

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

**Fund: WARM SPRINGS DAM DEBT SERVICE**

**Fund/Department ID: 34105-33030200**

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
--------------------------	--------------------	----------------------	------------	-------------------

**REVENUES:**

**USE OF MONEY**

44002 (1700) Interest on Poole	\$19,500	\$30,000	\$10,500	53.85%
44003 (1701) Other Interest Ea	990,000	990,000	0	0.00%
<b>Subtotal Use of Money</b>	<b>\$1,009,500</b>	<b>\$1,020,000</b>	<b>\$10,500</b>	<b>1.04%</b>

**OTHER FINANCING SOURCES**

47101 (4625) Transfers Int-with	\$0	\$0	\$0	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$1,009,500</b>	<b>\$1,020,000</b>	<b>\$10,500</b>	<b>1.04%</b>
-----------------------	--------------------	--------------------	-----------------	--------------

**EXPENDITURES:**

**OTHER CHARGES**

53101 (7910) Principal Paymen	\$3,331,555	\$3,438,998	\$107,443	3.23%
53103 (7930) Interest on LT De	2,954,017	2,846,575	(107,442)	(3.64%)
<b>Subtotal Other Charges</b>	<b>\$6,285,572</b>	<b>\$6,285,573</b>	<b>\$1</b>	<b>0.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$6,285,572</b>	<b>\$6,285,573</b>	<b>\$1</b>	<b>0.00%</b>
---------------------------	--------------------	--------------------	------------	--------------

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$5,276,072</b>	<b>\$5,265,573</b>	<b>(\$10,499)</b>	<b>(0.20%)</b>
---	--------------------	--------------------	-------------------	----------------

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Supply

**Section Title:** Warm Springs Dam Debt Service

**Character Title:** Use of Money and Property      **Character No.:** 34105-33030200-17

**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	5,000,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$20,000

**40003 (1701) Other Interest Earnings**

Figures are based on the debt service schedule.

**Character Title:** Other Financing Sources      **Character No.:** 34105-33030200-46

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

This request is for the annual transfer from the Warm Springs Dam - Special Revenue Fund to provide for payment of annual debt service and the purchase of additional US Treasury strips. No transfer will be made in FY 16-17.

**Character Title:** Other Charges      **Character No.:** 34105-33030200-75

**53101 (7910) Principal Payments - LT Debt**

Order No. 3076A2

This item is to provide funds for the Agency's share of principal due for the construction of Warm Springs Dam. These principal payments will continue to increase until the final payment is made in 2034.

**53103 (7930) Interest on LT Debt**

Order No. 3076A3

This item is to provide funds for the Agency's share of interest due for the construction of Warm Springs Dam. These interest payments are based on a repayment schedule specified at the time the bonds were sold.

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department: Sonoma County Water Agency - Water Supply**

**Fund: Warm Springs Dam Debt Service**

**Fund/Department ID: 34105-33030200**

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,006,408</b>	<b>\$5,043,877</b>	<b>\$18,071,102</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,271,062	997,797	1,020,000
Expenditures - (Decrease) fund balance	(6,285,571)	(6,285,572)	(6,285,573)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<b>(5,014,509)</b>	<b>(5,287,775)</b>	<b>(5,265,573)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Market Value Adjustments - Strips	(881,812)	-	-
Invested in SCEIP	1,817,474	-	-
Unrealized Gains/Losses	11,316	-	-
Proceeds from Matured Strips	6,105,000	18,315,000	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<b>7,051,978</b>	<b>18,315,000</b>	<b>-</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$5,043,877</b>	<b>\$18,071,102</b>	<b>\$12,805,529</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$2,037,469</b>	<b>\$13,027,225</b>	<b>(\$5,265,573)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
Cash	\$3,006,408	\$5,043,877	
<b>Total Beginning Fund Balance</b>	<b>\$3,006,408</b>	<b>\$5,043,877</b>	

**FY 2016-17 BUDGET**

**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: RECYCLED WATER FUND**

**Fund/Department ID: 44110-33030400**

<b>Sub-Object No. and Title</b>	<b>Adopted 2015-16</b>	<b>Requested 2016-17</b>	<b>Difference</b>	<b>Percent Change</b>
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Ca	\$5,200	\$3,000	(\$2,200)	(42.31%)
<b>Subtotal Use of Money</b>	<b>\$5,200</b>	<b>\$3,000</b>	<b>(\$2,200)</b>	<b>(42.31%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42461 Federal-Other Funding	\$0	\$3,000,000	\$3,000,000	N/A
<b>Subtotal Intergovernmental Revenue</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>N/A</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4102 Donations and Reimbursements	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 (4625) Transfers In -Bet'w Gov'	\$0	\$220,000	\$220,000	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$5,200</b>	<b>\$3,223,000</b>	<b>\$3,217,800</b>	<b>61880.77%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
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%
<b>Subtotal Services and Supplies</b>	<b>\$673,291</b>	<b>\$635,827</b>	<b>(\$37,464)</b>	<b>(5.56%)</b>
<b><u>OTHER CHARGES</u></b>				
53402 (7980) Depreciation Expense	\$50,000	\$49,343	(\$657)	(1.31%)
53501 (8010) Contributions	10,000	2,550,000	2,540,000	25400.00%
<b>Subtotal Non-Co Govt</b>	<b>\$60,000</b>	<b>\$2,599,343</b>	<b>\$2,539,343</b>	<b>4232.24%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$733,291</b>	<b>\$3,235,170</b>	<b>\$2,501,879</b>	<b>341.19%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$728,091</b>	<b>\$12,170</b>	<b>(\$715,921)</b>	<b>(98.33%)</b>

## 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
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$739,356</b>	<b>\$540,038</b>	<b>(\$10,489)</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,745,819	2,707	3,223,000
Expenditures - (Decrease) fund balance	(4,036,856)	(669,840)	(3,235,170)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to Fund Balance	(291,037)	(667,133)	(12,170)
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances - Net Change	41,452	67,715	-
Unrealized Gains/Losses	5,925	(1,109)	-
Depreciation	44,343	50,000	49,343
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	\$91,720	\$116,606	\$49,343
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$540,038</b>	<b>(\$10,489)</b>	<b>\$26,684</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$199,318)</b>	<b>(\$550,527)</b>	<b>\$37,173</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/14</b>	<b>7/1/15</b>	
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)	
<b>Total Beginning Fund Balance</b>	<b>\$739,356</b>	<b>\$540,039</b>	

**SONOMA COUNTY WATER AGENCY**  
**FY 16-17 BUDGET**  
**WATER TRANSMISSION**

<u>FUND</u>	<u>DEPARTMENT</u>	<u>TABLE OF CONTENTS</u>	<u>Page</u>
		<b>Budget Division Summary</b>	
		Financial Summary	1
<b>44205</b>	<b>33040100</b>	<b>Water Transmission System Agency Fund</b>	
		Summary of Revenues and Expenditures	2
		Character Justification	5
		Statement of Special Fund Activity	9
<b>44210</b>	<b>33041000</b>	<b>Water Management Planning Fund</b>	
		Summary of Revenues and Expenditures	10
		Character Justification	11
		Statement of Special Fund Activity	12
<b>44215</b>	<b>33041100</b>	<b>Watershed Planning/Restoration Fund</b>	
		Summary of Revenues and Expenditures	13
		Character Justification	14
		Statement of Special Fund Activity	17
<b>44220</b>	<b>33041200</b>	<b>Recycled Water Fund</b>	
		Summary of Revenues and Expenditures	18
		Character Justification	19
		Statement of Special Fund Activity	21
<b>44225</b>	<b>33041300</b>	<b>Water Conservation Fund</b>	
		Summary of Revenues and Expenditures	22
		Character Justification	23
		Statement of Special Fund Activity	25
<b>44230</b>	<b>33045000</b>	<b>Santa Rosa Aqueduct Capital Fund</b>	
		Summary of Revenues and Expenditures	26
		Character Justification	27
		Statement of Special Fund Activity	28
<b>44235</b>	<b>33045100</b>	<b>Petaluma Aqueduct Capital Fund</b>	
		Summary of Revenues and Expenditures	29
		Character Justification	30
		Statement of Special Fund Activity	31
<b>44240</b>	<b>33045200</b>	<b>Sonoma Aqueduct Capital Fund</b>	
		Summary of Revenues and Expenditures	32
		Character Justification	33
		Statement of Special Fund Activity	34

**WATER TRANSMISSION**  
**TABLE OF CONTENTS (Continued)**

<b><u>FUND</u></b>	<b><u>DEPARTMENT</u></b>		<b><u>Page</u></b>
<b>44250</b>	<b>33043000</b>	<b>Storage Facilities Fund</b>	
		Summary of Revenues and Expenditures	35
		Character Justification	36
		Statement of Special Fund Activity	37
<b>44260</b>	<b>33043200</b>	<b>Common Facilities Fund</b>	
		Summary of Revenues and Expenditures	38
		Character Justification	39
		Statement of Special Fund Activity	41
<b>44265</b>	<b>33047000</b>	<b>State Loan Debt Service Fund</b>	
		Summary of Revenues and Expenditures	42
		Character Justification	43
		Statement of Special Fund Activity	44
<b>44270</b>	<b>33047100</b>	<b>State Loan Reserve Fund</b>	
		Summary of Revenues and Expenditures	45
		Character Justification	46
		Statement of Special Fund Activity	47
<b>44275</b>	<b>33047200</b>	<b>Common Facilities Revenue Bonds Fund 2012</b>	
		Summary of Revenues and Expenditures	48
		Character Justification	49
		Statement of Special Fund Activity	51
<b>44280</b>	<b>33047300</b>	<b>Storage Facilities Revenue Bonds Fund 2012</b>	
		Summary of Revenues and Expenditures	52
		Character Justification	53
		Statement of Special Fund Activity	55
<b>44285</b>	<b>33047400</b>	<b>Sonoma Aqueduct Revenue Bonds Fund 2012</b>	
		Summary of Revenues and Expenditures	56
		Character Justification	57
		Statement of Special Fund Activity	58

# **WATER TRANSMISSION**

## **TABLE OF CONTENTS (Continued)**

<b><u>FUND</u></b>	<b><u>DEPARTMENT</u></b>		<b><u>Page</u></b>
<b>44290</b>	<b>33047500</b>	<b>Storage Facilities Revenue Bonds Fund 2015</b>	
		Summary of Revenues and Expenditures	59
		Character Justification	60
		Statement of Special Fund Activity	62
<b>44295</b>	<b>33047600</b>	<b>Common Facilities Revenue Bonds Fund 2015</b>	
		Summary of Revenues and Expenditures	63
		Character Justification	64
		Statement of Special Fund Activity	66
<b>44305</b>	<b>33047700</b>	<b>Sonoma Aqueduct Revenue Bonds Fund 2015</b>	
		Summary of Revenues and Expenditures	67
		Character Justification	68
		Statement of Special Fund Activity	69
<b>44300</b>	<b>33045300</b>	<b>North Marin Water Deposit Fund</b>	
		Summary of Revenues and Expenditures	70
		Character Justification	71
		Statement of Special Fund Activity	72

**FY 2016-17 BUDGET**  
**BUDGET DIVISION SUMMARY**

ction Title:

<b>WATER TRANSMISSION SYSTEM</b>
----------------------------------

**Program Description**

This section includes the operations and maintenance (O&M), construction projects and debt service obligations related to the Agency's Water Transmission System.

**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
Water Trans. Agency Fund	\$46,038,734	\$40,311,704	(12%)	\$6,015,926	\$5,988,337	(0%)
Water Management Planning	275,000	25,000	(91%)	61,844	(107,694)	274%
Watershed Planning/Restoration	4,680,500	4,575,000	(2%)	377,056	1,005,951	(167%)
Recycled Water & Local Supply	2,118,733	777,500	(63%)	243,079	(44,410)	(118%)
Water Conservation	2,283,820	2,590,500	13%	(190,288)	32,532	117%
SR Aqueduct Capital Fund	415,000	10,000	(98%)	(119,253)	(372,478)	(212%)
Petaluma Aq. Capital Fund	350,000	30,000	(91%)	(101,776)	(237,060)	133%
Sonoma Aq. Capital Fund	640,000	400,000	(38%)	494,596	(28,705)	106%
Storage Facilities	113,719	1,177,000	935%	1,499	224,600	(14883%)
Pipeline Facilities	0	0	N/A	0	0	N/A
Common Facilities	7,403,281	12,871,000	74%	517,281	578,000	(12%)
State Loan Debt Service	309,880	289,340	(7%)	(731,854)	(755,098)	3%
State Loan Reserve	0	0	N/A	0	0	N/A
Common Rev. Bond Fund 2012	275,513	163,405	(41%)	(157,470)	(217,490)	38%
Storage Revenue Bond 2012	158,882	117,376	(26%)	(150,993)	(155,240)	(3%)
Sonoma Aq. Revenue Bond 2012	188,257	97,919	(48%)	(68,276)	(127,960)	87%
Sonoma Aq. Revenue Bond 2015	0	341,812	N/A	0	285,000	N/A
Storage Revenue Bond 2015	308,128	1,213,203	294%	(136,024)	396,330	(391%)
Common Rev. Bond Fund 2015	312,852	4,286,973	1270%	(83,983)	3,637,290	(4431%)
North Marin Water Deposit	0	0	N/A	(101)	(101)	0%
<b>TOTAL:</b>	<b>\$65,872,299</b>	<b>\$69,277,732</b>	<b>5.17%</b>	<b>\$5,971,263</b>	<b>\$10,101,805</b>	<b>69.17%</b>

**Staffing Summary**

No staffing is allocated to indexes within this section. Refer to the Administration and General Section.

**Workload Summary**

n/a

**Summary of Issues and Significant Changes**

Refer to the Departmental Budget Summary for a summary of issues and significant changes.

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

**Section Title: WATER TRANSMISSION AGENCY FUND**  
**Section/Fund No: 44205**

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42358 State Other Funding	50,000	0	(\$50,000)	(100.00%)
<b>Subtotal Use of Money</b>	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(100.00%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	60,000	45,000	(\$15,000)	(25.00%)
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$60,000</b>	<b>\$45,000</b>	<b>(\$15,000)</b>	<b>(25.00%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45223 Sewer/Water Hook up Fees	0	0	\$0	N/A
45301 Charges for Services	0	0		
45314 Sale - Power	800,000	800,000	0	0.00%
45315 Sale - Water, Wholesale	27,138,289	23,199,155	(3,939,134)	(14.52%)
45323 Common Fac Rev Bond Chg	1,841,731	2,069,376	227,645	12.36%
45324 Storage Fac Rev Bond Chg	845,815	1,089,219	243,404	28.78%
45325 Sonoma Aqueduct Rev Bond Chg	255,333	267,331	11,998	4.70%
45327 Santa Rosa Aqueduct Cap Chg	433,323	367,478	(65,845)	(15.20%)
45328 Petaluma Aqueduct Cap Chg	273,495	252,060	(21,435)	(7.84%)
45329 Sonoma Aqueduct Cap Chg	144,204	128,105	(16,099)	(11.16%)
45330 North Marin Rev Bond Chg	263,737	256,383	(7,354)	(2.79%)
45331 Water Mgmt Plan/Restore Chg	198,500	123,200	(75,300)	(37.93%)
45332 Watershed Plan/Restore Chg	4,030,500	3,350,000	(680,500)	(16.88%)
45333 Recycled Water & Local Supply	1,597,600	665,000	(932,600)	(58.38%)
45316 Water Conservation	2,050,281	1,699,059	(351,222)	(17.13%)
<b>Subtotal Charges for Services</b>	<b>\$39,872,808</b>	<b>\$34,266,366</b>	<b>(\$5,606,442)</b>	<b>(14.06%)</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46003 Sales - Non Taxable	0	0	\$0	N/A
46021 Capital Grants - Federal	0	0	\$0	N/A
46022 Capital Grants - State	0	0	0	N/A
46027 Insurance Claims Reimbursement	0	0	\$0	N/A
46029 Donations/Contributions	40,000	12,000	(\$28,000)	(70.00%)
46040 Miscellaneous Revenue	0	0	\$0	N/A
46041 Discounts Earned	0	0		
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
46200 Revenue Appl PY Misc Revenue	0	0	\$0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$40,000</b>	<b>\$12,000</b>	<b>(\$28,000)</b>	<b>(70.00%)</b>

**Section/Fund No: 44205**

<b>Account No. and Title</b>	<b>Adopted 2015-16</b>	<b>Requested 2016-17</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	0	0	0	N/A
<b><i>Subtotal Other Financing Sources</i></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>N/A</u></b>
<b>TOTAL REVENUES</b>	<b>\$40,022,808</b>	<b>\$34,323,366</b>	<b>(\$5,699,442)</b>	<b>(14.24%)</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51031 Waste Disposal Services	0	4,000	4,000	N/A
51032 Janitorial Services	300	4,000	3,700	1233.33%
51061 Maintenance - Equipment	814,400	530,000	(284,400)	(34.92%)
51071 Maintenance - Bldg & Improve	0	0	0	N/A
51072 Landscaping Services	3,000	0	(3,000)	(100.00%)
51077 Maintenance - Bldg & Improve	0	0	0	
51205 Advertising/Marketing Svc	0	4,000		
51209 Information Tech Svc (non ISD)	5,000	4,000	(1,000)	(20.00%)
51211 Legal Services	20,000	10,000	(10,000)	(50.00%)
51214 Agency Extra/Temp Help	0	1,000	1,000	N/A
51226 Consulting Services	715,000	0	(715,000)	(100.00%)
51230 Security Services	0	0	0	N/A
51231 Testing/Analysis	130,000	160,000	30,000	23.08%
51241 Outside Printing and Binding	4,000	5,000	1,000	25.00%
51244 Permits/License/Fees	40,000	45,000	5,000	12.50%
51249 Other Professional Services	0	0	0	N/A
51301 Publications and Legal Notices	1,000	0	(1,000)	(100.00%)
51401 Rents and Leases - Equipment	155,000	155,000	0	0.00%
51421 Rents and Leases - Bldg/Land	1,300	2,000	700	53.85%
51601 Training Services	12,000	12,000	0	0.00%
51602 Business Travel/Mileage	15,000	15,000	0	0.00%
51605 Private Car Expense	2,000	1,000	(1,000)	(50.00%)
51801 Other Services	0	0	0	N/A
51803 Other Contract Services	1,532,000	884,500	(647,500)	(42.27%)
51902 Telecommunication Usage	80,000	90,000	10,000	12.50%
51917 District Operations Chgs	11,845,000	12,200,350	355,350	3.00%
51921 Equipment Usage Charges	560,000	600,000	40,000	7.14%
52021 Clothing, Uniforms, Personal	10,000	10,000	0	0.00%
52031 Food	669	700	31	4.63%
52042 Janitorial Supplies	0	4,000	4,000	N/A
52061 Fuel/Gas/Oil	15,000	10,000	(5,000)	(33.33%)
52071 Materials and Supplies Expense	0	0	0	
52072 Chemicals	740,000	650,000	(90,000)	(12.16%)
52081 Medical/Laboratory Supplies	35,000	25,000	(10,000)	(28.57%)
52091 Memberships/Certifications	42,000	44,000	2,000	4.76%
52101 Other Supplies	0	40,000	40,000	N/A
52111 Office Supplies	31,000	10,000	(21,000)	(67.74%)
52115 Books/Media/Subscriptions	1,000	1,000	0	0.00%
52117 Mail and Postage Supplies	4,000	3,000	(1,000)	(25.00%)
52141 Minor Equipment/Small Tools	160,000	140,000	(20,000)	(12.50%)

