

SONOMA COUNTY WATER AGENCY
FY 16-17 BUDGET
WATER TRANSMISSION

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

WATER TRANSMISSION
TABLE OF CONTENTS (Continued)

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

WATER TRANSMISSION

TABLE OF CONTENTS (Continued)

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

FY 2016-17 BUDGET
BUDGET DIVISION SUMMARY

ction Title:

WATER TRANSMISSION SYSTEM

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%
TOTAL:	\$65,872,299	\$69,277,732	5.17%	\$5,971,263	\$10,101,805	69.17%

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
REVENUES:				
<u>INTERGOVERNMENTAL REVENUE</u>				
42358 State Other Funding	50,000	0	(\$50,000)	(100.00%)
Subtotal Use of Money	\$50,000	\$0	(\$50,000)	(100.00%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	60,000	45,000	(\$15,000)	(25.00%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$60,000	\$45,000	(\$15,000)	(25.00%)
<u>CHARGES FOR SERVICES</u>				
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%)
Subtotal Charges for Services	\$39,872,808	\$34,266,366	(\$5,606,442)	(14.06%)
<u>MISCELLANEOUS REVENUES</u>				
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
Subtotal Miscellaneous Revenues	\$40,000	\$12,000	(\$28,000)	(70.00%)

Section/Fund No: 44205

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

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

Account No. and Title	Adopted 2015-16	Requested 2016-17	Difference	Percent Change
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%)
Subtotal Services and Supplies	\$21,793,669	\$19,991,550	(\$1,806,119)	(8.29%)
<u>OTHER CHARGES</u>				
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
Subtotal Other Charges	\$5,968,500	\$6,597,903	\$629,403	10.55%
<u>FIXED ASSETS</u>				
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
Subtotal Fixed Assets	\$0	\$0	\$0	N/A
<u>APPROPRIATIONS FOR CONTIN.</u>				
55011 Appropriation for Contingency	0	0	\$0	N/A
Subtotal Approp. for Contingencies	\$0	\$0	\$0	N/A
<u>OTHER FINANCING USES</u>				
57012 Transfers Out - btw Govtl Fund	18,276,565	13,722,251	(\$4,554,314)	(24.92%)
Subtotal Other Financing Uses	\$18,276,565	\$13,722,251	(\$4,554,314)	(24.92%)
TOTAL EXPENDITURES	\$46,038,734	\$40,311,704	(\$5,731,030)	(12.45%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$6,015,926	\$5,988,337	(\$31,589)	(0.53%)

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

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 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

45313 Sale - Power		
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.		
45223 Sewer/Water Hook up Fees		
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.		
45315	Sale - Water, Wholesale	\$ 23,199,155
45323	Common Facilities Revenue Bond Charge	\$ 1,699,059
45324	Storage Facilities Revenue Bond Charge	\$ 2,069,376
45325	Sonoma Aqueduct Revenue Bond Charge	\$ 1,089,219
45326	Petaluma Aqueduct Revenue Bond Charge	\$ 267,331
45327	Santa Rosa Aqueduct Capital Charge	\$ 367,478
45328	Petaluma Aqueduct Capital Charge	\$ 367,478
45329	Sonoma Aqueduct Capital Charge	\$ 252,060
45330	North Marin Revenue Bond Charge	\$ 128,105
45331	Water Management Planning Charge	\$ 256,383
45332	Watershed Planning & Restoration Charge	\$ 123,200
45333	Recycled Water & Local Supply Charge	\$ 3,350,000
45316	Water Conservation Charge	\$ -
Total Water Sales		<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.		
Revenue is based on deliveries of 40,524 Acre Feet		

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

46029	Donations/Contributions
--------------	--------------------------------

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
51061 Total			530,000

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
51071 Total		0

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
			884,500

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

53501	Contributions	
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

19820	Machinery & Equipment	
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
19831	CIP - Bldg & Impr	
This item is requested to provide funds for replacement and or improvement projects that may need to be undertaken during the fiscal year.		
		0
19832	CIP - Infrastructure	
		0

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

57011	Transfers Out - within a Fund	
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	
Total	\$13,722,251	

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

55011	Appropriation for Contingencies	
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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$5,132,115	\$5,997,428	\$5,006,370
Annual Revenues and Expenditures:			
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)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(4,842,042)	(9,123,809)	(5,988,337)
Adjustments to Reserves/Encumbrances:			
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			
Net Adjustment - Increase/(Decrease) to Fund Balance	5,707,356	8,132,750	6,597,903
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	5,997,428	5,006,370	5,615,936
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$865,313	(\$991,059)	\$609,566
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	\$5,132,115	\$5,997,428	

