

FY 2016-17 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 15-16 Adopted	FY 16-17 Requested	Percent Change	FY 15-16 Adopted	FY 16-17 Requested	Percent Change
Operations	\$4,511,578	\$4,536,334	0.55%	\$1,304,974	\$1,143,155	(12.40%)
Bonds	229,331	212,160	(7.49%)	(268,146)	(280,240)	4.51%
Construction	500,000	0	(100.00%)	493,500	(6,000)	(101.22%)
TOTAL:	\$5,240,909	\$4,748,494	(9.40%)	\$1,530,328	\$856,915	(44.00%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 14-15 Actual	FY 15-16 Budget Estimate	FY 15-16 Revised Estimate	FY 16-17 Projected	Change from FY 15-16 Budget Estimate
Total ESDs	3,790	3,790	3,843	3,850	1.58%
Total APNs	2,720	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 16-17 annual service charges is \$858, representing a 4.5% increase from FY 15-16. 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 2016-17 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Fund/Department ID: 44705-33100100

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 (1001) Direct Charges-CY	\$2,827,114	\$3,004,459	\$177,345	6.27%
40202 (1061) Direct Charges - PY	24,500	24,500	0	0.00%
40999 (1120) Penalties/Costs on Taxes	4,700	4,700	0	0.00%
Subtotal Taxes	\$2,856,314	\$3,033,659	\$177,345	6.21%
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$3,250	\$3,600	\$350	10.77%
44101 (1801) Rent - Real Estate	150,000	150,000	0	0.00%
Subtotal Use of Money	\$153,250	\$153,600	\$350	0.23%
<u>CHARGES FOR SERVICES</u>				
45221 (3400&01&03) Sewer/Water Usage	\$197,040	\$205,920	\$8,880	4.51%
Subtotal Charges for Services	\$197,040	\$205,920	\$8,880	4.51%
TOTAL REVENUES	\$3,206,604	\$3,393,179	\$186,575	5.82%

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51061 (6140) Maintenance - Equipment	170,000	170,000	0	0.00%
51231 (6512) Testing/Analysis	35,000	25,000	(10,000)	(28.57%)
51201 (6522&73) Administration Services	25,000	25,000	0	0.00%
51209 (6516) Info Tech Services (non ISD)	1,000	1,000	0	0.00%
51211 (6610) Legal Services	10,000	10,000	0	0.00%
51226 (6570) Consulting Services	112,000	0	(112,000)	(100.00%)
51241 (6430) Outside Printing & Binding	5,000	5,000	0	0.00%
51244 (6589) Permits/License/Fees	30,000	30,000	0	0.00%
51401 (6820) Rents& Leases-Equipment	25,000	25,000	0	0.00%
51803 (6540) Other Contract Services	100,000	255,000	155,000	155.00%
51902 (6040) Telecommunications Usage	6,000	6,000	0	0.00%
51917 (6523) District Operations Chgs	1,800,000	1,800,000	0	0.00%
51919 (6697) EFS Costs	57,341	67,621	10,280	17.93%
51921 (7206) Equipment Usage Charges	144,000	130,000	(14,000)	(9.72%)
52061 (7201) Fuel/Gas/Oil	1,000	2,000	1,000	100.00%
52072 (7212) Chemicals	40,000	55,000	15,000	37.50%
52081 (6262) Medical/Laboratory Supplies	2,000	2,000	0	0.00%
52111 (6400&61) Office Supplies	18,000	5,000	(13,000)	(72.22%)
52117 (6410) Mail and Postage Supplies	500	500	0	0.00%
52141 (6880) Minor Equipment/Small Tools	25,000	10,000	(15,000)	(60.00%)
52142 (6890) Computer Equip/Accessories	2,000	2,000	0	0.00%
52143 (6889) Software/Licensing Fees	1,000	1,000	0	0.00%
52162 (7250) Special Departmental Expens	20,000	0	(20,000)	(100.00%)
52171 (7247) Water Conservation Prog	5,000	10,000	5,000	100.00%
52191 (7320) Utilities	9,000	9,000	0	0.00%
52193 (7394) Utilities-Power	260,000	260,000	0	0.00%
Subtotal Services and Supplies	\$2,903,841	\$2,906,121	\$2,280	0.08%
<u>OTHER CHARGES</u>				
53402 (7980) Depreciation Expense	\$1,045,000	\$1,038,053	(6,947)	(0.66%)
Subtotal Other Charges	\$1,045,000	\$1,038,053	(\$6,947)	(0.66%)
<u>FIXED ASSETS</u>				
19820 (8560) Machinery & Equipment	\$50,000	\$50,000	\$0	0.00%
19841 (9482) Work in Progress - Intang	0	20,000	20,000	N/A
19851 (9480) Intangible Assets - Non-amor	10,000	10,000	0	0.00%
Subtotal Fixed Assets	\$60,000	\$80,000	\$20,000	33.33%
<u>APPROPRIATIONS FOR CONT</u>				
55011 (9000) Appropriations for Contingent	\$5,000	\$20,000	\$15,000	300.00%
Subtotal Appropriations for Contin.	\$5,000	\$20,000	\$15,000	300.00%
<u>OTHER FINANCING USES</u>				
57011 (8625) Transfers out-within a Fund	\$497,737	\$492,160	(\$5,577)	(1.12%)
Subtotal Other Financing Uses	\$497,737	\$492,160	(\$5,577)	(1.12%)
TOTAL EXPENDITURES	\$4,511,578	\$4,536,334	\$24,756	0.55%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$1,304,974	\$1,143,155	(\$161,819)	(12.40%)