**Section/Fund No: 44205**

<b>Account No. and Title</b>	<b>Adopted 2015-16</b>	<b>Requested 2016-17</b>	<b>Difference</b>	<b>Percent Change</b>
52142 Computer Equipment/Accessories	0	7,000	7,000	N/A
52143 Computer Software/Licensing Fees	20,000	20,000	0	0.00%
52162 Special Department Expense	0	0	0	N/A
52163 Professional Development	0	0	0	N/A
52171 Water Conservation Program	0	0	0	N/A
52191 Utilities	0	0	0	N/A
52193 Utilities - Electric	4,800,000	4,300,000	(500,000)	(10.42%)
<b>Subtotal Services and Supplies</b>	<b>\$21,793,669</b>	<b>\$19,991,550</b>	<b>(\$1,806,119)</b>	<b>(8.29%)</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	0	0	\$0	N/A
53401 Amortization Expense	241,500	241,500	\$0	0.00%
53402 Depreciation Expense	5,727,000	6,356,403	\$629,403	10.99%
53403 Loss - Disposed Capital Asset	0	0	\$0	N/A
53501 Contributions	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$5,968,500</b>	<b>\$6,597,903</b>	<b>\$629,403</b>	<b>10.55%</b>
<b><u>FIXED ASSETS</u></b>				
19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	0	0	\$0	N/A
19840 Work in Progress - Eq	0	0	\$0	N/A
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>APPROPRIATIONS FOR CONTIN.</u></b>				
55011 Appropriation for Contingency	0	0	\$0	N/A
<b>Subtotal Approp. for Contingencies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>				
57012 Transfers Out - btw Govtl Fund	18,276,565	13,722,251	(\$4,554,314)	(24.92%)
<b>Subtotal Other Financing Uses</b>	<b>\$18,276,565</b>	<b>\$13,722,251</b>	<b>(\$4,554,314)</b>	<b>(24.92%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,038,734</b>	<b>\$40,311,704</b>	<b>(\$5,731,030)</b>	<b>(12.45%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$6,015,926</b>	<b>\$5,988,337</b>	<b>(\$31,589)</b>	<b>(0.53%)</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission  
**Section Title:** Water Transmission Agency Fund

**Character Title:** Use of Money and Property **Character No.:** 44205-44

<b>44002 Interest on Pooled Cash</b>	
This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on anticipated cash balance and an interest rate forecast by the Sonoma County Treasurer for the County Pooled Investment Program for the coming fiscal year.	
Estimated Average Cash Balance	7,500,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	<u>\$45,000</u>

**Character Title:** Charges for Services **Character No.:** 44205-45

<b>45313 Sale - Power</b>		
This item records revenue from the sale of power generated at the Warm Springs Dam hydro-electric plant and sold to Power Water Resource Pooling Authority. The contract with PWRPA is based on a variable rate contract equal to the instantaneous rate that Water Transmission is charged. This contract will also give renewable energy credits to PWRPA and thereby allow the Agency to partially meet its renewable energy goal of "Carbon-free Water" by 2015.		
<b>45223 Sewer/Water Hook up Fees</b>		
This item reflects revenue received for installation of water meters. Actual revenues fluctuate from year to year based on requests for service. Expenditures associated with meter installation are budgeted in 44205-19831, SCWA - New Metered Service.		
<b>45315</b>	<b>Sale - Water, Wholesale</b>	\$ 23,199,155
<b>45323</b>	<b>Common Facilities Revenue Bond Charge</b>	\$ 1,699,059
<b>45324</b>	<b>Storage Facilities Revenue Bond Charge</b>	\$ 2,069,376
<b>45325</b>	<b>Sonoma Aqueduct Revenue Bond Charge</b>	\$ 1,089,219
<b>45326</b>	<b>Petaluma Aqueduct Revenue Bond Charge</b>	\$ 267,331
<b>45327</b>	<b>Santa Rosa Aqueduct Capital Charge</b>	\$ 367,478
<b>45328</b>	<b>Petaluma Aqueduct Capital Charge</b>	\$ 367,478
<b>45329</b>	<b>Sonoma Aqueduct Capital Charge</b>	\$ 252,060
<b>45330</b>	<b>North Marin Revenue Bond Charge</b>	\$ 128,105
<b>45331</b>	<b>Water Management Planning Charge</b>	\$ 256,383
<b>45332</b>	<b>Watershed Planning &amp; Restoration Charge</b>	\$ 123,200
<b>45333</b>	<b>Recycled Water &amp; Local Supply Charge</b>	\$ 3,350,000
<b>45316</b>	<b>Water Conservation Charge</b>	\$ -
<b>Total Water Sales</b>		<u>\$ 33,168,845</u>
Under the terms of the Sixth Supplemental Ordinance adopted in December 2002, all water transmission system revenues are to first be deposited in the Agency fund and later transferred to the appropriate capital or debt service funds. The line items listed above are used to record receipt of these revenues. Beginning July 1, 2006, all revenues received for the four subcharges are likewise received in the Agency's O&M fund and transferred to each subcharges' designated fund.		
<b>Revenue is based on deliveries of 40,524 Acre Feet</b>		

**Character Title:** Miscellaneous Revenues **Character No.:** 44205-46

<b>46029</b>	<b>Donations/Contributions</b>
--------------	--------------------------------

**FY 2016-17 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission  
**Section Title:** Water Transmission Agency Fund

**Character:** Services and Supplies **Character No.:** 44205-51/52

**51061 Maintenance - Equipment**

This item is requested to provide funds for purchase of small equipment and for annual equipment maintenance contracts. Starting in Fy 2012/13 it also will contain the costs to maintain the pumping, storage, pipeline and hydro-electric facilities previously budgeted in 51071. See details below:

DESCRIPTION	TCA	Project No.	Requested FY 16-17
Collector 6 Chlorine Lines Maintenance	7613	T0163	55,000
Electrical Supplies and Maintenance Services			180,000
Hardware and Miscellaneous Supplies			100,000
Pump and Pipeline Supplies and Maintenance Services			120,000
Safety Equipment and Safety Equipment Testing			30,000
Santa Rosa Plain Well Monitoring Program (SCWA Wells)			15,000
Wilfred Booster Station	607	T0032,T0033	-
Miscellaneous maintenance			30,000
<b>51061 Total</b>			<b>530,000</b>

**51071 Maintenance - Bldg & Improvement**

This item has provided funds for contractual costs associated with projects to maintain the pumping, storage, pipeline and hydro-electric facilities. In the future it will be combined with 51061 above.

DESCRIPTION	Project No.	Requested FY 16-17
<b>51071 Total</b>		<b>0</b>

**51209 Information Tech Svc (non ISD)**

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

**51211 Legal Services**

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

**Character:** Services and Supplies **Character No.:** 44205-51/52

**51803 Other Contract Services**

DESCRIPTION	TCA	Project No.	Requested FY 16-17
Aqueduct Condition Assessments	7526	T0153, T0382-3	50,000
As-Needed Dive Services			100,000
BAIRWMP	4043A2	T0096	30,000
Collector Capacity Study	7272	T0140	180,000
Community Outreach Program	0617A1	T0072	7,500
Groundwater Banking Feasibility - Pilot Stu	7412	T0147	125,000
LBNL Wohler Geophysics (phase 2 & 3)	7180	T0110	30,000
Legislative Advocacy - Federal	0702A6	T0080	90,000
Legislative Advocacy - State	0702A6	T0080	30,000
LHMP - program planning	7710	T0174	10,000
Miscellaneous Contract Services			50,000
NCIRWMP	4042A2	T0095	35,000
Riverfront Park Maintenance		T0125	95,500
Russian River Well Field Assessment and Evaluation			30,000
Sonoma Youth Ecology Corps	7401	T0146	16,500
Strategic Partnerships Initiative			5,000
			<b>884,500</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission  
**Section Title:** Water Transmission Agency Fund

**Character:** Services and Supplies **Character No.:** 44205-51/52

**51902            *Telecommunication Usage***

This item is requested to provide funds for communication costs for radio, telephone and data line charges.

**51917            *District Operations Chgs***

This item provides funds for staff costs when working on Water Transmission.

**52061            *Fuel/Gas/Oil***

Gas/Oil includes the costs of gas, diesel, and oil to operate the Agency's emergency generators.

**52081            *Medical/Laboratory Supplies***

This account records expenses for supplies and expenses associated with the laboratory.

**51921            *Equipment Usage Charge***

This item is requested to provide funds for equipment usage.

**52072            *Chemicals***

This sub-object provides funds for the purchase of chlorine gas used in chlorinating water prior to transporting to customers. This sub-object also provides funds for caustic soda required by the pH system.

**52091            *Memberships/Certifications***

This account provides funds for Agency memberships in professional and technical organizations.

**52111            *Office Supplies***

This account records expenses for routine office supplies and expenses.

**52141            *Minor Equipment/Small Tools***

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

**52142            *Computer Equipment/Accessories***

This item is requested to provide funds for the purchase of SCADA and telemetry controllers and instruments

**52143            *Computer Software/Licensing Fees***

This item provides funds for license agreements and software related to the water transmission system.

**52162            *Special Department Expense (Reimbursable Proj & FERC Fees)***

This item is used to account for expenses that will have an offsetting revenue, for example if there is a funding agreement with an outside agency. This item is requested to provide funds for fees paid to the Federal Energy Commission for licensing costs associated with the Agency's Hydro-Electric facility at Warm Springs Dam.

**52191            *Utilities***

This item is requested to provide funds for utility costs other than power for the water transmission system.

**52193            *Utilities - Electric (Power)***

The item is requested to provide funds for electrical energy costs required to meet the pumping demands of the water transmission system and to operate other water transmission facilities.

**Character:** Other Charges **Character No.:** 44205-53

**53402            *Depreciation Expense***

This item is requested to provide appropriations for depreciation of the water transmission system buildings, improvements and equipment. All completed construction projects from Storage Facilities, Pipeline Facilities and Common Facilities are transferred to the Water Transmission fund upon completion and depreciation is booked in the Water Transmission fund. No cash expenditure of funds is made.

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission  
**Section Title:** Water Transmission Agency Fund

**Character:** Other Charges **Character No.:** 44205-53

<b>53501</b>	<b>Contributions</b>	
This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals.		
		0

**Character:** Fixed Assets **Character No.:** 44205-19

<b>19820</b>	<b>Machinery &amp; Equipment</b>	
This item is requested to provide funds for equipment purchases which may be identified during the fiscal year.		
<u>DESCRIPTION</u>		<u>Requested FY 16-17</u>
Other equipment		0
<b>19831</b>	<b>CIP - Bldg &amp; Impr</b>	
This item is requested to provide funds for replacement and or improvement projects that may need to be undertaken during the fiscal year.		
		0
<b>19832</b>	<b>CIP - Infrastructure</b>	
		0

**Character:** Other Financing Uses **Character No.:** 44205-57

<b>57011</b>	<b>Transfers Out - within a Fund</b>	
This item is requested to transfer revenues collected as part of the rate for capital improvements and debt service payments. These transfers are made pursuant to the terms of the Master Water Supply Agreement and the Sixth Supplemental Ordinance.		
Santa Rosa Aqueduct Capital Fund	367,478	
Petaluma Aqueduct Capital Fund	252,060	
Sonoma Aqueduct Capital Fund	128,105	
Common Facilities Fund	3,711,422	
Storage Facilities Fund	0	
North Marin Deposit	0	
Sonoma Aqueduct Revenue Bond Fund 20	225,519	
Sonoma Aqueduct Revenue Bond Fund 20	41,812	
Storage Facilities Rev Bond Fund 2012	272,526	
Storage Facilities Rev Bond Fund 2015	816,693	
Common Facilities Rev Bond Fund 2012	380,655	
Common Facilities Rev Bond Fund 2015	648,483	
State Loan Debt Service Fund	1,040,238	
State Loan Reserve Fund	0	
Water Management Planning Fund	123,200	
Watershed Planning/Restoration Fund	3,350,000	
Recycled Water and Local Supply Fund	665,000	
Water Conservation Fund	1,699,059	
<b>Total</b>	<b>\$13,722,251</b>	

**Character:** Appropriations for Contingencies **Character No.:** 44205-55

<b>55011</b>	<b>Appropriation for Contingencies</b>	
This reserve is established for unanticipated costs which may arise during the fiscal year.		
		0

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Water Transmission Agency Fund

**Fund No.:** 44205

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>\$5,132,115</b>	<b>\$5,997,428</b>	<b>\$5,006,370</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	35,234,691	32,951,260	34,323,366
Expenditures - (Decrease) fund balance	(40,076,734)	(42,075,069)	(40,311,704)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(4,842,042)	(9,123,809)	(5,988,337)
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments			
Depreciation	5,824,713	6,597,903	6,597,903
Outstanding Encumbrances - (Decrease) Fund Balance	(131,298)	1,534,847	
Capitalized Interest	(2,043)	0	
Gain/Loss on disposal of fixed assets	4,792		
Unrealized Gain/ Loss (GASB 31)	11,192		
Change in Prudent Reserve			
Post audit adjustments - Payables			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	5,707,356	8,132,750	6,597,903
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>5,997,428</b>	<b>5,006,370</b>	<b>5,615,936</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$865,313</b>	<b>(\$991,059)</b>	<b>\$609,566</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$6,328,095	\$7,301,350	
Accounts Receivable	5,374,902	4,626,157	
Deposits with Others	13,000		
Inventory of Materials and Supplies			
Due from Other Governments	1,500,066	49,860	
Prep-paid expenses	3,349		
Accounts Payable	(2,483,382)	(319,588)	
Deferred Revenue		0	
Contract Retention Payable	(74,862)		
Encumbrances	(1,403,549)	(1,534,847)	
Prudent Reserve	(4,125,504)	(4,125,504)	
<b>Total Beginning Fund Balance</b>	<b>\$5,132,115</b>	<b>\$5,997,428</b>	

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

Section Title:                   Water Management Planning  
Section/Fund No:               44210

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42619 Town of Windsor	12,556	7,394	(\$5,162)	(41.11%)
<b>Subtotal Intergovernmental Revent</b>	<b>\$12,556</b>	<b>\$7,394</b>	<b>(\$5,162)</b>	<b>(41.11%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	2,100	2,100	\$0	0.00%
<b>Subtotal Use of Money</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	198,500	123,200	(\$75,300)	(37.93%)
<b>Subtotal Other Financing Sources</b>	<b>\$198,500</b>	<b>\$123,200</b>	<b>(\$75,300)</b>	<b>(37.93%)</b>
<b>TOTAL REVENUES</b>	<b>\$213,156</b>	<b>\$132,694</b>	<b>(\$80,462)</b>	<b>(37.75%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	200,000	20,000	(\$180,000)	(90.00%)
51917 District Operations Chgs	75,000	5,000	(\$70,000)	(93.33%)
<b>Subtotal Other Charges</b>	<b>\$275,000</b>	<b>\$25,000</b>	<b>(\$250,000)</b>	<b>(90.91%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$275,000</b>	<b>\$25,000</b>	<b>(\$250,000)</b>	<b>(90.91%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$61,844</b>	<b>(\$107,694)</b>	<b>(\$169,538)</b>	<b>(274.14%)</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Water Management Planning

**Character Title:** Use of Money and Property

**Character No.:** 44210-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
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	350,000	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$2,100	

**Character Title:** Other Government Revenue

**Character No.:** 44210-42

<b>42619</b>	<b><i>Town of Windsor</i></b>	
This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b		

**Character Title:** Other Financing Sources

**Character No.:** 44210-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
This item records transfers of funds from the O&M fund to provide for planned expenditures		\$ 256,383

**Character Title:** Services and Supplies

**Character No.:** 44210-51/52

<b>51917</b>	<b><i>District Operations Chgs</i></b>		Requested FY 16-17
This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Management Planning Fund.			
Urban Water Management Plan	SAP Order No.	3700	5,000
			<b>5,000</b>
<b>51803</b>	<b><i>Other Contract Services</i></b>		
This item covers the costs of services provided by outside consultants.			
Urban Water Management Plan	SAP Order No.	3700	20,000
			<b>20,000</b>

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Water Management Planning  
**Fund No.:** 44210

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>\$409,666</b>	<b>\$503,294</b>	<b>\$247,523</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	49,411	168,986	132,694
Expenditures - (Decrease) fund balance	(7,909)	(282,666)	(25,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	41,502	(113,681)	107,694
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments		(142,090)	
Outstanding Encumbrances - Net Change	49,679	0	
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	2,447		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	52,126	(142,090)	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>503,294</b>	<b>247,523</b>	<b>355,217</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$93,628</b>	<b>(\$255,771)</b>	<b>\$107,694</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$458,708	\$502,796	
Accounts Receivable	\$637	\$498	
Accounts Payable			
Encumbrances	(49,679)		
<b>Total Beginning Fund Balance</b>	<b>\$409,666</b>	<b>\$503,294</b>	

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

Section Title:                   Watershed Planning and Restoration  
Section/Fund No:               44215

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42619 Town of Windsor	254,944	201,049	(\$53,895)	(21.14%)
<b>Subtotal Intergovernmental Revent</b>	<b>\$254,944</b>	<b>\$201,049</b>	<b>(\$53,895)</b>	<b>(21.14%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	18,000	18,000	\$0	0.00%
<b>Subtotal Use of Money</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	4,030,500	3,350,000	(\$680,500)	(16.88%)
<b>Subtotal Other Financing Sources</b>	<b>\$4,030,500</b>	<b>\$3,350,000</b>	<b>(\$680,500)</b>	<b>(16.88%)</b>
<b>TOTAL REVENUES</b>	<b>\$4,303,444</b>	<b>\$3,569,049</b>	<b>(\$734,395)</b>	<b>(17.07%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	1,211,000	1,376,500	\$165,500	13.67%
51917 District Operations Chgs	3,469,500	3,048,500	(\$421,000)	(12.13%)
<b>Subtotal Other Charges</b>	<b>\$4,680,500</b>	<b>\$4,425,000</b>	<b>(\$255,500)</b>	<b>(5.46%)</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>FIXED ASSETS</u></b>				
19841 Work in Progress - Intang	0	150,000	\$150,000	N/A
<b>Subtotal Fixed Assets</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,680,500</b>	<b>\$4,575,000</b>	<b>(\$105,500)</b>	<b>(2.25%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$377,056</b>	<b>\$1,005,951</b>	<b>\$628,895</b>	<b>166.79%</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Watershed Planning/Restoration

**Character Title:** Use of Money and Property **Character No.:** 44215-44

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	3,000,000	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$18,000	

**Character Title:** Intergovernmental Revenues **Character No.:** 44215-42

<b>42619</b>	<b>Town of Windsor</b>	
This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b		

**Character Title:** Miscellaneous Revenues **Character No.:** 44215-46

<b>46029</b>	<b>Donations/Reimbursement</b>	
	US Army Corps 50:50 cost-share for Dry Creek	-

**Character Title:** Other Financing Sources **Character No.:** 44215-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
	This item records transfers of funds from the O&M fund to provide for planned expenditures	\$3,350,000

