

SONOMA COUNTY WATER AGENCY
FY 15-16 BUDGET
WATER TRANSMISSION

<u>FUND</u>	<u>DEPARTMENT</u>	<u>TABLE OF CONTENTS</u>	<u>Page</u>
		Budget Division Summary	
		Financial Summary	1
44205	33040100	Water Transmission System Agency Fund	
		Summary of Revenues and Expenditures	2
		Character Justification	5
		Statement of Special Fund Activity	11
44210	33041000	Water Management Planning Fund	
		Summary of Revenues and Expenditures	12
		Character Justification	13
		Statement of Special Fund Activity	14
44215	33041100	Watershed Planning/Restoration Fund	
		Summary of Revenues and Expenditures	15
		Character Justification	16
		Statement of Special Fund Activity	19
44220	33041200	Recycled Water Fund	
		Summary of Revenues and Expenditures	20
		Character Justification	21
		Statement of Special Fund Activity	23
44225	33041300	Water Conservation Fund	
		Summary of Revenues and Expenditures	24
		Character Justification	25
		Statement of Special Fund Activity	27
44230	33045000	Santa Rosa Aqueduct Capital Fund	
		Summary of Revenues and Expenditures	28
		Character Justification	29
		Statement of Special Fund Activity	30
44235	33045100	Petaluma Aqueduct Capital Fund	
		Summary of Revenues and Expenditures	31
		Character Justification	32
		Statement of Special Fund Activity	33
44240	33045200	Sonoma Aqueduct Capital Fund	
		Summary of Revenues and Expenditures	34
		Character Justification	35
		Statement of Special Fund Activity	36

WATER TRANSMISSION
TABLE OF CONTENTS (Continued)

<u>FUND</u>	<u>DEPARTMENT</u>		<u>Page</u>
44250	33043000	Storage Facilities Fund	
		Summary of Revenues and Expenditures	37
		Character Justification	38
		Statement of Special Fund Activity	39
44255	33043100	Pipeline Facilities Fund	
		Summary of Revenues and Expenditures	40
		Character Justification	41
		Statement of Special Fund Activity	42
44260	33043200	Common Facilities Fund	
		Summary of Revenues and Expenditures	43
		Character Justification	44
		Statement of Special Fund Activity	46
44265	33047000	State Loan Debt Service Fund	
		Summary of Revenues and Expenditures	47
		Character Justification	48
		Statement of Special Fund Activity	49
44270	33047100	State Loan Reserve Fund	
		Summary of Revenues and Expenditures	50
		Character Justification	51
		Statement of Special Fund Activity	52
44275	33047200	Common Facilities Revenue Bonds Fund 2012	
		Summary of Revenues and Expenditures	53
		Character Justification	54
		Statement of Special Fund Activity	56
44280	33047300	Storage Facilities Revenue Bonds Fund 2012	
		Summary of Revenues and Expenditures	57
		Character Justification	58
		Statement of Special Fund Activity	60
44285	33047400	Sonoma Aqueduct Revenue Bonds Fund 2012	
		Summary of Revenues and Expenditures	61
		Character Justification	62
		Statement of Special Fund Activity	63

WATER TRANSMISSION

TABLE OF CONTENTS (Continued)

<u>FUND</u>	<u>DEPARTMENT</u>		<u>Page</u>
44290	33047500	Storage Facilities Revenue Bonds Fund 2006	
		Summary of Revenues and Expenditures	64
		Character Justification	65
		Statement of Special Fund Activity	67
44295	33047600	Common Facilities Revenue Bonds Fund 2006	
		Summary of Revenues and Expenditures	68
		Character Justification	69
		Statement of Special Fund Activity	71
44300	33045300	North Marin Water Deposit Fund	
		Summary of Revenues and Expenditures	72
		Character Justification	73
		Statement of Special Fund Activity	74

FY 2015-16 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

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
Water Trans. Agency Fund	\$40,431,892	\$46,038,734	14%	\$5,217,505	\$6,015,925	15%
Water Management Planning	250,000	275,000	10%	200,304	61,844	69%
Watershed Planning/Restoration	3,969,500	4,680,500	18%	64,165	377,056	(488%)
Recycled Water & Local Supply	1,819,270	2,118,733	16%	288,755	243,079	(16%)
Water Conservation	2,020,000	2,283,820	13%	(126,513)	(190,288)	(50%)
SR Aqueduct Capital Fund	15,000	415,000	2667%	(519,446)	(92,842)	82%
Petaluma Aq. Capital Fund	15,000	350,000	2233%	(613,681)	(101,776)	(83%)
Sonoma Aq. Capital Fund	80,000	50,000	(38%)	(2,965)	(95,404)	(3118%)
Storage Facilities	50,000	113,719	127%	(1,110)	2,609	335%
Pipeline Facilities	280,000	1,355,000	384%	128,910	449,910	(249%)
Common Facilities	7,850,526	7,403,281	(6%)	4,922,999	437,281	91%
State Loan Debt Service	349,296	309,880	(11%)	(848,472)	(731,854)	(14%)
State Loan Reserve	0	0	N/A	0	0	N/A
Common Rev. Bond Fund 2012	180,536	275,513	53%	(264,727)	(157,470)	(41%)
Storage Revenue Bond 2012	179,611	158,882	(12%)	(139,034)	(150,993)	(9%)
Sonoma Aq. Revenue Bond 2012	147,880	188,257	27%	(115,636)	(68,276)	(41%)
Storage Revenue Bond 2006	248,410	308,128	24%	(201,491)	(136,024)	(32%)
Common Rev. Bond Fund 2006	222,031	312,852	41%	(179,936)	(83,983)	(53%)
North Marin Water Deposit	0	0	N/A	(101)	(101)	0%
TOTAL:	\$58,108,952	\$66,637,299	14.68%	\$7,809,526	\$5,778,693	(26.00%)

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 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: WATER TRANSMISSION AGENCY FUND

Section/Fund No: 44205

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUE</u>				
42358 State Other Funding	0	50,000	\$50,000	N/A
Subtotal Use of Money	\$0	\$50,000	\$50,000	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$60,000	\$60,000	\$0	0.00%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$60,000	\$60,000	\$0	0.00%
<u>CHARGES FOR SERVICES</u>				
45223 Sewer/Water Hook up Fees	\$0	\$0	\$0	N/A
45314 Sale - Power	800,000	800,000	0	0.00%
45315 Sale - Water, Wholesale	22,861,396	27,138,289	4,276,893	18.71%
45323 Common Fac Rev Bond Chg	2,279,125	1,841,731	(437,394)	(19.19%)
45324 Storage Fac Rev Bond Chg	900,703	845,815	(54,888)	(6.09%)
45325 Sonoma Aqueduct Rev Bond Chg	262,316	255,333	(6,983)	(2.66%)
45326 Petaluma Aqueduct Rev Bond Chg	0	0	0	N/A
45327 Santa Rosa Aque Rev Bond Chg	433,516	433,323	(193)	(0.04%)
45328 Petaluma Aqueduct Cap Chg	453,155	273,495	(179,660)	(39.65%)
45329 Sonoma Aqueduct Cap Chg	81,765	144,204	62,439	76.36%
45330 North Marin Rev Bond Chg	325,592	263,737	(61,855)	(19.00%)
45331 Water Mgmt Plan/Restore Chg	44,500	198,500	154,000	346.07%
45332 Watershed Plan/Restore Chg	3,634,500	4,030,500	396,000	10.90%
45333 Recycled Water & Local Supply	1,267,819	1,597,600	329,781	26.01%
45316 Water Conservation	1,810,000	2,050,281	240,281	13.28%
Subtotal Charges for Services	\$35,154,387	\$39,872,809	\$4,718,422	13.42%
<u>MISCELLANEOUS REVENUES</u>				
46003 Sales - Non Taxable	\$0	\$0	\$0	N/A
46021 Capital Grants - Federal	\$0	\$0	\$0	N/A
46022 Capital Grants - State	0	0	0	N/A
46027 Insurance Claims Reimbursement	\$0	\$0	\$0	N/A
46029 Donations/Contributions	\$0	\$40,000	\$40,000	N/A
46040 Miscellaneous Revenue	\$0	\$0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	\$0	\$0	\$0	N/A
46200 Revenue Appl PY Misc Revenue	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenues	\$0	\$40,000	\$40,000	N/A

Section/Fund No: 44205

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	0	0	0	N/A
<i>Subtotal Other Financing Sources</i>	\$0	\$0	\$0	N/A
<hr/>				
TOTAL REVENUES	\$35,214,387	\$40,022,809	\$4,808,422	13.65%

EXPENDITURES:

SERVICES AND SUPPLIES

51032 Janitorial Services	0	300	300	N/A
51042 Insurance - Premiums	0	0	0	N/A
51061 Maintenance - Equipment	1,000,000	814,400	(185,600)	(18.56%)
51071 Maintenance - Bldg & Improve	0	0	0	N/A
51072 Landscaping Services	5,000	3,000	(2,000)	(40.00%)
51209 Information Tech Svc (non ISD)	12,000	5,000	(7,000)	(58.33%)
51211 Legal Services	30,000	20,000	(10,000)	(33.33%)
51213 Engineer Services	0	0	0	N/A
51217 Feasibility Study	0	0	0	N/A
51221 Medical/Laboratory Services	0	0	0	N/A
51226 Consulting Services	986,000	715,000	(271,000)	(27.48%)
51230 Security Services	0	0	0	N/A
51231 Testing/Analysis	135,000	130,000	(5,000)	(3.70%)
51241 Outside Printing and Binding	3,000	4,000	1,000	33.33%
51242 Bank Charges	0	0	0	N/A
51244 Permits/License/Fees	40,000	40,000	0	0.00%
51249 Other Professional Services	0	0	0	N/A
51301 Publications and Legal Notices	2,000	1,000	(1,000)	(50.00%)
51401 Rents and Leases - Equipment	150,000	155,000	5,000	3.33%
51421 Rents and Leases - Bldg/Land	0	1,300	1,300	N/A
51601 Training Services	15,000	12,000	(3,000)	(20.00%)
51602 Business Travel/Mileage	15,000	15,000	0	0.00%
51605 Private Car Expense	2,000	2,000	0	0.00%
51801 Other Services	0	0	0	N/A
51803 Other Contract Services	890,000	1,502,000	612,000	68.76%
51902 Telecommunication Usage	70,000	80,000	10,000	14.29%
51917 District Operations Chgs	11,500,000	11,845,000	345,000	3.00%
51921 Equipment Usage Charges	600,000	560,000	(40,000)	(6.67%)
51922 County Car Expense	0	0	0	N/A
52021 Clothing, Uniforms, Personal	10,000	10,000	0	0.00%
52031 Food	0	669	669	N/A
52041 Household Supplies Expense	0	0	0	N/A
52042 Janitorial Supplies	0	0	0	N/A
52061 Fuel/Gas/Oil	6,000	15,000	9,000	150.00%
52072 Chemicals	900,000	740,000	(160,000)	(17.78%)
52081 Medical/Laboratory Supplies	35,000	35,000	0	0.00%
52091 Memberships/Certifications	40,000	42,000	2,000	5.00%
52101 Other Supplies	0	0	0	N/A
52111 Office Supplies	35,000	31,000	(4,000)	(11.43%)
52115 Books/Media/Subscriptions	0	1,000	1,000	N/A
52117 Mail and Postage Supplies	4,000	4,000	0	0.00%

