

# FY 2016-17 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - GEYSERVILLE
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**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 15-16 Adopted	FY 16-17 Requested	Percent Change	FY 15-16 Adopted	FY 16-17 Requested	Percent Change
Operations	\$458,888	\$403,439	(12.08%)	\$146,780	(\$23,324)	(115.89%)
Bonds	5,752	4,554	(20.83%)	(20,278)	(25,760)	27.03%
Construction	15,000	36,250	141.67%	(1,950)	34,450	(1866.67%)
<b>TOTAL:</b>	<b>\$479,640</b>	<b>\$444,243</b>	<b>(7.38%)</b>	<b>\$124,552</b>	<b>(\$14,634)</b>	<b>(111.75%)</b>

**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	353	353	354	356	0.85%
Total APNs	318	318	318	318	0.00%

**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 16-17 annual service charges is \$951 representing a 5.0% increase from FY 15-16.

**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: SANITATION ZONE - GEYSERVILLE - OPERATIONS**

**Fund/Department ID: 44605-33110100**

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40003 (1001) Direct Charges-CY	\$306,708	\$324,709	\$18,001	5.87%
40111 (1020) Supplemental Prop Taxes - CY	1,000	1,100	100	10.00%
40999 (1120) Penalties and Costs on Taxes	600	650	50	8.33%
<b>Subtotal Taxes</b>	<b>\$308,308</b>	<b>\$326,459</b>	<b>\$18,151</b>	<b>5.89%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$176	\$1,500	\$1,324	752.27%
<b>Subtotal Use of Money</b>	<b>\$176</b>	<b>\$1,500</b>	<b>\$1,324</b>	<b>752.27%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45221 (3400) Sewer/Water Usage Fee	\$3,624	\$3,804	\$180	4.97%
<b>Subtotal Charges for Services</b>	<b>\$3,624</b>	<b>\$3,804</b>	<b>\$180</b>	<b>4.97%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 (4625) Trans in - Within a Fund	\$0	\$95,000	\$95,000	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$312,108</b>	<b>\$426,763</b>	<b>\$114,655</b>	<b>36.74%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maintenance - Equipment	5,000	5,000	0	0.00%
51201 (6522&73) Administration Services	3,000	3,000	0	0.00%
51211 (6610) Legal Services	1,000	1,000	0	0.00%
51226 (6570) Consulting Services	35,000	0	(35,000)	(100.00%)
51231 (6512) Testing/Analysis	22,000	18,000	(4,000)	(18.18%)
51241 (6430) Outside Printing & Binding	1,000	1,000	0	0.00%
51244 (6589) Permits/License/Fees	18,000	20,000	2,000	11.11%
51401 (6820) Rents& Leases-Equipment	500	500	0	0.00%
51803 (6540) Other Contract Services	30,000	15,000	(15,000)	(50.00%)
51902 (6040) Telecommunications Usage	500	500	0	0.00%
51917 (6523) District Operations Chgs	210,000	225,000	15,000	7.14%
51919 (6697) EFS Costs	15,988	18,855	2,867	17.93%
51921 (7206) Equipment Usage Charges	14,400	15,000	600	4.17%
52111 (6400) Office Expense	1,000	500	(500)	(50.00%)
52141 (6880) Minor Equipment/Small Tools	500	1,000	500	100.00%
52061 (7201) Fuel/Gas/Oil	0	1,000	1,000	N/A
52072 (7212) Chemicals	5,000	4,000	(1,000)	(20.00%)