**Character Title:** Services and Supplies **Character No.:** 44215-51/52

<b>51917</b>	<b>District Operations Chgs</b>	
This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Watershed Planning and Restoration Fund. Russian River Instream Flow and Restoration Program (Biological Opinion Response)		
<u>DESCRIPTION</u>	<u>Project No.</u>	<u>Requested FY 16-17</u>
<b><i>Project Oversight</i></b>		
RRIFR Biological Opinion Reporting	7311A1	130,000
RRIFR Scheduling and Budget Planning	7312A1	90,000
<b><u>RRIFR Decision 1610 Change Petition</u></b>		
<b>RRIFR Russian River Flow Model</b>		
RRIFR Russian River Final Flow Modeling	7325A5	48,000
RRIFR Hydroelectric Analysis	7328A1	6,000
RRIFR Water Quality Modeling	7326A1	25,000
RRIFR Climate Change Modeling (USGS)	7329A1	12,000
RRIFR Hydrologic Index	7327A1	20,000

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Watershed Planning/Restoration

**Character Title:** Services and Supplies

**Character No.:** 44215-51/52

<b>51917</b>	<b>District Operations Chgs (Cont)</b>	<b>Requested FY 16-17</b>
<b>RRIFR Temporary Urgency Change Petitions</b>		
RRIFR Annual Temporary Urgency Change	7323A1	40,000
RRIFR Interim Change CEQA Process	7323A4	3,000
RRIFR Water Quality Monitoring	7323A6, 7323A8	175,000
<b>RRIFR Permanent D1610 Change Petition</b>		
RRIFR Program Management	7324A2	12,000
SWRCB B.O. Water Rights Meetings		100,000
RRIFR Draft EIR	7324A7	80,000
RRIFR Final EIR	7324B1	475,000
<b>RRIFR Public Outreach</b>		
RRIFR Public Outreach Programs-Remaini	7315A3 T0226P006	60,000
<b>RRIFR Estuary Management &amp; Monitoring</b>		
<b>RRIFR Project Management</b>		
RRIFR Project Management	7339A1	100,000
Permitting for Estuary Management		80,000
RRIFR CEQA Compliance/Litigation	7339D1	50,000
<b>Public Outreach</b>		
Public Outreach Programs-RR Estuary	7315A3	60,000
<b>RRIFR Biological and Water Quality Monitoring</b>		
RRIFR Fisheries Monitoring	7339A4, A5, A6, A7	240,000
RRIFR Water Quality Monitoring	7339A8	175,000
RRIFR Invertebrate Monitoring	7339A9	60,000
RRIFR Wildlife & Botanical Monitoring	7339B1	60,000
<b>RRIFR Flood Risk Mitigation</b>		
RRIFR Feasibility Study	7341A1	80,000
<b>RRIFR Beach and Water Level Management</b>		
RRIFR Lagoon Outlet Channel Adaptive M	7339A2, 7339B7	10,000
RRIFR Lagoon Outlet Channel Implementa	7339B9	135,000
RRIFR Monthly Sandbar Topographic Surv	7339C1	35,000
<b>RRIFR Jetty Modifications</b>		
RRIFR Feasibility Study	7340A1	
<b>Miscellaneous</b>		
NOAA Quantitative Precipitation Information - Climate Adaptation Planning		
Watershed Restoration Education		140,000
Russian River ResSim Model	TBD	
National Integrated Drought Information Sy	7468	25,000
USGS Programmatic Climate Change Stud	TBD	
Russian River Estuary - Climate Change Sea Level Rise NOAA Habitat Blueprint		
Dry Creek Habitat Restoration Miles 4, 5, 6		510,000
Fisheries Enhancement Program	3229	
Climate Adaptation	TBD	10,000
RRIFR SWRCB Petition	7324	
Russian River Regional Monitoring Program		2,500
		<b>\$ 3,048,500</b>

# FY 2016-17 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Watershed Planning/Restoration

**Character Title:** Services and Supplies

**Character No.:** 44215-51/52

**51803 Other Contract Services**

This item covers the costs of services provided by outside consultants.

Russian River Instream Flow and Restoration Program (Biological Opinion Response)

DESCRIPTION	Requested FY 16-17
<b><u>RRIFR Decision 1610 Change Petition</u></b>	
<b>RRIFR Russian River Flow Model</b>	
RRIFR Russian River Final Flow Modeling 7325A7	\$ 24,000
RRIFR Hydrologic Index 7327A3	5,000
RRIFR Water Quality Monitoring 7326A3	20,000
<b>RRIFR Temporary Urgency Change Petitions</b>	
RRIFR Water Quality Monitoring 7323A7	50,000
<b>RRIFR Permanent D1610 Change Petition</b>	
RRIFR Draft EIR 7324A9	20,000
RRIFR Final EIR 7324B3	175,000
<b><u>RRIFR Estuary Management &amp; Monitoring</u></b>	
<b>RRIFR Project Management</b>	
RRIFR CEQA Compliance/Litigation 7339D1	35,000
<b>RRIFR Biological and Water Quality Monitoring</b>	
RRIFR Water Quality Monitoring 7339A8	50,000
RRIFR Invertebrate Monitoring 7339A9	200,000
RRIFR Wildlife & Botanical Monitoring 7339B2	40,000
<b>RRIFR Flood Risk Mitigation</b>	
RRIFR Feasibility Study 7341A2	125,000
<b>RRIFR Beach and Water Level Management</b>	
RRIFR Lagoon Outlet Channel Adaptive M7339A3, 7339B8	120,000
RRIFR Lagoon Outlet Channel Implementa 7339C0	100,000
RRIFR Rivermouth Camera 7339C4	10,000
<b>RRIFR Jetty Modifications</b>	
RRIFR Feasibility Study 7340A2	20,000
<b><i>Miscellaneous</i></b>	
NOAA Quantitative Precipitation Information - Climate Adaptation Planning	
National Integrated Drought Information Sy 7468	
USGS Programmatic Climate Change Stud 7327A1	60,000
Russian River Estuary - Climate Change Sea Level Rise NOAA Habitat Blueprint	
Climate Adaptation	310,000
Russian River Regional Monitoring Program	12,500
	<b>\$ 1,376,500</b>

**Character Title:** Other Charges

**Character No.:** 44215-53

**53501 Contributions**

This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals. This item is a request to pass monies through to other governments.

NOAA Quantitative Precipitation Information

-

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Watershed Planning and Restoration  
**Fund No.:** 44215

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>\$5,072,517</b>	<b>\$6,764,614</b>	<b>\$2,185,415</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,039,070	3,491,369	3,569,049
Expenditures - (Decrease) fund balance	(2,315,080)	(5,377,286)	(4,575,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	1,723,991	(1,885,918)	(1,005,951)
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments		(3,227,189)	
Outstanding Encumbrances - Net Change	(62,210)	533,908	
Capital Interest	(78)		
Depreciation	925		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	29,470		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(31,893)	(2,693,281)	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>6,764,613</b>	<b>2,185,415</b>	<b>1,179,464</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,692,096</b>	<b>(\$4,579,199)</b>	<b>(\$1,005,951)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$5,661,886	\$7,426,766	
Accounts Receivable	\$55,581	\$40,545	
Due from Other Govs.		\$30,589	
Accounts Payable	(\$173,252)	(\$199,377)	
Encumbrances	(471,698)	(533,908)	
<b>Total Beginning Fund Balance</b>	<b>\$5,072,517</b>	<b>\$6,764,614</b>	

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

**Section Title:** Recycled Water and Local Supply  
**Section/Fund No:** 44220

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42619 Town of Windsor	101,054	39,910	(\$61,144)	(60.51%)
<b>Subtotal Intergovernmental Revent</b>	<b>\$101,054</b>	<b>\$39,910</b>	<b>(\$61,144)</b>	<b>(60.51%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	4,500	4,500	\$0	0.00%
<b>Subtotal Use of Money</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46029 Donations/Contributions	172,500	112,500	(\$60,000)	(34.78%)
46050 Cancelled/State Dated Warrants	0	0	\$0	N/A
46022 Capital Grants - State	0	0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$172,500</b>	<b>\$112,500</b>	<b>(\$60,000)</b>	<b>(34.78%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	1,597,600	665,000	(\$932,600)	(58.38%)
<b>Subtotal Other Financing Sources</b>	<b>\$1,597,600</b>	<b>\$665,000</b>	<b>(\$932,600)</b>	<b>(58.38%)</b>
<b>TOTAL REVENUES</b>	<b>\$1,875,654</b>	<b>\$821,910</b>	<b>(\$1,053,744)</b>	<b>(56.18%)</b>

**EXPENDITURES:**

<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	42,000	0	(\$42,000)	(100.00%)
51803 Other Contract Services	404,500	372,500	(\$32,000)	(7.91%)
51917 District Operations Chgs	515,000	405,000	(\$110,000)	(21.36%)
<b>Subtotal Services &amp; Supplies</b>	<b>\$961,500</b>	<b>\$777,500</b>	<b>(\$184,000)</b>	<b>(19.14%)</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	1,157,233	0	(\$1,157,233)	(100.00%)
<b>Subtotal Other Charges</b>	<b>\$1,157,233</b>	<b>\$0</b>	<b>(\$1,157,233)</b>	<b>(100.00%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,118,733</b>	<b>\$777,500</b>	<b>(\$1,341,233)</b>	<b>(63.30%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$243,079</b>	<b>(\$44,410)</b>	<b>(\$287,489)</b>	<b>(118.27%)</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Recycled Water and Local Supply

**Character Title:** Use of Money and Property **Character No.:** 44220-44

**44002 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	750,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$4,500

**Character Title:** Intergovernmental Revenues **Character No.:** 44220-42

**42619 Town of Windsor**

This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b

**Character Title:** Miscellaneous Revenues **Character No.:** 44220-46

**46029 Donations/Reimbursement**

VOMWD, City of Sonoma, County, SCAPOSD, & SVCSD for Groundwater Management Plain Sonoma Valley	3751	
Santa Rosa, Windsor, Rohnert Park, Cotati, Sebastopol Cal American, County of Sonoma for Santa Rosa Plain Study	7063	112,500

**46022 State Grants**

<b>\$ 112,500</b>
<b>\$ -</b>

**Character Title:** Other Financing Sources **Character No.:** 44220-47

**47101 Transfers In - within a Fund**

This item records transfers of funds from the O&M fund to provide for planned expenditures. \$665,000

**Character Title:** Services and Supplies **Character No.:** 44220-51

**51917 District Operations Chgs**

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Recycled Water and Local Supply Fund.

DESCRIPTION		Requested FY 16-17
Santa Rosa Plain Groundwater Management	7063; T0270	120,000
Santa Rosa Plain Groundwater Modeling Scenarios		60,000
Sonoma Valley Groundwater Management & Feasibility Study	3751; T0268	100,000
USGS Petaluma Ground Water Study	TBD	45,000
Sonoma Valley - Ground Water Mdl Upgrade	3751; T0268	40,000
	<b>51917 Total</b>	<b>\$ 405,000</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Recycled Water and Local Supply

**Character Title:** Other Financing Sources

**Character No.:** 44220-51

**51803 Other Contract Services**

This item covers the costs of services provided by outside consultants.

DESCRIPTION		Requested FY 16-17
Santa Rosa Plain Groundwater Planning Process	7063; T0270	212,500
Sonoma Valley Groundwater Management Plan	3751; T0268	120,000
USGS Modeling Support	TBD	30,000
Sonoma Creek Seepage Study	3751; T0268	10,000
	<b>51226 Total</b>	<b>\$ 372,500</b>

**51211 Legal Services**

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

**Character Title:** Other Charges

**Character No.:** 44220-53

**53501 Contributions**

City of Santa Rosa LRT2 Program		0
	<b>53501 Total</b>	<b>\$ -</b>

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Recycled Water and Local Supply  
**Fund No.:** 44220

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>\$1,112,225</b>	<b>\$1,140,307</b>	<b>\$69,112</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,555,314	1,587,236	821,910
Expenditures - (Decrease) fund balance	(1,157,706)	(2,714,562)	(777,500)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	397,608	(1,127,326)	44,410
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments		(571,645)	
Outstanding Encumbrances - Net Change	(304,743)	728,831	
Change in Windsor Reserve	(74,170)	(101,054)	(101,054)
Capital Interest			
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	9,387		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(369,526)	56,132	(101,054)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>1,140,307</b>	<b>69,112</b>	<b>12,468</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$28,082</b>	<b>(\$1,071,194)</b>	<b>(\$56,644)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$1,840,528	\$2,540,797	
Accounts Receivable	\$38,634	\$36,191	
Accounts Payable	(\$101,717)	(\$89,965)	
Retention Payable	0	0	
Unearned Revenue		(302,583)	
Encumbrances	(424,088)	(728,831)	
Windsor Reserve	(241,132)	(315,302)	
<b>Total Beginning Fund Balance</b>	<b>\$1,112,225</b>	<b>\$1,140,307</b>	

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

**Section Title: Water Conservation**  
**Section/Fund No: 44225**

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42619 Town of Windsor	129,688	101,968	(\$27,720)	(21.37%)
42615 City of Cotati	0	0	\$0	N/A
<b>Subtotal Intergovernmental Revent</b>	<b>\$129,688</b>	<b>\$101,968</b>	<b>(\$27,720)</b>	<b>(21.37%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	600	4,500	\$3,900	650.00%
<b>Subtotal Use of Money</b>	<b>\$600</b>	<b>\$4,500</b>	<b>\$3,900</b>	<b>650.00%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
42358 State Other Funding	202,500	505,050	\$302,550	149.41%
42461 Federal Other Funding	31,039	42,391	\$11,352	36.57%
42610 Other Governmental Agencies	60,000	0	(\$60,000)	(100.00%)
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	0	205,000	\$205,000	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$293,539</b>	<b>\$752,441</b>	<b>\$458,902</b>	<b>156.33%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	2,050,281	1,699,059	(\$351,222)	(17.13%)
<b>Subtotal Other Financing Sources</b>	<b>\$2,050,281</b>	<b>\$1,699,059</b>	<b>(\$351,222)</b>	<b>(17.13%)</b>
<b>TOTAL REVENUES</b>	<b>\$2,474,108</b>	<b>\$2,557,968</b>	<b>\$83,860</b>	<b>3.39%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51241 Outside Printing and Binding	10,000	10,000	\$0	0.00%
51249 Other Professional Services	20,000	0	(\$20,000)	(100.00%)
51602 Business Travel/Mileage	18,000	2,500	(\$15,500)	(86.11%)
51803 Other Contract Services	262,600	87,600	(\$175,000)	(66.64%)
51917 District Operations Chgs	1,357,000	1,424,850	\$67,850	5.00%
52071 Materials and Supplies Expense	0	25,000	\$25,000	N/A
52091 Memberships/Certifications	10,000	10,000	\$0	0.00%
52111 Office Supplies	20,000	0	(\$20,000)	(100.00%)
52162 Special Department Expense	185,000	0	(\$185,000)	(100.00%)
52171 Water Conservation Program	401,220	525,500	\$124,280	30.98%
<b>Subtotal Services &amp; Supplies</b>	<b>\$2,283,820</b>	<b>\$2,085,450</b>	<b>(\$198,370)</b>	<b>(8.69%)</b>
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	0	505,050	\$505,050	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$505,050</b>	<b>\$505,050</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,283,820</b>	<b>\$2,590,500</b>	<b>\$306,680</b>	<b>13.43%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$190,288)</b>	<b>\$32,532</b>	<b>\$222,820</b>	<b>(117.10%)</b>

## FY 2016-17 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Conservation

Character Title: Use of Money and Property Character No.: 44225-44

**44002 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	750,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$4,500

Character Title: Intergovernmental Revenues Character No.: 44225-42

**42619 Town of Windsor**

This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b

**42358 State Other Funding**

Bay Area IRWMP	Prop 84 Yr2		0
Bay Area IRWMP	Prop 84 Yr3	Pass-Through	505,050
			<b>505,050</b>

**42461 Federal Other Funding**

NOAA-Bay Watershed Education & Training (BWET)		42,391
		<b>42,391</b>

Character Title: Miscellaneous Revenues Character No.: 44225-46

**46029 Donations/Reimbursement**

Contractor contributions	NMWD	60,000
	RP	80,000
	Sonoma	15,000
	Windsor	50,000
		<b>205,000</b>

Character Title: Other Financing Sources Character No.: 44225-47

**47101 Transfers In - within a Fund**

This item records transfers of funds from the O&M fund to provide for planned expenditures. \$1,699,059

Character Title: Services and Supplies Character No.: 44225-51/52

**51241 Outside Printing & Binding**

This account records expenses for routine printing services		10,000
		<b>10,000</b>

**51602 Business Travel/Mileage**

This account records Agency staff travel expenses for meetings and seminars.		2,500
		<b>2,500</b>

**52091 Memberships/Certificates**

This account records expenses for memberships to professional organizations.		10,000
		<b>\$ 10,000</b>

**52071 Materials and Supplies Expense**

This account records expenses for routine office supplies and expenses.		25,000
		<b>\$ 25,000</b>

**FY 2016-17 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Water Conservation

**Character Title:** Services and Supplies **Character No.:** 44225-51/52

<b>51917 District Operations Chgs</b>		Requested FY 16-17
This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Conservation Fund.		
DESCRIPTION		
Water Conservation, Water Education and Public Affairs Staff	2319, 7188	1,424,850
Water education Seasonal Staffing	2319, 7188	-
Prop 84 Water Conservation Grant Administration	TBD	
		<u><b>\$1,424,850</b></u>

**Character Title:** Services and Supplies **Character No.:** 44225-51/52

<b>51803 Other Contract Services</b>		
Water Ed Bus Contract	7188	37,600
Green Business Program	7190	50,000
		<u><b>\$ 87,600</b></u>
<b>52171 Water Conservation Program</b>		
Sonoma County Fair		20,000
School Education Program	7188	250,000
Outreach and Education (QWEL, Community Resilience Challenge, Garden Sense, etc.)	2319	40,000
Seminars, Workshops, and Training	2319	27,500
Saving Water Partnership Wholesaler Support	2319	185,000
GardenSoft Licensing		3,000
		<u><b>\$ 525,500</b></u>

**Character Title:** Other Charges **Character No.:** 44225-53

<b>53501 Contributions</b>		
Pass through of DWR grant monies (BAIRWMP WUE) to other governments		<u>505,050</u>
		<u><b>\$ 505,050</b></u>

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Water Conservation  
**Fund No.:** 44225

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>\$209,854</b>	<b>\$888,870</b>	<b>\$719,091</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,518,306	2,116,327	2,557,968
Expenditures - (Decrease) fund balance	(2,402,856)	(2,379,557)	(2,590,500)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	115,450	(263,229)	(32,532)
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments			
Outstanding Encumbrances - Net Change	570,774	223,138	
Change in Windsor Reserve	(16,737)	(129,688)	(129,688)
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	9,530		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	563,567	93,450	(129,688)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>888,870</b>	<b>719,091</b>	<b>556,871</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$679,016</b>	<b>(\$169,779)</b>	<b>(\$162,220)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$1,442,455	\$1,377,134	
Accounts Receivable	237,563	134,181	
Due from Other Gov.		374,020	
Accounts Payables	(372,923)	(183,938)	
Due to Other Gov.		(269,323)	
Encumbrances	(793,912)	(223,138)	
Reserve for Windsor	(\$303,329)	(\$320,066)	
<b>Total Beginning Fund Balance</b>	<b>\$209,854</b>	<b>\$888,870</b>	