Section/Fund No: 44205

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
52141 Minor Equipment/Small Tools	100,000	160,000	60,000	60.00%
52142 Computer Equipment/Accessories	10,000	0	(10,000)	(100.00%)
52143 Computer Software/Licensing Fees	10,000	20,000	10,000	100.00%
52162 Special Department Expense	5,000	5,000	0	0.00%
52162 Special Department Expense	25,000	0	(25,000)	(100.00%)
52163 Professional Development	0	0	0	N/A
52171 Water Conservation Program	0	25,000	25,000	N/A
52191 Utilities	13,000	0	(13,000)	(100.00%)
52193 Utilities - Electric	4,400,000	4,800,000	400,000	9.09%
<i>Subtotal Services and Supplies</i>	\$21,048,000	\$21,793,669	\$745,669	3.54%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$0	\$0	\$0	N/A
53402 Depreciation Expense	\$5,727,000	\$5,727,000	\$0	0.00%
53401 Amortization Expense	\$241,500	\$241,500	\$0	0.00%
53501 Contributions	\$0	\$0	\$0	N/A
53403 Loss - Disposed Capital Asset	\$0	\$0	\$0	N/A
<i>Subtotal Other Charges</i>	\$5,968,500	\$5,968,500	\$0	0.00%
<u>FIXED ASSETS</u>				
19820 Machinery and Equipment	60,000	0	(60,000)	(100.00%)
19832 CIP - Bldg & Impr	0	0	0	N/A
<i>Subtotal Fixed Assets</i>	\$60,000	\$0	(\$60,000)	(100.00%)
<u>APPROPRIATIONS FOR CONTIN.</u>				
55011 Appropriation for Contingency	\$0	\$0	\$0	N/A
<i>Subtotal Approp. for Contingencies</i>	\$0	\$0	\$0	N/A
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	\$13,355,392	\$18,276,565	\$4,921,173	36.85%
<i>Subtotal Other Financing Uses</i>	\$13,355,392	\$18,276,565	\$4,921,173	36.85%
TOTAL EXPENDITURES	\$40,431,892	\$46,038,734	\$5,606,842	13.87%
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	\$5,217,505	\$6,015,925	\$798,420	15.30%

FY 2015-16 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.:** 44205-44

44002 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 Services **Character No.:** 44205-45

45313 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.

45223 Sewer/Water Hook up Fees

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 44205-19831, SCWA - New Metered Service.

45315	Sale - Water, Wholesale	\$ 27,138,289
45323	Common Facilities Revenue Bond Charge	\$ 1,841,731
45324	Storage Facilities Revenue Bond Charge	\$ 845,815
45325	Sonoma Aqueduct Revenue Bond Charge	\$ 255,333
45326	Petaluma Aqueduct Revenue Bond Charge	\$ -
45327	Santa Rosa Aqueduct Capital Charge	\$ 433,323
45328	Petaluma Aqueduct Capital Charge	\$ 273,495
45329	Sonoma Aqueduct Capital Charge	\$ 144,204
45330	North Marin Revenue Bond Charge	\$ 263,737
45331	Water Management Planning Charge	\$ 198,500
45332	Watershed Planning & Restoration Charge	\$ 4,030,500
45333	Recycled Water & Local Supply Charge	\$ 1,597,600
45316	Water Conservation Charge	\$ 2,050,281
Total Water Sales		\$ 39,072,809

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 50,590 Acre Feet

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

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

Character Title: Miscellaneous Revenues **Character No.:** 44205-46

46029	Donations/Contributions
--------------	--------------------------------

Character: Services and Supplies **Character No.:** 44205-51/52

51061	Maintenance - Equipment	SAP Order No. Various
<p>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 51071. See details below:</p>		
<u>DESCRIPTION</u>	<u>SAP Order No. Various</u>	<u>Requested FY 15-16</u>
Collector 6 Chlorine Lines Maintenance	7613	
Electrical Supplies and Maintenance Services		155,000
Grounds Maintenance		30,000
Hardware and Miscellaneous Supplies		125,000
Pump and Pipeline Supplies and Maintenance Services		155,000
Reservoir Fall Restraints		100,000
RR-Cotati Intertie - Cathodic Protection Upgrade	7680	15,000
Safety Equipment and Safety Equipment Testing		30,000
Santa Rosa Plain Well Monitoring Program (SCWA Wells)	0617	25,000
Wilfred Booster Station		40,000
Miscellaneous maintenance		53,200
	6140 Total	<u>728,200</u>
51071	Maintenance - Bldg & Improvement	
<p>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 51061 above.</p>		
<u>DESCRIPTION</u>	<u>SAP Order No. Various</u>	<u>Requested FY 15-16</u>
	51071 Total	<u>0</u>
51209	Information Tech Svc (non ISD)	
<p>This account records expenses incurred to comply with all regulatory testing requirements.</p>		
51211	Legal Services	
<p>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.</p>		

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

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

Character: Services and Supplies **Character No.:** 44205-51/52

51226 Consulting Services

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

DESCRIPTION	SAP Order No.	Requested FY 15-16
Aqueduct Condition Assessments	7526	70,000
BAIRWMP	4043A2	30,000
Collector Capacity Study		180,000
Community Outreach Program	0617A1	5,000
Groundwater Banking Feasibility - Pilot Studies	7412	40,000
LBNL Wohler Geophysics (phase 2 & 3)	7180	50,000
Legislative Advocacy - Federal	0702A6	50,000
Legislative Advocacy - State	0702A6	25,000
LHMP - program planning	7710	5,000
Mirabel Flow meters	7002	5,000
NCIRWMP	4042A2	30,000
Quagga Mussel Program	7592A1	25,000
SCYEC		20,000
Strategic Partnerships Initiative		10,000
Tank Inspection & Cleaning		70,000
Transmission System Hydraulic Modeling Transients	0617	30,000
USGS Water Quality (Diversion Facilities) and SW/GW Studi	7111	70,000
	6570 Total	715,000

51230 Security Services

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

51231 Testing/Analysis SAP Order No. 609-2, 3288

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

51244 Permits/License/Fees

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

51401 Rents and Leases - Equipment

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

51601 Training Services

This item provides funds for Water Transmission staff in-service training costs.

51602 Business Travel/Mileage

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.

51605 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.

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

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

Character: Services and Supplies **Character No.:** 44205-51/52

51803 Other Contract Services

DESCRIPTION	SAP Order No.	Requested FY 15-16
Cotati Tank No 3 Coating Repairs		300,000
Recoat Kastania Tank	7829	200,000
Petaluma Aqueduct cathodic protection upgrade	7679	710,000
Santa Rosa Aqueduct Cathodic Protection Upgrade	7657	50,000
Riverfront Park Maintenance		90,000
Cathodic Protection Upgrades	TBD	
Miscellaneous Contract Services		100,000
		1,450,000

51902 Telecommunication Usage

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

51917 District Operations Chgs SAP Order No. Various

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

52061 Fuel/Gas/Oil

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

52081 Medical/Laboratory Supplies SAP Order No. 609-2, 609-5, 3288

This account records expenses for supplies and expenses associated with the laboratory.

51921 Equipment Usage Charge

This item is requested to provide funds for equipment usage.

52072 Chemicals

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.

52091 Memberships/Certifications

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

52111 Office Supplies SAP Order No. 702, 3288

This account records expenses for routine office supplies and expenses.

Character: Services and Supplies **Character No.:** 44205-51/52

52141 Minor Equipment/Small Tools

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

52142 Computer Equipment/Accessories

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

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

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

Character: Services and Supplies (continued) **Character No.:** 44205-51/52

52143 Computer Software/Licensing Fees

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

52162 Special Department Expense (Reimbursable Proj & FERC Fees)

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. 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.

52191 Utilities

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

52193 Utilities - Electric (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.:** 44205-53

53402 Depreciation Expense

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.

53501 Contributions

This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals.

Character: Fixed Assets **Character No.:** 44205-19

19820 Machinery & Equipment

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

DESCRIPTION	Order #	Requested FY 15-16
Other equipment		0

19831 CIP - Bldg & Impr

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

19832 CIP - Infrastructure

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Transmission Agency Fund

Character: Other Financing Uses

Character No.: 44205-57

57011 Transfers Out - within a Fund

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	433,323
Petaluma Aqueduct Capital Fund	273,495
Sonoma Aqueduct Capital Fund	144,204
Common Facilities Fund	6,670,000
Storage Facilities Fund	0
North Marin Deposit	0
Sonoma Aqueduct Revenue Bond Fund	255,333
Storage Facilities Rev Bond Fund 2012	309,785
Storage Facilities Rev Bond 2006 Fund	443,972
Common Facilities Rev Bond Fund 2012	432,683
Common Facilities Rev Bond 2006 Fund	396,655
State Loan Debt Service Fund	1,040,234
State Loan Reserve Fund	0
Water Management Planning Fund	198,500
Watershed Planning/Restoration Fund	4,030,500
Recycled Water and Local Supply Fund	1,597,600
Water Conservation Fund	2,050,281
Total	\$18,276,565

Character: Appropriations for Contingencies

Character No.: 44205-55

55011 Appropriation 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

Fund No.: 44205

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)	\$12,438,163	\$5,132,115	\$5,199,960
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	39,900,007	36,741,399	40,022,809
Expenditures - (Decrease) fund balance	(51,059,072)	(42,642,053)	(46,038,734)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(11,159,065)	(5,900,654)	(6,015,925)
Adjustments to Reserves/Encumbrances:			
Depreciation	5,687,238	5,968,500	5,968,500
Outstanding Encumbrances - (Decrease) Fund Balance	(548,437)	0	
Capitalized Interest	(1,574)	0	
Dedication of Project costs for Forestville Wtr. Tank P#7255	(69,766)	0	
Post audit adjustments - Payables	(1,214,445)		
Net Adjustment - Increase/(Decrease) to Fund Balance	3,853,016	5,968,500	5,968,500
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	5,132,115	5,199,960	5,152,535
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$7,306,048)	\$67,846	(\$47,425)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2013	7/1/2014	
Cash	\$12,882,852	\$6,328,095	
Accounts Receivable	5,131,067	5,374,902	
Deposits with Others	13,000	13,000	
Inventory of Materials and Supplies		3,349	
Due from Other Governments	74,598	1,500,066	
Accounts Payable	(679,031)	(2,483,382)	
Deferred Revenue	(168)	0	
Contract Retention Payable	(3,538)	(74,862)	
Encumbrances	(855,112)	(1,403,549)	
Prudent Reserve	(4,125,504)	(4,125,504)	
Total Beginning Fund Balance	\$12,438,164	\$5,132,115	

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

Section Title: Water Management Planning
Section/Fund No: 44210

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	\$3,096	\$12,556	\$9,460	305.55%
Subtotal Intergovernmental Reven	\$3,096	\$12,556	\$9,460	305.55%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$2,100	\$2,100	\$0	0.00%
Subtotal Use of Money	\$2,100	\$2,100	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$44,500	\$198,500	\$154,000	346.07%
Subtotal Other Financing Sources	\$44,500	\$198,500	\$154,000	346.07%
TOTAL REVENUES	\$49,696	\$213,156	\$163,460	328.92%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51211 Legal Services	\$0	\$0	\$0	N/A
51226 Consulting Services	\$200,000	\$200,000	\$0	0.00%
51917 District Operations Chgs	\$50,000	\$75,000	\$25,000	50.00%
Subtotal Other Charges	\$250,000	\$275,000	\$25,000	10.00%
TOTAL EXPENDITURES	\$250,000	\$275,000	\$25,000	10.00%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$200,304	\$61,844	(\$138,460)	(69.12%)

FY 2015-16 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.: 44210-44

44002	<i>Interest on Pooled Cash</i>		
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.: 44210-42

