

FY 2015-16 BUDGET

BUDGET SECTION SUMMARY

Section Title: SANITATION ZONE - GEYSERVILLE

A. Program Description

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

B. Financial Summary

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

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

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

E. Summary of Issues and Significant Changes

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

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

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

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

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

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

EXPENDITURES:

SERVICES AND SUPPLIES

| | | | | |
|--|---------|---------|----------|----------|
| 51902 (6040) Telecommunications Usage | \$500 | \$500 | \$0 | 0.00% |
| 51061 (6140) Maintenance - Equipment | 7,000 | 5,000 | (2,000) | (28.57%) |
| 52081 (6262) Medical/Laboratory Supplies | 1,000 | 1,000 | 0 | 0.00% |
| 51241 (6430) Outside Printing & Binding | 1,000 | 1,000 | 0 | 0.00% |
| 52111 (6400) Office Expense | 1,000 | 1,000 | 0 | 0.00% |
| 51231 (6512) Testing/Analysis | 20,000 | 22,000 | 2,000 | 10.00% |
| 51917 (6523) District Operations Chgs | 220,000 | 210,000 | (10,000) | (4.55%) |
| 51803 (6540) Other Contract Services | 0 | 30,000 | 30,000 | N/A |
| 51226 (6570) Consulting Services | 5,000 | 35,000 | 30,000 | 600.00% |
| 51201 (6522&73) Administration Services | 3,000 | 3,000 | 0 | 0.00% |
| 51244 (6589) Permits/License/Fees | 15,000 | 18,000 | 3,000 | 20.00% |
| 51211 (6610) Legal Services | 1,000 | 1,000 | 0 | 0.00% |
| 51919 (6697) EFS Costs | 341 | 15,988 | 15,647 | 4588.56% |
| 51401 (6820) Rents & Leases-Equipment | 500 | 500 | 0 | 0.00% |
| 52141 (6880) Minor Equipment/Small Tools | 2,000 | 500 | (1,500) | (75.00%) |
| 51921 (7206) Equipment Usage Charges | 12,000 | 14,400 | 2,400 | 20.00% |
| 52072 (7212) Chemicals | 3,000 | 5,000 | 2,000 | 66.67% |

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

FY 2015-16 BUDGET
CHARACTER JUSTIFICATION

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

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

40003 (1000) Prop Tax - CY, Secured

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

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

(See Account 45221 for Total ESDs)

40111 (1020) Supplemental Prop Taxes - CY

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

40999 (1120) Penalties and Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

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

44002 (1700) Interest on Pooled Cash

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

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

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

45221 (3400) Sanitation Services

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

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

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| | | | |
|----------------------|-----------|---|---------|
| ESDs x Annual Charge | 4 x \$906 | = | \$3,624 |
|----------------------|-----------|---|---------|

51902 (6040) Telecommunication Usage

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

51061 (6140) Maintenance-Equipment

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

52081 (6262) Laboratory Supplies

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

51241 (6430) Outside Printing & Binding

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

52111 (6400) Office Expense

Supplies/Expenses covers the costs of operational supplies.

51231 (6512) Testing/Analysis

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

51917 (6523) District Operations Charges

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

51803 (6540) Other Contract Services

This account records miscellaneous services as needed.

51226 (6570) Consulting Services

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

51201 (6573) Administration Costs

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

51244 (6589) Permits/License/Fees

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

51211 (6610) Legal Services

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

51919 (6697) EFS Costs

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

51401 (6820) Rents/Leases-Equipment

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

52141 (6880) Minor Equipment/Small Tools

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

51921 (7206) Equipment Usage Charges

This item is requested to provide funds for equipment usage.

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

52072 (7212) Chemicals

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

52171 (7247) Water Conservation 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.

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.: 44605-33110100-53

53402 (7980) Depreciation Expense

Generally Accepted Accounting Principles require that depreciation be expensed each year. Commencing FY 98-99, the Fixed Asset threshold changed from \$3,000 to \$5,000. An accounting

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

19820 (8560) Machinery & Equipment

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

No funds are requested for FY 07-08.

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

57011 (8625) Transfers Out - within a Fund

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

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

55011 (9000) Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

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

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

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

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

FY 2015-16 BUDGET CHARACTER JUSTIFICATION

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

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

40002 (1000) Prop Taxes - CY Secured

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

40111 (1020) Prop Taxes - CY Supplemental

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

40101 (1040) Prop Taxes - CY Unsecured

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

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

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

44002 (1700) Interest on Pooled Cash

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

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

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

42291 (2440) State Homeowners Prop Tax Relief

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

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

51242 (6635) Bank Charges

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

Character Title: Other Charges

Character No.: 44615-33110300-53

53103 (7920) Interest on Long-Term Debt

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

Character Title: Administrative Control

Character No.: 44615-33110300-59

59004 (9200) Admin Control Account

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

The following reflects the bond principal payment history to date:

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

59004 (9209) Admin Control Account-Clearing

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

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

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

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

FY 2015-16 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

| Sub-Object No. and Title | Adopted 2014-15 | Requested 2015-16 | Difference | Percent Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

REVENUES:

USE OF MONEY

| | | | | |
|--------------------------------------|----------------|----------------|--------------|--------------|
| 44002 (1700) Interest on Pooled Cash | \$1,800 | \$1,950 | \$150 | 8.33% |
| Subtotal Use of Money | \$1,800 | \$1,950 | \$150 | 8.33% |

OTHER FINANCING SOURCES

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

| | | | | |
|-----------------------|----------------|-----------------|-----------------|----------------|
| TOTAL REVENUES | \$1,800 | \$16,950 | \$15,150 | 841.67% |
|-----------------------|----------------|-----------------|-----------------|----------------|

EXPENDITURES:

FIXED ASSETS

| | | | | |
|-----------------------------------|------------|-----------------|-----------------|------------|
| 19831 (8510) CIP - Bldg & Impr | \$0 | \$0 | \$0 | N/A |
| 19832 (9400) CIP - Infrastructure | 0 | 15,000 | 15,000 | N/A |
| Subtotal Fixed Assets | \$0 | \$15,000 | \$15,000 | N/A |

OTHER FINANCING USES

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

| | | | | |
|---------------------------|------------|-----------------|-----------------|------------|
| TOTAL EXPENDITURES | \$0 | \$15,000 | \$15,000 | N/A |
|---------------------------|------------|-----------------|-----------------|------------|

| | | | | |
|---|------------------|------------------|----------------|--------------|
| TOTAL NET COST <i>(Expenditures Minus Revenues)</i> | (\$1,800) | (\$1,950) | (\$150) | 8.33% |
|---|------------------|------------------|----------------|--------------|

FY 2015-16 BUDGET CHARACTER JUSTIFICATION

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

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

44002 (1700) Interest on Pooled Cash

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

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

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

47101 (4625) Transfers in-within a Fund

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

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

19832 (9400) CIP - Infrast (9400) CIP - Infrastructure

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

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

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

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