

FY 2015-16 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: RECYCLED WATER FUND

Fund/Department ID: 44110-33030400

Sub-Object No. and Title	Adopted 2014-15	Requested 2015-16	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled C:	\$3,250	\$5,200	\$1,950	60.00%
Subtotal Use of Money	\$3,250	\$5,200	\$1,950	60.00%
<u>INTERGOVERNMENTAL REVENUE</u>				
2854 ARRA-State Pass-Prime-Recipi	\$1,911,500	\$0	(\$1,911,500)	(100.00%)
Subtotal Intergovernmental Revenue	\$1,911,500	\$0	(\$1,911,500)	(100.00%)
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations and Reimbursements:	\$332,615	\$0	-\$332,615	(100.00%)
Subtotal Miscellaneous Revenue	\$332,615	\$0	(\$332,615)	(100.00%)
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Transfers In -within a Fu	\$500,000	\$0	(\$500,000)	(100.00%)
Subtotal Other Financing Sources	\$500,000	\$0	(\$500,000)	(100.00%)
TOTAL REVENUES	\$2,747,365	\$5,200	(\$2,742,165)	(99.81%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
52091 (6280) Memberships/Certific:	\$93,000	\$95,000	\$2,000	2.15%
51241 (6430) Outside Printing & Bir	15,000	5,000	(10,000)	(66.67%)
51917 (6523) District Operations C	502,500	217,500	(285,000)	(56.72%)
51226 (6570) Consulting Services	133,500	323,500	190,000	142.32%
51919 (6697) EFS Costs	0	12,191	12,191	N/A
51211 (6610) Legal Services	10,000	10,000	0	0.00%
51921 (7206) Equipment Usage Ch.	3,000	3,600	600	20.00%
51602 (7302) Business Travel/Mileage	5,000	6,000	1,000	20.00%
51605 (7303) Private Care Expense	500	500	0	0.00%
Subtotal Services and Supplies	\$762,500	\$673,291	(\$89,209)	(11.70%)
<u>OTHER CHARGES</u>				
53402 (7980) Depreciation Expense	\$50,000	\$50,000	\$0	0.00%
53501 (8010) Contributions	0	10,000	10,000	N/A
Subtotal Non-Co Govt	\$50,000	\$60,000	\$10,000	20.00%
TOTAL EXPENDITURES	\$812,500	\$733,291	(\$79,209)	(9.75%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$1,934,865)	\$728,091	\$2,662,956	(137.63%)

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Recycled Water

Section Title: Recycled Water Fund

Character Title: Use of Money and Property

Character No.: 44110-33030400-17

44002 (1700) Interest on Pooled Cash

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

Estimated Average Cash Balance	\$800,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$5,200

Character Title: Intergovernmental Revenue

Character No.: 44110-33030400-20

42461 (2854) ARRA-State Pass-Prime-Recipient

Receipt of ARRA grant funds will be recorded here and subsequently passed-on to other entities. No revenue has been budgeted for FY 15-16.

In FY 97-98, this account recorded a transfer of funds from the Agency's General fund (\$800,000) to finance start-

Character Title: Other Financing Sources

Character No.: 44110-33030400-46

47101 (4625) OT - W/in Special Dist - BOS

This account will record a transfer of funds from the Agency's General Fund to finance staff and consultant costs associated with planned projects. No revenue from transfer will be received in FY 15/16.

Character Title: Services and Supplies

Character No.: 44110-33030400-60

52091 (6280) Memberships/Certifications

This item is requested to provided membership due in the following associations:

	<u>Order No.</u>	<u>Amount</u>
North Bay Watershed Association	3680	\$15,000
Russian River Watershed Association	3928	40,000
Water Reuse Foundation	3289	40,000
		\$95,000

Character Title: Services and Supplies

Character No.: 44110-33030400-60

51917 (6523) District Operations Chgs

This item is requested to provide funds for the charging of salaries, benefits and overhead costs for personnel assigned to investigate the feasibility and/or desirability of establishing irrigation zones or other methods of putting recycled water to beneficial use.

Specific projects anticipated for FY 15-16 include:

<u>Project Description</u>	<u>Order No.</u>	<u>Amount</u>
Legislative Advocacy-Federal	3289, 3280 A1 & A7	\$70,000
Legislative Advocacy-State	Various	15,000
Community Outreach Program	3289	30,000
SF Bay Restoration	7456	10,000
Russian River Watershed Association	3928-3289-0593A1	7,500
Irrigation, Recycled Water Studies	3289	25,000
North Bay Watershed Association	3680-0593A3	5,000
Water Education-Non WC Staffing	various	5,000
North Bay Water Reuse Authority	7533-7534	50,000
		\$217,500

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Recycled Water

Section Title: Recycled Water Fund

Character Title: Services and Supplies (cont'd)

Character No.: 44110-33030400-60

51226 (6570) Consulting Services

This item provides funding for the use of outside consultants as may be necessary to support the program.

	<u>Order No.</u>	<u>Amount</u>
Legislative Advocacy-Federal	various	\$50,000
Legislative Advocacy-State	7414-3289-0702A6	40,000
SF Bay Restoration	7456	20,000
NCIRWMP	3,289	40,000
North Bay Water Reuse Authority	7630.7534A2,7534A1	150,000
Community Outreach Program	3289	5,000
Water Education-Assembly Program	various	18,500
		\$323,500

51919 (6697) EFS Costs

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

51211 (6610) Legal Services

Order No. Various

This account reflects the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

51921 (7206) Equipment Usage Charge

Order No. Various

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

51602 (7302) Business Travel/Mileage

Order No. Various

This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.

51605 (7303) Private Car Expense

Order No. Various

Private Car Expense is reimbursed to employees for the use of their private vehicles.

Character Title: Other Charges

Character No.: 44110-33030400-75

53402 (7980) Depreciation Expense

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

53501 (8010) Contributions

This account reflects sponsorship for Water Reuse Foundation Sponsorship.

FY 2015-16 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Recycled Water
Fund: Recycled Water Fund
Fund/Department ID: 44110-33030400

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)	\$427,243	\$739,356	\$1,141,237
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,759,136	2,748,463	5,200
Expenditures - (Decrease) fund balance	(3,541,712)	(2,396,582)	(733,291)
Net Surplus or Deficit - Increase/(Decrease) to Fund Balance	217,424	351,881	(728,091)
Adjustments to Reserves/Encumbrances:			
Change in Encumbrances - Net Change	50,347	-	-
Post Audit Adjustment-Receivable	340,107	-	-
Post Audit Adjustment-Due to Other Gov't	(340,107)	-	-
Depreciation	44,343	50,000	50,000
Net Adjustment - Increase/(Decrease) to Fund Balance	\$94,690	\$50,000	\$50,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$739,356	\$1,141,237	\$463,146
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$312,113	\$401,881	(\$678,091)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/13	7/1/14	
Cash	\$1,232,088	\$872,318	
Receivables	450,745	637,122	
Accounts Payable	(645,500)	(23,882)	
Due to Other Gov't's	(450,576)	(637,035)	
Encumbrances	(159,514)	(109,167)	
Total Beginning Fund Balance	\$427,243	\$739,356	