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

**Section Title: SANTA ROSA AQUEDUCT CAPITAL FUND**  
**Section/Fund No: 44230**

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 Interest on Pooled Cash	10,800	15,000	4,200	38.89%
44003 Other Interest Earnings	90,130	0	(90,130)	(100.00%)
<b>Subtotal Use of Money</b>	<b>\$100,930</b>	<b>\$15,000</b>	<b>(\$85,930)</b>	<b>(85.14%)</b>
<b>MISCELLANEOUS REVENUE</b>				
46040 Miscellaneous Revenue	0	0	0	N/A
46021 Capital Grants - Federal	0	0	0	N/A
46029 Donations/Contributions	0	0	0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>				
47102 Transfers In - btw Govtl Funds	433,323	367,478	(\$65,845)	(15.20%)
<b>Subtotal Other Financing Sources</b>	<b>\$433,323</b>	<b>\$367,478</b>	<b>(\$65,845)</b>	<b>(15.20%)</b>
<b>ADMINISTRATIVE CONTROL ACCT</b>				
49002 Advances	42,297	0	(\$42,297)	(100.00%)
49003 Advances Clearing	(42,297)	0	42,297	(100.00%)
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$534,253</b>	<b>\$382,478</b>	<b>(\$151,775)</b>	<b>(28.41%)</b>
<b>EXPENDITURES:</b>				
<b>FIXED ASSETS</b>				
19820 Machinery and Equipment	0	0	0	N/A
19822 Mobile Equipment	0	0	0	N/A
19824 Computer Equipment	0	0	0	N/A
19831 CIP - Bldg & Impr	0	0	0	N/A
19832 CIP - Infrastructure	415,000	10,000	(405,000)	(97.59%)
19840 Work in Progress - Eq	0	0	0	N/A
19841 Work in Progress - Intang	0	0	0	N/A
19851 Intangible Assets - Non-amort	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$415,000</b>	<b>\$10,000</b>	<b>(\$405,000)</b>	<b>(\$1)</b>
<b>OTHER FINANCING SOURCES</b>				
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>ADMINISTRATIVE CONTROL ACCT</b>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$415,000</b>	<b>\$10,000</b>	<b>(\$405,000)</b>	<b>(97.59%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$119,253)</b>	<b>(\$372,478)</b>	<b>(\$253,225)</b>	<b>212.34%</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Santa Rosa Aqueduct Capital Fund

**Character Title:** Use of Money and Property **Character No.:** 44230-44

<b>44002 Interest on Pooled Cash</b>	
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	2,500,000
Projected Interest Rate	<u>0.60%</u>
Projected/Planned Interest on Pooled Cash	\$15,000

**Character Title:** Other Financing Sources **Character No.:** 44230-47

<b>47101 Transfers In - within a Fund</b>																	
An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Santa Rosa Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Santa Rosa Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.																	
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;"></th> <th style="text-align: center; border-bottom: 1px solid black;">Rate</th> <th style="text-align: center; border-bottom: 1px solid black;">Deliveries</th> <th style="width: 20%;"></th> </tr> </thead> <tbody> <tr> <td>Aqueduct Capital Charge</td> <td style="text-align: right;">\$ 19.50</td> <td style="text-align: right;">16,033.97</td> <td style="text-align: right;">\$ 312,662</td> </tr> <tr> <td>Town of Windsor</td> <td style="text-align: right;">\$ 161.32</td> <td style="text-align: right;">459.69</td> <td style="text-align: right;">\$ 74,157</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$ 386,819</td> </tr> </tbody> </table>		Rate	Deliveries		Aqueduct Capital Charge	\$ 19.50	16,033.97	\$ 312,662	Town of Windsor	\$ 161.32	459.69	\$ 74,157				\$ 386,819
	Rate	Deliveries															
Aqueduct Capital Charge	\$ 19.50	16,033.97	\$ 312,662														
Town of Windsor	\$ 161.32	459.69	\$ 74,157														
			\$ 386,819														

**Character:** Fixed Assets **Character No.:** 44230-19

<b>19832 CIP - Infrastructure</b>			
	<b>Santa Rosa Aqueduct</b>	Project No.	Requested FY 16-17
LHMP - Program Design		TBD	10,000
Santa Rosa Creek Crossing		T0405	\$ 10,000

**Character Title:** Other Financing Uses **Character No.:** 44230-57

<b>57011 Transfers Out - within a Fund</b>	
\$0	

**FY 2016-17 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Santa Rosa Aqueduct Capital Fund

**Fund No.:** 44230

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,481,053</b>	<b>\$2,948,291</b>	<b>\$5,763,212</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	425,827	1,314,920	382,478
Expenditures - (Decrease) fund balance	0	(100,000)	(10,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	425,827	1,214,920	372,478
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments			
Advance to Storage			\$0
Repayment of Loan to Storage	\$28,338	\$1,600,000	
Unrealized Gain/ Loss (GASB 31)	\$13,073		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	41,411	1,600,000	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>2,948,291</b>	<b>5,763,212</b>	<b>6,135,690</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$467,238</b>	<b>\$2,814,920</b>	<b>\$372,478</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$2,481,053	\$2,948,291	
<b>Total Beginning Fund Balance</b>	\$2,481,053	\$2,948,291	

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

Section Title: **PETALUMA AQUEDUCT CAPITAL FUND**  
Section/Fund No: **44235**

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 Interest on Pooled Cash	15,000	15,000	\$0	0.00%
44003 Other Interest Earnings	163,281	0	(163,281)	(100.00%)
<b>Subtotal Use of Money</b>	<b>\$178,281</b>	<b>\$15,000</b>	<b>(\$163,281)</b>	<b>(91.59%)</b>
<b>MISCELLANEOUS REVENUES</b>				
46029 Donations/Contributions	0	0	0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>				
47102 Transfers In - btw Govtl Funds	273,495	252,060	(\$21,435)	(7.84%)
<b>Subtotal Other Financing Sources</b>	<b>\$273,495</b>	<b>\$252,060</b>	<b>(\$21,435)</b>	<b>(7.84%)</b>
<b>ADMINISTRATIVE CONTROL ACCT</b>				
49002 Advances	72,616	0	(72,616)	(100.00%)
49003 Advances Clearing	(72,616)	0	72,616	(100.00%)
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$451,776</b>	<b>\$267,060</b>	<b>(\$184,716)</b>	<b>(40.89%)</b>

**EXPENDITURES:**

<b>FIXED ASSETS</b>				
19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	350,000	30,000	(\$320,000)	(91.43%)
19840 Work in Progress - Eq't	0	0	\$0	N/A
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$350,000</b>	<b>\$30,000</b>	<b>(\$320,000)</b>	<b>(91.43%)</b>
<b>OTHER FINANCING USES</b>				
57012 Transfers Out - btw Govtl 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>ADMINISTRATIVE CONTROL ACCOUNT</b>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$350,000</b>	<b>\$30,000</b>	<b>(\$320,000)</b>	<b>(91.43%)</b>

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$101,776)</b>	<b>(\$237,060)</b>	<b>(\$135,284)</b>	<b>132.92%</b>
---	--------------------	--------------------	--------------------	----------------

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Petaluma Aqueduct Capital Fund

**Character Title:** Use of Money and Property **Character No.:** 44235-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
<p>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.</p>		
Estimated Average Cash Balance	2,500,000	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$15,000	

**Character Title:** Other Financing Sources **Character No.:** 44235-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
<p>An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Petaluma Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Petaluma Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.</p>		
	Rate	Deliveries
	\$ 19.50	20,573.50
		\$ 401,183

**Character:** Fixed Assets **Character No.:** 44235-19

<b>19832</b>	<b><i>CIP - Infrastructure</i></b>	
Ely BPS Flood Control & Electrical Upgrade	TBD	
LHMP - Program Design	TBD	\$10,000
Marin Sonoma Narrows Segment C2		\$20,000
		<b>\$ 30,000</b>

**Character Title:** Other Financing Uses **Character No.:** 44235-57

<b>57011</b>	<b><i>Transfers Out - within a Fund</i></b>	
		\$0

**FY 2016-17 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Petaluma Aqueduct Capital Fund

**Fund No.:** 44235

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$2,127,499</b>	<b>\$2,591,333</b>	<b>\$7,341,593</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	379,908	740,260	267,060
Expenditures - (Decrease) fund balance	(3,025,751)	(90,000)	(30,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<b>(2,645,843)</b>	<b>650,260</b>	<b>237,060</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments			
Advance to Common			\$0
Loss on Fixed Asset	\$3,025,751		
Principal Received on Loan	\$72,616	\$4,100,000	\$0
Unrealized Gain/ Loss (GASB 31)	\$11,310		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<b>3,109,677</b>	<b>4,100,000</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>2,591,333</b>	<b>7,341,593</b>	<b>7,578,652</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$463,834</b>	<b>\$4,750,260</b>	<b>\$237,060</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$2,127,499	\$2,591,332	
Bonds Payable - current			
<b>Total Beginning Fund Balance</b>	<b>\$2,127,499</b>	<b>\$2,591,332</b>	

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

Section Title: **SONOMA AQUEDUCT CAPITAL FUND**  
Section/Fund No: **44240**

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 Interest on Pooled Cash	1,200	600	(\$600)	(50.00%)
44003 Other Interest Earnings	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$1,200</b>	<b>\$600</b>	<b>(\$600)</b>	<b>(50.00%)</b>
<b>OTHER FINANCING SOURCES</b>				
47102 Transfers In - btw Govtl Funds	144,204	428,105	\$283,901	196.87%
<b>Subtotal Other Financing Sources</b>	<b>\$144,204</b>	<b>\$428,105</b>	<b>\$283,901</b>	<b>196.87%</b>
<b>TOTAL REVENUES</b>	<b>\$145,404</b>	<b>\$428,705</b>	<b>\$283,301</b>	<b>194.84%</b>

**EXPENDITURES:**

<b>SERVICES AND SUPPLIES</b>				
51242 Bank Charges	0	0	\$0	N/A
<b>Subtotal Services and Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>FIXED ASSETS</b>				
19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	590,000	400,000	(\$190,000)	(32.20%)
19840 Work in Progress - Eq	0	0	\$0	N/A
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$590,000</b>	<b>\$400,000</b>	<b>(\$190,000)</b>	<b>(32.20%)</b>
<b>OTHER FINANCING USES</b>				
57012 Transfers Out - btw Govtl Fund	50,000	0	(\$50,000)	(100.00%)
<b>Subtotal Other Financing Uses</b>	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(100.00%)</b>
<b>RESIDUAL EQUITY TRANSFER</b>				
56030 Residual Equity Transfers	0	0	\$0	N/A
<b>Subtotal Residual Equity Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>				
59004 Administrative Control Account	0	0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$640,000</b>	<b>\$400,000</b>	<b>(\$240,000)</b>	<b>(37.50%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$494,596</b>	<b>(\$28,705)</b>	<b>(\$523,301)</b>	<b>(105.80%)</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Capital Fund

**Character Title:** Use of Money and Property **Character No.:** 44240-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>
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	100,000
Projected Interest Rate	0.60%
	_____
Projected/Planned Interest on Pooled Cash	\$600

**Character Title:** Other Financing Sources **Character No.:** 44240-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>						
An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Sonoma Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.							
	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>Rate</u></td> <td style="text-align: center;"><u>Deliveries</u></td> <td></td> </tr> <tr> <td style="text-align: center;">\$ 32.00</td> <td style="text-align: center;">3,539.34</td> <td style="text-align: right;">\$ 113,259</td> </tr> </table>	<u>Rate</u>	<u>Deliveries</u>		\$ 32.00	3,539.34	\$ 113,259
<u>Rate</u>	<u>Deliveries</u>						
\$ 32.00	3,539.34	\$ 113,259					

**Character:** Fixed Assets **Character No.:** 44240-19

<b>19832</b>	<b><i>CIP - Infrastructure</i></b>
LHMP - Program Design	TBD 10,000
SBS Electrical Upgrade and Pumping Reliability	T0335 165,000
SBS Storage Building	T0336 \$ 175,000
Sonoma AQ Spring Creek & Bennett Valley Fault Crossing	TBD \$ 50,000
	\$ 400,000

**Character:** Other Financing Uses **Character No.:** 44240-53

<b>57011</b>	<b><i>Transfers Out - within a Fund</i></b>	<b>\$0</b>
--------------	---	------------

**FY 2016-17 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Sonoma Aqueduct Capital Fund

**Fund No.:** 44240

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$104,892</b>	<b>(\$13,722)</b>	<b>\$719,491</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	123,341	970,515	428,705
Expenditures - (Decrease) fund balance	(349,591)	(296,000)	(400,000)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(226,250)</b>	<b>674,515</b>	<b>28,705</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments		(14,559)	
Outstanding Encumbrances - Net Change	133,528	73,257	
Capitalized Interest	(33,321)		
Unrealized Gain/ Loss (GASB 31)	7,071		
Unrealized Gain/ Loss (GASB 31)	358	0	
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>107,636</b>	<b>58,698</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>(13,722)</b>	<b>719,491</b>	<b>748,196</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$118,614)</b>	<b>\$733,213</b>	<b>\$28,705</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$104,892	(\$13,722)	Adjust cash to r
<b>Total Beginning Fund Balance</b>	\$104,892	(\$13,722)	

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

**Section Title: STORAGE FACILITIES**  
**Section/Fund No: 44250**

	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
--	--------------------	----------------------	------------	-------------------

**REVENUES:**

<u>USE OF MONEY</u>					
44002	Interest on Pooled Cash	1,110	1,200	\$90	8.11%
44050	Unrealized Gains & Losses	1,110	1,200		
	<b>Subtotal Use of Money</b>	<b>\$2,220</b>	<b>\$2,400</b>	<b>\$90</b>	<b>4.05%</b>
<u>MISCELLANEOUS REVENUE</u>					
46029	Donations/Contributions	0	0	\$0	N/A
	<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<u>OTHER FINANCING SOURCES</u>					
47102	Transfers In - btw Govtl Funds	110,000	950,000	\$840,000	763.64%
	<b>Subtotal Other Financing Sources</b>	<b>\$110,000</b>	<b>\$950,000</b>	<b>\$840,000</b>	<b>763.64%</b>

<b>TOTAL REVENUES</b>	<b>\$112,220</b>	<b>\$952,400</b>	<b>\$840,090</b>	<b>748.61%</b>
-----------------------	------------------	------------------	------------------	----------------

**EXPENDITURES:**

<u>Other Charges</u>					
53103	Interest on LT Debt	63,719	0	(\$63,719)	(100.00%)
	<b>Subtotal Other Charges</b>	<b>\$63,719</b>	<b>\$0</b>	<b>(\$63,719)</b>	<b>(100.00%)</b>
<u>FIXED ASSETS</u>					
19832	CIP - Infrastructure	50,000	1,177,000	1,127,000	2254.00%
	<b>Subtotal Fixed Assets</b>	<b>\$50,000</b>	<b>\$1,177,000</b>	<b>\$1,127,000</b>	<b>2254.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$113,719</b>	<b>\$1,177,000</b>	<b>\$1,063,281</b>	<b>935.01%</b>
---------------------------	------------------	--------------------	--------------------	----------------

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,499</b>	<b>\$224,600</b>	<b>\$223,191</b>	<b>14889.33%</b>
---	----------------	------------------	------------------	------------------

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities

**Character Title:** Use of Money and Property **Character No.:** 44250-44

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	200,000	
Projected Interest Rate	0.60%	
	\$1,200	
Projected/Planned Interest on Pooled Cash	\$1,200	

**Character Title:** Other Financing Sources **Character No.:** 44250-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
This item records transfers of funds into the Storage Facilities fund to provide for planned capital projects and to restore fund balance.		
Agreement.		
Storage Facilities Revenue Bond 2012A	\$0	Kawana-Ralphine-SBS Pipeline St T0328
Storage Facilities Revenue Bond 2015A	\$950,000	Other projects below

**Character:** Fixed Assets **Character No.:** 44250-19

<b>DESCRIPTION</b>	<b>Project</b>	<b>Requested FY 16-17</b>
<b>19832 CIP - Infrastructure</b>		
Kawana-Ralphine-SBS Pipeline Study	T0328	0
Petaluma Aq Relocation - Kastania	T0330	22,000
Ralphine Tanks Flow Thru Conversion	T0332	1,155,000
	<b>19832 Total</b>	<b>1,177,000</b>

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Storage Facilities  
**Fund No.:** 44250

DESCRIPTION OF FUND ACTIVITY	Actual	Estimated	Requested
	FY 14-15	FY 15-16	FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$412,924</b>	<b>\$169,306</b>	<b>\$338,592</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	118,960	2,500,010	952,400
Expenditures - (Decrease) fund balance	220,305	524,719	1,177,000
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(101,346)	1,975,291	(224,600)
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments		(303,233)	
Repayment of Loan from SR Aqueduct Capital	0	(1,600,000)	0
Princ. Pymnt on loan from SR Aqueduct Capital Advances	(28,338)	(28,338)	
Outstanding Encumbrances - Net Change	21,328	125,566	
PY CIP adjustment - reclass to PY Exp B & I Tsfrs			
LTD Proceeds			
Capitalized Interest	(139,024)		
Move Project CIP Balance			
Unrealized Gain/ Loss (GASB 31)	3,762		
PY Encumbrances			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(142,272)	(1,806,005)	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>169,306</b>	<b>338,592</b>	<b>113,992</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$243,618)</b>	<b>\$169,286</b>	<b>(\$224,600)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$569,013	\$316,222	
Accts Receivable		0	
Accounts Payable	(9,195)	(21,350)	
Encumbrances	(146,894)	(125,566)	
<b>Total Beginning Fund Balance</b>	\$412,924	\$169,306	

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

Section Title: COMMON FACILITIES  
 Section/Fund No: 44260

	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	6,000	42,000	\$36,000	600.00%
<b>Subtotal Use of Money</b>	<b>\$6,000</b>	<b>\$42,000</b>	<b>\$36,000</b>	<b>600.00%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46021 Capital Grants - Federal	0	4,759,578	\$4,759,578	N/A
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$4,759,578</b>	<b>\$4,759,578</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	6,880,000	7,491,422	\$611,422	8.89%
<b>Subtotal Other Financing Sources</b>	<b>\$6,880,000</b>	<b>\$7,491,422</b>	<b>\$611,422</b>	<b>8.89%</b>
<b><u>ADMINISTRATIVE CONTROL</u></b>				
49002 Advances	0	141,510	\$141,510	N/A
49003 Advances Clearing	0	(141,510)	(141,510)	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$6,886,000</b>	<b>\$12,293,000</b>	<b>\$5,407,000</b>	<b>78.52%</b>

**EXPENDITURES:**

<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	163,281	0	(\$163,281)	(100.00%)
<b>Subtotal Other Charges</b>	<b>\$163,281</b>	<b>\$0</b>	<b>(\$163,281)</b>	<b>(100.00%)</b>
<b><u>FIXED ASSETS</u></b>				
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	7,240,000	12,871,000	\$5,631,000	77.78%
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$7,240,000</b>	<b>\$12,871,000</b>	<b>\$5,631,000</b>	<b>77.78%</b>
<b><u>OTHER FINANCING USES</u></b>				
57012 Transfers Out - btw Govtl 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><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59002 Advances	72,616	0	(\$72,616)	(100.00%)
59003 Advances Clearing	(72,616)	0	72,616	(100.00%)
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$7,403,281</b>	<b>\$12,871,000</b>	<b>\$5,467,719</b>	<b>73.86%</b>
<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>\$517,281</b>	<b>\$578,000</b>	<b>\$60,719</b>	<b>11.74%</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities

**Character Title:** Use of Money and Property

**Character No.:** 44260-44

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	7,000,000	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$42,000	

**Character Title:** Miscellaneous Revenue

**Character No.:** 44260-46/47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
Contribution toward Westside Multipurpose Facility from Agency GF		
Total		0
<b>46021</b>	<b>Capital Grants - Federal</b>	
This account records the receipt of Federally awarded grants		
MW Creek Crossing - FEMA Grant		2,810,699
RR Crossing - FEMA Grant		2,948,879
Total		\$5,759,578
Mirabel Fish Ladder Dept of Fish & Wildlife Grant (federal funds)		
Isolation Valves FEMA Grant		0
		0

