

FY 2016-17 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: RECYCLED WATER FUND

Fund/Department ID: 44110-33030400

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 Ca	\$5,200	\$3,000	(\$2,200)	(42.31%)
Subtotal Use of Money	\$5,200	\$3,000	(\$2,200)	(42.31%)
<u>INTERGOVERNMENTAL REVENUE</u>				
42461 Federal-Other Funding	\$0	\$3,000,000	\$3,000,000	N/A
Subtotal Intergovernmental Revenue	\$0	\$3,000,000	\$3,000,000	N/A
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations and Reimbursements	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47102 (4625) Transfers In -Bet'w Gov'	\$0	\$220,000	\$220,000	N/A
Subtotal Other Financing Sources	\$0	\$220,000	\$220,000	N/A
TOTAL REVENUES	\$5,200	\$3,223,000	\$3,217,800	61880.77%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51211 (6610) Legal Services	10,000	5,000	(5,000)	(50.00%)
51226 (6570) Consulting Services	323,500	0	(323,500)	(100.00%)
51241 (6430) Outside Printing & Bin	5,000	5,000	0	0.00%
51602 (7302) Business Travel/Milea	6,000	3,000	(3,000)	(50.00%)
51605 (7303) Private Care Expense	500	450	(50)	(10.00%)
51803 (6540) Other Contract Serv	0	324,000	324,000	N/A
51917 (6523) District Operations Cl	217,500	182,500	(35,000)	(16.09%)
51919 (6697) EFS Costs	12,191	14,377	2,186	17.93%
51921 (7206) Equipment Usage Ch:	3,600	1,500	(2,100)	(58.33%)
52091 (6280) Memberships/Certifica	95,000	100,000	5,000	5.26%
Subtotal Services and Supplies	\$673,291	\$635,827	(\$37,464)	(5.56%)
<u>OTHER CHARGES</u>				
53402 (7980) Depreciation Expense	\$50,000	\$49,343	(\$657)	(1.31%)
53501 (8010) Contributions	10,000	2,550,000	2,540,000	25400.00%
Subtotal Non-Co Govt	\$60,000	\$2,599,343	\$2,539,343	4232.24%
TOTAL EXPENDITURES	\$733,291	\$3,235,170	\$2,501,879	341.19%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$728,091	\$12,170	(\$715,921)	(98.33%)

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	\$500,000	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$3,000	

Character Title: Intergovernmental Revenue

Character No.: 44110-33030400-20

42461 Federal-Other Funding

This account records grant revenue from USBR for NBWRA (\$450,000) and for NBWRA Phase 1 construction (\$2,550,000).

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.

Character Title: Services and Supplies

Character No.: 44110-33030400-60

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.

51241 (6430) Outside Printing & Binding

Order No.

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

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.

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 16-17 include:

<u>Project Description</u>	<u>Order No.</u>	<u>Amount</u>
Legislative Advocacy-Federal	Various	\$70,000
Legislative Advocacy-State	Various	15,000
Community Outreach Program	3289	30,000
Russian River Watershed Association	various	7,500
North Bay Watershed Association	3680-0593A3	5,000
Water Education-Non WC Staffing	various	5,000

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Recycled Water

Section Title: Recycled Water Fund

North Bay Water Reuse Authority

7533-7534

50,000

\$182,500

Character Title: Services and Supplies (cont'd)

Character No.: 44110-33030400-60

51803 (6540) Other Contract Services

This item provides funds for the use of outside contract services as may be necessary to support the program.

<u>Project Description</u>	<u>Order No.</u>	<u>Amount</u>
Legislative Advocacy-Federal	various	\$50,000
Legislative Advocacy-State	various	20,000
NCIRWMP	3289	40,000
North Bay Water Reuse Authority	7630.7534A2,7534A1	190,000
Community Outreach Program	3289	5,000
Water Education-Assembly Program	various	19,000
		<u>\$324,000</u>

51919 (6697) EFS Costs

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

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	45,000
Water Reuse Foundation	3289	40,000
		<u>\$100,000</u>

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

NBWRA contribution to Napa Sani (\$1,800,000) and Sonoma Valley County Sanitation District (\$750,000) for Phase 1 construction projects.

FY 2016-17 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 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$739,356	\$540,038	(\$10,489)
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,745,819	2,707	3,223,000
Expenditures - (Decrease) fund balance	(4,036,856)	(669,840)	(3,235,170)
Net Surplus or Deficit - Increase/(Decrease) to Fund Balance	(291,037)	(667,133)	(12,170)
Adjustments to Reserves/Encumbrances:			
Change in Encumbrances - Net Change	41,452	67,715	-
Unrealized Gains/Losses	5,925	(1,109)	-
Depreciation	44,343	50,000	49,343
Net Adjustment - Increase/(Decrease) to Fund Balance	\$91,720	\$116,606	\$49,343
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$540,038	(\$10,489)	\$26,684
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$199,318)	(\$550,527)	\$37,173
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/14	7/1/15	
Cash	\$872,318	\$629,598	
Receivables	637,122	1,854,595	
Accounts Payable	(23,882)	(22,041)	
Due to Other Govt's	(637,035)	(1,854,092)	
Retention Payable	-	(306)	
Encumbrances	(109,167)	(67,715)	
Total Beginning Fund Balance	\$739,356	\$540,039	