42619	<i>Town of Windsor</i>		
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.: 44210-47

47101	<i>Transfers In - within a Fund</i>		
This item records transfers of funds from the O&M fund to provide for planned expenditures			
		\$	198,500

Character Title: Services and Supplies

Character No.: 44210-51/52

51917	<i>District Operations Chgs</i>		Requested FY 15-16
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.			
Urban Water Management Plan	SAP Order No.	3700	75,000
			75,000
51226	<i>Consulting Services</i>		
This item covers the costs of services provided by outside consultants.			
Urban Water Management Plan	SAP Order No.	3700	200,000
			200,000

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Water Management Planning
Fund No.: 44210

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)	\$357,801	\$409,666	\$313,802
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	59,195	54,136	213,156
Expenditures - (Decrease) fund balance	(12,887)	(150,000)	(275,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	46,308	(95,864)	(61,844)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances	5,557	0	
Net Adjustment - Increase/(Decrease) to Fund Balance	5,557	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	409,666	313,802	251,958
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$51,865	(\$95,864)	(\$61,844)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2013</u>	<u>7/1/2014</u>	
Cash	\$414,929	\$458,708	
Accounts Receivable	\$818	\$637	
Accounts Payable	(\$2,710)		
Encumbrances	(55,236)	(49,679)	
Total Beginning Fund Balance	\$357,801	\$409,666	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: Watershed Planning and Restoration
 Section/Fund No: 44215

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	\$252,835	\$254,944	\$2,109	0.83%
Subtotal Intergovernmental Reven	\$252,835	\$254,944	\$2,109	0.83%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$18,000	\$18,000	\$0	0.00%
Subtotal Use of Money	\$18,000	\$18,000	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$3,634,500	\$4,030,500	\$396,000	10.90%
Subtotal Other Financing Sources	\$3,634,500	\$4,030,500	\$396,000	10.90%
TOTAL REVENUES	\$3,905,335	\$4,303,444	\$398,109	10.19%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51211 Legal Services	\$0	\$0	\$0	N/A
51226 Consulting Services	\$1,276,000	\$1,211,000	(\$65,000)	(5.09%)
51917 District Operations Chgs	\$2,693,500	\$3,469,500	\$776,000	28.81%
Subtotal Other Charges	\$3,969,500	\$4,680,500	\$711,000	17.91%
<u>OTHER CHARGES</u>				
53501 Contributions	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$3,969,500	\$4,680,500	\$711,000	17.91%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$64,165	\$377,056	\$312,891	487.63%

FY 2015-16 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.:** 44215-44

44002 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.:** 44215-42

42619 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.:** 44215-46

46029 Donations/Reimbursement

US Army Corps 50:50 cost-share for Dry Creek

-

Character Title: Other Financing Sources **Character No.:** 44215-47

47101 Transfers In - within a Fund

This item records transfers of funds from the O&M fund to provide for planned expenditures \$4,030,500

Character Title: Services and Supplies **Character No.:** 44215-51/52

51917 District Operations Chgs

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)

<u>DESCRIPTION</u>	<u>SAP Order No.</u>	<u>Requested FY 15-16</u>
<i>Project Oversight</i>		
Project Management	7311A1	90,000
RRIFR Project Reporting	7312A1	130,000
<u>RRIFR Decision 1610 Change Petition</u>		
<u>RRIFR Russian River Flow Model</u>		
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 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Watershed Planning/Restoration

Character Title: Services and Supplies

Character No.: 44215-51/52

51917	District Operations Chgs (Cont)	Requested FY 15-16
RRIFR Temporary Urgency Change Petitions		
RRIFR Annual Temporary Urgency Change Petitions	7323A1	180,000
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	100,000
RRIFR Public Outreach		
RRIFR Public Outreach Programs-Remaining Project Area	7315A3	50,000
<u>RRIFR Estuary Management & Monitoring</u>		
RRIFR Project Management		
RRIFR Project Management	7339A1	100,000
Permitting for Estuary Management		80,000
RRIFR CEQA Compliance/Litigation	7339D1	50,000
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 Monitorir	7339B9	135,000
RRIFR Monthly Sandbar Topographic Survey	7339C1	40,000
RRIFR Jetty Modifications		
RRIFR Feasibility Study	7340A1	40,000
<i>Miscellaneous</i>		
Watershed Restoration Education		140,000
Russian River ResSim Model	TBD	50,000
National Integrated Drought Information System (NIDIS)	7468	90,000
USGS Programmatic Climate Change Studies	TBD	25,000
Russian River Estuary - Climate Change Sea Level Rise NOAA Habitat Blueprint		62,000
Dry Creek Habitat Restoration Miles 4, 5, 6		710,000
Fisheries Enhancement Program	3229	130,000
Climate Adaptation	TBD	10,000
RRIFR SWRCB Petition	7324	5,000
		\$ 3,469,500

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Watershed Planning/Restoration

Character Title: Services and Supplies

Character No.: 44215-51/52

51226 Consulting 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 15-16
<u>RRIFR Decision 1610 Change Petition</u>		
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	100,000
<u>RRIFR Estuary Management & Monitoring</u>		
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	130,000
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 Monitorir	7339C0	150,000
RRIFR Rivermouth Camera	7339C4	10,000
RRIFR Jetty Modifications		
RRIFR Feasibility Study	7340A2	20,000
<i>Miscellaneous</i>		
National Integrated Drought Information System (NIDIS)	7468	20,000
USGS Programmatic Climate Change Studies	TBD	120,000
Russian River Estuary - Climate Change Sea Level Rise NOAA Habitat Blueprint		80,000
Climate Adaptation		100,000
		\$ 1,211,000

Character Title: Other Charges

Character No.: 44215-53

53501 Contributions

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 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Watershed Planning and Restoration
Fund No.: 44215

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)	\$2,973,611	\$5,072,517	\$4,726,273
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	4,971,609	4,267,982	4,303,444
Expenditures - (Decrease) fund balance	(2,968,270)	(4,614,226)	(4,680,500)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	2,003,339	(346,244)	(377,056)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances	95,568	0	
Capital Interest			
Net Adjustment - Increase/(Decrease) to Fund Balance	95,568	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	5,072,517	4,726,273	4,349,217
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$2,098,906	(\$346,244)	(\$377,056)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2013</u>	<u>7/1/2014</u>	
Cash	\$3,659,486	\$5,661,886	
Accounts Receivable	\$60,844	\$55,581	
Accounts Payable	(\$179,453)	(\$173,252)	
Encumbrances	(\$567,266)	(\$471,698)	
Deposit from others	0	0	
Total Beginning Fund Balance	\$2,973,611	\$5,072,517	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: Recycled Water and Local Supply
Section/Fund No: 44220

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	\$88,196	\$101,054	\$12,858	14.58%
Subtotal Intergovernmental Reven	\$88,196	\$101,054	\$12,858	14.58%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$4,500	\$4,500	\$0	0.00%
Subtotal Use of Money	\$4,500	\$4,500	\$0	0.00%
<u>MISCELLANEOUS REVENUE</u>				
46029 Donations/Contributions	\$170,000	\$172,500	\$2,500	1.47%
46050 Cancelled/Stale Dated Warrants	\$0	\$0	\$0	N/A
46022 Capital Grants - State	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$170,000	\$172,500	\$2,500	1.47%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$1,267,819	\$1,597,600	\$329,781	26.01%
Subtotal Other Financing Sources	\$1,267,819	\$1,597,600	\$329,781	26.01%
TOTAL REVENUES	\$1,530,515	\$1,875,654	\$345,139	22.55%

EXPENDITURES:

<u>SERVICES AND SUPPLIES</u>				
51201 Administration Services	\$0	\$0	\$0	N/A
51211 Legal Services	\$1,883	\$42,000	\$40,117	2130.48%
51226 Consulting Services	\$490,000	\$404,500	(\$85,500)	(17.45%)
51803 Other Contract Services	\$58,950	\$0	(\$58,950)	(100.00%)
51917 District Operations Chgs	\$455,000	\$515,000	\$60,000	13.19%
Subtotal Services & Supplies	\$1,005,833	\$961,500	(\$44,333)	(4.41%)
<u>OTHER CHARGES</u>				
53501 Contributions	\$813,437	\$1,157,233	\$343,796	42.26%
Subtotal Other Charges	\$813,437	\$1,157,233	\$343,796	42.26%
TOTAL EXPENDITURES	\$1,819,270	\$2,118,733	\$299,463	16.46%
TOTAL NET COST	\$288,755	\$243,079	(\$45,676)	(15.82%)
<i>(Expenditures Minus Revenues)</i>				

**FY 2015-16 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.:** 44220-44

44002 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	<u>\$4,500</u>

Character Title: Intergovernmental Revenues **Character No.:** 44220-42

42619 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.:** 44220-46

46029 Donations/Reimbursement

VOMWD, City of Sonoma, County, SCAPOSD, & SVCSD for Groundwater Management Plain Sonoma Valley	3751	65,000
Santa Rosa, Windsor, Rohnert Park, Cotati, Sebastopol Cal American, County of Sonoma for Santa Rosa Plain Study	7063	107,500

46022 State Grants

<u>\$ 172,500</u>
<u>\$ -</u>

Character Title: Other Financing Sources **Character No.:** 44220-47

47101 Transfers In - within a Fund

This item records transfers of funds from the O&M fund to provide for planned expenditures. \$1,597,600

Character Title: Services and Supplies **Character No.:** 44220-51

51917 District Operations Chgs

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 15-16
Santa Rosa Plain Groundwater Planning Process	7063	120,000
Sonoma Valley Groundwater Management & Feasibility Stud	3751	115,000
USGS Petaluma Ground Water Study	TBD	45,000
Sonoma Creek Seepage Study	3751	10,000
Managing 10-Year LRT2 Program	3944	15,000
Sonoma Valley - Ground Water Mdl Upgrade	3571	80,000
Sustainable Groundwater Management Act		90,000
	51917 Total	<u>\$ 515,000</u>

**FY 2015-16 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Recycled Water and Local Supply

Character Title: Other Financing Sources

Character No.: 44220-51

51226 Consulting Services

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

DESCRIPTION	SAP Order No.	Requested FY 15-16
Santa Rosa Plain Groundwater Planning Process	7063	172,500
Sonoma Valley Groundwater Management Plan	3751	105,000
USGS Petaluma Ground Water Study	TBD	17,000
Sonoma Creek Seepage Study	3751	25,000
Sustainable Groundwater Management Act		85,000
	51226 Total	\$ 404,500

51211 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.