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
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	12,556	7,394	(\$5,162)	(41.11%)
Subtotal Intergovernmental Revent	\$12,556	\$7,394	(\$5,162)	(41.11%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	2,100	2,100	\$0	0.00%
Subtotal Use of Money	\$2,100	\$2,100	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btw Govtl Funds	198,500	123,200	(\$75,300)	(37.93%)
Subtotal Other Financing Sources	\$198,500	\$123,200	(\$75,300)	(37.93%)
TOTAL REVENUES	\$213,156	\$132,694	(\$80,462)	(37.75%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
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%)
Subtotal Other Charges	\$275,000	\$25,000	(\$250,000)	(90.91%)
TOTAL EXPENDITURES	\$275,000	\$25,000	(\$250,000)	(90.91%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$61,844	(\$107,694)	(\$169,538)	(274.14%)

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

44002	<i>Interest on Pooled Cash</i>	
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

42619	<i>Town of Windsor</i>	
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

47101	<i>Transfers In - within a Fund</i>	
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

51917	<i>District Operations Chgs</i>		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
			5,000
51803	<i>Other Contract Services</i>		
This item covers the costs of services provided by outside consultants.			
Urban Water Management Plan	SAP Order No.	3700	20,000
			20,000

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

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
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	254,944	201,049	(\$53,895)	(21.14%)
Subtotal Intergovernmental Revent	\$254,944	\$201,049	(\$53,895)	(21.14%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	18,000	18,000	\$0	0.00%
Subtotal Use of Money	\$18,000	\$18,000	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btw Govtl Funds	4,030,500	3,350,000	(\$680,500)	(16.88%)
Subtotal Other Financing Sources	\$4,030,500	\$3,350,000	(\$680,500)	(16.88%)
TOTAL REVENUES	\$4,303,444	\$3,569,049	(\$734,395)	(17.07%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
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%)
Subtotal Other Charges	\$4,680,500	\$4,425,000	(\$255,500)	(5.46%)
<u>OTHER CHARGES</u>				
53501 Contributions	0	0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
<u>FIXED ASSETS</u>				
19841 Work in Progress - Intang	0	150,000	\$150,000	N/A
Subtotal Fixed Assets	\$0	\$150,000	\$150,000	N/A
TOTAL EXPENDITURES	\$4,680,500	\$4,575,000	(\$105,500)	(2.25%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$377,056	\$1,005,951	\$628,895	166.79%

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

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

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

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.:** 44215-46

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

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

47101	Transfers In - within a Fund	
	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

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 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>
<i>Project Oversight</i>		
RRIFR Biological Opinion Reporting	7311A1	130,000
RRIFR Scheduling and Budget Planning	7312A1	90,000
<u>RRIFR Decision 1610 Change Petition</u>		
RRIFR Russian River Flow Model		
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

51917	District Operations Chgs (Cont)	Requested FY 16-17
RRIFR Temporary Urgency Change Petitions		
RRIFR Annual Temporary Urgency Change	7323A1	40,000
RRIFR Interim Change CEQA Process	7323A4	3,000
RRIFR Water Quality Monitoring	7323A6, 7323A8	175,000
RRIFR Permanent D1610 Change Petition		
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
RRIFR Public Outreach		
RRIFR Public Outreach Programs-Remaini	7315A3 T0226P006	60,000
RRIFR Estuary Management & Monitoring		
RRIFR Project Management		
RRIFR Project Management	7339A1	100,000
Permitting for Estuary Management		80,000
RRIFR CEQA Compliance/Litigation	7339D1	50,000
Public Outreach		
Public Outreach Programs-RR Estuary	7315A3	60,000
RRIFR Biological and Water Quality Monitoring		
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
RRIFR Flood Risk Mitigation		
RRIFR Feasibility Study	7341A1	80,000
RRIFR Beach and Water Level Management		
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
RRIFR Jetty Modifications		
RRIFR Feasibility Study	7340A1	
Miscellaneous		
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
		\$ 3,048,500