**FY 2016-17 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (cont'd)</u></b>				
52081 (6262) Medical/Laboratory Supplies	1,000	2,000	1,000	100.00%
52171 (7247) Water Conservation Prog	1,000	4,000	3,000	300.00%
52193 (7394) Utilities-Power	20,000	16,000	(4,000)	(20.00%)
<b><i>Subtotal Services and Supplies</i></b>	<b><u>\$384,888</u></b>	<b><u>\$351,355</u></b>	<b><u>(\$33,533)</u></b>	<b><u>(8.71%)</u></b>
<b><u>OTHER CHARGES</u></b>				
53402 (7980) Depreciation Expense	\$44,000	\$47,084	\$3,084	7.01%
<b><i>Subtotal Other Charges</i></b>	<b><u>\$44,000</u></b>	<b><u>\$47,084</u></b>	<b><u>\$3,084</u></b>	<b><u>7.01%</u></b>
<b><u>FIXED ASSETS</u></b>				
19820 (8560) Machinery & Equipment	\$10,000	\$0	(\$10,000)	(100.00%)
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$10,000</u></b>	<b><u>\$0</u></b>	<b><u>(\$10,000)</u></b>	<b><u>(100.00%)</u></b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
55011 (9000) Appropriations for Contingency	\$5,000	\$5,000	\$0	0.00%
<b><i>Subtotal Appropriations for Contin.</i></b>	<b><u>\$5,000</u></b>	<b><u>\$5,000</u></b>	<b><u>\$0</u></b>	<b><u>0.00%</u></b>
<b><u>OTHER FINANCING USES</u></b>				
57011 (8625) Transfers out-within a Fund	\$15,000	\$0	(\$15,000)	(100.00%)
<b><i>Subtotal Other Financing Uses</i></b>	<b><u>\$15,000</u></b>	<b><u>\$0</u></b>	<b><u>(\$15,000)</u></b>	<b><u>(100.00%)</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$458,888</u></b>	<b><u>\$403,439</u></b>	<b><u>(\$55,449)</u></b>	<b><u>(12.08%)</u></b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b><u>\$146,780</u></b>	<b><u>(\$23,324)</u></b>	<b><u>(\$170,104)</u></b>	<b><u>(115.89%)</u></b>

**FY 2016-17 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 (1001) Direct Charges-CY**

Flat charge revenue from annual service charges is expected to increase slightly from the adopted FY 15-16 budget. The annual rate will increase 5.0%, from \$906 to \$951.

ESDs times annual rate:	352 x \$951	\$334,752
Less Estimated Delinquency Factor:	3%	(10,043)
		\$324,709

(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	\$250,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$176

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

**45221 (3400) 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 invoice entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$906 to \$951.

ESDs x Annual Charge	4 x \$951	=	\$3,804
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**Character Title:** Other Financing Sources **Character No.:** 44605-33110100-49

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

This account records a transfer from SCWA General Fund to provide funds to operate the treatment plant. These funds will no be recovered.

**51061 (6140) Maintenance-Equipment**

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

**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.

**51211 (6610) Legal Services**

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

**51231 (6512) Testing/Analysis**

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

**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.

**51244 (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 records miscellaneous services as needed.

**51902 (6040) Telecommunication Usage**

This account records expenses paid by the Geyserville 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 Geyserville SZ's facilities.

**51919 (6697) EFS Costs**

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

**51921 (7206) Equipment Usage Charges**

This item is requested to provide funds for equipment usage.

**52111 (6400) Office Expense**

Supplies/Expenses covers the costs of operational supplies.

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

**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.

**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. 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.

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

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

**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.

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

**19820 (8560) Machinery & Equipment**

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

**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.

**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. There are no planned transfer in FY 16-17.

**FY 2016-17 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 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved BEGINNING Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$305,875</b>	<b>\$268,537</b>	<b>(\$68,581)</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	321,086	455,664	426,763
Expenditures - (Decrease) fund balance	(394,755)	(836,782)	(\$403,439)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(73,669)</b>	<b>(381,118)</b>	<b>23,324</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
53402 - Depreciation	36,651	44,000	\$47,084
Unrealized Gain/Loss	1,573	-	-
Donation-Asset	(3,255)	-	-
Change in Encumbrance	-	-	-
Change in Water Conservation Reserve	1,362	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>36,331</b>	<b>44,000</b>	<b>47,084</b>
<b>Undesignated/Unreserved ENDING Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$268,537</b>	<b>(\$68,581)</b>	<b>\$1,827</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$37,338)</b>	<b>(\$337,118)</b>	<b>\$70,408</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/14</b>	<b>7/1/15</b>	
Cash	\$291,673	\$271,659	
Other Receivables (Flat Charges)	31,252	13,359	
Accounts Payable	(1,957)	(2,749)	
Reserve for Water Conservation	(15,093)	(13,732)	
Encumbrance (P.O.)	-	-	
<b>Total Beginning Fund Balance</b>	<b>\$305,875</b>	<b>\$268,537</b>	