Character Title: Other Charges

Character No.: 44220-53

53501 Contributions

City of Santa Rosa LRT2 Program		0
	53501 Total	\$ 1,157,233

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Recycled Water and Local Supply

Fund No.: 44220

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)	\$958,788	\$1,112,225	\$1,122,070
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,477,554	2,018,368	1,875,654
Expenditures - (Decrease) fund balance	(1,522,653)	(1,930,994)	(2,118,733)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(45,099)	87,374	(243,079)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances	276,474	0	
Change in Windsor Reserve	(77,938)	(77,529)	(101,054)
Net Adjustment - Increase/(Decrease) to Fund Balance	198,536	(77,529)	(101,054)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	1,112,225	1,122,070	777,937
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$153,437	\$9,845	(\$344,133)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	\$1,536,867	\$1,840,528	
Accounts Receivable	\$315,829	\$38,634	
Accounts Payable	(\$30,152)	(\$101,717)	
Encumbrances	(700,562)	(424,088)	
Windsor Reserve	(163,194)	(241,132)	
Total Beginning Fund Balance	\$958,788	\$1,112,225	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: Water Conservation
Section/Fund No: 44225

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	\$125,913	\$129,688	\$3,775	3.00%
42615 City of Cotati	\$0	\$0	\$0	N/A
Subtotal Intergovernmental Reven	\$125,913	\$129,688	\$3,775	3.00%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$600	\$600	\$0	0.00%
Subtotal Use of Money	\$600	\$600	\$0	0.00%
<u>MISCELLANEOUS REVENUE</u>				
46022 Capital Grants - State	\$130,000	\$202,500	\$72,500	55.77%
46029 Donations/Contributions	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$130,000	\$202,500	\$72,500	55.77%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$1,810,000	\$2,050,281	\$240,281	13.28%
Subtotal Other Financing Sources	\$1,810,000	\$2,050,281	\$240,281	13.28%
TOTAL REVENUES	\$2,066,513	\$2,383,069	\$316,556	15.32%

EXPENDITURES:

<u>SERVICES AND SUPPLIES</u>				
51201 Administration Services	\$0	\$0	\$0	N/A
51206 Accounting/Auditing Services	\$0	\$0	\$0	N/A
51209 Information Tech Svc (non ISD)	\$0	\$0	\$0	N/A
51226 Consulting Services	\$0	\$0	\$0	N/A
51241 Outside Printing and Binding	\$0	\$10,000	\$10,000	N/A
51249 Other Professional Services	\$0	\$0	\$0	N/A
51249 Other Professional Services	\$20,000	\$20,000	\$0	0.00%
51301 Publications and Legal Notices	\$0	\$0	\$0	N/A
51602 Business Travel/Mileage	\$0	\$18,000	\$18,000	N/A
51605 Private Car Expense	\$0	\$0	\$0	N/A
51803 Other Contract Services	\$200,000	\$262,600	\$62,600	31.30%
51917 District Operations Chgs	\$1,070,000	\$1,357,000	\$287,000	26.82%
51921 Equipment Usage Charges	\$0	\$0	\$0	N/A
52091 Memberships/Certifications	\$0	\$10,000	\$10,000	N/A
52111 Office Supplies	\$0	\$0	\$0	N/A
52111 Office Supplies	\$0	\$20,000	\$20,000	N/A
52115 Books/Media/Subscriptions	\$0	\$0	\$0	N/A
52117 Mail and Postage Supplies	\$0	\$0	\$0	N/A
52162 Special Department Expense	\$165,000	\$185,000	\$20,000	12.12%
52162 Special Department Expense	\$0	\$0	\$0	N/A
52171 Water Conservation Program	\$565,000	\$401,220	(\$163,780)	(28.99%)
Subtotal Services & Supplies	\$2,020,000	\$2,283,820	\$263,820	13.06%
<u>OTHER CHARGES</u>				
53501 Contributions	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$2,020,000	\$2,283,820	\$263,820	13.06%

TOTAL NET COST	(\$46,513)	(\$99,249)	(\$52,736)	113.38%
<i>(Expenditures Minus Revenues)</i>				

FY 2015-16 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Conservation

Character Title: Use of Money and Property Character No.: 44225-44

44002	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.: 44225-42

42619	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			
42358	State Other Funding		
Bay Area IRWMP	Pass-Through	75,938	
Bay Area IRWMP		<u>126,562</u>	
		202,500	
42461	Federal Other Funding		
NOAA-Bay Watershed Education & Training (BWET)		<u>31,039</u>	
		31,039	

Character Title: Miscellaneous Revenues Character No.: 44225-46

46029	Donations/Reimbursement		
Contractor contributions	NMWD	60,000	

Character Title: Other Financing Sources Character No.: 44225-47

47101	Transfers In - within a Fund		
This item records transfers of funds from the O&M fund to provide for planned expenditures.			\$2,050,281

Character Title: Services and Supplies Character No.: 44225-51/52

52091	Memberships/Certificates		
This account records expenses for memberships to professional organizations.		<u>10,000</u>	
		\$ 10,000	
51241	Outside Printing & Binding		
This account records expenses for routine printing services		<u>10,000</u>	
		\$ 10,000	
52111	Office Supplies		
This account records expenses for routine office supplies and expenses.		<u>20,000</u>	
		\$ 20,000	

**FY 2015-16 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Conservation

Character Title: Services and Supplies Character No.: 44225-51/52

51917 District Operations Chgs		
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.		
<u>DESCRIPTION</u>	<u>SAP Order No.</u>	<u>Requested FY 15-16</u>
Water Conservation, Water Education and Public Affairs Staff	2319, 7188	1,357,000
		<u>\$ 1,357,000</u>

Character Title: Services and Supplies Character No.: 44225-51/52		
51803 Other Contract Services		
	SAP Order No.	
Water Ed Bus Contract	7188	17,600
Green Business Program	7190	135,000
Energy/Water Pilot	TBD	110,000
		<u>\$ 262,600</u>
51249 Other Professional Services		
	SAP Order No.	
Sonoma County Fair	7189	20,000
		<u>\$ 20,000</u>
52162 Special Dept Expense		
	SAP Order No.	
Sonoma-Marín Saving Water Partnership Outreach Campaign	7189	185,000
		<u>\$ 185,000</u>
52171 Water Conservation Program		
	SAP Order No.	
School Education Program	7188	312,000
Outreach and Education (QWEL, Community Resilience Challenge, Garden Sense, etc.)	2319	54,220
Saving Water Partnership Wholesaler Support	2319	30,000
GardenSoft Licensing		5,000
		<u>\$ 401,220</u>
51602 Business Travel/Mileage		
	SAP Order No.	
Regional Liason	Various	18,000
		<u>\$ 18,000</u>

Character Title: Other Charges Character No.: 44225-53		
53501 Contributions		
Pass through of DWR grant monies (BAIRWMP WUE) to other governments		75,938
		<u>\$ 75,938</u>

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Water Conservation
Fund No.: 44225

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)	(\$185,935)	\$209,854	\$277,575
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,268,498	2,251,024	2,474,108
Expenditures - (Decrease) fund balance	(1,750,929)	(2,075,997)	(2,283,820)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	517,569	175,027	190,288
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances	(158,477)		
Long Term Debt proceeds			
Change in Windsor Reserve	36,698	(107,306)	(129,688)
Audit Adjustment	0		
Net Adjustment - Increase/(Decrease) to Fund Balance	(121,779)	(107,306)	(129,688)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	209,855	277,575	338,175
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$395,790	\$67,721	\$60,600
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	\$807,069	\$1,442,455	
Accounts Receivable	299,412	237,563	
Accounts Payable	(316,954)	(372,923)	
Encumbrances	(635,435)	(793,912)	
Windsor Reserve	(340,027)	(303,329)	
Total Beginning Fund Balance	(\$185,935)	\$209,854	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANTA ROSA AQUEDUCT CAPITAL FUND
Section/Fund No: 44230

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	\$10,800	\$10,800	\$0	0.00%
44003 Other Interest Earnings	90,130	63,719	(26,411)	(29.30%)
Subtotal Use of Money	\$100,930	\$74,519	(\$26,411)	(26.17%)
MISCELLANEOUS REVENUE				
46029 Donations/Contributions	0	\$0	0	N/A
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A
OTHER FINANCING SOURCES				
47101 Transfers In - within a Fund	\$433,516	\$433,323	(\$193)	(0.04%)
Subtotal Other Financing Sources	\$433,516	\$433,323	(\$193)	(0.04%)
ADMINISTRATIVE CONTROL ACCT				
49002 Advances	\$42,297	\$28,338	(\$13,959)	(33.00%)
49003 Advances Clearing	(42,297)	(\$28,338)	13,959	(33.00%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES				
	\$534,446	\$507,842	(\$26,604)	(4.98%)
EXPENDITURES:				
OTHER FINANCING SOURCES				
57011 Transfers Out - within a Fund	\$15,000	\$415,000	\$400,000	2666.67%
Subtotal Other Financing Sources	\$15,000	\$415,000	\$400,000	2666.67%
ADMINISTRATIVE CONTROL ACCT				
59002 Advances	\$0	\$0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES				
	\$15,000	\$415,000	\$400,000	2666.67%
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	(\$519,446)	(\$92,842)	\$426,604	(82.13%)

FY 2015-16 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.:** 44230-44

44002 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.:** 44230-47

47101 Transfers In - within a Fund																	
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.																	
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;"></td> <td style="text-align:center; border-bottom: 1px solid black;">Rate</td> <td style="text-align:center; border-bottom: 1px solid black;">Deliveries</td> <td style="width:30%;"></td> </tr> <tr> <td>Aqueduct Capital Charge</td> <td style="text-align:right;">\$ 19.50</td> <td style="text-align:right;">17,705.48</td> <td style="text-align:right;">\$ 345,257</td> </tr> <tr> <td>Town of Windsor</td> <td style="text-align:right;">\$ 152.21</td> <td style="text-align:right;">456.06</td> <td style="text-align:right; border-bottom: 1px solid black;">\$ 69,417</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align:right; border-bottom: 1px solid black;">\$ 414,673</td> </tr> </table>		Rate	Deliveries		Aqueduct Capital Charge	\$ 19.50	17,705.48	\$ 345,257	Town of Windsor	\$ 152.21	456.06	\$ 69,417				\$ 414,673
	Rate	Deliveries															
Aqueduct Capital Charge	\$ 19.50	17,705.48	\$ 345,257														
Town of Windsor	\$ 152.21	456.06	\$ 69,417														
			\$ 414,673														

Character Title: Other Financing Uses **Character No.:** 44230-57

57011 Transfers Out - within a Fund	SAP Order No.
Operating Transfer to Pipeline Facilities per Long-range Financial Plan	\$415,000

FY 2015-16 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Santa Rosa Aqueduct Capital Fund

Fund No.: 44230

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)	\$3,537,789	\$2,481,053	\$2,901,586
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	543,263	435,533	507,842
Expenditures - (Decrease) fund balance	0	(15,000)	(415,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	543,263	420,533	92,842
Adjustments to Reserves/Encumbrances:			
Advance to Storage	(\$1,600,000)		\$0
Principal Received on Advance	\$0		
Net Adjustment - Increase/(Decrease) to Fund Balance	(1,600,000)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	2,481,053	2,901,586	2,994,428
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$1,056,736)	\$420,533	\$92,842
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	\$3,537,789	\$2,481,053	
Total Beginning Fund Balance	\$3,537,789	\$2,481,053	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **PETALUMA AQUEDUCT CAPITAL FUND**
Section/Fund No: **44235**

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

REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	\$15,000	\$15,000	\$0	0.00%
44003 Other Interest Earnings	160,526	163,281	2,755	1.72%
Subtotal Use of Money	\$175,526	\$178,281	\$2,755	1.57%

MISCELLANEOUS REVENUES

46029 Donations/Contributions	0	\$0	0	N/A
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	\$453,155	\$273,495	(\$179,660)	(39.65%)
Subtotal Other Financing Sources	\$453,155	\$273,495	(\$179,660)	(39.65%)

ADMINISTRATIVE CONTROL ACCT

49002 Advances	\$75,466	\$72,616	(2,850)	(3.78%)
49003 Advances Clearing	(75,466)	(\$72,616)	2,850	(3.78%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL REVENUES	\$628,681	\$451,776	(\$176,905)	(28.14%)
-----------------------	------------------	------------------	--------------------	-----------------

EXPENDITURES:

OTHER FINANCING USES

57011 Transfers Out - within a Fund	\$15,000	\$350,000	\$335,000	2233.33%
Subtotal Other Financing Uses	\$15,000	\$350,000	\$335,000	2233.33%