**Character Title:** Administrative Control

**Character No.:** 44260-49

<b>49004</b>	<b>Administrative Control Account</b>	
The Agency will procure financing in FY 13/14 from the Santa Rosa AQ Capital Fund and Petaluma AQ Capital Fund for the Mirabel Fish Screen Replacement and Agency Westside Facility.		
Santa Rosa Aqueduct Capital Fund		0
Petaluma Aqueduct Capital Fund		0
		0
<b>49005</b>	<b>Administrative Control Account Clearing</b>	
This is the clearing account for sub-object 49004, Administrative Control Account		
Santa Rosa Aqueduct Capital Fund		0
Petaluma Aqueduct Capital Fund		0
		0
		0

**Character Title:** Other Financing Sources

**Character No.:** 44260-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
This item records transfers of funds into the Common Facilities fund to provide for planned capital projects and to restore fund balance.		
Common Fac Bond 2012A		0
Common Fac Bond 2015A		3,780,000
North Marin Water		0
Water Transmission Fund		3,711,422
Generator Financing		0
Total		7,491,422

**FY 2016-17 BUDGET  
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities

<b>Character:</b>		<b>Fixed Assets</b>	<b>Character No.:</b>	<b>44260-19</b>
<b>19832</b>	<b>CIP - Infrastructure</b>		<b>Requested</b>	
<u>DESCRIPTION</u>		<u>Project No.</u>	<u>FY 16-17</u>	
Caisson 5 Motor & Discharge Head Replacements		TBD	500,000	
Isolation Valves		T0339	275,000	
LHMP Program Design			25,000	
Mirabel Chlorine Building Water Line			150,000	
Mirabel Chlorine Lines Replacement			105,000	
Mirabel Dam Bladder Replacement			400,000	
MW Creek Crossing		T0346	4,818,000	
RDS Motor Control Center Replacement			83,000	
RDS Seismic Retrofit			275,000	
RR Crossing		T0343	6,100,000	
System-wide Meter Replacements		T0347	100,000	
Wohler Motor Replacements			25,000	
Wohler Road Fiber Optic Cable Relocation			15,000	
		<b>Total</b>	<b>12,871,000</b>	
<b>19851</b>	<b>Intangible Assets - Non-Amort</b>		<b>Requested</b>	
<u>DESCRIPTION</u>		<u>Project No.</u>	<u>FY 16-17</u>	
SCADA Software and Hardware			<b>0</b>	
	<b>Intangible Asset</b>			
<b>19841</b>	<b>Work in Progress - Intang</b>		<b>Requested</b>	
<u>DESCRIPTION</u>		<u>Project No.</u>	<u>FY 16-17</u>	
SCADA Upgrade			<b>0</b>	

<b>Character:</b>		<b>Other Financing Uses</b>	<b>Character No.:</b>	<b>44260-57</b>
<b>57011</b>	<b>Transfers Out - within a Fund</b>		<b>Requested</b>	
<u>DESCRIPTION</u>		<u>Project No.</u>	<u>FY 16-17</u>	
Transfer to Pipeline for South Transmission			<b>0</b>	
		<b>57011 Total</b>	<b>0</b>	

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Common Facilities

**Fund No.:** 44260

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>\$16,782,237</b>	<b>\$5,101,775</b>	<b>\$682,231</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	7,061,115	11,751,571	12,293,000
Expenditures - (Decrease) fund balance	(19,651,327)	(13,402,760)	(12,871,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(12,590,212)	(1,651,189)	(578,000)
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments		(5,475,840)	
Loan from Petaluma Aqueduct Capital Fund			
Principal payment on Loan from Petaluma Aqueduct Fund Advances	(72,616)	(4,100,000)	
Outstanding Encumbrances - Net Change	(5,972,724)	6,807,486	
Capitalized Interest	(495,178)		0
Proceeds from State Loan & Other LT Debt		0	0
PY CIP adjustment - reclass to PY Exp (loss on asset)	7,843,629		
B & I Tsfr to ISF (Facilities) Fund		0	
Auditor Adj - Reversal of Duplicate Pymt			
Change in Deposit w/Others			
Move Project CIP Balance			
Change in Contingent Liability			
Post Audit Adjustment - Payables	(512,907)		
Unrealized Gain/ Loss (GASB 31)	119,545		
Rounding	1		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	909,750	(2,768,354)	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>5,101,775</b>	<b>682,231</b>	<b>104,231</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$11,680,462)</b>	<b>(\$4,419,543)</b>	<b>(\$578,000)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$17,685,511	\$14,197,303	
Accounts Receivable	\$0	\$0	
Due from Other Gov'ts	\$0	\$82,855	
Deposits with Others	(184,561)		
Prepaid Expense	0	0	
Accounts Payable	0	(2,304,712)	
Contract Retention Payable	116,049	(66,186)	
Other Current/Contingent Liabilities	(834,762)	0	
Advances from other Govt			
Encumbrances		(6,807,486)	
<b>Total Beginning Fund Balance</b>	<b>\$16,782,237</b>	<b>\$5,101,775</b>	

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

Section Title: State Loan Debt Service Fund  
 Section/Fund No: 44265

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
-----------------------	--------------------	----------------------	------------	-------------------

**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	1,500	4,200	\$2,700	180.00%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$1,500</b>	<b>\$4,200</b>	<b>\$2,700</b>	<b>180.00%</b>

**OTHER FINANCING SOURCES**

47102 Transfers In - btw Govtl Funds	1,040,234	1,040,238	\$4	0.00%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$1,040,234</b>	<b>\$1,040,238</b>	<b>\$4</b>	<b>0.00%</b>

<b>TOTAL REVENUES</b>	<b>\$1,041,734</b>	<b>\$1,044,438</b>	<b>\$2,704</b>	<b>0.26%</b>
-----------------------	--------------------	--------------------	----------------	--------------

**EXPENDITURES:**

**OTHER CHARGES**

53103 Interest on LT Debt	309,880	289,340	(\$20,540)	(6.63%)
<b>Subtotal Other Charges</b>	<b>\$309,880</b>	<b>\$289,340</b>	<b>(\$20,540)</b>	<b>(6.63%)</b>

**OTHER FINANCING USES**

57012 Transfers Out - btw Govtl 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>

**ADMINISTRATIVE CONTROL ACCOUNT**

59002 Advances	0	750,898	\$750,898	N/A
59003 Advances Clearing	0	(750,898)	(750,898)	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$309,880</b>	<b>\$289,340</b>	<b>(\$20,540)</b>	<b>(6.63%)</b>
---------------------------	------------------	------------------	-------------------	----------------

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$731,854)</b>	<b>(\$755,098)</b>	<b>(\$23,244)</b>	<b>3.18%</b>
---	--------------------	--------------------	-------------------	--------------

# FY 2016-17 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** State Loan Debt Service Fund

**Character Title:** Use of Money and Property

**Character No.:** 44265-44

**44002 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	700,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$4,200

**Character Title:** Other Financing Sources

**Character No.:** 44265-47

**47101 Transfers In - within a Fund**

The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for \$15.8M. The term of the SRF is 20 years. Interest payments began 6/27/02, and principal and reserve payments began in FY06/07.

The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Debt Service fund.

Annual Debt Service Requirements

Principal	\$750,898
Interest	289,340
Total Debt Service	1,040,238

**Character Title:** Other Charges

**Character No.:** 44265-53

**53103 Interest on LT Debt**

This account records the interest expense for the SRF loan per the amortization schedule.

**Character Title:** Other Financing Uses

**Character No.:** 44265-57

**57011 Transfers Out - within a Fund**

This item is used to transfer loan proceeds to Common Facilities Fund to finance construction of projects.

**Character:** Administrative Account

**Character No.:** 44265-59

**59004 Administrative Control Account**

This account reflects the principal payment for the State Revolving Fund Loan. The request for the forthcoming fiscal year is based on the amortization schedule.

**59005 Administrative Control Account Clearing**

This is the clearing account for the Account 59004, Administrative Control Account

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** State Loan Debt Service Fund  
**Fund No.:** 44265

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>\$181,394</b>	<b>\$22,284</b>	<b>\$22,284</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,196,604	1,040,238	1,044,438
Expenditures - (Decrease) fund balance	(629,865)	(309,884)	(289,340)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	566,738	730,354	755,098
<b>Adjustments to Reserves/Encumbrances:</b>			
Principal payments on loan	(710,369)		
(Increase) / Decrease in Principal Payable	(19,977)	(730,354)	(730,354)
Unrealized Gain/ Loss (GASB 31)	4,494		
Rounding	3		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(725,849)	(730,354)	(730,354)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	22,283	22,284	47,028
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b>			
<i>(Difference between Beginning and Ending Balance)</i>	(\$159,111)	\$0	\$24,744
<b><u>Fund Balance Components at Beginning of FY</u></b>			
Cash	\$891,765	\$752,632	
Due to other Governments	(\$710,371)	(\$730,348)	
<b>Total Beginning Fund Balance</b>	\$181,394	\$22,284	

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

**Section Title:** State Loan Reserve Fund  
**Section/Fund No:** 44270

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
-----------------------	--------------------	----------------------	------------	-------------------

**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	0	0	\$0	N/A
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**OTHER FINANCING SOURCES**

47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
-----------------------	------------	------------	------------	------------

**EXPENDITURES:**

**OTHER FINANCING USES**

57012 Transfers Out - btw Govtl 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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
---------------------------	------------	------------	------------	------------

<b>TOTAL NET COST</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** State Loan Reserve Fund

**Character Title:** Use of Money and Property

**Character No.:** 44270-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
<p>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.</p>		
Estimated Average Cash Balance	0	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$0	

**Character Title:** Other Financing Sources

**Character No.:** 44270-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
<p>The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for \$15.8M. The term of the SRF is 20 years. Interest payments began 6/27/02, and principal and reserve payments began in FY06/07. The terms of the contract require the Agency to accumulate a reserve fund equal to two semiannual payments during the first 10 years of the loan contract. The water sales revenue is calculated to meet the 115% of the annual reserve amount required. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Reserve fund, pursuant to the terms of the Sixth Supplemental Ordinance.</p>		
<u>Annual Debt Service Requirements</u>		
Reserve Amount	\$0	
Revenue Requirement (115% x Reserve Amt.)	\$0	

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** State Loan Reserve Fund  
**Fund No.:** 44270

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <i>BEGINNING</i> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	547	0	0
Expenditures - (Decrease) fund balance	0	0	0
	<hr/>	<hr/>	<hr/>
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	547	0	0
<b>Adjustments to Reserves/Encumbrances:</b>			
<b>Increase in Reserve</b>	<b>(7,391)</b>		0
Unrealized Gain/ Loss (GASB 31)	6,844		
	<hr/>	<hr/>	<hr/>
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(547)	0	0
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Undesignated/Unreserved <i>ENDING</i> Fund Balance Available for Budgeting</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$1,247,606	\$1,254,997	
Reserve	(1,247,606)	(1,254,997)	
	<hr/>	<hr/>	
<b>Total Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	

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

Section Title: **COMMON FACILITIES REVENUE BONDS 2012**  
Section/Fund No: **44275**

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b>USE OF MONEY</b>				
44002 Interest on Pooled Cash	300	240	(\$60)	(20.00%)
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$300</b>	<b>\$240</b>	<b>(\$60)</b>	<b>(20.00%)</b>
<b>OTHER FINANCING SOURCES</b>				
47102 Transfers In - btw Govtl Funds	432,683	380,655	(\$52,028)	(12.02%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$432,683</b>	<b>\$380,655</b>	<b>(\$52,028)</b>	<b>(12.02%)</b>
<b>TOTAL REVENUES</b>	<b>\$432,983</b>	<b>\$380,895</b>	<b>(\$52,088)</b>	<b>(12.03%)</b>
<b>EXPENDITURES:</b>				
<b>SERVICES AND SUPPLIES</b>				
51242 Bank Charges	2,500	2,500	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER CHARGES</b>				
53103 Interest on LT Debt	163,013	160,905	(\$2,108)	(1.29%)
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$163,013</b>	<b>\$160,905</b>	<b>(\$2,108)</b>	<b>(1.29%)</b>
<b>OTHER FINANCING USES</b>				
57012 Transfers Out - btw Govtl Fund	110,000	0	(\$110,000)	(100.00%)
<b>Subtotal Other Financing Uses</b>	<b>\$110,000</b>	<b>\$0</b>	<b>(\$110,000)</b>	<b>(100.00%)</b>
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>				
59004 Administrative Control Account	210,733	217,250	\$6,517	3.09%
59005 Admin Control Acct Clearing	(210,733)	(217,250)	(6,517)	3.09%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$275,513</b>	<b>\$163,405</b>	<b>(\$112,108)</b>	<b>(40.69%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$157,470)</b>	<b>(\$217,490)</b>	<b>(\$60,020)</b>	<b>38.12%</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities Revenue Bonds 2012

**Character Title:** Use of Money and Property **Character No.:** 44275-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
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	40,000	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$240	

**Character Title:** Other Financing Sources **Character No.:** 44275-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond.		
<u>Annual Debt Service Requirements</u>		
Principal	\$217,250	
Interest	160,905	
Fiscal Agent Fees	2,500	
Debt Issuance Costs	0	
Discount / Bonds	0	
Total Debt Service	380,655	

**Character:** Services and Supplies **Character No.:** 44275-51/52

<b>51242</b>	<b><i>Bank Charges</i></b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities Revenue Bonds 2012

**Character:** Other Charges **Character No.:** 44275-53

<b>53103</b>	<b><i>Interest on LT Debt</i></b>
Water Revenue Bonds - Series 2012A, per the bond amortization schedule.	
<b>53103</b>	<b><i>Interest on LT Debt</i></b>
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.	
<b>53105</b>	<b><i>Costs of Issuance</i></b>
Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.	

**Character:** Other Financing Uses **Character No.:** 44275-57

<b>57011</b>	<b><i>Transfers Out - within a Fund</i></b>
This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.	

**Character:** Administrative Account **Character No.:** 44275-59

<b>59004</b>	<b><i>Administrative Control Account</i></b>
This account reflects the principal payment for the Water Revenue Bond, Series 2012A. The request for the fiscal year is based on the projected amortization schedule.	
<b>59005</b>	<b><i>Administrative Control Account Clearing</i></b>
This is the clearing account for the Account 59004, Administrative Control Account	

**FY 2016-17 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Common Facilities 2012 A Revenue Bonds

**Fund No.:** 44275

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>\$47,211</b>	<b>\$24,507</b>	<b>\$48,868</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	445,403	413,771	380,895
Expenditures - (Decrease) fund balance	(255,844)	(165,513)	(163,405)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>189,559</u>	<u>248,258</u>	<u>217,490</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Principal payments on bonds	(204,215)	(210,733)	(217,250)
Proceeds from issuance			
2003A Bond Redemption			
2003A Deferred amount of refunding			
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable			
Debt Issuance Costs			
(Increase) / Decrease in Bonds Payable	(2,173)	(6,518)	54,269
Restricted cash with trustee (reserve)	702		
Amortization of bond discount			
Amortization of bond premium	(14,432)	(14,432)	(14,432)
Amortization of bond issuance costs	0	0	0
Amortization of deferred amount of refunding	7,787	7,787	7,787
Unrealized Gain/ Loss (GASB 31)	68		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(212,262)</u>	<u>(223,896)</u>	<u>(169,627)</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>24,508</b>	<b>48,868</b>	<b>96,732</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$22,703)</b>	<b>\$24,362</b>	<b>\$47,864</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$47,945	\$24,554	
Cash with Fiscal Agent/Trustee	651,372	653,122	
Restricted Cash with Trustee	(366,774)	(366,073)	
Other current liability (good faith on refunding)	0	0	
Bonds Payable - Current	(204,215)	(206,388)	
Interest Payable	(81,117)	(80,708)	
<b>Total Beginning Fund Balance</b>	<u>\$47,211</u>	<u>\$24,507</u>	

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

**Section Title:** STORAGE FACILITIES REVENUE BONDS 2012  
**Section/Fund No:** 44280

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	90	90	\$0	0.00%
44003 Other Interest Earnings	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$90</b>	<b>\$90</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	309,785	272,526	(\$37,259)	(12.03%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$309,785</b>	<b>\$272,526</b>	<b>(\$37,259)</b>	<b>(12.03%)</b>
<b>TOTAL REVENUES</b>	<b>\$309,875</b>	<b>\$272,616</b>	<b>(\$37,259)</b>	<b>(12.02%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	2,500	2,500	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	116,382	114,876	(\$1,506)	(1.29%)
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$116,382</b>	<b>\$114,876</b>	<b>(\$1,506)</b>	<b>(1.29%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57012 Transfers Out - btw Govtl Fund	40,000	0	(\$40,000)	(100.00%)
<b>Subtotal Other Financing Uses</b>	<b>\$40,000</b>	<b>\$0</b>	<b>(\$40,000)</b>	<b>(100.00%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	150,496	155,150	\$4,654	3.09%
59005 Admin Control Acct Clearing	(150,496)	(155,150)	(4,654)	3.09%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$158,882</b>	<b>\$117,376</b>	<b>(\$41,506)</b>	<b>(26.12%)</b>
<b>TOTAL NET COST</b>	<b>(\$150,993)</b>	<b>(\$155,240)</b>	<b>(\$4,247)</b>	<b>2.81%</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities Revenue Bonds 2012

**Character Title:** Use of Money and Property **Character No.:** 44280-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>
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	15,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$90

**Character Title:** Other Financing Sources **Character No.:** 44280-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>
The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond.	
<u>Annual Debt Service Requirements</u>	
Principal	\$155,150
Interest	114,876
Fiscal Agent Fees	2,500
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	272,526

**Character:** Services and Supplies **Character No.:** 44280-51/52

<b>51242</b>	<b><i>Bank Charges</i></b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

**Character:** Other Charges **Character No.:** 44280-53

<b>53103</b>	<b><i>Interest on LT Debt</i></b>
Water Revenue Bonds, per the bond amortization schedule.	
<b>53103</b>	<b><i>Interest on LT Debt</i></b>
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.	
<b>53105</b>	<b><i>Costs of Issuance</i></b>
Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.	

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities Revenue Bonds 2012

**Character:** Other Financing Uses **Character No.:** 44280-57

**57011 Transfers Out - within a Fund**

This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects and to restore fund balance.