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
<u>RRIFR Decision 1610 Change Petition</u>	
RRIFR Russian River Flow Model	
RRIFR Russian River Final Flow Modeling 7325A7	\$ 24,000
RRIFR Hydrologic Index 7327A3	5,000
RRIFR Water Quality Monitoring 7326A3	20,000
RRIFR Temporary Urgency Change Petitions	
RRIFR Water Quality Monitoring 7323A7	50,000
RRIFR Permanent D1610 Change Petition	
RRIFR Draft EIR 7324A9	20,000
RRIFR Final EIR 7324B3	175,000
<u>RRIFR Estuary Management & Monitoring</u>	
RRIFR Project Management	
RRIFR CEQA Compliance/Litigation 7339D1	35,000
RRIFR Biological and Water Quality Monitoring	
RRIFR Water Quality Monitoring 7339A8	50,000
RRIFR Invertebrate Monitoring 7339A9	200,000
RRIFR Wildlife & Botanical Monitoring 7339B2	40,000
RRIFR Flood Risk Mitigation	
RRIFR Feasibility Study 7341A2	125,000
RRIFR Beach and Water Level Management	
RRIFR Lagoon Outlet Channel Adaptive M7339A3, 7339B8	120,000
RRIFR Lagoon Outlet Channel Implementa 7339C0	100,000
RRIFR Rivermouth Camera 7339C4	10,000
RRIFR Jetty Modifications	
RRIFR Feasibility Study 7340A2	20,000
<i>Miscellaneous</i>	
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
	\$ 1,376,500

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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$5,072,517	\$6,764,614	\$2,185,415
Annual Revenues and Expenditures:			
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)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,723,991	(1,885,918)	(1,005,951)
Adjustments to Reserves/Encumbrances:			
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			
Net Adjustment - Increase/(Decrease) to Fund Balance	(31,893)	(2,693,281)	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	6,764,613	2,185,415	1,179,464
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$1,692,096	(\$4,579,199)	(\$1,005,951)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	\$5,072,517	\$6,764,614	

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
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	101,054	39,910	(\$61,144)	(60.51%)
Subtotal Intergovernmental Revent	\$101,054	\$39,910	(\$61,144)	(60.51%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	4,500	4,500	\$0	0.00%
Subtotal Use of Money	\$4,500	\$4,500	\$0	0.00%
<u>MISCELLANEOUS REVENUE</u>				
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
Subtotal Miscellaneous Revenue	\$172,500	\$112,500	(\$60,000)	(34.78%)
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btw Govtl Funds	1,597,600	665,000	(\$932,600)	(58.38%)
Subtotal Other Financing Sources	\$1,597,600	\$665,000	(\$932,600)	(58.38%)
TOTAL REVENUES	\$1,875,654	\$821,910	(\$1,053,744)	(56.18%)

EXPENDITURES:

<u>SERVICES AND SUPPLIES</u>				
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%)
Subtotal Services & Supplies	\$961,500	\$777,500	(\$184,000)	(19.14%)
<u>OTHER CHARGES</u>				
53501 Contributions	1,157,233	0	(\$1,157,233)	(100.00%)
Subtotal Other Charges	\$1,157,233	\$0	(\$1,157,233)	(100.00%)
TOTAL EXPENDITURES	\$2,118,733	\$777,500	(\$1,341,233)	(63.30%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$243,079	(\$44,410)	(\$287,489)	(118.27%)

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

\$ 112,500
\$ -

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
	51917 Total	\$ 405,000

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
	51226 Total	\$ 372,500

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
	53501 Total	\$ -

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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,112,225	\$1,140,307	\$69,112
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,555,314	1,587,236	821,910
Expenditures - (Decrease) fund balance	(1,157,706)	(2,714,562)	(777,500)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	397,608	(1,127,326)	44,410
Adjustments to Reserves/Encumbrances:			
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			
Net Adjustment - Increase/(Decrease) to Fund Balance	(369,526)	56,132	(101,054)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	1,140,307	69,112	12,468
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$28,082	(\$1,071,194)	(\$56,644)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	\$1,112,225	\$1,140,307	