ADMINISTRATIVE CONTROL ACCOUNT

59002 Advances	\$0	\$0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$15,000	\$350,000	\$335,000	2233.33%
---------------------------	-----------------	------------------	------------------	-----------------

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$613,681)	(\$101,776)	\$511,905	(83.42%)
---	--------------------	--------------------	------------------	-----------------

FY 2015-16 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.:** 44235-44

44002 <i>Interest on Pooled Cash</i>	
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.:** 44235-47

47101 <i>Transfers In - within a Fund</i>							
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.							
	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Rate</td> <td style="text-align: center; border-bottom: 1px solid black;">Deliveries</td> <td></td> </tr> <tr> <td style="text-align: center;">\$ 19.50</td> <td style="text-align: center;">28,397.29</td> <td style="text-align: right;">\$ 553,747</td> </tr> </table>	Rate	Deliveries		\$ 19.50	28,397.29	\$ 553,747
Rate	Deliveries						
\$ 19.50	28,397.29	\$ 553,747					

Character Title: Other Financing Uses **Character No.:** 44235-57

57011 <i>Transfers Out - within a Fund</i>	
Operating Transfer to Pipeline Facilities #675413, per Long-range Financial Plan	\$350,000

FY 2015-16 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Petaluma Aqueduct Capital Fund

Fund No.: 44235

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)	\$5,603,507	\$2,127,499	\$2,566,306
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	623,992	453,807	451,776
Expenditures - (Decrease) fund balance	0	(15,000)	(350,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	623,992	438,807	101,776
Adjustments to Reserves/Encumbrances:			
Advance to Common	(\$4,100,000)		\$0
Principal Received on Advance	\$0		\$72,616
Net Adjustment - Increase/(Decrease) to Fund Balance	(4,100,000)	0	72,616
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	2,127,499	2,566,306	2,740,698
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$3,476,008)	\$438,807	\$174,392
<u>Fund Balance Components at Beginning of FY</u>			
Cash	\$5,603,507	\$2,127,499	
Bonds Payable - current			
Total Beginning Fund Balance	\$5,603,507	\$2,127,499	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SONOMA AQUEDUCT CAPITAL FUND**
Section/Fund No: **44240**

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	\$1,200	\$1,200	\$0	0.00%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$1,200	\$1,200	\$0	0.00%
OTHER FINANCING SOURCES				
47101 Transfers In - within a Fund	\$81,765	\$144,204	\$62,439	76.36%
Subtotal Other Financing Sources	\$81,765	\$144,204	\$62,439	76.36%
TOTAL REVENUES	\$82,965	\$145,404	\$62,439	75.26%
EXPENDITURES:				
SERVICES AND SUPPLIES				
51242 Bank Charges	\$0	\$0	\$0	N/A
Subtotal Services and Supplies	\$0	\$0	\$0	N/A
OTHER FINANCING USES				
57011 Transfers Out - within a Fund	\$80,000	\$50,000	(\$30,000)	(37.50%)
Subtotal Other Financing Uses	\$80,000	\$50,000	(\$30,000)	(37.50%)
RESIDUAL EQUITY TRANSFER				
56030 Residual Equity Transfers	\$0	\$0	\$0	N/A
Subtotal Residual Equity Transfer	\$0	\$0	\$0	N/A
ADMINISTRATIVE CONTROL ACCOUNT				
59004 Administrative Control Account	\$0	\$0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$80,000	\$50,000	(\$30,000)	(37.50%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$2,965)	(\$95,404)	(\$92,439)	3117.66%

FY 2015-16 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.:** 44240-44

44002	<i>Interest on Pooled Cash</i>	
<p>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.</p>		
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.:** 44240-47

47101	<i>Transfers In - within a Fund</i>	
<p>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.</p>		
	Rate	Deliveries
	\$ 33.00	4,118.11
		\$ 135,898

Character: Other Financing Uses **Character No.:** 44240-53

57011	<i>Transfers Out - within a Fund</i>	\$50,000
<p>Operating Transfer to Pipeline Facilities per Long-range Financial Plan</p>		

FY 2015-16 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Sonoma Aqueduct Capital Fund

Fund No.: 44240

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)	\$266,725	\$104,892	\$663
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	248,167	80,771	145,404
Expenditures - (Decrease) fund balance	(410,000)	(185,000)	(50,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(161,833)	(104,229)	95,404
Adjustments to Reserves/Encumbrances:			
No adjustments required at this time.	0	0	
Net Adjustment - Increase/(Decrease) to Fund Balance	0	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	104,892	663	96,067
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$161,833)	(\$104,229)	\$95,404
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	\$266,725	\$104,892	
Total Beginning Fund Balance	\$266,725	\$104,892	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES
Section/Fund No: 44250

	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$1,110	\$1,110	\$0	0.00%
Subtotal Use of Money	\$1,110	\$1,110	\$0	0.00%
<u>MISCELLANEOUS REVENUE</u>				
46029 Donations/Contributions	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$50,000	\$110,000	\$60,000	120.00%
Subtotal Other Financing Sources	\$50,000	\$110,000	\$60,000	120.00%
TOTAL REVENUES	\$51,110	\$111,110	\$60,000	117.39%

EXPENDITURES:

<u>Other Charges</u>				
53103 Interest on LT Debt	\$0	\$63,719	\$63,719	N/A
53103 Interest on LT Debt	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$63,719	\$63,719	N/A
<u>FIXED ASSETS</u>				
19832 CIP - Bldg & Impr	50,000	50,000	0	0.00%
19832 CIP - Bldg & Impr	0	0	0	N/A
19832 CIP - Bldg & Impr	0	0	0	N/A
19832 CIP - Bldg & Impr	0	0	-	N/A
19832 CIP - Bldg & Impr	0	0	-	N/A
19832 CIP - Bldg & Impr	0	0	0	N/A
19832 CIP - Bldg & Impr	0	0	0	N/A
Subtotal Fixed Assets	\$50,000	\$50,000	\$0	0.00%
TOTAL EXPENDITURES	\$50,000	\$113,719	\$63,719	127.44%

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$1,110)	\$2,609	\$3,719	(335.08%)
---	------------------	----------------	----------------	------------------

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities

Character Title: Use of Money and Property **Character No.:** 44250-44

44002	<i>Interest on Pooled Cash</i>
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.:** 44250-47

47101	<i>Transfers In - within a Fund</i>
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	\$40,000 Kawana-Ralphine-SBS Pipeline St 3763
Storage Facilities Revenue Bond 2006A	\$70,000 Other projects below 7393, 7570

Character: Fixed Assets **Character No.:** 44250-19

19832 CIP - Infrastructure	Requested
DESCRIPTION	SAP Order No. FY 15-16
Petaluma Aq Relocation - Kastania	7393 50,000
Kawana-Ralphine-SBS Pipeline Study	3763 0
Ralphine Tanks Flow Thru Conversion	7735 0
24" Oakmont Pipeline Replacement	TBD 0
19831 Total	50,000

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Storage Facilities
Fund No.: 44250

DESCRIPTION OF FUND ACTIVITY	Actual	Estimated	Requested
	FY 13-14	FY 14-15	FY 15-16
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	(\$1,688,286)	\$412,924	\$137,315
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	890,180	83,110	111,110
Expenditures - (Decrease) fund balance	156,866	358,719	113,719
Net Surplus or Deficit - Increase/(Decrease) to fund balance	733,314	(275,609)	(2,609)
Adjustments to Reserves/Encumbrances:			
Advances from Aqueduct funds	1,600,000		
Advance from Storage Facilities Revenue Bond			
Outstanding Encumbrances - Net Change	(97,991)	0	
Capitalized Interest	(134,112)	0	
Principal payment on Loan from Aqueduct funds			(28,338)
move project CIP balance			
Net Adjustment - Increase/(Decrease) to Fund Balance	1,367,897	0	(28,338)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	412,924	137,315	106,367
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$2,101,210	(\$275,609)	(\$30,948)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	(\$1,912,145)	\$569,013	
Accounts Receivable	276,092		
Accounts Payable	(3,330)	(9,195)	
Encumbrances	(48,903)	(146,894)	
Total Beginning Fund Balance	(\$1,688,286)	\$412,924	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: PIPELINE FACILITIES
Section/Fund No: 44255

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

REVENUES:

USE OF MONEY

44002	Interest on Pooled Cash	\$90	\$90	\$0	0.00%
Subtotal Use of Money		\$90	\$90	\$0	0.00%

OTHER FINANCING SOURCES

47101	Transfers In - within a Fund	\$151,000	\$905,000	\$754,000	499.34%
Subtotal Other Financing Sources		\$151,000	\$905,000	\$754,000	499.34%

RESIDUAL EQUITY TRANSFER IN

48004	Residual Equity Transfers	\$0	\$0	\$0	N/A
Subtotal Residual Equity Transfer		\$0	\$0	\$0	N/A

TOTAL REVENUES	\$151,090	\$905,090	\$754,000	499.04%
-----------------------	------------------	------------------	------------------	----------------

EXPENDITURES:

FIXED ASSETS

19832	CIP - Bldg & Impr	\$15,000	\$415,000	\$400,000	2666.67%
19832	CIP - Bldg & Impr	\$0	\$0	\$0	N/A
19832	CIP - Bldg & Impr	\$15,000	\$350,000	\$335,000	2233.33%
19832	CIP - Bldg & Impr	\$250,000	\$590,000	\$340,000	136.00%
19841	Work in Progress - Intang	\$0	\$0	\$0	N/A
Subtotal Fixed Assets		\$280,000	\$1,355,000	\$1,075,000	383.93%

OTHER FINANCING USES

57011	Transfers Out - within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Uses		\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$280,000	\$1,355,000	\$1,075,000	383.93%
---------------------------	------------------	--------------------	--------------------	----------------

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$128,910	\$449,910	\$321,000	249.01%
---	------------------	------------------	------------------	----------------

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Pipeline Facilities

Character Title: Use of Money and Property **Character No.:** 44255-44

44002	<i>Interest on Pooled Cash</i>
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.:** 44255-47

47101	<i>Transfers In - within a Fund</i>
This item records transfers of funds into the Pipeline Facilities fund to provide for planned capital projects and to restore fund balance.	
Transfer from Santa Rosa Aqueduct Fund 44230	415,000
Transfer from Petaluma Aqueduct Fund 44235	350,000
Transfer from Sonoma Aqueduct Fund 44240	50,000
Transfer from Sonoma Revenue Bond 44285	90,000
	\$ 905,000

Character: Fixed Assets **Character No.:** 44255-19

19832	<i>Santa Rosa Aqueduct CIP - Infrastructure</i>	<u>SAP Order No.</u>	<u>Requested FY 15-16</u>
Santa Rosa Creek Crossing		TBD	400,000
LHMP - Program Design		TBD	15,000
			\$ 415,000
19832	<i>Petaluma Aqueduct CIP - Infrastructure</i>		
Ely BPS Flood Control & Electrical Upgrade		TBD	\$285,000
LHMP - Program Design		TBD	\$15,000
Marin Sonoma Narrows Segment C2			\$50,000
			\$ 350,000
19832	<i>Sonoma Aqueduct CIP - Infrastructure</i>		
LHMP - Program Design		TBD	15,000
SBS Electrical Upgrade and Pumping Reliability		7617	375,000
Sonoma AQ Spring Creek & Bennett Valley Fault Crossing			\$ 100,000
SBS Storage Building			\$ 100,000
			\$ 590,000

