

## FY 2015-16 BUDGET

### BUDGET SECTION SUMMARY

Section Title:

**SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP**

**A. Program Description**

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

**B. Financial Summary**

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

**C. Staffing Summary**

No staffing is allocated to this index.

**D. Workload Summary**

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

**E. Summary of Issues and Significant Changes**

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

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

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

**F. Summary of Reduction Options**

No reduction options are proposed.

**G. Attachments**

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

**FY 2015-16 BUDGET**

**SUMMARY OF REVENUES AND EXPENDITURES**

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

**Fund/Department ID: 44705-33100100**

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

<b>Sub-Object No. and Title</b>	<b>Adopted 2014-15</b>	<b>Requested 2015-16</b>	<b>Difference</b>	<b>Percent Change</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51902 (6040) Telecommunications Usage	\$6,000	\$6,000	\$0	0.00%
51032 (6085) Janitorial Services	1,000	0	(1,000)	(100.00%)
51061 (6140) Maintenance - Equipment	200,000	170,000	(30,000)	(15.00%)
52081 (6262) Medical/Laboratory Supplies	2,000	2,000	0	0.00%
52117 (6410) Mail and Postage Supplies	500	500	0	0.00%
51241 (6430) Outside Printing & Binding	0	5,000	5,000	N/A
52111 (6400&61) Office Supplies	10,000	18,000	8,000	80.00%
51231 (6512) Testing/Analysis	40,000	35,000	(5,000)	(12.50%)
51209 (6516) Info Tech Services (non ISD)	1,000	1,000	0	0.00%
51917 (6523) District Operations Chgs	1,750,000	1,800,000	50,000	2.86%
51803 (6540) Other Contract Services	100,000	100,000	0	0.00%
51226 (6570) Consulting Services	186,000	112,000	(74,000)	(39.78%)
51201 (6522&73) Administration Services	22,000	25,000	3,000	13.64%
51244 (6589) Permits/License/Fees	40,000	30,000	(10,000)	(25.00%)
51211 (6610) Legal Services	3,000	10,000	7,000	233.33%
51919 (6697) EFS Costs	3,087	57,341	54,254	1757.50%
51401 (6820) Rents & Leases-Equipment	30,000	25,000	(5,000)	(16.67%)
52141 (6880) Minor Equipment/Small Tools	10,000	25,000	15,000	150.00%
52143 (6889) Software/Licensing Fees	1,000	1,000	0	0.00%
52142 (6890) Computer Equip/Accessories	1,000	2,000	1,000	100.00%
52061 (7201) Fuel/Gas/Oil	500	1,000	500	100.00%
51921 (7206) Equipment Usage Charges	100,000	120,000	20,000	20.00%
52072 (7212) Chemicals	45,000	40,000	(5,000)	(11.11%)
52171 (7247) Water Conservation Prog	92,424	5,000	(87,424)	(94.59%)
52162 (7250) Special Departmental Expen:	20,000	20,000	0	0.00%
52191 (7320) Utilities	7,000	9,000	2,000	28.57%
52193 (7394) Utilities-Power	250,000	260,000	10,000	4.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,921,511</b>	<b>\$2,879,841</b>	<b>(\$41,670)</b>	<b>(1.43%)</b>
<b><u>OTHER CHARGES</u></b>				
53402 (7980) Depreciation Expense	\$1,055,000	\$1,045,000	(10,000)	(0.95%)
<b>Subtotal Other Charges</b>	<b>\$1,055,000</b>	<b>\$1,045,000</b>	<b>(\$10,000)</b>	<b>(0.95%)</b>
<b><u>FIXED ASSETS</u></b>				
19820 (8560) Machinery & Equipment	\$50,000	\$50,000	\$0	0.00%
19851 (9480) Intangible Assets - Non-amor	66,000	10,000	(56,000)	(84.85%)
<b>Subtotal Fixed Assets</b>	<b>\$116,000</b>	<b>\$60,000</b>	<b>(\$56,000)</b>	<b>(48.28%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 (8625) Transfers out-within a Fund	\$558,561	\$497,737	(\$60,824)	(10.89%)
<b>Subtotal Other Financing Uses</b>	<b>\$558,561</b>	<b>\$497,737</b>	<b>(\$60,824)</b>	<b>(10.89%)</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
55011 (9000) Appropriations for Contingen	\$5,000	\$5,000	\$0	0.00%
<b>Subtotal Appropriations for Contin.</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,656,072</b>	<b>\$4,487,578</b>	<b>(\$168,494)</b>	<b>(3.62%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,381,877</b>	<b>\$1,280,975</b>	<b>(\$100,903)</b>	<b>(7.30%)</b>

**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

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

**40003 (1001) Direct Charges - CY**

Flat charge revenue from annual service charges is expected to increase from the adopted FY 15-16 budget. The rate will increase approximately 5.0%, from \$782 to \$821.

