 (6262) Laboratory Supplies

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

51241 (6430) Outside Printing & Binding

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

52111 (6400) Office Expense

Supplies/Expenses covers the costs of operational supplies.

51231 (6512) Testing/Analysis

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

51917 (6523) District Operations Charges

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

51803 (6540) Other Contract Services

This account records miscellaneous services as needed.

51226 (6570) Consultant Services

This account records the cost of consultant services required in support of special projects including Analysis of Collection System Order # TBD.

51201 (6573) Administration Costs

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

51244 (6589) Permits

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

51211 (6610) Legal Services

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

51919 (6697) EFS Costs

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

51401 (6820) Rents/Leases-Equipment

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

52141 (6880) Minor Equipment/Small Tools

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

51921 (7206) Equipment Usage Charges

This item is requested to provide funds for equipment usage.

Character Title: Services and Supplies (continued) **Character No.:** 44605-33110100-51 & 52

52072 (7212) Chemicals

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

52171 (7247) Water Conservation

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

52193 (7394) Power

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

Character Title: Other Charges **Character No.:** 44605-33110100-53

53402 (7980) Depreciation Expense

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

Character Title: Fixed Assets **Character No.:** 44605-33110100-19

19820 (8560) Equipment

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

Character Title: Other Financing Uses **Character No.:** 44605-33110100-57

57011 (8625) Transfers Out - within a Fund

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted for FY 15-16.

Character Title: Appropriations for Contingencies **Character No.:** 44605-33110100-55

55011 (9000) Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS
Fund/Department ID: 44605-33110100

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$287,311	\$305,875	\$298,751
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	311,079	325,589	312,108
Expenditures - (Decrease) fund balance	(333,624)	(380,713)	(458,888)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(22,545)	(55,124)	(146,780)
Adjustments to Reserves/Encumbrances:			
53402 - Depreciation	41,109	48,000	44,000
Change in Encumbrance	-	-	-
Change in Water Conservation Reserve	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	41,109	48,000	44,000
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	\$305,875	\$298,751	\$195,971
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$18,564	(\$7,124)	(\$102,780)
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$264,774	\$291,673	
Other Receivables (Flat Charges)	38,105	31,252	
Accounts Payable	(475)	(1,957)	
Reserve for Water Conservation	(15,093)	(15,093)	
Encumbrance (P.O.)	-	-	
Total Beginning Fund Balance	\$287,311	\$305,875	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - BONDS
Fund/Department ID: 44615-33110300

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 (1000) Prop Tax - CY,Secured	\$24,200	\$24,200	\$0	0.00%
40111 (1020) Supplemental Prop Taxes - CY	600	600	0	0.00%
40101 (1040) Prop Taxes - CY, Unsecured	600	600	0	0.00%
Subtotal Taxes	\$25,400	\$25,400	\$0	0.00%
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$260	\$130	(\$130)	(50.00%)
Subtotal Use of Money	\$260	\$130	(\$130)	(50.00%)
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 (2440) State Homeowners Tax Relief	\$500	\$500	\$0	0.00%
Subtotal Intergovernmental Revenues	\$500	\$500	\$0	0.00%
TOTAL REVENUES	\$26,160	\$26,030	(\$130)	(0.50%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 (6635) Bank Charges	\$52	\$52	\$0	0.00%
Subtotal Services and Supplies	\$52	\$52	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 (7920) Interest on LT Debt	\$6,800	\$5,700	(\$1,100)	(16.18%)
Subtotal Other Charges	\$6,800	\$5,700	(\$1,100)	(16.18%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 (9200) Admin Control Acct	\$21,000	\$23,000	\$2,000	9.52%
59005 (9209) Admin Control Acct-Clearing	(21,000)	(23,000)	(2,000)	9.52%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$6,852	\$5,752	(\$1,100)	(16.05%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$19,308)	(\$20,278)	(\$970)	5.02%

**FY 2015-16 BUDGET
CHARACTER JUSTIFICATION**

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

Character Title: Taxes **Character No.:** 44615-33110300-40

40002 (1000) Prop Taxes - CY Secured

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

40111 (1020) Prop Taxes - CY Supplemental

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

40101 (1040) Prop Taxes - CY Unsecured

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

Note: The FY 15-16 bond payment amount (principal and interest) is \$26,030. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