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Pipeline Facilities

Fund No.: 44255

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)	(\$56,832)	\$998,586	\$883,662
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,728,817	366,176	905,090
Expenditures - (Decrease) fund balance	1,270,441	481,100	1,355,000
	<hr/>	<hr/>	<hr/>
Net Surplus or Deficit - Increase/(Decrease) to fund balance	458,376	(114,924)	(449,910)
Adjustments to Reserves/Encumbrances:			
Advance from Sonoma Aq Revenue Bond 2015			0
Outstanding Encumbrances - Net Change	671,578	0	
Loss on Fixed Asset	111,812		
Capitalized Interest	(186,348)	0	
Move project CIP Balances			
Net Adjustment - Increase/(Decrease) to Fund Balance	<hr/>	<hr/>	<hr/>
	597,042	0	0
	<hr/>	<hr/>	<hr/>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	998,586	883,662	433,752
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	<hr/>	<hr/>	<hr/>
	\$1,055,418	(\$114,924)	(\$449,910)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	\$1,539,471	\$1,205,371	
Accounts Receivable	\$1,315,108		
Accounts Payable	(1,966,330)		
Retention Payable	(66,718)		
Encumbrances	(878,363)	(206,785)	
	<hr/>	<hr/>	
Total Beginning Fund Balance	(\$56,832)	\$998,586	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **COMMON FACILITIES**
Section/Fund No: **44260**

	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$6,000	\$6,000	\$0	0.00%
Subtotal Use of Money	\$6,000	\$6,000	\$0	0.00%
<u>MISCELLANEOUS REVENUES</u>				
46022 Capital Grants - State	\$0	\$0	\$0	N/A
46029 Donations/Contributions	\$365,000	\$0	(\$365,000)	(100.00%)
46050 Cancelled/Stale Dated Warrants	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenues	\$365,000	\$0	(\$365,000)	(100.00%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$2,556,527	\$6,880,000	\$4,323,473	169.12%
Subtotal Other Financing Sources	\$2,556,527	\$6,880,000	\$4,323,473	169.12%
<u>ADMINISTRATIVE CONTROL</u>				
49002 Advances	\$0	\$0	\$0	N/A
49003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$2,927,527	\$6,886,000	\$3,958,473	135.22%

EXPENDITURES:

<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$160,526	\$163,281	\$2,755	1.72%
Subtotal Other Charges	\$160,526	\$163,281	\$2,755	1.72%
<u>FIXED ASSETS</u>				
19831 CIP - Bldg & Impr	\$1,415,000	\$1,580,000	\$165,000	11.66%
19832 CIP - Bldg & Impr	\$4,275,000	\$5,660,000	\$1,385,000	32.40%
19851 Intangible Assets - Non-amort	750,000	0	(\$750,000)	(100.00%)
19841 Work in Progress - Intang	1,250,000	0	(\$1,250,000)	(100.00%)
Subtotal Fixed Assets	\$7,690,000	\$7,240,000	(\$450,000)	(5.85%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59002 Advances	\$75,466	\$72,616	(\$2,850)	(3.78%)
59003 Advances Clearing	(\$75,466)	(\$72,616)	2,850	(3.78%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$7,850,526	\$7,403,281	(\$447,245)	(5.70%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$4,922,999	\$517,281	(\$4,405,718)	(89.49%)

**FY 2015-16 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities

Character Title: Use of Money and Property

Character No.: 44260-44

44002		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		<u>\$6,000</u>	

Character Title: Miscellaneous Revenue

Character No.: 44260-46/47

47101		Transfers In - within a Fund	
Contribution toward Westside Multipurpose Facility from Agency GF		80,000	
Total		<u>80,000</u>	
46021		Capital Grants - Federal	
This account records the receipt of Federally awarded grants			
Mirabel Fish Ladder Dept of Fish & Wildlife Grant (federal funds)			
Isolation Valves FEMA Grant		<u>0</u>	
		0	

Character Title: Administrative Control

Character No.: 44260-49

49004		Administrative Control Account	
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		<u>0</u>	
		0	
49005		Administrative Control Account Clearing	
This is the clearing account for sub-object 49004, Administrative Control Account			
Santa Rosa Aqueduct Capital Fund		0	
Petaluma Aqueduct Capital Fund		<u>0</u>	
		0	

Character Title: Other Financing Sources

Character No.: 44260-47

47101		Transfers In - within a Fund	
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		110,000	
Common Fac Bond 2006A		100,000	
North Marin Water		0	
Water Transmission Fund		(0)	
Generator Financing		<u>0</u>	
Total		<u>210,000</u>	

**FY 2015-16 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities

Character: Fixed Assets Character No.: 44260-19

19832	<i>CIP - Infrastructure</i>	SAP Order No.	Requested FY 15-16
DESCRIPTION			
Isolation Valves		7379, 7497	3,560,000
	Isolation Valves & Meters	19831 Total	3,560,000
19832	<i>CIP - Infrastructure</i>	SAP Order No.	Requested FY 15-16
DESCRIPTION			
Mirabel Fish Screen - Fish Ladder Project		7357, 7532	1,500,000
	Mirabel Fish Screen Replacement	19831 Total	1,500,000
19832	<i>CIP - Infrastructure</i>	SAP Order No.	Requested FY 15-16
DESCRIPTION			
RR Crossing		7523	320,000
MW Creek Crossing		7546	200,000
Mirabel Dam Emergency Response Plan			-
Collector 6 Liquefaction Mitigation		7623	
Collectors 3 and 5 Liquefaction Mitigation Predesign		7522 or 7513	-
	Local Hazard Mitigation Projects	19831 Total	520,000
19832	<i>CIP - Infrastructure</i>	SAP Order No.	Requested FY 15-16
DESCRIPTION			
Caisson 6 Vaults		TBD	100,000
Caissons 3, 4, 5 Pump Discharge Valves		TBD	200,000
Mirabel Chlorine Lines Replacement		TBD	250,000
Mirabel Dam Bladder Replacement		TBD	50,000
Mirabel Storage Building		TBD	250,000
pH Pump Replacement		TBD	100,000
RDS Pump Replacement		TBD	150,000
System wide Meter Replacements		7560	300,000
Water Agency Westside Facility - see offsetting revenue above		7578	80,000
Wohler PDS & Sub Station Upgrade		TBD	100,000
	Other Misc	Misc Total	1,580,000
19851	<i>Intangible Assets - Non-Amort</i>	SAP Order No.	Requested FY 15-16
DESCRIPTION			
SCADA Software and Hardware			0
	Intangible Asset		
19841	<i>Work in Progress - Intang</i>	SAP Order No.	Requested FY 15-16
DESCRIPTION			
SCADA Upgrade			0

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Common Facilities

Fund No.: 44260

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)	\$3,221,676	\$16,782,237	\$1,236,717
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	12,661,620	4,999,158	6,966,000
Expenditures - (Decrease) fund balance	(2,466,006)	(21,379,440)	(7,403,281)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	10,195,614	(16,380,282)	(437,281)
Adjustments to Reserves/Encumbrances:			
Advances from Aqueduct funds	4,100,000		0
Advance from Common Fac Rev Bonds			
Outstanding Encumbrances - Net Change	(416,297)	834,762	
Capitalized Interest	(318,756)	0	
Principal payment on Advances	0	0	(72,616)
Move Project CIP Balance			
Net Adjustment - Increase/(Decrease) to Fund Balance	3,364,947	834,762	(72,616)
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	16,782,237	1,236,717	726,820
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$13,560,561	(\$15,545,520)	(\$509,897)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	\$3,719,207	\$17,685,511	
Accounts Payable	(161,408)	(184,561)	
Due from Other Gov'ts	82,342	116,049	
Encumbrances	(418,465)	(834,762)	
Total Beginning Fund Balance	\$3,221,676	\$16,782,237	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: State Loan Debt Service Fund
Section/Fund No: 44265

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$1,500	\$1,500	\$0	0.00%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$1,500	\$1,500	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$1,196,268	\$1,040,234	(\$156,034)	(13.04%)
Subtotal Miscellaneous Revenues	\$1,196,268	\$1,040,234	(\$156,034)	(13.04%)
TOTAL REVENUES	\$1,197,768	\$1,041,734	(\$156,034)	(13.03%)
EXPENDITURES:				
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$349,296	\$309,880	(\$39,416)	(11.28%)
Subtotal Other Charges	\$349,296	\$309,880	(\$39,416)	(11.28%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	\$690,937	\$0	(\$690,937)	(100.00%)
59005 Admin Control Acct Clearing	(690,937)	0	690,937	(100.00%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$349,296	\$309,880	(\$39,416)	(11.28%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$848,472)	(\$731,854)	\$116,618	(13.74%)

FY 2015-16 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.: 44265-44

44002 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.: 44265-47

47101 Transfers In - within a Fund

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	\$730,354
Interest	309,880

Total Debt Service	1,040,234
Revenue Requirement (115% x Debt Service)	\$1,196,269

Character Title: Other Charges

Character No.: 44265-53

53103 Interest on LT Debt

This account records the interest expense for the SRF loan per the amortization schedule.

Character Title: Other Financing Uses

Character No.: 44265-57

57011 Transfers Out - within a Fund

This item is used to transfer loan proceeds to Common Facilities Fund to finance construction of projects.

Character: Administrative Account

Character No.: 44265-59

59004 Administrative Control Account

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.

59005 Administrative Control Account Clearing

This is the clearing account for the Account 59004, Administrative Control Account

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: State Loan Debt Service Fund
Fund No.: 44265

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)	\$538,091	\$181,394	\$23,251
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,202,970	1,201,524	1,041,734
Expenditures - (Decrease) fund balance	(849,296)	(649,296)	(309,880)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	353,674	552,228	731,854
Adjustments to Reserves/Encumbrances:			
Change in Due to Other Govts	(19,435)		
Principal Payments on SRF Loan	(690,936)	(710,371)	(730,354)
Net Adjustment - Increase/(Decrease) to Fund Balance	(710,371)	(710,371)	(730,354)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	181,394	23,251	24,751
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
<i>(Difference between Beginning and Ending Balance)</i>	(\$356,697)	(\$158,143)	\$1,500
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2013	7/1/2014	
Cash	\$1,229,027	\$891,765	
Due to other Governments	(\$690,936)	(\$710,371)	
Total Beginning Fund Balance	\$538,091	\$181,394	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: State Loan Reserve Fund
Section/Fund No: 44270

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

REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	\$0	\$0	\$0	N/A
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$0	\$0	\$0	N/A

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A

TOTAL REVENUES	\$0	\$0	\$0	N/A
-----------------------	------------	------------	------------	------------

EXPENDITURES:

OTHER FINANCING USES

57011 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
---------------------------	------------	------------	------------	------------

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$0	\$0	\$0	N/A
---	------------	------------	------------	------------

FY 2015-16 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.: 44270-44

44002 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.: 44270-47

47101 Transfers In - within a Fund

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 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: State Loan Reserve Fund
Fund No.: 44270

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)	\$0	\$0	\$0
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	7,332	7,183	0
Expenditures - (Decrease) fund balance	0	0	0
	<hr/>	<hr/>	<hr/>
Net Surplus or Deficit - Increase/(Decrease) to fund balance	7,332	7,183	0
Adjustments to Reserves/Encumbrances:			
Increase in Reserve	(7,332)	(7,183)	0
	<hr/>	<hr/>	<hr/>
Net Adjustment - Increase/(Decrease) to Fund Balance	(7,332)	(7,183)	0
	<hr/>	<hr/>	<hr/>
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	0	0	0
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$0	\$0	\$0
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	\$1,240,274	\$1,247,606	\$1,367,106
Reserve	(1,240,274)	(1,247,606)	
	<hr/>	<hr/>	
Total Beginning Fund Balance	\$0	\$0	