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
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	129,688	101,968	(\$27,720)	(21.37%)
42615 City of Cotati	0	0	\$0	N/A
Subtotal Intergovernmental Revent	\$129,688	\$101,968	(\$27,720)	(21.37%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	600	4,500	\$3,900	650.00%
Subtotal Use of Money	\$600	\$4,500	\$3,900	650.00%
<u>MISCELLANEOUS REVENUE</u>				
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
Subtotal Miscellaneous Revenue	\$293,539	\$752,441	\$458,902	156.33%
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btw Govtl Funds	2,050,281	1,699,059	(\$351,222)	(17.13%)
Subtotal Other Financing Sources	\$2,050,281	\$1,699,059	(\$351,222)	(17.13%)
TOTAL REVENUES	\$2,474,108	\$2,557,968	\$83,860	3.39%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
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%
Subtotal Services & Supplies	\$2,283,820	\$2,085,450	(\$198,370)	(8.69%)
<u>OTHER CHARGES</u>				
53501 Contributions	0	505,050	\$505,050	N/A
Subtotal Other Charges	\$0	\$505,050	\$505,050	N/A
TOTAL EXPENDITURES	\$2,283,820	\$2,590,500	\$306,680	13.43%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$190,288)	\$32,532	\$222,820	(117.10%)

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
			505,050

42461 Federal Other Funding

NOAA-Bay Watershed Education & Training (BWET)		42,391
		42,391

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
		205,000

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
		10,000

51602 Business Travel/Mileage

This account records Agency staff travel expenses for meetings and seminars.		2,500
		2,500

52091 Memberships/Certificates

This account records expenses for memberships to professional organizations.		10,000
		\$ 10,000

52071 Materials and Supplies Expense

This account records expenses for routine office supplies and expenses.		25,000
		\$ 25,000

**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**

51917 District Operations Chgs		Requested
DESCRIPTION		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.		
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	
		\$1,424,850

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

51803 Other Contract Services		
Water Ed Bus Contract	7188	37,600
Green Business Program	7190	50,000
		\$ 87,600
52171 Water Conservation Program		
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
		\$ 525,500

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

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

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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$209,854	\$888,870	\$719,091
Annual Revenues and Expenditures:			
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)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	115,450	(263,229)	(32,532)
Adjustments to Reserves/Encumbrances:			
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			
Net Adjustment - Increase/(Decrease) to Fund Balance	563,567	93,450	(129,688)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	888,870	719,091	556,871
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$679,016	(\$169,779)	(\$162,220)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	\$209,854	\$888,870	

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
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	10,800	15,000	4,200	38.89%
44003 Other Interest Earnings	90,130	0	(90,130)	(100.00%)
Subtotal Use of Money	\$100,930	\$15,000	(\$85,930)	(85.14%)
MISCELLANEOUS REVENUE				
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
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A
OTHER FINANCING SOURCES				
47102 Transfers In - btw Govtl Funds	433,323	367,478	(\$65,845)	(15.20%)
Subtotal Other Financing Sources	\$433,323	\$367,478	(\$65,845)	(15.20%)
ADMINISTRATIVE CONTROL ACCT				
49002 Advances	42,297	0	(\$42,297)	(100.00%)
49003 Advances Clearing	(42,297)	0	42,297	(100.00%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$534,253	\$382,478	(\$151,775)	(28.41%)
EXPENDITURES:				
FIXED ASSETS				
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
Subtotal Fixed Assets	\$415,000	\$10,000	(\$405,000)	(\$1)
OTHER FINANCING SOURCES				
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
ADMINISTRATIVE CONTROL ACCT				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$415,000	\$10,000	(\$405,000)	(97.59%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$119,253)	(\$372,478)	(\$253,225)	212.34%

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

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	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

47101 Transfers In - within a Fund																	
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

19832 CIP - Infrastructure													
Santa Rosa Aqueduct	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;"></th> <th style="text-align: center; border-bottom: 1px solid black;">Project No.</th> <th style="text-align: center; border-bottom: 1px solid black;">Requested FY 16-17</th> </tr> </thead> <tbody> <tr> <td>LHMP - Program Design</td> <td style="text-align: center;">TBD</td> <td style="text-align: right;">10,000</td> </tr> <tr> <td>Santa Rosa Creek Crossing</td> <td style="text-align: center;">T0405</td> <td style="text-align: right;"><u>10,000</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">\$ 10,000</td> </tr> </tbody> </table>		Project No.	Requested FY 16-17	LHMP - Program Design	TBD	10,000	Santa Rosa Creek Crossing	T0405	<u>10,000</u>			\$ 10,000
	Project No.	Requested FY 16-17											
LHMP - Program Design	TBD	10,000											
Santa Rosa Creek Crossing	T0405	<u>10,000</u>											
		\$ 10,000											