Kawana-Ralphine-SBS Pipeline Study	T0328
Petaluma Aq Relocation - Kastania	T0330

**Character:** Administrative Account **Character No.:** 44280-59

**59004 Administrative Control Account**

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

**59005 Administrative Control Account Clearing**

This is the clearing account for the Account 59004, Administrative Control Account

**FY 2016-17 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Storage Facilities Revenue Bonds 2012

**Fund No.:** 44280

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>\$12,510</b>	<b>\$8,334</b>	<b>\$84,207</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	318,741	350,031	272,616
Expenditures - (Decrease) fund balance	(171,316)	(118,882)	(117,376)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	147,425	231,149	155,240
<b>Adjustments to Reserves/Encumbrances:</b>			
Principal payments on bonds	(147,252)	(150,496)	(155,150)
Proceeds from issuance			
2003 Bond Redemption			
2003 Deferred amount of refunding			
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable			
Restricted cash with trustee (reserve)	501		
(Increase) / Decrease in Bonds Payable			
Amortization of bond discount	(10,307)	(10,307)	(10,307)
Amortization of bond issuance costs	0	0	0
Amortization of deferred amount of refunding	5,526	5,526	5,526
Unrealized Gain/ Loss (GASB 31)	(70)		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(151,601)	(155,277)	(159,931)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>8,334</b>	<b>84,207</b>	<b>79,516</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$4,176)</b>	<b>\$75,872</b>	<b>(\$4,691)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$13,035	\$8,368	
Cash with Fiscal Agent/Trustee	465,180	466,430	
Restricted Cash with Trustee	(261,934)	(261,432)	
Other current liability (good faith on refunding)	0	0	
Matured Bonds Payable	(145,841)	(147,393)	
Interest Payable	(57,930)	(57,638)	
<b>Total Beginning Fund Balance</b>	\$12,510	\$8,334	

**FY 2016-17 BUDGET**

**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: SONOMA AQUEDUCT REVENUE BONDS 2012**  
**Section/Fund No: 44285**

<b>Account No. and Title</b>	<b>Adopted 2015-16</b>	<b>Requested 2016-17</b>	<b>Difference</b>	<b>Percent Change</b>
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	1,200	360	(\$840)	(70.00%)
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$1,200</b>	<b>\$360</b>	<b>(\$840)</b>	<b>(70.00%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	255,333	225,519	(\$29,814)	(11.68%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$255,333</b>	<b>\$225,519</b>	<b>(\$29,814)</b>	<b>(11.68%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$256,533</b>	<b>\$225,879</b>	<b>(\$30,654)</b>	<b>(11.95%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	2,500	3,400	\$900	36.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,500</b>	<b>\$3,400</b>	<b>\$900</b>	<b>36.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	95,757	94,519	(\$1,238)	(1.29%)
53105 Costs of Issuance	0	0	0	N/A
<b>Subtotal Other Charges</b>	<b>\$95,757</b>	<b>\$94,519</b>	<b>(\$1,238)</b>	<b>(1.29%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57012 Transfers Out - btw Govtl Fund	90,000	0	(\$90,000)	(100.00%)
<b>Subtotal Other Financing Uses</b>	<b>\$90,000</b>	<b>\$0</b>	<b>(\$90,000)</b>	<b>(100.00%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	123,772	127,600	\$3,828	3.09%
59005 Admin Control Acct Clearing	(123,772)	(127,600)	(3,828)	3.09%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$188,257</b>	<b>\$97,919</b>	<b>(\$90,338)</b>	<b>(47.99%)</b>
<b>TOTAL NET COST</b>	<b>(\$68,276)</b>	<b>(\$127,960)</b>	<b>(\$59,684)</b>	<b>87.42%</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Revenue Bonds 2012

**Character Title:** Use of Money and Property **Character No.:** 44285-44

<b>44002</b>	<b>Interest on Pooled Cash</b>
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	60,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$360

**Character Title:** Other Financing Sources **Character No.:** 44285-47

<b>47101</b>	<b>Transfers In - within a Fund</b>
The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond.	
<u>Annual Debt Service Requirements</u>	
Principal	\$127,600
Interest	94,519
Fiscal Agent Fees	3,400
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	225,519

**Character:** Services and Supplies **Character No.:** 44285-51/52

<b>51242</b>	<b>Bank Charges</b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

**Character:** Other Charges **Character No.:** 44285-53

<b>53103</b>	<b>Interest on LT Debt</b>
Water Revenue Bonds, per the bond amortization schedule.	
<b>53103</b>	<b>Interest on LT Debt</b>
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.	
<b>53105</b>	<b>Costs Of Issuance</b>
Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.	

**Character:** Other Financing Uses **Character No.:** 44285-57

<b>57011</b>	<b>Transfers Out - within a Fund</b>
This item is used to transfer bond proceeds to Pipeline Facilities Fund to finance construction of projects and to restore fund balance.	
SBS Electrical Upgrade and Pumping Reliability	T0335                      0

**Character:** Administrative Account **Character No.:** 44285-59

<b>59004</b>	<b>Administrative Control Account</b>
This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.	
<b>59005</b>	<b>Administrative Control Account Clearing</b>
This is the clearing account for the Account 59004, Administrative Control Account	

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Sonoma Aqueduct Revenue Bonds 2012A  
**Fund No.:** 44285

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>\$197,914</b>	<b>\$104,236</b>	<b>\$95,156</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	262,678	222,929	225,879
Expenditures - (Decrease) fund balance	(232,626)	(104,344)	(97,919)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	30,052	118,585	127,960
<b>Adjustments to Reserves/Encumbrances:</b>			
(Increase)/Decrease in Bonds Payable	0	0	0
Principal Payments on Bonds	(119,944)	(123,772)	(127,600)
Principal payments on bonds			0
Proceeds from issuance			
(Increase) / Decrease in Bonds Payable	(1,276)		
Restricted cash with trustee (reserve)	412		
Amortization of bond discount	(8,477)	(8,477)	(8,477)
Amortization of bond issuance costs	0	0	
Amortization of deferred amount of refunding	4,584	4,584	4,584
Unrealized Gain/ Loss (GASB 31)	971		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(123,730)	(127,665)	(131,493)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>104,236</b>	<b>95,156</b>	<b>91,623</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$93,678)</b>	<b>(\$9,080)</b>	<b>(\$3,533)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$198,345	\$104,264	
Cash with Fiscal Agent/Trustee	382,578	383,606	
Less Restricted Cash with Trustee	(215,422)	(215,010)	
Other current liability (good faith on refunding)	0	0	
Matured Bonds Payable	(119,944)	(121,220)	
Interest Payable	(47,643)	(47,403)	
<b>Total Beginning Fund Balance</b>	<b>\$197,914</b>	<b>\$104,236</b>	

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

Section Title: **STORAGE FACILITIES REVENUE BONDS 2015**  
Section/Fund No: **44290**

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
-----------------------	--------------------	----------------------	------------	-------------------

**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	180	180	\$0	0.00%
44003 Other Interest Earnings	0	0	-	N/A

<b>Subtotal Use of Money</b>	<b>\$180</b>	<b>\$180</b>	<b>\$0</b>	<b>0.00%</b>
------------------------------	--------------	--------------	------------	--------------

**OTHER FINANCING SOURCES**

47102 Transfers In - btw Govtl Funds	443,972	816,693	\$372,721	83.95%
--------------------------------------	---------	---------	-----------	--------

<b>Subtotal Miscellaneous Revenues</b>	<b>\$443,972</b>	<b>\$816,693</b>	<b>\$372,721</b>	<b>83.95%</b>
--	------------------	------------------	------------------	---------------

<b>TOTAL REVENUES</b>	<b>\$444,152</b>	<b>\$816,873</b>	<b>\$372,721</b>	<b>83.92%</b>
-----------------------	------------------	------------------	------------------	---------------

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51242 Bank Charges	2,500	1,750	(\$750)	(30.00%)
--------------------	-------	-------	---------	----------

<b>Subtotal Services and Supplies</b>	<b>\$2,500</b>	<b>\$1,750</b>	<b>(\$750)</b>	<b>(30.00%)</b>
---------------------------------------	----------------	----------------	----------------	-----------------

**OTHER CHARGES**

53103 Interest on LT Debt	235,628	261,453	\$25,825	10.96%
53105 Costs of Issuance	0	0	-	N/A

<b>Subtotal Other Charges</b>	<b>\$235,628</b>	<b>\$261,453</b>	<b>\$25,825</b>	<b>10.96%</b>
-------------------------------	------------------	------------------	-----------------	---------------

**OTHER FINANCING USES**

57012 Transfers Out - btw Govtl Fund	70,000	950,000	\$880,000	1257.14%
--------------------------------------	--------	---------	-----------	----------

<b>Subtotal Other Financing Uses</b>	<b>\$70,000</b>	<b>\$950,000</b>	<b>\$880,000</b>	<b>1257.14%</b>
--------------------------------------	-----------------	------------------	------------------	-----------------

**ADMINISTRATIVE CONTROL ACCOUNT**

59004 Administrative Control Account	147,935	553,490	\$405,555	274.14%
59005 Admin Control Acct Clearing	(147,935)	(553,490)	(405,555)	274.14%

<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
--	------------	------------	------------	------------

<b>TOTAL EXPENDITURES</b>	<b>\$308,128</b>	<b>\$1,213,203</b>	<b>\$905,075</b>	<b>293.73%</b>
---------------------------	------------------	--------------------	------------------	----------------

<b>TOTAL NET COST</b>	<b>(\$136,024)</b>	<b>\$396,330</b>	<b>\$532,354</b>	<b>(391.37%)</b>
-----------------------	--------------------	------------------	------------------	------------------

*(Expenditures Minus Revenues)*

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities Revenue Bonds 2015

**Character Title:** Use of Money and Property **Character No.:** 44290-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
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	30,000	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$180	

**Character Title:** Other Financing Sources **Character No.:** 44290-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond.		
<u>Annual Debt Service Requirements</u>		
Principal	\$553,490	
Interest	\$261,453	
Fiscal Agent Fees	\$1,750	
Debt Issuance Costs	\$0	
Discount / Bonds	\$0	
Total Debt Service	816,693	

**Character:** Services and Supplies **Character No.:** 44290-51/52

<b>51242</b>	<b><i>Bank Charges</i></b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities Revenue Bonds 2015

**Character:** Other Charges **Character No.:** 44290-53

<b>53103</b>	<b>Interest on LT Debt</b>	
Water Revenue Bonds, per the bond amortization schedule.		
<b>53105</b>	<b>Costs of Issuance</b>	
Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.		

**Character:** Other Financing Uses **Character No.:** 44290-57

		Total
<b>57011</b>	<b>Transfers Out - within a Fund</b>	
This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects.		
	Kawana-Ralphine-SBS Pipeline Study	T0328
	Petaluma Aq Relocation - Kastania	T0330

**Character:** Administrative Account **Character No.:** 44290-59

<b>59004</b>	<b>Administrative Control Account</b>	
This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.		
<b>59005</b>	<b>Administrative Control Account Clearing</b>	
This is the clearing account for the Account 59004, Administrative Control Account		

**FY 2016-17 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Storage Facilities Revenue Bonds 2015A

**Fund No.:** 44290

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>\$413</b>	<b>\$4,883</b>	<b>\$1,033,493</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	449,692	805,274	816,873
Expenditures - (Decrease) fund balance	(300,487)	(2,661,509)	(1,213,203)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	149,205	(1,856,235)	(396,330)
<b>Adjustments to Reserves/Encumbrances:</b>			
<i>Technical Adjustments</i>			
Proceeds from Bond Issuance		1,750,000	0
Proceeds from Taxable Bond Issuance		1,600,000	
Deposit to Cost of Issuance Fund		77,633	
Restricted Cash w/Fiscal Agent	(24)		0
Principal Payment	(142,325)	(540,565)	(553,490)
Amortization of Bond Premium	(2,223)	(2,223)	(2,223)
Amortization of Cost of Issuance	0	0	
Post Audit Adjustment - Closing COI funds			
Unrealized Gain/ Loss (GASB 31)	(163)		
Rounding	1		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(144,734)	2,884,845	(555,713)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>4,883</b>	<b>1,033,493</b>	<b>81,450</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$4,470</b>	<b>\$1,028,610</b>	<b>(\$952,043)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$392	\$4,883	
Cash with fiscal agent/trustee	645,510	648,049	
Less Restricted cash with trustee	(384,707)	(384,731)	
Matured Bonds Payable	(137,368)	(142,651)	
Interest Payable	(123,414)	(120,667)	
<b>Total Beginning Fund Balance</b>	<b>\$413</b>	<b>\$4,883</b>	

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

**Section Title:** COMMON FACILITIES REVENUE BONDS 2015  
**Section/Fund No:** 44295

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
-----------------------	--------------------	----------------------	------------	-------------------

**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	180	1,200	\$1,020	566.67%
44003 Other Interest Earnings	-	-	0	N/A
<b>Subtotal Use of Money</b>	<b>\$180</b>	<b>\$1,200</b>	<b>\$1,020</b>	<b>566.67%</b>

**OTHER FINANCING SOURCES**

47102 Transfers In - btw Govtl Funds	396,655	648,483	\$251,828	63.49%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$396,655</b>	<b>\$648,483</b>	<b>\$251,828</b>	<b>63.49%</b>

<b>TOTAL REVENUES</b>	<b>\$396,835</b>	<b>\$649,683</b>	<b>\$252,848</b>	<b>63.72%</b>
-----------------------	------------------	------------------	------------------	---------------

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51242 Bank Charges	2,500	9,150	\$6,650	266.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,500</b>	<b>\$9,150</b>	<b>\$6,650</b>	<b>266.00%</b>

**OTHER CHARGES**

53103 Interest on LT Debt	210,352	497,823	\$287,471	136.66%
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$210,352</b>	<b>\$497,823</b>	<b>\$287,471</b>	<b>136.66%</b>

**OTHER FINANCING USES**

57012 Transfers Out - btw Govtl Fund	100,000	3,780,000	\$3,680,000	3680.00%
<b>Subtotal Other Financing Uses</b>	<b>\$100,000</b>	<b>\$3,780,000</b>	<b>\$3,680,000</b>	<b>3680.00%</b>

**ADMINISTRATIVE CONTROL ACCOUNT**

59004 Administrative Control Account	132,065	141,510	\$9,445	7.15%
59005 Admin Control Acct Clearing	(132,065)	(141,510)	(9,445)	7.15%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$312,852</b>	<b>\$4,286,973</b>	<b>\$3,974,121</b>	<b>1270.29%</b>
---------------------------	------------------	--------------------	--------------------	-----------------

<b>TOTAL NET COST</b>	<b>(\$83,983)</b>	<b>\$3,637,290</b>	<b>\$3,721,273</b>	<b>(4430.98%)</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities Revenue Bonds 2015

**Character Title:** Use of Money and Property

**Character No.:** 44295-44

**44002 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	200,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$1,200

**Character Title:** Other Financing Sources

**Character No.:** 44295-47

**47101 Transfers In - within a Fund**

The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond.

Annual Debt Service Requirements

Principal	\$141,510
Interest	\$497,823
Fiscal Agent Fees	\$9,150
Debt Issuance Costs	\$0
Discount / Bonds	\$0
Total Debt Service	648,483

**Character:** Services and Supplies

**Character No.:** 44295-51/52

**51242 Bank Charges**

Fiscal Agent Fees are paid to trustee for servicing bonds.

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Common Facilities Revenue Bonds 2015

**Character:** Other Charges **Character No.:** 44295-53

**53103 Interest on LT Debt**  
Water Revenue Bonds, per the bond amortization schedule.

**53103 Interest on LT Debt**  
Amounts are based on bond amortization schedules. Bond discounts and cost of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

**53105 Costs of Issuance**  
Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

**Character:** Other Financing Uses **Character No.:** 44295-57

**57011 Transfers Out - within a Fund**  
This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

**Character:** Administrative Account **Character No.:** 44295-59

**59004 Administrative Control Account**  
This account reflects the principal payment for the Water Revenue Bonds. The request for the forthcoming fiscal year is based on the projected amortization schedule.

**59005 Administrative Control Account Clearing**  
This is the clearing account for the Account 59004, Administrative Control Account

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Common Facilities Revenue Bonds 2015A  
**Fund No.:** 44295

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)	(\$40)	\$7,785	\$4,198,549
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	401,755	895,499	649,683
Expenditures - (Decrease) fund balance	(264,723)	(6,124,224)	(4,286,973)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	137,032	(5,228,725)	(3,637,290)
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical Adjustments			
Proceeds Bond Issuance		9,150,000	
Deposit to Cost of Issuance Fund		405,908	0
Restricted Cash w/Fiscal Agent	(22)		
Principal Payment	(127,053)	(134,435)	(141,510)
Amortization of Bond Premium	(1,984)	(1,984)	(1,984)
Amortization of Cost of Issuance		0	0
Post Audit Adjustments - Closing COI			
Unrealized Gain/ Loss (GASB 31)	(148)		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(129,207)	9,419,489	(143,494)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	7,785	4,198,549	417,765
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	\$7,825	\$4,190,764	(\$3,780,784)
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$0	\$7,844	
Cash with Fiscal Agent/Trustee	576,258	578,525	
Restricted Cash with Trustee	(343,491)	(343,513)	
Matured Bonds Payable	(122,632)	(127,349)	
Interest Payable	(110,175)	(107,723)	
<b>Total Beginning Fund Balance</b>	(\$40)	\$7,785	

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

Section Title: **SONOMA AQUEDUCT REVENUE BONDS 2015**  
Section/Fund No: **44305**

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	0	15,000	\$15,000	N/A
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	0	41,812	\$41,812	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$41,812</b>	<b>\$41,812</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$56,812</b>	<b>\$56,812</b>	<b>N/A</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	0	1,100	\$1,100	N/A
<b>Subtotal Services and Supplies</b>	<b>\$0</b>	<b>\$1,100</b>	<b>\$1,100</b>	<b>N/A</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	0	40,712	\$40,712	N/A
53105 Costs of Issuance	0	0	0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$40,712</b>	<b>\$40,712</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>				
57012 Transfers Out - btw Govtl Fund	0	300,000	\$300,000	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	0	0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$341,812</b>	<b>\$341,812</b>	<b>N/A</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$0</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>N/A</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Revenue Bonds 2015

**Character Title:** Use of Money and Property **Character No.:** 44305-44

<b>44002</b>	<b>Interest on Pooled Cash</b>
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	2,500,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$15,000

**Character Title:** Other Financing Sources **Character No.:** 44305-47

<b>47101</b>	<b>Transfers In - within a Fund</b>
The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond.	
<u>Annual Debt Service Requirements</u>	
Principal	\$0
Interest	\$40,712
Fiscal Agent Fees	\$1,100
Debt Issuance Costs	\$0
Discount / Bonds	\$0
Total Debt Service	41,812

**Character:** Services and Supplies **Character No.:** 44305-51/52

<b>51242</b>	<b>Bank Charges</b>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

**Character:** Other Charges **Character No.:** 44305-53

<b>53103</b>	<b>Interest on LT Debt</b>
Water Revenue Bonds, per the bond amortization schedule.	
<b>53103</b>	<b>Interest on LT Debt</b>
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.	
<b>53105</b>	<b>Costs Of Issuance</b>
Amounts are based on bond amortization schedules. Bond costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.	