Character Title: Use of Money **Character No.:** 44615-33110300-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	\$20,000
Projected Interest Rate	<u>0.65%</u>
Projected/Planned Interest on Pooled Cash	\$130

Character Title: Intergovernmental Revenue **Character No.:** 44615-33110300-42

42291 (2440) State Homeowners Prop Tax Relief

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

Character Title: Services and Supplies **Character No.:** 44615-33110300-51

51242 (6635) Bank Charges

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

Character Title: Other Charges **Character No.:** 44615-33110300-53

53103 (7920) Interest on Long-Term Debt

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began January 1, 1981 and will continue semi-annually until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

Character Title: Administrative Control

Character No.: 44615-33110300-59

59004 (9200) Admin Control Account

This account reflects the principal payment for general obligation bonds that were issued in 1980 to finance the local share of a wastewater collection system. Payments on the bonds will continue until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$500,000
Total FY 80-81 through FY 13-14 Principal Payments:	(354,000)
FY 14-15 Principal Payment:	<u>(21,000)</u>
Outstanding Bond Amount	\$125,000

59004 (9209) Admin Control Account-Clearing

This is the clearing account for account 59004, Admin Control Account.

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE - GEYSERVILLE - BONDS
Fund/Department ID: 44615-33110300

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$23,567	\$19,530	\$17,810
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	24,762	26,132	26,030
Expenditures - (Decrease) fund balance	(7,800)	(6,852)	(5,752)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	16,962	19,280	20,278
Adjustments to Reserves/Encumbrances:			
59004 (9200) - Enterprise Principal	(20,000)	(21,000)	(23,000)
Change In Mature Bonds Payable	(1,000)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(21,000)	(21,000)	(23,000)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$19,530	\$17,810	\$15,088
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$4,037)	(\$1,720)	(\$2,722)
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$43,567	\$40,530	
Matured Bonds Payable	(20,000)	(21,000)	
Total Beginning Fund Balance	\$23,567	\$19,530	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - CONSTRUCTION
Fund/Department ID: 44610-33110200

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$1,800	\$1,950	\$150	8.33%
Subtotal Use of Money	\$1,800	\$1,950	\$150	8.33%
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Trans in - Within a Fund	\$0	\$15,000	\$15,000	N/A
Subtotal Other Financing Sources	\$0	\$15,000	\$15,000	N/A
TOTAL REVENUES	\$1,800	\$16,950	\$15,150	841.67%
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19831 (8510) CIP - Bldg & Impr	\$0	\$0	\$0	N/A
19832 (9400) CIP - Infrastructure	0	15,000	15,000	N/A
Subtotal Fixed Assets	\$0	\$15,000	\$15,000	N/A
<u>OTHER FINANCING USES</u>				
57011 (8625) Transfers out-within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$0	\$15,000	\$15,000	N/A
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$1,800)	(\$1,950)	(\$150)	8.33%

FY 2015-16 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Use of Money Character No.: 44610-33110200-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	\$300,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$1,950

Character Title: Other Financing Sources Character No.: 44610-33110200-47

47101 (4625) Transfers in-within a Fund

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

Character Title: Fixed Assets Character No.: 44610-33110200-19

19831 (8510) CIP - Bldg & Improvement

This account reflects funds for treatment plant and disposal system expansion and improvement projects.

Character Title: Other Financing Uses Character No.: 44610-33110200-57

57011 (8625) Transfers out-within a Fund

No operating transfer is planned for FY 15-16.

**FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE - GEYSERVILLE - CONSTRUCTION
Fund/Department ID: 44610-33110200

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$318,807	\$323,371	\$325,231
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	4,564	1,860	16,950
Expenditures - (Decrease) fund balance	-	-	(15,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>4,564</u>	<u>1,860</u>	<u>1,950</u>
Adjustments to Reserves/Encumbrances:			
Capitalized Interest	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$323,371	\$325,231	\$327,181
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$4,564	\$1,860	\$1,950
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$318,807	\$323,371	
Accounts Payable	-	-	
Total Beginning Fund Balance	<u>\$318,807</u>	<u>\$323,371</u>	

FY 2015-16 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, trunk line, and treatment plant serving the Airport/Larkfield/Wikiup area.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 14-15 Adopted	FY 15-16 Requested	Percent Change	FY 14-15 Adopted	FY 15-16 Requested	Percent Change
Operations	\$4,656,072	\$4,487,578	(3.62%)	\$1,381,877	\$1,280,975	(7.30%)
Bonds	239,201	229,331	(4.13%)	(320,740)	(268,146)	(16.40%)
Construction	620,000	500,000	(19.35%)	605,380	493,500	(18.48%)
TOTAL:	\$5,515,273	\$5,216,909	(5.41%)	\$1,666,517	\$1,506,329	(9.61%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 13-14 Actual	FY 14-15 Budget Estimate	FY 14-15 Revised Estimate	FY 15-16 Projected	Change from FY 14-15 Budget Estimate
Total ESDs	3,778	3,778	3,790	3,790	0.32%
Total APNs	2,722	2,720	2,720	2,720	0.00%

E. Summary of Issues and Significant Changes

The Airport/Larkfield/Wikiup Sanitation Zone's (Airport SZ) treatment plant was designed as a zero discharge facility and has the ability to treat an average daily dry weather flow of up to 0.9 million gallons per day (mgd) to tertiary wastewater treatment standards.

For several years following major expansion of the Airport SZ's reclamation system and upgrade of the treatment plant to meet tertiary standards, rate increases did not keep pace with the increased operations and debt service costs. Various steps have been taken to improve performance of the filtration system and the Agency has implemented aggressive water conservation measures to delay the need for capital expansion projects.

The requested rate per ESD for FY 15-16 annual service charges is \$821, representing a 5.0% increase from FY 14-15. Rate increases in excess of the inflation will be needed to balance operational revenue and

costs over the next several years.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

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

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS

Fund/Department ID: 44705-33100100

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 (1001) Direct Charges-CY	\$2,683,715	\$2,827,114	\$143,399	5.34%
40202 (1061) Direct Charges - PY	24,500	24,500	0	0.00%
40999 (1120) Penalties/Costs on Taxes	4,700	4,700	0	0.00%
Subtotal Taxes	\$2,712,915	\$2,856,314	\$143,399	5.29%
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$3,600	\$3,250	(\$350)	(9.72%)
44101 (1801) Rent - Real Estate	150,000	150,000	0	0.00%
Subtotal Use of Money	\$153,600	\$153,250	(\$350)	(0.23%)
<u>CHARGES FOR SERVICES</u>				
45221 (3400&01&03) Sewer/Water Usage I	\$207,680	\$197,040	(\$10,640)	(5.12%)
Subtotal Charges for Services	\$207,680	\$197,040	(\$10,640)	(5.12%)
<u>RESIDUAL EQUITY TRANSFER</u>				
48004 (4880) Residual Equity Transfers	\$200,000	\$0	(\$200,000)	(100.00%)
Subtotal Residual Equity Transfer	\$200,000	\$0	(\$200,000)	(100.00%)
TOTAL REVENUES	\$3,274,195	\$3,206,604	(\$67,592)	(2.06%)

EXPENDITURES:

SERVICES AND SUPPLIES

51902 (6040) Telecommunications Usage	\$6,000	\$6,000	\$0	0.00%
51032 (6085) Janitorial Services	1,000	0	(1,000)	(100.00%)
51061 (6140) Maintenance - Equipment	200,000	170,000	(30,000)	(15.00%)
52081 (6262) Medical/Laboratory Supplies	2,000	2,000	0	0.00%
52117 (6410) Mail and Postage Supplies	500	500	0	0.00%
51241 (6430) Outside Printing & Binding	0	5,000	5,000	N/A
52111 (6400&61) Office Supplies	10,000	18,000	8,000	80.00%
51231 (6512) Testing/Aanalysis	40,000	35,000	(5,000)	(12.50%)
51209 (6516) Info Tech Services (non ISD)	1,000	1,000	0	0.00%
51917 (6523) District Operations Chgs	1,750,000	1,800,000	50,000	2.86%
51803 (6540) Other Contract Services	100,000	100,000	0	0.00%
51226 (6570) Consulting Services	186,000	112,000	(74,000)	(39.78%)
51201 (6522&73) Administration Services	22,000	25,000	3,000	13.64%
51244 (6589) Permits/License/Fees	40,000	30,000	(10,000)	(25.00%)
51211 (6610) Legal Services	3,000	10,000	7,000	233.33%
51919 (6697) EFS Costs	3,087	57,341	54,254	1757.50%
51401 (6820) Rents& Leases-Equipment	30,000	25,000	(5,000)	(16.67%)