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

57011 Transfers Out - within a Fund	
\$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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$2,481,053	\$2,948,291	\$5,763,212
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	425,827	1,314,920	382,478
Expenditures - (Decrease) fund balance	0	(100,000)	(10,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>425,827</u>	<u>1,214,920</u>	<u>372,478</u>
Adjustments to Reserves/Encumbrances:			
Technical Adjustments			
Advance to Storage			\$0
Repayment of Loan to Storage	\$28,338	\$1,600,000	
Unrealized Gain/ Loss (GASB 31)	\$13,073		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>41,411</u>	<u>1,600,000</u>	<u>0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	2,948,291	5,763,212	6,135,690
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$467,238	\$2,814,920	\$372,478
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
Cash	\$2,481,053	\$2,948,291	
Total Beginning Fund Balance	<u>\$2,481,053</u>	<u>\$2,948,291</u>	

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
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	15,000	15,000	\$0	0.00%
44003 Other Interest Earnings	163,281	0	(163,281)	(100.00%)
Subtotal Use of Money	\$178,281	\$15,000	(\$163,281)	(91.59%)
MISCELLANEOUS REVENUES				
46029 Donations/Contributions	0	0	0	N/A
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A
OTHER FINANCING SOURCES				
47102 Transfers In - btw Govtl Funds	273,495	252,060	(\$21,435)	(7.84%)
Subtotal Other Financing Sources	\$273,495	\$252,060	(\$21,435)	(7.84%)
ADMINISTRATIVE CONTROL ACCT				
49002 Advances	72,616	0	(72,616)	(100.00%)
49003 Advances Clearing	(72,616)	0	72,616	(100.00%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$451,776	\$267,060	(\$184,716)	(40.89%)

EXPENDITURES:

FIXED ASSETS				
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
Subtotal Fixed Assets	\$350,000	\$30,000	(\$320,000)	(91.43%)
OTHER FINANCING USES				
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
ADMINISTRATIVE CONTROL ACCOUNT				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$350,000	\$30,000	(\$320,000)	(91.43%)

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

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

44002	<i>Interest on Pooled Cash</i>	
<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

47101	<i>Transfers In - within a Fund</i>	
<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

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

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

57011	<i>Transfers Out - within a Fund</i>	
		\$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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$2,127,499	\$2,591,333	\$7,341,593
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	379,908	740,260	267,060
Expenditures - (Decrease) fund balance	(3,025,751)	(90,000)	(30,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(2,645,843)	650,260	237,060
Adjustments to Reserves/Encumbrances:			
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		
Net Adjustment - Increase/(Decrease) to Fund Balance	3,109,677	4,100,000	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	2,591,333	7,341,593	7,578,652
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$463,834	\$4,750,260	\$237,060
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
Cash	\$2,127,499	\$2,591,332	
Bonds Payable - current			
Total Beginning Fund Balance	\$2,127,499	\$2,591,332	

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
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	1,200	600	(\$600)	(50.00%)
44003 Other Interest Earnings	0	0	\$0	N/A
Subtotal Use of Money	\$1,200	\$600	(\$600)	(50.00%)
OTHER FINANCING SOURCES				
47102 Transfers In - btw Govtl Funds	144,204	428,105	\$283,901	196.87%
Subtotal Other Financing Sources	\$144,204	\$428,105	\$283,901	196.87%
TOTAL REVENUES	\$145,404	\$428,705	\$283,301	194.84%

EXPENDITURES:

SERVICES AND SUPPLIES				
51242 Bank Charges	0	0	\$0	N/A
Subtotal Services and Supplies	\$0	\$0	\$0	N/A
FIXED ASSETS				
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
Subtotal Fixed Assets	\$590,000	\$400,000	(\$190,000)	(32.20%)
OTHER FINANCING USES				
57012 Transfers Out - btw Govtl Fund	50,000	0	(\$50,000)	(100.00%)
Subtotal Other Financing Uses	\$50,000	\$0	(\$50,000)	(100.00%)
RESIDUAL EQUITY TRANSFER				
56030 Residual Equity Transfers	0	0	\$0	N/A
Subtotal Residual Equity Transfer	\$0	\$0	\$0	N/A
ADMINISTRATIVE CONTROL ACCOUNT				
59004 Administrative Control Account	0	0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$640,000	\$400,000	(\$240,000)	(37.50%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$494,596	(\$28,705)	(\$523,301)	(105.80%)