FY 2016-17 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 4.50%, from \$821 to \$858.

ESDs times annual rate:	3,610	x	\$858		\$3,097,380
Less Estimated Delinquency Factor:	3%				(92,921)
					\$3,004,459

(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		\$600,000
Projected Interest Rate		0.60%
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 16-17 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 \$821 to \$858.

ESDs x Annual Charge	240	x	\$858	=	\$205,920
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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.

51061 (6140) Maintenance - Equipment

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

51231 (6512) Testing/Analysis

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

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.

51209 (6516) Information Tech Services (non ISD)

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

51211 (6610) Legal Services

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

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.

51224 (6589) Permits/License/Fees

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

51401 (6820) Rents/Leases-Equipment

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

51803 (6540) Other Contract Services

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

51902 (6040) Telecommunication Usage

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

51919 (6697) EFS Costs

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

51921 (7206) Equipment Usage Charges

This item is requested to provide funds for equipment usage.

52061 (7201) Fuel/Gas/Oil

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

52072 (7212) Chemicals

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

52081 (6262) Medical/Laboratory Supplies

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

52111 (6400&61) Office Supplies

Office Expenses covers the costs of operational supplies.

52117 (6410) Mail and Postage Supplies

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

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.

52142 (6890) Computer Equipment/Accessories

This items provides funds for computer hardware as needed.

52143 (6889) Software/Licensing Fees

This item provides funds for various software packages.

52171 (7247) Water Conservation Program

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

52191 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.

19841 (9482) Work in Progress - Intang

This account captures costs for the development of intangible assets including the implementation and negotiation or acquisitions of easements.

19851 (9480) Intangible Assets - Non-amort

This account records sewer easement dedication.

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.

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.

**FY 2016-17 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 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$531,439	\$622,021	\$456,772
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,318,228	3,259,558	\$3,393,179
Expenditures - (Decrease) fund balance	(4,297,062)	(4,469,807)	(\$4,536,334)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(978,834)	(1,210,249)	(1,143,155)
Adjustments to Reserves/Encumbrances:			
53402 - Depreciation Expense	1,004,025	1,045,000	\$1,038,053
Change in Encumbrance	(26,691)	-	-
Unrealized Gain/Loss	4,715	-	-
Asset Transfer to Occidental	(9,765)	-	-
Disposal of Fixed Assets	2,237	-	-
Change in Water Conservation Reserve	94,893	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	1,069,414	1,045,000	1,038,053
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$622,021	\$456,772	\$351,670
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$90,582	(\$165,249)	(\$105,102)
<u>Fund Balance Components at Beginning of FY</u>	7/1/14	7/1/15	
Cash	\$885,491	\$978,351	
Other Receivables	48,461	43,748	
Accounts Payable	(35,569)	(46,200)	
Customer Deposit	-	(55,136)	
Reserve for Water Conservation	(94,893)	-	
Encumbrances	(272,051)	(298,742)	
Total Beginning Fund Balance	\$531,439	\$622,021	