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
52141 (6880) Minor Equipment/Small Tools	10,000	25,000	15,000	150.00%
52143 (6889) Software/Licensing Fees	1,000	1,000	0	0.00%
52142 (6890) Computer Equip/Asscessori	1,000	2,000	1,000	100.00%
52061 (7201) Fuel/Gas/Oil	500	1,000	500	100.00%
51921 (7206) Equipment Usage Charges	100,000	120,000	20,000	20.00%
52072 (7212) Chemicals	45,000	40,000	(5,000)	(11.11%)
52171 (7247) Water Conservation Prog	92,424	5,000	(87,424)	(94.59%)
52162 (7250) Special Departmental Expens	20,000	20,000	0	0.00%
52191 (7320) Utilities	7,000	9,000	2,000	28.57%
52193 (7394) Utilities-Power	250,000	260,000	10,000	4.00%
Subtotal Services and Supplies	\$2,921,511	\$2,879,841	(\$41,670)	(1.43%)
<u>OTHER CHARGES</u>				
53402 (7980) Depreciation Expense	\$1,055,000	\$1,045,000	(10,000)	(0.95%)
Subtotal Other Charges	\$1,055,000	\$1,045,000	(\$10,000)	(0.95%)
<u>FIXED ASSETS</u>				
19820 (8560) Machinery & Equipment	\$50,000	\$50,000	\$0	0.00%
19851 (9480) Intangible Assets - Non-amor	66,000	10,000	(56,000)	(84.85%)
Subtotal Fixed Assets	\$116,000	\$60,000	(\$56,000)	(48.28%)
<u>OTHER FINANCING USES</u>				
57011 (8625) Transfers out-within a Fund	\$558,561	\$497,737	(\$60,824)	(10.89%)
Subtotal Other Financing Uses	\$558,561	\$497,737	(\$60,824)	(10.89%)
<u>APPROPRIATIONS FOR CONT</u>				
55011 (9000) Appropriations for Contingenc	\$5,000	\$5,000	\$0	0.00%
Subtotal Appropriations for Contin.	\$5,000	\$5,000	\$0	0.00%
L EXPENDITURES	\$4,656,072	\$4,487,578	(\$168,494)	(3.62%)
<u>TOTAL NET COST</u>				
<i>(Expenditures Minus Revenues)</i>	\$1,381,877	\$1,280,975	(\$100,903)	(7.30%)

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character Title: Taxes Character No.: 44705-33100100-40

40003 (1001) Direct Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 15-16 budget. The rate will increase approximately 6.0%, from \$782 to \$821.

ESDs times annual rate:	3,550 x \$821	\$2,914,550
Less Estimated Delinquency Factor:	3%	(87,437)
		\$2,827,114

(See Account 45221 for Total ESDs)

40202 (1061) Direct Charges - PY

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

40999 (1120) Penalties/Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money Character No.: 44705-33100100-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	\$500,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$3,250

44101 (1801) Rent-Real Estate

This represent the payment of rent of property per the Memorandum of Agreement for the photovoltaic facility (\$50,000) and the relocated service center (\$100,000).

Character Title: Charges for Services Character No.: 44705-33100100-45

45221 (3400) Sewer/Water Usage Fee

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through account 40003, Direct Charges-CY, in the following year.

Based on projected FY 15-16 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$738 to \$782.

ESDs x Annual Charge	240 x \$821	=	\$197,040
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Character Title: Charges for Services (continued) Character No.: 44705-33100100-45

45221 (3403) Ind Users Monitoring/Discharge

This account records revenue associated with the Industrial Users Monitoring program or revenue received from any industrial user for events such as an unauthorized (or specially authorized) discharge into the treatment plant.