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

Section Title: COMMON FACILITIES REVENUE BONDS 2012
Section/Fund No: 44275

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$300	\$300	\$0	0.00%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$300	\$300	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$444,963	\$432,683	(\$12,280)	(2.76%)
Subtotal Miscellaneous Revenues	\$444,963	\$432,683	(\$12,280)	(2.76%)
TOTAL REVENUES	\$445,263	\$432,983	(\$12,280)	(2.76%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	\$2,500	\$2,500	\$0	0.00%
Subtotal Services and Supplies	\$2,500	\$2,500	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$169,205	\$163,013	(\$6,192)	(3.66%)
53105 Costs of Issuance	\$8,831	\$0	(\$8,831)	(100.00%)
Subtotal Other Charges	\$178,036	\$163,013	(\$15,023)	(8.44%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	\$0	\$110,000	\$110,000	N/A
Subtotal Other Financing Uses	\$0	\$110,000	\$110,000	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	\$206,388	\$210,733	\$4,345	2.11%
59005 Admin Control Acct Clearing	(206,388)	(210,733)	(4,345)	2.11%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$180,536	\$275,513	\$94,977	52.61%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$264,727)	(\$157,470)	\$107,257	(40.52%)

FY 2015-16 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.:** 44275-44

44002	<i>Interest on Pooled Cash</i>
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.:** 44275-47

47101	<i>Transfers In - within a Fund</i>
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.	
<u>Annual Debt Service Requirements</u>	
Principal	\$210,733
Interest	163,013
Fiscal Agent Fees	2,500
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	376,246
Revenue Requirement (115% x Debt Service)	\$432,683

Character: Services and Supplies **Character No.:** 44275-51/52

51242	<i>Bank Charges</i>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities Revenue Bonds 2012

Character: Other Charges **Character No.:** 44275-53

53103	<i>Interest on LT Debt</i>
Water Revenue Bonds - Series 2012A, per the bond amortization schedule.	
53103	<i>Interest on LT Debt</i>
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.	
53105	<i>Costs of Issuance</i>
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 Financing Uses **Character No.:** 44275-57

SAP Order No.	
57011	<i>Transfers Out - within a Fund</i>
This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.	

Character: Administrative Account **Character No.:** 44275-59

59004	<i>Administrative Control Account</i>
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.	
59005	<i>Administrative Control Account Clearing</i>
This is the clearing account for the Account 59004, Administrative Control Account	

FY 2015-16 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Common Facilities 2012 A Revenue Bonds

Fund No.: 44275

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)	\$171,492	\$47,211	\$75,537
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	434,011	445,237	432,983
Expenditures - (Decrease) fund balance	(347,424)	(201,705)	(275,513)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>86,587</u>	<u>243,532</u>	<u>157,470</u>
Adjustments to Reserves/Encumbrances:			
Long Term Debt proceeds		0	
Increase/(Decrease) in Bonds Payable		(2,173)	(6,518)
Principal Payments on Bonds	(204,215)	(206,388)	(210,733)
Proceeds from issuance			
2003A Bond Redemption			
2003A Deferred amount of refunding			
Reclass of good faith on refunding to LT Bonds Payable			
Debt Issuance Costs			
Restricted cash with trustee (reserve)	(8)		
Amortization of bond premium	(14,432)	(14,432)	(14,432)
Advance to Common Facilities			
Amortization of Bond Issuance Costs	0	0	0
Amortization of deferred amount of refunding	7,787	7,787	7,787
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(210,868)</u>	<u>(215,206)</u>	<u>(223,896)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	47,211	75,537	9,110
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$124,281)	\$28,326	(\$66,426)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2013</u>	<u>7/1/2014</u>	
Cash	\$171,503	\$47,945	
Cash with Fiscal Agent/Trustee	652,393	651,372	
Restricted Cash with Trustee	(366,766)	(366,774)	
Other current liability (good faith on refunding)	0	0	
Bonds Payable - Current	(204,215)	(204,215)	
Interest Payable	(81,423)	(81,117)	
Total Beginning Fund Balance	<u>\$171,492</u>	<u>\$47,211</u>	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES REVENUE BONDS 2012
Section/Fund No: 44280

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	\$90	\$90	\$0	0.00%
Subtotal Use of Money	\$90	\$90	\$0	0.00%
OTHER FINANCING SOURCES				
47101 Transfers In - within a Fund	\$318,555	\$309,785	(\$8,770)	(2.75%)
Subtotal Miscellaneous Revenues	\$318,555	\$309,785	(\$8,770)	(2.75%)
TOTAL REVENUES	\$318,645	\$309,875	(\$8,770)	(2.75%)

EXPENDITURES:

SERVICES AND SUPPLIES				
51242 Bank Charges	\$2,500	\$2,500	\$0	0.00%
Subtotal Services and Supplies	\$2,500	\$2,500	\$0	0.00%
OTHER CHARGES				
53103 Interest on LT Debt	\$120,804	\$116,382	(\$4,422)	(3.66%)
53103 Interest on LT Debt	\$0	\$0	\$0	N/A
53105 Costs of Issuance	\$6,307	\$0	(\$6,307)	(100.00%)
Subtotal Other Charges	\$127,111	\$116,382	(\$10,729)	(8.44%)
OTHER FINANCING USES				
57011 Transfers Out - within a Fund	\$50,000	\$40,000	(\$10,000)	(20.00%)
Subtotal Other Financing Uses	\$50,000	\$40,000	(\$10,000)	(20.00%)
ADMINISTRATIVE CONTROL ACCOUNT				
59004 Administrative Control Account	\$147,393	\$150,496	\$3,103	2.11%
59005 Admin Control Acct Clearing	(147,393)	(150,496)	(3,103)	2.11%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$179,611	\$158,882	(\$20,729)	(11.54%)
TOTAL NET COST	(\$139,034)	(\$150,993)	(\$11,959)	8.60%
<i>(Expenditures Minus Revenues)</i>				

FY 2015-16 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.: 44280-44

44002	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.: 44280-47

47101	Transfers In - within a Fund
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.	
<u>Annual Debt Service Requirements</u>	
Principal	\$150,496
Interest	116,382
Fiscal Agent Fees	2,500
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	269,378
Revenue Requirement (115% x Debt Service)	\$309,785

Character: Services and Supplies

Character No.: 44280-51/52

51242	Bank Charges
Fiscal Agent Fees are paid to trustee for servicing bonds.	

Character: Other Charges

Character No.: 44280-53

53103	Interest on LT Debt
Water Revenue Bonds - Series 2012A, per the bond amortization schedule.	
53103	Interest on LT Debt
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.	
53105	Costs of Issuance
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 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities Revenue Bonds 2012

Character: Other Financing Uses **Character No.:** 44280-57

57011	Transfers Out - within a Fund		
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.		
Petaluma Aq Relocation - Kastania	7393	\$50,000	
Kawana-Ralphine-SBS Pipeline Study	3763		
Ralphine Tanks Flow Thru Conversion	3763		

Character: Administrative Account **Character No.:** 44280-59

59004	Administrative Control Account		
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.			
59005	Administrative Control Account Clearing		
This is the clearing account for the Account 59004, Administrative Control Account			

FY 2015-16 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Storage Facilities Revenue Bonds 2012

Fund No.: 44280

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)	\$273,193	\$12,510	\$11,262
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	311,899	318,702	309,875
Expenditures - (Decrease) fund balance	(421,953)	(167,776)	(158,882)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(110,054)	150,926	150,993
Adjustments to Reserves/Encumbrances:			
Increase/(Decrease) in Bonds Payable		0	0
Long Term Debt Proceeds		0	
Principal Payments on Bonds	(145,841)	(147,393)	(150,496)
Proceeds from issuance			
2003A Bond Redemption			
2003A Deferred amount of refunding			
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable			
Debt Issuance Costs			
Restricted cash with trustee (reserve)	(7)		
Amortization of bond discount	(10,307)	(10,307)	
Advance to Storage Facilities			
Amortization of Bond Issuance Costs			
Amortization of deferred amount of refunding	5,526	5,526	
Net Adjustment - Increase/(Decrease) to Fund Balance	(150,629)	(152,174)	(150,496)
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	12,510	11,262	11,759
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$260,683)	(\$1,248)	\$497
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	\$273,201	\$13,035	
Cash with Fiscal Agent/Trustee	465,909	465,180	
Restricted Cash with Trustee	(261,927)	(261,934)	
Other current liability (good faith on refunding)	0	0	
Matured Bonds Payable	(145,841)	(145,841)	
Interest Payable	(58,149)	(57,930)	
Total Beginning Fund Balance	\$273,193	\$12,510	

FY 2015-16 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SONOMA AQUEDUCT REVENUE BONDS
Section/Fund No: 44285

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$1,200	\$1,200	\$0	0.00%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$1,200	\$1,200	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$262,316	\$255,333	(\$6,983)	(2.66%)
Subtotal Miscellaneous Revenues	\$262,316	\$255,333	(\$6,983)	(2.66%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
49004 Administrative Control Account	\$0	\$0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$263,516	\$256,533	(\$6,983)	(2.65%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	\$2,500	\$2,500	\$0	0.00%
Subtotal Services and Supplies	\$2,500	\$2,500	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$99,193	\$95,757	(\$3,436)	(3.46%)
53103 Interest on LT Debt	0	0	0	N/A
53105 Costs of Issuance	5,187	0	(5,187)	(100.00%)
Subtotal Other Charges	\$104,380	\$95,757	(\$8,623)	(8.26%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	\$41,000	\$90,000	\$49,000	119.51%
Subtotal Other Financing Uses	\$41,000	\$90,000	\$49,000	119.51%
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	\$121,221	\$123,772	\$2,551	2.10%
59005 Admin Control Acct Clearing	(121,221)	(123,772)	(2,551)	2.10%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$147,880	\$188,257	\$40,377	27.30%
TOTAL NET COST	(\$115,636)	(\$68,276)	\$47,360	(40.96%)
<i>(Expenditures Minus Revenues)</i>				

FY 2015-16 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.:** 44285-44

44002	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.:** 44285-47

47101	Transfers In - within a Fund
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.	
<u>Annual Debt Service Requirements</u>	
Principal	\$123,772
Interest	95,757
Fiscal Agent Fees	2,500
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	222,029
Revenue Requirement (115% x Debt Service)	\$255,333

Character: Services and Supplies **Character No.:** 44285-51/52

51242	Bank Charges
Fiscal Agent Fees are paid to trustee for servicing bonds.	

Character: Other Charges **Character No.:** 44285-53

53103	Interest on LT Debt
Water Revenue Bonds - Series 2012A, per the bond amortization schedule.	
53103	Interest on LT Debt
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.	
53105	Costs Of Issuance
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 Financing Uses **Character No.:** 44285-57

57011	Transfers Out - within a Fund
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 90,000

Character: Administrative Account **Character No.:** 44285-59

59004	Administrative Control Account
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.	
59005	Administrative Control Account Clearing
This is the clearing account for the Account 59004, Administrative Control Account	

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Sonoma Aqueduct Revenue Bonds
Fund No.: 44285