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

44002	<i>Interest on Pooled Cash</i>
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

47101	<i>Transfers In - within a Fund</i>						
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

19832	<i>CIP - Infrastructure</i>
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

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

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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$104,892	(\$13,722)	\$719,491
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	123,341	970,515	428,705
Expenditures - (Decrease) fund balance	(349,591)	(296,000)	(400,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(226,250)	674,515	28,705
Adjustments to Reserves/Encumbrances:			
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	
Net Adjustment - Increase/(Decrease) to Fund Balance	107,636	58,698	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	(13,722)	719,491	748,196
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$118,614)	\$733,213	\$28,705
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
Cash	\$104,892	(\$13,722)	Adjust cash to r
Total Beginning Fund Balance	\$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		
	Subtotal Use of Money	\$2,220	\$2,400	\$90	4.05%
<u>MISCELLANEOUS REVENUE</u>					
46029	Donations/Contributions	0	0	\$0	N/A
	Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>					
47102	Transfers In - btw Govtl Funds	110,000	950,000	\$840,000	763.64%
	Subtotal Other Financing Sources	\$110,000	\$950,000	\$840,000	763.64%

TOTAL REVENUES	\$112,220	\$952,400	\$840,090	748.61%
-----------------------	------------------	------------------	------------------	----------------

EXPENDITURES:

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

TOTAL EXPENDITURES	\$113,719	\$1,177,000	\$1,063,281	935.01%
---------------------------	------------------	--------------------	--------------------	----------------

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

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

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%	
	\$1,200	
Projected/Planned Interest on Pooled Cash	\$1,200	

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

47101	Transfers In - within a Fund	
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

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

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 FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$412,924	\$169,306	\$338,592
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	118,960	2,500,010	952,400
Expenditures - (Decrease) fund balance	220,305	524,719	1,177,000
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(101,346)	1,975,291	(224,600)
Adjustments to Reserves/Encumbrances:			
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			
Net Adjustment - Increase/(Decrease) to Fund Balance	(142,272)	(1,806,005)	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	169,306	338,592	113,992
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$243,618)	\$169,286	(\$224,600)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2014	7/1/2015	
Cash	\$569,013	\$316,222	
Accts Receivable		0	
Accounts Payable	(9,195)	(21,350)	
Encumbrances	(146,894)	(125,566)	
Total Beginning Fund Balance	\$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
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	6,000	42,000	\$36,000	600.00%
Subtotal Use of Money	\$6,000	\$42,000	\$36,000	600.00%
<u>MISCELLANEOUS REVENUES</u>				
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
Subtotal Miscellaneous Revenues	\$0	\$4,759,578	\$4,759,578	N/A
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btw Govtl Funds	6,880,000	7,491,422	\$611,422	8.89%
Subtotal Other Financing Sources	\$6,880,000	\$7,491,422	\$611,422	8.89%
<u>ADMINISTRATIVE CONTROL</u>				
49002 Advances	0	141,510	\$141,510	N/A
49003 Advances Clearing	0	(141,510)	(141,510)	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$6,886,000	\$12,293,000	\$5,407,000	78.52%

EXPENDITURES:

<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	163,281	0	(\$163,281)	(100.00%)
Subtotal Other Charges	\$163,281	\$0	(\$163,281)	(100.00%)
<u>FIXED ASSETS</u>				
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
Subtotal Fixed Assets	\$7,240,000	\$12,871,000	\$5,631,000	77.78%
<u>OTHER FINANCING USES</u>				
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59002 Advances	72,616	0	(\$72,616)	(100.00%)
59003 Advances Clearing	(72,616)	0	72,616	(100.00%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$7,403,281	\$12,871,000	\$5,467,719	73.86%
TOTAL NET COST (Expenditures Minus Revenues)	\$517,281	\$578,000	\$60,719	11.74%

**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

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

Character Title: Miscellaneous Revenue

Character No.: 44260-46/47

47101 Transfers In - within a Fund	
Contribution toward Westside Multipurpose Facility from Agency GF	
Total	<u>0</u>
46021 Capital Grants - Federal	
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	<u>\$5,759,578</u>
Mirabel Fish Ladder Dept of Fish & Wildlife Grant (federal funds)	
Isolation Valves FEMA Grant	<u>0</u>
	0