Character Title: Miscellaneous Revenue Character No.: 44705-33100100-46

46029 (4102) Donations/Contributions

This item records donations and reimbursements. No revenue is anticipated in FY 15-16.

Character Title: Residual Equity Transfer Character No.: 44705-33100100-48

48004 (4880) Residual Equity Transfers

This account records revenue from the General Fund to cover expenditures.

Character Title: Services and Supplies Character No.: 44705-33100100-51 & 52

51902 (6040) Telecommunication Usage

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

51032 (6085) Janitorial Services

This item is requested to provide funds for custodial services for the treatment plant administration building,

51061 (6140) Maintenance - Equipment

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

52081 (6262) Medical/Laboratory Supplies

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

52117 (6410) Mail and Postage Supplies

This item is requested to cover the costs of the Agency's postage.

51241 (6430) Outside Printing & Binding

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

52111 (6400&61) Office Expenses

Office Expenses covers the costs of operational supplies.

51231 (6512) Testing/Analysis

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

51209 (6516) Information Tech Services (non ISD)

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

51917 (6523) District Operations Charges

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

51803 (6540) Other Contract Services

This account reflects the costs for various outside services which includes sludge removal.

51226 (6570) Consulting Services

This account records the cost of consultant services required in support of special projects including Permitting, Regulatory, and Collection Modeling (\$50,000) Order # TBD, Risk Mang Plan Prep (\$20,000), Arch Flash Study (\$15,000) and Sitchboard and Transformer-PM (\$27,000).

51201 (6573) Administration Costs

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

51244 (6589) Permits

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

51211 (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.

51919 (6697) EFC Costs

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

51401 (6820) Rents/Leases-Equipment

This item is requested to provide funds for rents and leases of equipment.

52141 (6880) Minor Equipment/Small Tools

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

52143 (6889) Software/Licensing Fees

This item provides funds for various software packages.

52141 (6890) Computer Equipment/Accessories

This items provides funds for computer hardware as needed.

52061 (7201) Fuel/Gas/Oil

This item include the costs of gas, diesel and oil.

51921 (7206) Equipment Usage Charges

This item is requested to provide funds for equipment usage.

52072 (7212) Chemicals

This account records the cost of chemicals required for operation of the treatment plant.

52171 (7247) Water Conservation Program

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

52162 (7250) Special Departmental Expense

This account records any expense that are expected to be covered by reimbursement. The budget request is based on projected expenses associated with the Environmental Compliance inspector and the program for monitoring industrial users.

52191 (7320) Utilities

This account records the cost of payments made for utilities such water.

52193 (7394) Utilities-Power

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

Character Title: **Other Charges** Character No.: **44705-33100100-53**

53402 (7980) Depreciation

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

Character Title: **Fixed Assets** Character No.: **44705-33100100-19**

19820 (8560) Machinery & Equipment

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

19851 (9480) Intangible Assets - Non-amort

This account records sewer easement dedication.

Character Title: **Other Financing Uses** Character No.: **44705-33100100-57**

57011 (8625) Transfers out-within a Fund

This account reflects the transfer of cash from the Operations Fund to the Bond Fund cover the principal and interest payments.

Character Title: **Appropriations for Contingencies** Character No.: **44705-33100100-55**

55011 (9000) Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Airport / Larkfield / Wikiup - Operations
Fund/Department ID: 44705-33100100

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$270,795	\$531,439	\$266,695
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,132,910	3,280,035	3,206,604
Expenditures - (Decrease) fund balance	(3,801,972)	(4,599,779)	(4,487,578)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(669,062)	(1,319,744)	(1,280,975)
Adjustments to Reserves/Encumbrances:			
53402 - Depreciation Expense	997,137	1,055,000	1,045,000
Change in Encumbrance	(125,000)	-	-
Diposal of Fixed Assets	8,847		
Change in Water Conservation Reserve	48,720	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	929,704	1,055,000	1,045,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$531,439	\$266,695	\$30,721
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$260,644	(\$264,744)	(\$235,975)
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$606,037	\$885,491	
Other Receivables	35,251	48,461	
Accounts Payable	(47,699)	(35,569)	
Unearned Revenue	(32,129)	0	
Reserve for Water Conservation	(143,613)	(94,893)	
Encumbrances	(147,051)	(272,051)	
Total Beginning Fund Balance	\$270,795	\$531,439	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: Sanitation Zone - A.L.W. - Bonds
Fund/Department ID: 44715-33100300