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)	\$530,928	\$197,914	\$77,567
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	309,497	252,166	256,533
Expenditures - (Decrease) fund balance	(518,670)	(247,399)	(188,257)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(209,173)</u>	<u>4,767</u>	<u>68,276</u>
Adjustments to Reserves/Encumbrances:			
(Increase)/Decrease in Bonds Payable	0	0	0
Principal Payments on Bonds	(119,944)	(121,221)	(123,772)
Proceeds from issuance			
2003A Bond Redemption			
2003A Deferred amount of refunding			
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable			
Debt Issuance Costs			
Restricted cash with trustee (reserve)	(5)		
Amortization of bond discount	(8,477)	(8,477)	
Amortization of Bond Issuance Costs			
Amortization of deferred amount of refunding	4,584	4,584	
Advance to Pipeline Facilities -SON AQ			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(123,842)</u>	<u>(125,114)</u>	<u>(123,772)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance	<u><u>197,913</u></u>	<u><u>77,567</u></u>	<u><u>22,071</u></u>
Available for Budgeting	197,913	77,567	22,071
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$333,015)	(\$120,347)	(\$55,496)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2013</u>	<u>7/1/2014</u>	
Cash	\$530,934	\$198,345	
Cash with Fiscal Agent/Trustee	383,178	382,578	
Restricted Cash with Trustee	(215,417)	(215,422)	
Other current liability (good faith on refunding)	0	0	
Matured Bonds Payable	(119,944)	(119,944)	
Interest Payable	(47,823)	(47,643)	
Total Beginning Fund Balance	<u>\$530,928</u>	<u>\$197,914</u>	

FY 2015-16 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES REVENUE BONDS 2006

Section/Fund No: 44290

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

REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	\$180	\$180	\$0	0.00%
44003 Other Interest Earnings	-	-	-	N/A
Subtotal Use of Money	\$180	\$180	\$0	0.00%

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	\$449,721	\$443,972	(\$5,749)	(1.28%)
Subtotal Miscellaneous Revenues	\$449,721	\$443,972	(\$5,749)	(1.28%)

TOTAL REVENUES	\$449,901	\$444,152	(\$5,749)	(1.28%)
-----------------------	------------------	------------------	------------------	----------------

EXPENDITURES:

SERVICES AND SUPPLIES

51242 Bank Charges	\$2,500	\$2,500	\$0	0.00%
Subtotal Services and Supplies	\$2,500	\$2,500	\$0	0.00%

OTHER CHARGES

53103 Interest on LT Debt	\$241,334	\$235,628	(\$5,706)	(2.36%)
53103 Interest on LT Debt	-	-	-	N/A
53105 Costs of Issuance	4,576	-	(4,576)	(100.00%)
Subtotal Other Charges	\$245,910	\$235,628	(\$10,282)	(4.18%)

OTHER FINANCING USES

57011 Transfers Out - within a Fund	\$0	\$70,000	\$70,000	N/A
Subtotal Other Financing Uses	\$0	\$70,000	\$70,000	N/A

ADMINISTRATIVE CONTROL ACCOUNT

59004 Administrative Control Account	\$142,652	\$147,935	\$5,283	3.70%
59005 Admin Control Acct Clearing	(142,652)	(147,935)	(5,283)	3.70%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$248,410	\$308,128	\$59,718	24.04%
---------------------------	------------------	------------------	-----------------	---------------

TOTAL NET COST	(\$201,491)	(\$136,024)	\$65,467	(32.49%)
-----------------------	--------------------	--------------------	-----------------	-----------------

(Expenditures Minus Revenues)

FY 2015-16 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.:** 44290-44

44002	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.:** 44290-47

47101	Transfers In - within a Fund	
The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds, Series 2015A (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 Storage Facilities Revenue Bond, pursuant to the terms of the Sixth Supplemental Ordinance.		
<u>Annual Debt Service Requirements</u>		
Principal	\$147,935	
Interest	\$235,628	
Fiscal Agent Fees	\$2,500	
Debt Issuance Costs	\$0	
Discount / Bonds	\$0	
Total Debt Service	386,063	
Revenue Requirement (115% x Debt Service)	\$443,973	

Character: Services and Supplies **Character No.:** 44290-51/52

51242	Bank Charges	
Fiscal Agent Fees are paid to trustee for servicing bonds.		

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities Revenue Bonds 2006

Character: Other Charges Character No.: 44290-53

53103	Interest on LT Debt	
Water Revenue Bonds - Series 2006A, per the bond amortization schedule.		
53105	Costs of Issuance	
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 Financing Uses Character No.: 44290-57

	SAP Order No.	Total
57011	Transfers Out - within a Fund	
This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects.		
Petaluma Aq Relocation - Kastania	7,393	50,000
Kawana-Ralphine-SBS Pipeline Study	3763	
Ralphine Tanks Flow Thru Conversion	3763	

Character: Administrative Account Character No.: 44290-59

59004	Administrative Control Account	
This account reflects the principal payment for the Water Revenue Bond, Series 2015A (2006A). The request for the fiscal year is based on the projected amortization schedule.		
59005	Administrative Control Account Clearing	
This is the clearing account for the Account 59004, Administrative Control Account		

FY 2015-16 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Storage Facilities Revenue Bonds 2006A

Fund No.: 44290

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)	\$411,213	\$2,562	\$31,652
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	446,858	449,799	444,152
Expenditures - (Decrease) fund balance	(715,918)	(275,834)	(308,128)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(269,060)</u>	<u>173,965</u>	<u>136,024</u>
Adjustments to Reserves/Encumbrances:			
Proceeds from issuance			0
Principal Payments on Bonds	(137,369)	(142,652)	(147,935)
Amortization of Bond Discount/Premium	(2,223)	(2,223)	(2,223)
Amortization of Bond Issuance Costs			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(139,592)</u>	<u>(144,875)</u>	<u>(150,158)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	2,562	31,652	17,519
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$408,651)	\$29,090	(\$14,133)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2013	7/1/2014	
Cash	\$409,043	\$2,541	
Cash with fiscal agent/trustee	642,868	645,510	
Less Restricted cash with trustee	(382,558)	(384,707)	
Matured Bonds Payable	(132,084)	(137,368)	
Interest Payable	(126,056)	(123,414)	
Total Beginning Fund Balance	<u>\$411,213</u>	<u>\$2,562</u>	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: COMMON FACILITIES REVENUE BONDS 2006
Section/Fund No: 44295

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

REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	\$180	\$180	\$0	0.00%
44003 Other Interest Earnings	-	-	0	N/A
Subtotal Use of Money	\$180	\$180	\$0	0.00%

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	\$401,787	\$396,655	(\$5,132)	(1.28%)
Subtotal Miscellaneous Revenues	\$401,787	\$396,655	(\$5,132)	(1.28%)

TOTAL REVENUES	\$401,967	\$396,835	(\$5,132)	(1.28%)
-----------------------	------------------	------------------	------------------	----------------

EXPENDITURES:

SERVICES AND SUPPLIES

51242 Bank Charges	\$2,500	\$2,500	\$0	0.00%
Subtotal Services and Supplies	\$2,500	\$2,500	\$0	0.00%

OTHER CHARGES

53103 Interest on LT Debt	\$215,446	\$210,352	(\$5,094)	(2.36%)
53105 Costs of Issuance	\$4,085	\$0	(\$4,085)	(100.00%)
Subtotal Other Charges	\$219,531	\$210,352	(\$9,179)	(4.18%)

OTHER FINANCING USES

57011 Transfers Out - within a Fund	\$0	\$100,000	\$100,000	N/A
Subtotal Other Financing Uses	\$0	\$100,000	\$100,000	N/A

ADMINISTRATIVE CONTROL ACCOUNT

59004 Administrative Control Account	\$127,349	\$132,065	\$4,716	3.70%
59005 Admin Control Acct Clearing	(127,349)	(132,065)	(4,716)	3.70%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$222,031	\$312,852	\$90,821	40.90%
---------------------------	------------------	------------------	-----------------	---------------

TOTAL NET COST	(\$179,936)	(\$83,983)	\$95,953	(53.33%)
-----------------------	--------------------	-------------------	-----------------	-----------------

(Expenditures Minus Revenues)

FY 2015-16 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.:** 44295-44

44002	<i>Interest on Pooled Cash</i>
<p>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.</p>	
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.:** 44295-47

47101	<i>Transfers In - within a Fund</i>
<p>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.</p>	
<u>Annual Debt Service Requirements</u>	
Principal	\$132,065
Interest	\$210,352
Fiscal Agent Fees	\$2,500
Debt Issuance Costs	\$0
Discount / Bonds	\$0
Total Debt Service	344,917
Revenue Requirement (115% x Debt Service)	\$396,655

Character: Services and Supplies **Character No.:** 44295-51/52

51242	<i>Bank Charges</i>
<p>Fiscal Agent Fees are paid to trustee for servicing bonds.</p>	

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities Revenue Bonds 2006

Character: Other Charges **Character No.:** 44295-53

53103 ***Interest on LT Debt***

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

53103 ***Interest on LT Debt***

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.

53105 ***Costs of Issuance***

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 Financing Uses **Character No.:** 44295-57

57011 ***Transfers Out - within a Fund***

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.:** 44295-59

59004 ***Administrative Control Account***

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.

59005 ***Administrative Control Account Clearing***

This is the clearing account for the Account 59004, Administrative Control Account

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**
Section: **Common Facilities Revenue Bonds 2006A**
Fund No.: **44295**

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)	\$238,110	(\$40)	\$54,530
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	398,701	401,849	396,835
Expenditures - (Decrease) fund balance	(510,265)	(217,946)	(312,852)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(111,564)	183,903	83,983
Adjustments to Reserves/Encumbrances:			
Proceeds from issuance			0
Advance to Common			0
Restricted Cash with Trustee	(1,970)		
Principal Payments on Bonds	(122,632)	(127,349)	(132,065)
Amortization of Bond Issuance Costs	0	0	0
Amortization of Bond Premium	(1,984)	(1,984)	
Net Adjustment - Increase/(Decrease) to Fund Balance	(126,586)	(129,333)	(132,065)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	(40)	54,530	6,448
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$238,150)	\$54,570	(\$48,082)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2013	7/1/2014	
Cash	\$236,181	\$0	
Cash with Fiscal Agent/Trustee	573,900	576,258	
Restricted Cash with Trustee	(341,521)	(343,491)	
Matured Bonds Payable	(117,916)	(122,632)	
Interest Payable	(112,534)	(110,175)	
Total Beginning Fund Balance	\$238,110	(\$40)	

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: NORTH MARIN WATER DEPOSIT
Section/Fund No: 44300

Account No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42610 Other Governmental Agencies	\$0	\$0	\$0	N/A
Subtotal Intergovernmental Reven	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$101	\$101	(\$0)	(0.20%)
Subtotal Use of Money	\$101	\$101	(\$0)	(0.20%)
TOTAL REVENUES	\$101	\$101	(\$0)	(0.20%)
EXPENDITURES:				
<u>OTHER CHARGES</u>				
53501 Contributions	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
<u>OTHER FINANCING USES</u>				
57011 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
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$101)	(\$101)	\$0	(0.20%)

FY 2015-16 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.:** 44300-44

44002 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.:** 44300-47

47101 Transfers In - within a Fund

Transfer in from Water Transmission Agency Fund (44205) - 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.:** 44300-53

53501 Contributions

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 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: North Marin Water Deposit
Fund No.: 44300

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)	\$12,822	\$12,923	\$13,022
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	101	99	101
Expenditures - (Decrease) fund balance	0	0	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	101	99	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 <u>ENDING</u> Fund Balance			
Available for Budgeting	12,923	13,022	13,123
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$101	\$99	\$101
<u>Fund Balance Components at Beginning of FY</u>	7/1/2013	7/1/2014	
Cash	\$17,052	\$17,153	
Deposit from others	(4,230)	(4,230)	
Total Beginning Fund Balance	\$12,822	\$12,923	