**Character:** Other Financing Uses **Character No.:** 44305-57

<b>57011</b>	<b>Transfers Out - within a Fund</b>
This item is used to transfer bond proceeds to Pipeline Facilities Fund to finance construction of projects and to restore fund balance.	
SBS Electrical Upgrade and Pumping Reliability	T0335

**Character:** Administrative Account **Character No.:** 44305-59

<b>59004</b>	<b>Administrative Control Account</b>
This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.	
<b>59005</b>	<b>Administrative Control Account Clearing</b>
This is the clearing account for the Account 59004, Administrative Control Account	

**FY 2016-17 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Sonoma Aqueduct Revenue Bonds -2015A  
**Fund No.:** 44305

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>\$0</b>	<b>\$0</b>	<b>\$454,798</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	0	83,268	56,812
Expenditures - (Decrease) fund balance	0	(777,268)	(341,812)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>0</u>	<u>(694,000)</u>	<u>(285,000)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Technical/Budgetary Adjustment			
Proceeds Bond Issuance	0	1,100,000	0
Restricted Cash w/Fiscal Agent			
Principal Payment		0	0
Deposit to Cost of Issuance Fund		48,798	
Amortization of Bond Premium			0
Unrealized Gain/ Loss (GASB 31)			
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>0</u>	<u>1,148,798</u>	<u>0</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>0</b>	<b>454,798</b>	<b>169,798</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$0</b>	<b>\$454,798</b>	<b>(\$285,000)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash			
Cash with Fiscal Agent/Trustee			
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable			
Interest Payable			
<b>Total Beginning Fund Balance</b>	<u>\$0</u>	<u>\$0</u>	

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

**Section Title:** NORTH MARIN WATER DEPOSIT  
**Section/Fund No:** 44300

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42610 Other Governmental Agencies	0	0	\$0	N/A
<b>Subtotal Intergovernmental Revent</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	101	101	(\$0)	(0.20%)
<b>Subtotal Use of Money</b>	<b>\$101</b>	<b>\$101</b>	<b>(\$0)</b>	<b>(0.20%)</b>
<b>TOTAL REVENUES</b>	<b>\$101</b>	<b>\$101</b>	<b>(\$0)</b>	<b>(0.20%)</b>
<b>EXPENDITURES:</b>				
<b><u>OTHER CHARGES</u></b>				
53501 Contributions	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>				
57012 Transfers Out - btw Govtl 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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$101)</b>	<b>(\$101)</b>	<b>\$0</b>	<b>(0.20%)</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** North Marin Water Deposit

**Character Title:** Use of Money and Property **Character No.:** 44300-44

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
<p>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.</p>		
Estimated Average Cash Balance		16,800
Projected Interest Rate		0.60%
Projected/Planned Interest on Pooled Cash		\$101

**Character Title:** Other Financing Sources **Character No.:** 44300-47

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
<p>Transfer in from Water Transmission Agency Fund (44205) - for capital improvements - per the recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. The Restructured Water Supply Agreement provides that if money received from the Operations and Maintenance Charge (O&amp;M) is appropriated for expenditures for storage facilities then, at the time of transfer, an amount shall also be transferred to North Marin's account in proportion to the O&amp;M Charge paid by North Marin to the total O&amp;M Charge received by the Agency during the prior fiscal year.</p>		
Scheduled transfer		0

**Character:** Other Charges **Character No.:** 44300-53

<b>53501</b>	<b><i>Contributions</i></b>	
<p>This item records payment, to North Marin Water District, of funds deposited to the North Marin Water Deposit fund as authorized by the Restructured Water Supply Agreement. The North Marin Water District has requested to handle its own cash management and investments.</p>		

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** North Marin Water Deposit

**Fund No.:** 44300

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>\$12,923</b>	<b>\$13,025</b>	<b>\$13,026</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	8	1	101
Expenditures - (Decrease) fund balance	0	0	0
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	8	1	101
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/ Loss (GASB 31)	94	0	
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	94	0	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>13,025</b>	<b>13,026</b>	<b>13,127</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$102</b>	<b>\$1</b>	<b>\$101</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2014</b>	<b>7/1/2015</b>	
Cash	\$17,153	\$17,255	
Deposit from others	(4,230)	(4,230)	
<b>Total Beginning Fund Balance</b>	\$12,923	\$13,025	

# SONOMA COUNTY WATER AGENCY

## FY 16-17 BUDGET REQUEST

### *INTERNAL SERVICE FUNDS*

#### TABLE OF CONTENTS

	<u>Page</u>
<b>Budget Section Summary</b>	1
<b>Equipment Fund</b>	
Summary of Revenues and Expenditures	2
Equipment Rental Summary	3
Character Justification	4
Statement of Special Fund Activity	6
<b>Facilities Fund</b>	
Summary of Revenues and Expenditures	7
Character Justifications	9
Statement of Special Fund Activity	12
<b>Power Resources Fund</b>	
Summary of Revenues and Expenditures	13
Character Justifications	15
Statement of Special Fund Activity	18

**FY 2014-2015 BUDGET**  
**BUDGET SECTION SUMMARY**

**Section Title:** INTERNAL SERVICE FUNDS

**A. Program Description**

This section includes the Equipment Fund and the Facilities Fund. These internal service funds were established to provide an equitable means of sharing equipment and facility costs by all divisions of the Water Agency. The Power Resources Fund was established as a separate fund which acts as a purchaser and seller of power, so all SCWA entities can benefit from the power purchasing authority or from the photovoltaic systems.

Depreciation expense is recorded in each fund to provide for future replacement of current assets.

**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
Equipment Fund	\$3,278,694	\$3,498,800	6.71%	\$953,494	\$1,297,780	36.11%
Facilities Fund	4,798,389	3,112,050	(35.14%)	(2,952,541)	(207,226)	(92.98%)
Power Resources Fund	6,402,936	4,715,884	(26.35%)	1,089,936	(611,156)	(156.07%)
<b>TOTAL:</b>	<b>\$14,480,019</b>	<b>\$11,326,734</b>	<b>(21.78%)</b>	<b>(\$909,111)</b>	<b>\$479,398</b>	<b>(152.73%)</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**D. Workload Summary**

Refer to the individual sections for information regarding work performed.

**E. Summary of Issues and Significant Changes**

Refer to the Departmental Budget Summary for a summary of issues and significant changes.

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

54005-L15

**Fund: EQUIPMENT FUND**  
**Fund/Department ID: 54005-33050100**

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
--------------------------	--------------------	----------------------	------------	-------------------

**REVENUES:**

**USE OF MONEY**

44002 (1700) Interest on Pooled Cash	\$7,800	\$4,500	(\$3,300)	(42.31%)
44102 (1850) Rent - Equipment	2,317,400	2,196,520	(120,880)	(5.22%)
<b>Subtotal Use of Money</b>	<b>\$2,325,200</b>	<b>\$2,201,020</b>	<b>(\$124,180)</b>	<b>(5.34%)</b>

<b>TOTAL REVENUES</b>	<b>\$2,325,200</b>	<b>\$2,201,020</b>	<b>(\$124,180)</b>	<b>(5.34%)</b>
-----------------------	--------------------	--------------------	--------------------	----------------

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maintenance - Equipment	300,000	300,000	0	0.00%
51226 (6570) Consulting Services	6,250	0	(6,250)	(100.00%)
51244 (6589) Permits/License/Fees	1,500	1,500	0	0.00%
51401 (6820) Rents& Leases-Equipment	5,000	5,000	0	0.00%
51803 (6540) Other Contract Services	0	30,000	30,000	N/A
51917 (6523) District Operations Chgs	850,000	875,000	25,000	2.94%
51921 (7206) Equipment Usage Charges	48,000	60,000	12,000	25.00%
52111 (6400) Office Supplies	2,000	2,000	0	0.00%
52141 (6880) Minor Equipment/Small Tools	14,000	14,000	0	0.00%
52142 (6890) Computer Equip/Accessories	8,000	8,000	0	0.00%
52143 (6889) Software/Licensing Fees	8,000	8,000	0	0.00%
52061 (7201) Fuel/Gas/Oil	500,000	500,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,742,750</b>	<b>\$1,803,500</b>	<b>\$60,750</b>	<b>3.49%</b>

**OTHER CHARGES**

53402 (7980) Depreciation Expense	\$689,944	\$849,635	\$159,691	23.15%
53401 (7981) Amortization Expense	26,000	25,665	(335)	(1.29%)
<b>Subtotal Other Charges</b>	<b>\$715,944</b>	<b>\$875,300</b>	<b>\$159,356</b>	<b>22.26%</b>

**FIXED ASSETS**

19820 (8560&74) Machinery & Equipment	\$20,000	\$20,000	\$0	0.00%
19822 (8573) Mobile Equipment	800,000	800,000	0	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$820,000</b>	<b>\$820,000</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$3,278,694</b>	<b>\$3,498,800</b>	<b>\$220,106</b>	<b>6.71%</b>
---------------------------	--------------------	--------------------	------------------	--------------

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$953,494</b>	<b>\$1,297,780</b>	<b>\$344,286</b>	<b>36.11%</b>
---	------------------	--------------------	------------------	---------------

**FY 2016-17 BUDGET**  
**EQUIPMENT RENTAL SUMMARY**

Equipment Fund/Rent - Equipment                      **Number:      54005-44102**

	<u>Fund</u>	<u>Description</u>	<u>Account</u>	<u>FY 16-17 Amount</u>
<b><u>Charges From :</u></b>	54005	Equipment Fund	Various	\$2,196,520
<b><u>Charges To :</u></b>	14015	General Fund	51921	\$180,000
	14030	Sustainability-Renewable Energy	7206	4,200
	44205	Water Transmission	51921	600,000
	44250	Storage Facilities	Various	0
	44260	Common Facilities	Various	0
		Generator and Pumps		200,000
	14105	Zone 1A Laguna Mark West	51921	235,000
	14110	Zone 2A Petaluma	51921	75,000
	14115	Zone 3A Valley of the Moon	51921	7,200
	14120	Zone 5A Lower Russian River	51921	6,000
	14125	Zone 7A North Coast	51921	1,440
	14130	Zone 8A South Coast	51921	2,880
	44105	Russian River Projects	51921	7,300
	44110	Recycled Water fund	51921	1,500
	14135	Warm Springs Dam	51921	35,000
	54010	Facilities Fund	51921	70,000
	54015	Power Resources	51921	1,000
	44405	Sea Ranch Sani Zone	51921	1,000
	44505	Penngrove Sani Zone	51921	14,000
	44605	Geyserville Sani Zone	51921	17,000
	44705	Airport-Larkfield-Wikiup Sani Zone	51921	130,000
	43101	Occidental CSD	51921	27,000
	432012	Russian River CSD	51921	170,000
	43301	Sonoma Valley CSD	51921	410,000
	43401	South Park CSD	51921	1,000
		<i>Total</i>		<u><u>\$2,196,520</u></u>

Note: Amounts identified are estimates only. All charges to other funds will be made based upon actual usage.

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund  
**Section Title:** Equipment Fund  
**Character Title:** Use of Money and Property **Character No.:** 54005-33050100-10

**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	\$750,000
Projected Interest Rate	<u>0.60%</u>
Projected/Planned Interest on Pooled Cash	\$4,500

**44102 (1850) Rent-Equipment**

This item records charges for use of Agency fleet and equipment . A rental rate has been established for each vehicle and piece of equipment sufficient to cover maintenance, operation costs and depreciation.

**Character Title:** Services and Supplies **Character No.:** 54005-33050100-85

**5061 (6140) Maintenance - Equipment**

Order No. Various (by Equipment)

This item records parts and various supplies necessary to maintain and repair Agency vehicles.

**51244 (6589) Permits/License/Fees**

This account records the cost of all permits.

**51401 (6820) Rents/Leases - Equip**

Order No. Various

Rents and Leases - Equipment covers the costs of equipment as needed.

**5180 (6540) Other Contract Services**

Order No. 7256A8

This item is for the Maximo agreement

**51917 (6523) District Operations**

Order No. 1935A3

This item records the labor and overhead necessary to maintain and repair Agency vehicles and equipment.

**51921 (7206) Equipment Usage Charge**

Order No. Various

This item is requested to provide funds for equipment usage.

**52111 (6400) Office Supplies**

Order No. Various

Supplies/Expense covers the costs of operational supplies.

**52141 (6880) Minor Equipment /Small Tools**

Order No. Various

This item records the cost of small tools and instruments used for maintenance activities under \$5,000.

**53401 (6890) Computer Equipment/Accessories**

Order No. Various

This item records the cost of computer hardware.

**52143 (6889) Software/Licensing Fees**

Order No. Various

This item records the cost of software.

**52061 (7201) Fuel/Gas / Oil**

Order No. 1934 &1936

This item includes the costs of gas, diesel, and oil for the Agency's vehicle fleet.

**Character Title:** Other Charges **Character No.:** 54005-33050100-75

**53402 (7980) Depreciation Expense**

This item is requested to provide appropriations for depreciation of the Agency's vehicles and equipment. No cash expenditure of funds is made but the full cost of recovery is included in rental rates.

**53401 (7981) Amortization Expense**

This records the amortization of intangible assets.

**Character Title:** Fixed Assets **Character No.:** 54005-33050100-85

**19822 (8573) Mobile Equipment**

**REPLACES**

**FOR**

**COST**

Transit Van w/ mobile office	D428	Construction Management/ Inspections	\$45,000
Vac Con Sewer Cleaning Truck	G401	Maint. Div. Environmental Services	400,000

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund

**Section Title:** Equipment Fund

F350 SRW Utility Truck	E833	Maintenance Div /Maint Mech Section	50,000
F150 4X4 Ext. Cab Pickup	E854	Water / Wastewater Operations	35,000
Ram Promaster Van w/ electrical shelving package	G390	Electrical/ Instrumentation Section	50,000
F350 DRW Utility Truck w/ lift gate	G386	Electrical/ Instrumentation Section	60,000
F350 DRW Utility Truck w/ crane	G413	Maintenance Div /Maint Mech Section	80,000
F350 SRW Utility Truck	E931	Maintenance Div /Maint Mech Section	50,000

Contingency Vehicle Replacement 30,000

800,000

Sales Tax included

**Total** \$800,000

**19820 (8560 & 8574) Machinery & Equipment**

This item records the cost of shop equipment for maintenance activities.

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department: Sonoma County Water Agency - Internal Service Fund**

**Fund: Equipment Fund**

**Fund/Department ID: 54005-33050100**

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,165,675</b>	<b>\$776,333</b>	<b>\$943,790</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,515,696	2,369,879	2,201,020
Expenditures - (Decrease) fund balance	(3,405,565)	(3,066,940)	(3,498,800)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(889,869)</b>	<b>(697,061)</b>	<b>(1,297,780)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	23,149	148,574	-
Donated Asset	(49,950)	-	-
Unrealized Gains/Loss	8,225		
Depreciation/Amortization	519,103	715,944	875,300
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>500,527</b>	<b>864,518</b>	<b>875,300</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$776,333</b>	<b>\$943,790</b>	<b>\$521,310</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$389,342)</b>	<b>\$167,457</b>	<b>(\$422,480)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/14</b>	<b>7/1/15</b>	
Cash	\$1,339,462	\$1,032,164	
Accounts Payable	(83,027)	(107,257)	
Accounts Receivable	80,963	-	
Encumbrances	(171,723)	(148,574)	
<b>Total Beginning Fund Balance</b>	<b>\$1,165,675</b>	<b>\$776,333</b>	

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

**Fund: FACILITIES FUND**  
**Fund/Department ID: 54010-33050200**

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	\$22,750	\$2,400	(\$20,350)	(89.45%)
44101 (1801) Rent - Real Estate (Pay of	3,342,000	0	(3,342,000)	(100.00%)
44101 (1801) Rent - Real Estate	4,386,180	3,316,876	(1,069,304)	(24.38%)
<b>Subtotal Use of Money</b>	<b>\$7,750,930</b>	<b>\$3,319,276</b>	<b>(\$4,431,654)</b>	<b>(57.18%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
4600 Sale-Fixed Assets	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$7,750,930</b>	<b>\$3,319,276</b>	<b>(\$4,431,654)</b>	<b>(57.18%)</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51032 (6085) Janitorial Services	140,000	150,000	10,000	7.14%
51061 (6140) Maintenance-Equipment	0	110,000	110,000	N/A
51071 (6180) Maintenance-Bldg & Impr	300,000	100,000	(200,000)	(66.67%)
51072 (6190) Landscaping Services	11,000	11,000	0	0.00%
51209 Information Tech Serv (non ISD)	0	1,000	1,000	N/A
51211 (6610) Legal Services	0	10,000	10,000	N/A
51244 (6589) Permits/License/Fees	5,000	5,000	0	0.00%
51401 (6820) Rents& Leases-Equipment	12,000	10,000	(2,000)	(16.67%)
51421 (6840) Rents/Leases-Bldgs/Imp	100,000	100,000	0	0.00%
51803 (6540) Other Contract Services	0	115,000	115,000	N/A
51902 (6040) Telecommunication Usage	7,000	7,000	0	0.00%
51917 (6523) District Operations Chgs	690,000	800,000	110,000	15.94%
51921 (7206) Equipment Usage Charges	60,000	70,000	10,000	16.67%
52042 (6084) Janitorial Supplies	1,200	1,000	(200)	(16.67%)
52081 (6262) Medical/Laboratory Supplie	10,000	0	(10,000)	(100.00%)
52111 (6400&61) Office Supplies	10,000	13,000	3,000	30.00%
52141 (6880) Minor Equipment/Small Tool	10,000	10,000	0	0.00%
52142 (6890) Computer Equip/Accessori	2,000	2,000	0	0.00%
52191(7320) Utilities	25,000	20,000	(5,000)	(20.00%)
52193 (7394) Utilities-Power	165,000	150,000	(15,000)	(9.09%)
<b>Subtotal Services and Supplies</b>	<b>\$1,548,200</b>	<b>\$1,685,000</b>	<b>\$136,800</b>	<b>8.84%</b>

**OTHER CHARGES**

51303 (7920&7972&24) Interest on LT De	\$319,189	\$141,146	(\$178,043)	(55.78%)
53402 (7980) Depreciation Expense	1,081,000	1,100,000	19,000	1.76%
<b>Subtotal Other Charges</b>	<b>\$1,400,189</b>	<b>\$1,241,146</b>	<b>(\$159,043)</b>	<b>(11.36%)</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

**54010-33050200**

<b>Sub-Object No. and Title</b>	<b>Adopted 2015-16</b>	<b>Requested 2016-17</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>FIXED ASSETS</u></b>				
19831 (8510) CIP - Bldg & Impr	\$1,850,000	\$185,904	(\$1,664,096)	(89.95%)
<b><i>Subtotal Fixed Assets</i></b>	<b>\$1,850,000</b>	<b>\$185,904</b>	<b>(\$1,664,096)</b>	<b>(89.95%)</b>
<b><u>ADMIN CONTROL</u></b>				
59004 (9200) Admin Control Acct	\$3,999,791	\$390,730	(\$3,609,061)	(90.23%)
59005 (9209) Admin Control Acct-Cleari	(3,999,791)	(390,730)	3,609,061	(90.23%)
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,798,389</b>	<b>\$3,112,050</b>	<b>(\$1,686,339)</b>	<b>(35.14%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$2,952,541)</b>	<b>(\$207,226)</b>	<b>\$2,745,315</b>	<b>(92.98%)</b>

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund

**Section Title:** Facilities Fund

**Character Title:** Use of Money and Property **Character No.:** 54010-33050200-17

**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	\$400,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$2,400

**44101 (1801) Rent - Real Estate (Pay off)**

Payoff payment for the 404 Aviation Facility.

**44101 (1801) Rent - Real Estate**

This account records the rental income received for the Agency's General Fund for use of Agency Administrative, Flood Control, and Operations and Maintenance facilities and maintenance facilities at the Airport treatment plant. Rental income will be maintained at a level sufficient to cover facilities operations and maintenance costs, depreciation and debt service. .

**Character Title:** Services and Supplies **Character No.:** 54010-33050200-60

**51032 (6085) Janitorial Services**

Order No. 516

This item is requested to provide funds for custodial services for the Agency's Administration building, O&M Center and Airport treatment plant.

Order No. Various

**51061 (6140) Maintenance-Equipment**

This item records parts and various supplies necessary to maintain and repair Agency equipment.

**51071 (6180) Maintenance-Bldg & Improve**

Order No. 516

Maintenance - Buildings covers all maintenance costs of the Agency's administrative office, operations, and service center complexes.

**51072 (6190) Landscaping Services**

Order No. 516

Landscape Service covers the cost of grounds and landscape maintenance at the administrative complex.