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$1,380	(\$260)	(\$1,640)	(118.84%)
Subtotal Use of Money	\$1,380	(\$260)	(\$1,640)	(118.84%)
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Trans in - Within a Fund	\$558,561	\$497,737	(\$60,824)	(10.89%)
Subtotal Other Financing Sources	\$558,561	\$497,737	(\$60,824)	(10.89%)
TOTAL REVENUES	\$559,941	\$497,477	(\$62,464)	(11.16%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 (6635) Bank Charges	\$9,900	\$9,900	\$0	0.00%
Subtotal Services and Supplies	\$9,900	\$9,900	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 (7920) Interest on LT Debt	\$222,707	\$212,837	(\$9,870)	(4.43%)
53105 (6640) Costs of Issuance	6,594	6,594	0	0.00%
Subtotal Other Charges	\$229,301	\$219,431	(\$9,870)	(4.30%)
<u>OTHER FINANCING USES</u>				
57011 (8625) Transfers out-within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 (9200) Admin Control Acct	\$260,000	\$275,000	\$15,000	5.77%
59005 (9209) Admin Control Acct-Clearing	(260,000)	(275,000)	(15,000)	5.77%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$239,201	\$229,331	(\$9,870)	(4.13%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$320,740)	(\$268,146)	\$52,594	(16.40%)

**FY 2015-16 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - A.L.W. - Bonds

Character Title: Use of Money Character No.: 44715-33100300-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	(\$40,000)
Projected Interest Rate	<u>0.65%</u>
Projected/Planned Interest on Pooled Cash	(\$260)

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated
Character Title: Other Financing Sources Character No.: 44715-33100300-47

47101 (4625) Transfers in-within a Fund

This account records the transfer of funds from the Operations Fund to cover debt payment.

Character Title: Services and Supplies Character No.: 44715-33100300-51 & 52

51242 (6635) Bank Charges

This account records the annual administrative fees from the trustee for the 2005 Revenue Bonds.

Character Title: Other Charges Character No.: 44715-33100300-53

53103 (7920) Interest on Long-Term Debt

The 2000 bonds were completely refunded in September 2005. Bases on the refunded bond serial interest rate ranges from 2.6-5.0% over the life of the issue. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

53105 (6640) Costs of Issuance

This account records the costs associated with the issuance of the new revenue bonds.

Character Title: Other Financing Uses Character No.: 44715-33100300-57

57011 (8625) Transfers out-within a Fund

This account reflects amounts transferred to the Construction Fund for expenses incurred for projects eligible for funding from the proceeds of the 2005 Revenue Bond. No funds will be budgeted for FY 15-16.

Character Title: Administrative Control Character No.: 44715-33100300-59

59004 (9200) Admin Control Account

This account reflects the principal payments for revenue bonds that were issued 2005 as serial bonds with interest rate range from 2.6%-5.0% over the life of the issue. Payments on the bonds will continue until October 2026. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

The following reflects the bond principal payment history to date:

Original Amount of the Revenue Bond Issue:	\$6,220,000
Total FY 06-07 through FY 12-13 Principal Payments:	(1,800,000)
Total FY 13-14 Principal Payments:	<u>(260,000)</u>
Outstanding Bond Amount	\$4,160,000

59005 (9209) Admin Control Account - Clearing

This is the clearing account for account 59004, Admin Control Account.