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

(See Account 45221 for Total ESDs)

**40202 (1061) Direct Charges - PY**

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

**40999 (1120) Penalties/Costs on Taxes**

This item records penalties paid on delinquent sewer service charges.

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

**44002 (1700) Interest on Pooled Cash**

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

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

**44101 (1801) Rent-Real Estate**

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

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

**45221 (3400&01&03) Sewer/Water Usage Fee**

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

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

ESDs x Annual Charge	240 x \$821	=	\$197,040
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This account also records revenue associated with the Industrial Users Monitoring program or revenue received from any industrial user for events such as an unauthorized (or specially authorized) discharge into the treatment plant.

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

**48004 (4880) Residual Equity Transfers**

This account records revenue from the General Fund to cover expenditures. No transfers are expected in FY 15-16.

**51902 (6040) Telecommunication Usage**

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

**51061 (6140) Maintenance - Equipment**

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

**52081 (6262) Medical/Laboratory Supplies**

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

**52117 (6410) Mail and Postage Supplies**

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

**51241 (6430) Outside Printing & Binding**

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

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

Office Expenses covers the costs of operational supplies.

**51231 (6512) Testing/Analysis**

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

**51209 (6516) Information Tech Services (non ISD)**

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

**51917 (6523) District Operations Charges**

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

**51803 (6540) Other Contract Services**

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

**51226 (6570) Consulting Services**

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

**51201 (6573) Administration Costs**

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

**51224 (6589) Permits/License/Fees**

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

**51211 (6610) Legal Services**

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

**51919 (6697) EFC Costs**

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

**51401 (6820) Rents/Leases-Equipment**

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

**52141 (6880) Minor Equipment/Small Tools**

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

**52143 (6889) Software/Licensing Fees**

This item provides funds for various software packages.

**52141 (6890) Computer Equipment/Accessories**

This items provides funds for computer hardware as needed.

**52061 (7201) Fuel/Gas/Oil**

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

**51921 (7206) Equipment Usage Charges**

This item is requested to provide funds for equipment usage.

**52072 (7212) Chemicals**

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

**52171 (7247) Water Conservation Program**

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

**52162 (7250) Special Departmental Expense**

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

**52191 (7320) Utilities**

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

**52193 (7394) Utilities-Power**

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

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

**53402 (7980) Depreciation**

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

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

**19820 (8560) Machinery & Equipment**

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

**19851 (9480) Intangible Assets - Non-amort**

This account records sewer easement dedication.

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

**57011 (8625) Transfers out-within a Fund**

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

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

**55011 (9000) Appropriations for Contingencies**

This account provides funding for unanticipated expenditures or revenue shortfalls.

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

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

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

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

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

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

## FY 2015-16 BUDGET CHARACTER JUSTIFICATION

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

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

**44002 (1700) Interest on Pooled Cash**

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

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

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

**47101 (4625) Transfers in-within a Fund**

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

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

**51242 (6635) Bank Charges**

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

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

**53103 (7920) Interest on Long-Term Debt**

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

**53105 (6640) Costs of Issuance**

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

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

**57011 (8625) Transfers out-within a Fund**

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

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

**59004 (9200) Admin Control Account**

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

The following reflects the bond principal payment history to date:

Original Amount of the Revenue Bond Issue:	\$6,220,000
Total FY 06-07 through FY 13-14 Principal Payments:	(1,800,000)
Total FY 14-15 Principal Payments:	(260,000)
Outstanding Bond Amount	\$4,160,000

**59005 (9209) Admin Control Account - Clearing**

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

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

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

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

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

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

**Fund/Department ID: 44710-33100200**

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

# FY 2015-16 BUDGET

## CHARACTER JUSTIFICATION

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

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

**44002 (1700) Interest on Pooled Cash**

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

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

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

**42358 (2500) State Other Funding**

No revenue is anticipated for FY 15-16.

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

**47101 (4625) Transfers in-within a Fund**

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

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

**19831 (8510) CIP - Building & Improvements**

This account will be used for drain improvement for the microfiltration building. \$100,000

**19832 (9400) CIP - Infrastructure**

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

Permanent Piping South Pond	Order # TBD	\$400,000
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To improve the APTP processes and reliability the project will upgrade the treatment plant's infrastructure with the installation of approximately 2,500 feet of 18 inch pipe, a 3MGD pump station, electrical supply, several valves and appurtenances,

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

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

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