**Character Title:** Services and Supplies (Cont'd) **Character No.:** 54010-33050200-60

**51209 Information Tech Serv (non ISD)**

Order No. Various

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

**51211 (6610) Legal Services**

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel.

**51244 (6589) Permits/License/Fees**

Order No. Various

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund

**Section Title:** Facilities Fund

This account records the cost of all permits.

**51401 (6820) Rents & Leases-Equipment**

This account covers the cost of rental equipment as needed to maintain various facilities.

**6840 Rents/Leases-Bldgs/Imp**

This account reflects the cost of lease expense to ALW Sanitation Zone for the Service Center Building.

**51803 (6540) Other Contract Services** Order No. Various

This request covers the costs of various contract services such as waste disposal, safety services and various other services.

**52111 (6400&61) Office Supplies** Order No. Various

This account records non-capitalized office expenses.

**51902 (6040) Telecommunication Usage** Order No. Various

This item covers costs for the telephone system repairs.

**51917 (6523) District Operations Chgs** Order No. Various

This item is requested to provide funds to charge salary and benefits for staff assigned to projects that deal with the Agency's facilities.

**51921 (7206) Equipment Usage Charges** Order No. Various

This item is requested to provide funds for equipment usage.

**52042 (6084) Janitorial Supplies** Order No. 516

This item is requested to provide funds for cleaning and household supplies.

**52141 (6880) Minor Equipment/Small Tools** Order No. Various

This item records the cost of small tools and instruments used for maintenance activities under \$5,000.

**52111 (6400) Office Supplies** Order No. Various

Supplies/Expense covers the costs of operational supplies.

**51242 (6890) Computer Equip/Accessories** Order No. Various

This item records the cost of computer hardware.

**52191 (7320) Utilities** Order No. 516

This item includes the costs of water at the Agency's facilities,

**52193 (7394) Utilities-Power** Order No. Various

This item includes the costs of gas and electric at the Agency's facilities.

**Character Title:** Other Charges **Character No.:** 54010-33050200-75

**51303 (7920&7972&24) Interest on LT Debt**

This account reflects the interest expense on the loan to purchase the O&M facility at 204 Concourse. And 1315 Airport.

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund

**Section Title:** Facilities Fund

**53402 (7980) Depreciation Expense**

This item is requested to provide appropriations for depreciation of the Agency's Administrative Offices and the maintenance facilities at the Airport treatment plant. No cash expenditure of funds is made.

**Character Title:** Fixed Assets **Character No.:** 54010-33050200-85

**19831 (8510) CIP - Bldg & Impr**

This item is requested to provide appropriations for the Electric Vehicle Charge Stations.

**Character Title:** Administrative Control Acct **Character No.:** 54010-33050200-92

**59004 (9200) Admin Control Acct**

This account reflects the principal payments due on the outstanding loans for the purchase of facilities in the Airport Business Park. Payments are based on the loan amortization schedules.

The following reflects the principal payment history to date:  
 O&M facility 204 Concourse - payments began March 23, 2009 and will continue semi-annually until September 2023.

Original Amount of the Loan:	\$5,835,000
Total FY 08-09 through FY 13-14 Principal Payments:	(1,722,637)
FY 14-15 Principal Payment:	<u>(358,860)</u>
Outstanding Loan Amount	\$3,753,503

**59005 (9209) Admin Control Acct-Clearing**

This is the clearing account for sub-object 9200 Principal.

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department: Sonoma County Water Agency - Internal Service Fund**

**Fund: Facilities Fund**

**Fund/Department ID: 54010-33050200**

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>(\$738,025)</b>	<b>\$484,321</b>	<b>(\$408,721)</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	4,690,505	7,796,228	3,319,276
Expenditures - (Decrease) fund balance	(3,075,673)	(3,507,808)	(3,112,050)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	1,614,832	4,288,420	207,226
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrance - Net Change	(203,893)	1,079,329	-
9200 Enterprise - Principal-Capital Lease	(925,079)	(3,999,791)	(390,730)
Unrealized Gain/Loss	17,255	-	-
Capital Interest	(17,730)	-	-
Accumulate Final Debt Payment	2,785,000	-	-
	-	(3,342,000)	-
Change in Capital Lease Payable	(3,047,710)	-	-
7980 Depreciation	999,673	1,081,000	1,100,000
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(392,484)	(5,181,462)	709,270
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$484,321</b>	<b>(\$408,721)</b>	<b>\$507,775</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,222,346</b>	<b>(\$893,042)</b>	<b>\$916,496</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/14</b>	<b>7/1/15</b>	
Cash	\$4,088,980	\$5,624,144	
Accounts Payable	(153,729)	(9,544)	
Retention Payable	-	-	
Interest Payable	(87,761)	(78,161)	
Capital Lease Payable	(925,079)	(3,999,789)	
Accum 404 Aviation Balloon Payment (GL 311)	(2,785,000)	-	
Encumbrances	(875,436)	(1,079,329)	
<b>Total Beginning Fund Balance</b>	<b>(\$738,025)</b>	<b>\$457,321</b>	

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

**Fund: POWER RESOURCES**

**Fund/Department ID: 54015-33050300**

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	\$13,000	\$2,040	(\$10,960)	(84.31%)
<b>Subtotal Use of Money</b>	<b>\$13,000</b>	<b>\$2,040</b>	<b>(\$10,960)</b>	<b>(84.31%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
45314 (4039 ) Sale-Power	\$4,900,000	\$5,325,000	\$425,000	8.67%
46029 (4102) Donations/Contributions	400,000	0	(400,000)	(100.00%)
<b>Subtotal Miscellaneous Revenue</b>	<b>\$5,300,000</b>	<b>\$5,325,000</b>	<b>\$25,000</b>	<b>0.47%</b>
<b>TOTAL REVENUES</b>	<b>\$5,313,000</b>	<b>\$5,327,040</b>	<b>\$25,000</b>	<b>0.47%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 (6140) Maintenance - Equipment	\$50,000	\$10,000	(\$40,000)	(80.00%)
51211 (6610) Legal Services	500	500	0	0.00%
51421 (6840) Rents/Leases-Bldgs/Imp	62,000	40,000	(22,000)	(35.48%)
51602 (7302) Business Travel/Mileage	450	1,000	550	122.22%
51605 (7303) Private Car Expense	200	100	(100)	(50.00%)
51803 (6540) Other Contract Services	0	1,000	1,000	N/A
51917 (6523) District Operations Chgs	130,000	110,000	(20,000)	(15.38%)
51921 (7206) Equipment Usage Charges	7,000	1,000	(6,000)	(85.71%)
52193 (7394) Utilities-Power	4,900,000	3,750,000	(1,150,000)	(23.47%)
<b>Subtotal Services and Supplies</b>	<b>5,150,150</b>	<b>3,913,600</b>	<b>(\$1,236,550)</b>	<b>(24.01%)</b>

**OTHER CHARGES**

51303 (7920&7972&24) Interest on LT Debt	\$199,786	\$169,924	(\$29,862)	(14.95%)
53402 (7980) Depreciation Expense	478,000	432,360	(45,640)	(9.55%)
<b>Subtotal Other Charges</b>	<b>\$677,786</b>	<b>\$602,284</b>	<b>(\$75,502)</b>	<b>(11.14%)</b>

**FIXED ASSETS**

19831 (8510) CIP - Bldg & Impr	\$575,000	\$200,000	(\$375,000)	(65.22%)
<b>Subtotal Fixed Assets</b>	<b>\$575,000</b>	<b>\$200,000</b>	<b>(\$375,000)</b>	<b>(65.22%)</b>

**SUMMARY OF REVENUES AND EXPENDITURES 54015-33050300**

Sub-Object No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
--------------------------	--------------------	----------------------	------------	-------------------

**ADMIN CONTROL**

59002 (9210) Advances	622,977	689,072	66,095	10.61%
59003 (9219) Advances - Clearing	(622,977)	(689,072)	(66,095)	10.61%
59004 (9200) Admin Control Acct	\$340,452	\$355,217	\$14,765	4.34%
59005 (9209) Admin Control Acct-Clearing	(340,452)	(355,217)	(14,765)	4.34%
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$6,402,936</b>	<b>\$4,715,884</b>	<b>(\$1,687,052)</b>	<b>(26.35%)</b>
---------------------------	--------------------	--------------------	----------------------	-----------------

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,089,936</b>	<b>(\$611,156)</b>	<b>(\$1,701,092)</b>	<b>(156.07%)</b>
---	--------------------	--------------------	----------------------	------------------

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund  
**Section Title:** Power Resources

**Character Title:** Use of Money and Property                      **Character No.:** 54015-33050300-17

**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	\$340,000
Projected Interest Rate	0.60%
Projected/Planned Interest on Pooled Cash	\$2,040

**Character Title:** Miscellaneous Revenue                                      **Character No.:** 54015-33050300-40

**45314 (4039) Sale-Power**

This item records the revenue received from the sale of power to other entities.

**46029 (4102) Donations/Contributions**

This item records the reimbursement from PWRPA for projects in Buildings/Improvements.

**Character Title:** Services and Supplies                                      **Character No.:** 54015-33050300-60

**51061 (6140) Maintenance - Equipment**

Order No. Various

This item records parts and various supplies necessary to maintain and repair Agency equipment.

**51211 (6610) Legal Services**

Order No. Various

This request is for outside legal services. Minimal outside legal services are anticipated.

**51421 (6840) Rents/Leases-Bldgs/Imp**

Order No. Various

This item is requested to provide funds for the rental on the land for the photovoltaic system.

**51602 (7302) Business Travel/Mileage**

Order No. Various

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

**51605 (7303) Private Car Expense**

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

**51803 (6540) Other Contract Services**

This item is requested for various other contract services, as needed.

**51226 (6523) District Operations Chgs**

Order No. Various

This item is requested to provide funds to charge salary and overhead for staff.

**51921 (7206) Equipment Usage Charges**

Order No. Various

This item is requested to provide funds for equipment usage.

**52193 (7394) Utilities-Power**

Order No. Various

This item includes the costs to purchase power from PG&E and the Power Water Resources Pooling Authority (PWRPA).

**Character Title:** Other Charges    **Character No.:** 54015-33050300-75

**51303 (7920&7972&24) Interest on LT Debt**

This account reflects the interest payments on the capital leases for the construction of photovoltaic facilities and on advances from other Agency's fund for the purchase of photovoltaic facilities.

The amount requested is based on the lease amortization schedules.

**53402 (7980) Depreciation Expense**

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

**Character Title: Fixed Assets Character No.: 54015-33050300-85**

**19831 (8510) CIP - Bldg & Impr**

Sonoma Valley Solar PV Electrical Upgrade \$ 200,000

**Character Title: Administrative Control Account Character No.: 54015-33050300-92**

**59002 (9210) Advances**

This account reflects the principal payments due on the outstanding advances for the acquisition of power assets. Payments are based on the amortization schedules.

This account also reflects an advance from the Agency's General Fund (\$125,317).

Photovoltaic facility at Sonoma Valley Treatment Plant - 12 years beginning FY 07-08

Original Amount of the Advance :	\$5,442,922
Total FY 07-08 Payment Through FY 13-14 Principal Payment:	(2,845,780)
Total FY 14-15 Payment:	(477,610)
Outstanding Loan Amount	<u>\$2,119,532</u>

**59003 (9219) Advances - Clearing**

This is the clearing account for sub-object 9210 Advances

**59004 (9200) Admin Control Acct**

This account reflects the principal payments due on the outstanding leases for the construction of photovoltaic facilities at 404 Aviation Blvd and the Airport-Larkfield-Wikiup treatment plant.

The following reflects the principal payment history to date:

Photovoltaic facility at 404 Aviation Blvd-payments began October 2005 and will continue semi-annually until April 2020.

Original Amount of the Loan:	\$2,000,000
Total FY 05-06 through FY 13-14 Principal Payments:	(1,107,511)
FY 14-15 Principal Payment:	(132,533)
Outstanding Loan Amount	<u>\$759,956</u>

Photovoltaic facility at Airport-Larkfield-Wikiup Treatment Plant - payments began April 2006 and will continue semi-annually until October 2020.

Original Amount of the Loan:	\$2,750,000
Total FY 05-06 through FY 13-14 Principal Payments:	(1,338,034)
FY 14-15 Principal Payment:	(193,848)
Outstanding Loan Amount	<u>\$1,218,118</u>

**59005 (9209) Admin Control Acct-Clearing**

This is the clearing account for sub-object 9200- Principal.

**FY 2016-17 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Internal Service Fund  
**Fund:** Power Resources Fund  
**Fund/Department ID:** 54015-33050300

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,029,569</b>	<b>\$1,098,884</b>	<b>\$9,976</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,543,716	5,308,771	5,327,040
Expenditures - (Decrease) fund balance	(5,496,885)	(6,399,932)	(4,715,884)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	46,831	(1,091,161)	611,156
<b>Adjustments to Reserves/Encumbrances:</b>			
Principal Payment - Photovoltaic Leases	(326,378)	(340,452)	(355,217)
Change in Capital Lease Payable	(14,152)	-	-
Change in Advances Payable	(190,571)	-	-
Change in Encumbrances	(468,719)	487,682	-
Depreciation	423,591	478,000	432,360
Contribution of Fixed Asset	10	-	-
Reclass of Fixed Asset/Loss on Asset	270,549	-	-
Clearing of Acquisition Fund	(148)	-	-
Unrealized Gain/Loss	12,506	-	-
Advance (From the SCWA General Fund/Interest Accrued)	798,171	-	-
Capital Interest	(4,765)	-	-
Advance Payments (SVCSD, ALW, ISF)	(477,609)	(622,977)	(689,072)
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	22,485	2,253	(611,929)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$1,098,884</b>	<b>\$9,976</b>	<b>\$9,203</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$69,315</b>	<b>(\$1,088,908)</b>	<b>(\$773)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/14</b>	<b>7/1/15</b>	
Cash	\$2,075,434	\$2,874,109	
Pre-Paid Expense	566,966	501,213	
Accounts Payable	(528,105)	(418,600)	
Unearned Revenue	(237,252)	(338,358)	
Interest Payable	(24,524)	(21,024)	
Retention Payable	-	(2,064)	
Capital Lease Payable	(326,378)	(340,530)	
Advance Payable	(477,609)	(668,180)	
Encumbrance	(18,963)	(487,682)	
<b>Total Beginning Fund Balance</b>	<b>\$1,029,569</b>	<b>\$1,098,884</b>	

**SONOMA COUNTY WATER AGENCY RATES FOR WATER DELIVERIES IN FY 16-17**

[ ] ESTIMATED [X] OFFICIAL  
 Approved by Board of Directors on April 19, 2016

**CHARGE PER ACRE FOOT:**

	Santa Rosa Aqueduct	Petaluma Aqueduct	Sonoma Aqueduct
<b><u>PRIME CONTRACTORS</u></b>			
O&M Charge [4.2]	\$547.42	\$547.42	\$547.42
Water Management Planning Sub-charge [4.13]	\$3.04	\$3.04	\$3.04
Watershed Planning/Restoration Sub-charge [4.14]	\$82.67	\$82.67	\$82.67
Recycled Water & Local Supply Sub-charge [4.15]	\$16.41	16.41	16.41
Water Conservation Sub-charge [4.16]	\$41.93	\$41.93	\$41.93
O&M Charge	<u>\$691.47</u>	<u>\$691.47</u>	<u>\$691.47</u>
 <b><u>Bond &amp; Loan Charges - to pay for existing debt service</u></b>			
Storage Facilities Capital Charge [4.7]	35.89	35.89	35.89
Common Facilities Capital Charge [4.8]	59.73	59.73	59.73
Sonoma Aqueduct Facilities Capital Charges [4.6 b]			75.53
<b>Total Bond &amp; Loan Charges</b>	<u>\$95.62</u>	<u>\$95.62</u>	<u>\$171.15</u>
<i>Discretionary:</i>			
<b><u>Aqueduct Capital Charges - to build fund balance for future projects</u></b>			
Aqueduct Facilities Capital Charges [4.6 e]	19.50	19.50	32.00
LRT2 - included in Recycled Water & Local Supply Sub-Charge above.			
<b>TOTAL PRIME CONTRACTORS</b>	<b>\$806.59</b>	<b>\$806.59</b>	<b>\$894.62</b>
Charge without LRT2 and voluntary AQ Capital Charge	\$787.09	\$787.09	\$862.62
<b><u>OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES</u></b>			
<b><u>(WATER CO'S &amp; PUBLIC AGENCIES)</u></b>			
O&M Charge	\$691.47	\$691.47	\$691.47
Capital Charges	95.62	95.62	171.15
Aqueduct Facilities Capital Charge	\$286.45	\$286.45	\$210.92
<b>TOTAL OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES (4.12)</b>	<u>\$1,073.54</u>	<u>\$1,073.54</u>	<u>\$1,073.54</u>
(120% OF HIGHEST PRIME)			
<b><u>FORESTVILLE</u></b>			
O&M Charge [4.2] *	\$547.42		
Water Management Planning Sub-charge [4.13]	3.04		
Watershed Planning/Restoration Sub-charge [4.14]	82.67		
Recycled Water & Local Supply Sub-charge [4.15]	16.41		
Water Conservation Sub-charge [4.16]	41.93		
O&M Charge	<u>\$691.47</u>		
<b><u>Bond &amp; Loan Charges - to pay for existing debt service</u></b>			
Aqueduct Facilities Capital Charges [4.6]	0.00		
Storage Facilities Capital Charge [4.7]	35.89		
Common Facilities Capital Charge [4.8]	59.73		
<b>Total Capital Charges</b>	<u>\$95.62</u>		
<b>TOTAL FORESTVILLE</b>	\$787.09		
* Forestville Water District exempt from Santa Rosa Aqueduct sub-charge from FY 06/07 to FY 16/17 [4.12].			
<b><u>NORTH MARIN WATER DISTRICT</u></b>			
O&M Charge		\$691.47	Note: N. Marin pays bond and loan charge in lieu of Capital Charge.
North Marin Bond & Loan Charge [4.9]		51.27	
Russian River Conservation Charge [4.18 (a)]		74.27	
Russian River Projects Charge [4.18 (b)]		12.96	
<b>TOTAL NORTH MARIN WATER DISTRICT</b>		<u>829.97</u>	
<b><u>THIRD OFF-PEAK (MARIN MUNICIPAL)</u></b>			
Highest Prime on SR and PET AQ x 1.11		\$895.31	
Russian River Conservation Charge		74.27	
Russian River Projects Charge		12.96	
<b>TOTAL THIRD OFF-PEAK</b>		<u>\$982.54</u>	
<b><u>SUPPLEMENTAL (MARIN MUNICIPAL)</u></b>			
Highest Prime on SR and PET AQ x 1.11		\$895.31	
Russian River Conservation Charge		74.27	
Russian River Projects Charge		12.96	
<b>TOTAL SUPPLEMENTAL</b>		<u>\$982.54</u>	
<b><u>SURPLUS</u></b>			
Non-Municipal / Municipal [4.11 (a)] (120% of O&M Charge)	\$829.76	\$829.76	\$829.76
<b><u>Town of Windsor</u></b>			
Town of Windsor is charged 120% of the highest charge for any other prime contractor on the Santa Rosa Aqueduct from FY 06/07 to FY 21/22 [4.17 (a)]. Town of Windsor pays all subcharges [4.13, 4.14, 4.15, and 4.16] on all water they divert from the Russian River using their equipment [4.17 (b)].		\$967.91	
		\$967.91	

The applicable section of the Restructured Agreement has been indicated in brackets.