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Airport / Larkfield / Wikiup - Bonds
Fund/Department ID: 44715-33100300

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	(\$67,141)	(\$36,556)	\$28,340
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	497,332	559,717	497,477
Expenditures - (Decrease) fund balance	(226,126)	(239,201)	(229,331)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>271,206</u>	<u>320,516</u>	<u>268,146</u>
Adjustments to Reserves/Encumbrances:			
53105 (6640) Costs of Issuance	-	-	6,594
53103 (7920) Interest on Long-Term Debt	25,637	25,637	25,637
44003 (1701) Other Interest Earnings	(6,257)	(6,257)	-
Change in Matured Bonds Payable	(5,000)	(15,000)	-
59004 (9200)-ENT - Principal	<u>(255,000)</u>	<u>(260,000)</u>	<u>(275,000)</u>
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(240,620)</u>	<u>(255,620)</u>	<u>(242,769)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	(\$36,556)	\$28,340	\$53,717
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$30,585	\$64,896	\$25,377
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$240,543	\$273,896	
Cash with Trustee	-	1	
Matured Bonds Payable	(255,000)	(260,000)	
Interest Payable	(52,684)	(50,453)	
Total Beginning Fund Balance	<u>(\$67,141)</u>	<u>(\$36,556)</u>	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: Sanitation Zone - A.L.W. - CONSTRUCTION

Fund/Department ID: 44710-33100200

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$4,620	\$6,500	\$1,880	40.69%
Subtotal Use of Money	\$4,620	\$6,500	\$1,880	40.69%
<u>INTERGOVERNMENTAL REVENUE</u>				
42358 (2500) State Other Funding	\$10,000	\$0	(\$10,000)	(100.00%)
Subtotal Miscellaneous Revenue	\$10,000	\$0	(\$10,000)	(100.00%)
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Trans in - within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$14,620	\$6,500	(\$8,120)	(55.54%)
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19831 (8510) CIP - Bldg & Impr	\$20,000	\$100,000	\$80,000	400.00%
19832 (9400) CIP - Infrastructure	600,000	400,000	-200,000	(33.33%)
Subtotal Fixed Assets	\$620,000	\$500,000	(\$120,000)	(19.35%)
TOTAL EXPENDITURES	\$620,000	\$500,000	(\$120,000)	(19.35%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$605,380	\$493,500	(\$111,880)	(18.48%)

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Construction

Character Title: Use of Money **Character No.:** 44710-33100200-44

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	\$1,000,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$6,500

Character Title: Intergovernmental **Character No.:** 44710-33100200-42

42358 (2500) State Other Funding

No revenue is anticipated for FY 15-16.

In order to fund the ALW Sanitation Zone Storage, Reclamation, and Treatment Facilities Project, the Zone had
Character Title: Other Financing Sources **Character No.:** 44710-33100200-47

47101 (4625) Transfers in-within a Fund

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the capital projects. No transfer is planned for FY 15-16

Character Title: Fixed Assets **Character No.:** 44710-33100200-19

19831 (8510) CIP - Building & Improvements

This account will be used for drain improvement for the microfiltration building.

19832 (9400) CIP - Infrastructure

This account can be used to provide capacity to new users pursuant to the County General Plan (using connection fee revenue), as well as for treatment plant and reclamation system improvement projects.

Permanent Piping South Pond	Order # TBD	\$600,000
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To improve the APTP processes and reliability the project will upgrade the treatment plant's infrastructure with the installation of approximately 2,500 feet of 18 inch pipe, a 3MGD pump station, electrical supply, several valves and appurtenances,

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Airport / Larkfield / Wikiup - Construction
Fund/Department ID: 44710-33100200

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$939,904	\$1,162,469	\$559,189
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$400,760	16,720	6,500
Expenditures - (Decrease) fund balance	(142,031)	(620,000)	(500,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	258,729	(603,280)	(493,500)
Adjustments to Reserves/Encumbrances:			
Capitalized Interest	(12,547)	-	-
Change in Encumbrance	(23,618)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(36,165)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$1,162,469	\$559,189	\$65,689
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$222,565	(\$603,280)	(\$493,500)
<u>Fund Balance Components at Beginning of FY</u>	7/1/13	7/1/14	
Cash	\$789,559	\$1,178,020	
Other Receivables	1,827	-	
Due from Other Governments	193,864	-	
Accounts Payable	(11,100)	(983)	
Contract Retention Payable	(10,628)	-	
Encumbrances	(23,618)	-	
Total Beginning Fund Balance	\$939,904	\$1,177,037	