**FY 2016-17 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Tax - CY,Secured	\$24,200	\$28,554	\$4,354	17.99%
40111 (1020) Supplemental Prop Taxes - CY	600	600	0	0.00%
40101 (1040) Prop Taxes - CY, Unsecured	600	600	0	0.00%
<b>Subtotal Taxes</b>	<b>\$25,400</b>	<b>\$29,754</b>	<b>\$4,354</b>	<b>17.14%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$130	\$60	(\$70)	(53.85%)
<b>Subtotal Use of Money</b>	<b>\$130</b>	<b>\$60</b>	<b>(\$70)</b>	<b>(53.85%)</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 (2440) State Homeowners Tax Relief	\$500	\$500	\$0	0.00%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$26,030</b>	<b>\$30,314</b>	<b>\$4,284</b>	<b>16.46%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 (6635) Bank Charges	\$52	\$52	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$52</b>	<b>\$52</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 (7920) Interest on LT Debt	\$5,700	\$4,502	(\$1,198)	(21.02%)
<b>Subtotal Other Charges</b>	<b>\$5,700</b>	<b>\$4,502</b>	<b>(\$1,198)</b>	<b>(21.02%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 (9200) Admin Control Acct	\$23,000	\$24,000	\$1,000	4.35%
59005 (9209) Admin Control Acct-Clearing	(23,000)	(24,000)	(1,000)	4.35%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,752</b>	<b>\$4,554</b>	<b>(\$1,198)</b>	<b>(20.83%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$20,278)</b>	<b>(\$25,760)</b>	<b>(\$5,482)</b>	<b>27.03%</b>

## FY 2016-17 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 16-17 bond payment amount (principal and interest) is \$28,554. 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	\$10,000
Projected Interest Rate	<u>0.60%</u>
Projected/Planned Interest on Pooled Cash	\$60

**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 14-15 Principal Payments:	(375,000)
FY 15-16 Principal Payment:	<u>(23,000)</u>
Outstanding Bond Amount	\$102,000

**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 - GEYSERVILLE - BONDS  
**Fund/Department ID:** 44615-33110300

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$19,530</b>	<b>\$14,153</b>	<b>\$11,407</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	24,165	26,006	30,314
Expenditures - (Decrease) fund balance	(6,775)	(5,752)	(4,554)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	17,390	20,254	25,760
<b>Adjustments to Reserves/Encumbrances:</b>			
59004 (9200) - Enterprise Principal	(21,000)	(23,000)	(24,000)
Unrealized Gain/Loss	233	-	-
Change In Mature Bonds Payable	(2,000)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(22,767)	(23,000)	(24,000)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$14,153</b>	<b>\$11,407</b>	<b>\$13,167</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$5,377)</b>	<b>(\$2,746)</b>	<b>\$1,760</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/14</b>	<b>7/1/15</b>	
Cash	\$40,530	\$37,153	
Matured Bonds Payable	(21,000)	(23,000)	
<b>Total Beginning Fund Balance</b>	<b>\$19,530</b>	<b>\$14,153</b>	

**FY 2016-17 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$1,950	\$1,800	(\$150)	(7.69%)
<b>Subtotal Use of Money</b>	<b>\$1,950</b>	<b>\$1,800</b>	<b>(\$150)</b>	<b>(7.69%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 (4625) Trans in - Within a Fund	\$15,000	\$0	(\$15,000)	(100.00%)
<b>Subtotal Other Financing Sources</b>	<b>\$15,000</b>	<b>\$0</b>	<b>(\$15,000)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$16,950</b>	<b>\$1,800</b>	<b>(\$15,150)</b>	<b>(89.38%)</b>
<b>EXPENDITURES:</b>				
<b><u>FIXED ASSETS</u></b>				
19832 (9400) CIP - Infrastructure	\$15,000	\$36,250	\$21,250	141.67%
<b>Subtotal Fixed Assets</b>	<b>\$15,000</b>	<b>\$36,250</b>	<b>\$21,250</b>	<b>141.67%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 (8625) Transfers out-within a Fund	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,000</b>	<b>\$36,250</b>	<b>\$21,250</b>	<b>141.67%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$1,950)</b>	<b>\$34,450</b>	<b>\$36,400</b>	<b>(1866.67%)</b>

## FY 2016-17 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	0.60%
Projected/Planned Interest on Pooled Cash	\$1,800

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. There are no planned transfer in FY 16-17.

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

**19832 (9400) CIP - Infrastructure**

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

**FY 2016-17 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 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$323,371</b>	<b>\$329,179</b>	<b>\$176,147</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,045	1,968	\$1,800
Expenditures - (Decrease) fund balance	-	(155,000)	(\$36,250)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	4,045	(153,032)	(34,450)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	1,764	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	1,764	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$329,179</b>	<b>\$176,147</b>	<b>\$141,697</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$5,808</b>	<b>(\$153,032)</b>	<b>(\$34,450)</b>
 <b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/14</b>	<b>7/1/15</b>	
Cash	\$323,371	\$329,179	
Accounts Payable	-	-	
<b>Total Beginning Fund Balance</b>	<b>\$323,371</b>	<b>\$329,179</b>	