FY 2016-17 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	(\$260)	\$240	\$500	(192.31%)
Subtotal Use of Money	(\$260)	\$240	\$500	(192.31%)
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Trans in - Within a Fund	\$497,737	\$492,160	(\$5,577)	(1.12%)
Subtotal Other Financing Sources	\$497,737	\$492,160	(\$5,577)	(1.12%)
TOTAL REVENUES				
	\$497,477	\$492,400	(\$5,077)	(1.02%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 (6635) Bank Charges	\$9,900	\$9,900	\$0	0.00%
Subtotal Services and Supplies	\$9,900	\$9,900	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 (7920) Interest on LT Debt	\$212,837	\$202,260	(\$10,577)	(4.97%)
53105 (6640) Costs of Issuance	6,594	0	(6,594)	(100.00%)
Subtotal Other Charges	\$219,431	\$202,260	(\$17,171)	(7.83%)
<u>OTHER FINANCING USES</u>				
57011 (8625) Transfers out-within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 (9200) Admin Control Acct	\$275,000	\$280,000	\$5,000	1.82%
59005 (9209) Admin Control Acct-Clearing	(275,000)	(280,000)	(5,000)	1.82%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES				
	\$229,331	\$212,160	(\$17,171)	(7.49%)
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	(\$268,146)	(\$280,240)	(\$12,094)	4.51%

FY 2016-17 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	0.60%
Projected/Planned Interest on Pooled Cash	\$240

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 14-15 Principal Payments:	(2,060,000)
Total FY 15-16 Principal Payments:	(275,000)
Outstanding Bond Amount	\$3,885,000

59005 (9209) Admin Control Account - Clearing

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

FY 2016-17 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 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	(\$36,556)	\$49,956	\$55,380
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	557,659	498,781	\$492,400
Expenditures - (Decrease) fund balance	(216,780)	(229,331)	(\$212,160)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>340,880</u>	<u>269,450</u>	<u>280,240</u>
Adjustments to Reserves/Encumbrances:			
53105 (6640) Costs of Issuance	-	6,594	-
Amortization of Debt Issuance	25,637	25,637	\$25,637
44003 (1701) Other Interest Earnings	(6,257)	(6,257)	(6,257)
Unrealized Gain/Loss	1,253	-	-
Change in Matured Bonds Payable	(15,000)	(15,000)	(5,000)
59004 (9200)-ENT - Principal	(260,000)	(275,000)	(280,000)
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(254,367)</u>	<u>(264,026)</u>	<u>(265,620)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$49,956	\$55,380	\$70,000
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$86,512	\$5,424	\$14,620
<u>Fund Balance Components at Beginning of FY</u>	7/1/14	7/1/15	
Cash	\$273,896	\$373,036	
Cash with Trustee	1	-	
Matured Bonds Payable	(260,000)	(275,000)	
Interest Payable	(50,453)	(48,080)	
Total Beginning Fund Balance	<u>(\$36,556)</u>	<u>\$49,956</u>	

FY 2016-17 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Fund/Department ID: 44710-33100200

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$6,500	\$6,000	(\$500)	(7.69%)
Subtotal Use of Money	\$6,500	\$6,000	(\$500)	(7.69%)
<u>INTERGOVERNMENTAL REVENUE</u>				
42358 (2500) State Other Funding	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Trans in - within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$6,500	\$6,000	(\$500)	(7.69%)

EXPENDITURES:

FIXED ASSETS

19831 (8510) CIP - Bldg & Impr	\$100,000	\$0	(\$100,000)	(100.00%)
19832 (9400) CIP - Infrastructure	400,000	0	(400,000)	(100.00%)
Subtotal Fixed Assets	\$500,000	\$0	(\$500,000)	(100.00%)

TOTAL EXPENDITURES	\$500,000	\$0	(\$500,000)	(100.00%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$493,500	(\$6,000)	(\$499,500)	(101.22%)
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FY 2016-17 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	0.60%
Projected/Planned Interest on Pooled Cash	\$6,000

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

42358 (2500) State Other Funding

No revenue is anticipated for FY 16-17.

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 16-17.

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

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. There are no planned capital projects in FY 16-17.

FY 2016-17 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 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,177,037	\$1,100,427	\$12,903
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$232,921	12,476	6,500
Expenditures - (Decrease) fund balance	(328,930)	(1,100,000)	-
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(96,009)	(1,087,524)	6,500
Adjustments to Reserves/Encumbrances:			
Capitalized Interest	-	-	-
Unrealized Gain/Loss	6,788	-	-
Loss on Asset	12,611		
Change in Encumbrance	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	19,399	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$1,100,427	\$12,903	\$19,403
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$76,610)	(\$1,087,524)	\$6,500
<u>Fund Balance Components at Beginning of FY</u>	7/1/14	7/1/15	
Cash	\$1,178,020	\$1,100,427	
Accounts Payable	(983)	-	
Contract Retention Payable	-	-	
Encumbrances	-	-	
Total Beginning Fund Balance	\$1,177,037	\$1,100,427	