Character Title: Administrative Control

Character No.: 44260-49

49004 Administrative Control Account	
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	<u>0</u>
	0
49005 Administrative Control Account Clearing	
This is the clearing account for sub-object 49004, Administrative Control Account	
Santa Rosa Aqueduct Capital Fund	0
Petaluma Aqueduct Capital Fund	<u>0</u>
	0

Character Title: Other Financing Sources

Character No.: 44260-47

47101 Transfers In - within a Fund	
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	<u>0</u>
Total	<u>7,491,422</u>

FY 2016-17 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities

Character:	Fixed Assets	Character No.:	44260-19
19832	<i>CIP - Infrastructure</i>		Requested
<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
	Total		12,871,000
19851	<i>Intangible Assets - Non-Amort</i>		Requested
<u>DESCRIPTION</u>	<u>Project No.</u>		<u>FY 16-17</u>
SCADA Software and Hardware			0
	Intangible Asset		
19841	<i>Work in Progress - Intang</i>		Requested
<u>DESCRIPTION</u>	<u>Project No.</u>		<u>FY 16-17</u>
SCADA Upgrade			0

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

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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$16,782,237	\$5,101,775	\$682,231
Annual Revenues and Expenditures:			
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)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(12,590,212)	(1,651,189)	(578,000)
Adjustments to Reserves/Encumbrances:			
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		
Net Adjustment - Increase/(Decrease) to Fund Balance	909,750	(2,768,354)	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	5,101,775	682,231	104,231
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$11,680,462)	(\$4,419,543)	(\$578,000)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	\$16,782,237	\$5,101,775	

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
Subtotal Use of Money	\$1,500	\$4,200	\$2,700	180.00%

OTHER FINANCING SOURCES

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

TOTAL REVENUES	\$1,041,734	\$1,044,438	\$2,704	0.26%
-----------------------	--------------------	--------------------	----------------	--------------

EXPENDITURES:

OTHER CHARGES

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

OTHER FINANCING USES

57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A

ADMINISTRATIVE CONTROL ACCOUNT

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

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

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

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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$181,394	\$22,284	\$22,284
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,196,604	1,040,238	1,044,438
Expenditures - (Decrease) fund balance	(629,865)	(309,884)	(289,340)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	566,738	730,354	755,098
Adjustments to Reserves/Encumbrances:			
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		
Net Adjustment - Increase/(Decrease) to Fund Balance	(725,849)	(730,354)	(730,354)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	22,283	22,284	47,028
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
<i>(Difference between Beginning and Ending Balance)</i>	(\$159,111)	\$0	\$24,744
<u>Fund Balance Components at Beginning of FY</u>			
Cash	\$891,765	\$752,632	
Due to other Governments	(\$710,371)	(\$730,348)	
Total Beginning Fund Balance	\$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
Subtotal Use of Money	\$0	\$0	\$0	N/A

OTHER FINANCING SOURCES

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

TOTAL REVENUES	\$0	\$0	\$0	N/A
-----------------------	------------	------------	------------	------------

EXPENDITURES:

OTHER FINANCING USES

57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$0	\$0	\$0	N/A
---------------------------	------------	------------	------------	------------

TOTAL NET COST	\$0	\$0	\$0	N/A
<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

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	0	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$0	

Character Title: Other Financing Sources

Character No.: 44270-47

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 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.

Annual Debt Service Requirements

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

**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
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	300	240	(\$60)	(20.00%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$300	\$240	(\$60)	(20.00%)
OTHER FINANCING SOURCES				
47102 Transfers In - btw Govtl Funds	432,683	380,655	(\$52,028)	(12.02%)
Subtotal Miscellaneous Revenues	\$432,683	\$380,655	(\$52,028)	(12.02%)
TOTAL REVENUES	\$432,983	\$380,895	(\$52,088)	(12.03%)
EXPENDITURES:				
SERVICES AND SUPPLIES				
51242 Bank Charges	2,500	2,500	\$0	0.00%
Subtotal Services and Supplies	\$2,500	\$2,500	\$0	0.00%
OTHER CHARGES				
53103 Interest on LT Debt	163,013	160,905	(\$2,108)	(1.29%)
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$163,013	\$160,905	(\$2,108)	(1.29%)
OTHER FINANCING USES				
57012 Transfers Out - btw Govtl Fund	110,000	0	(\$110,000)	(100.00%)
Subtotal Other Financing Uses	\$110,000	\$0	(\$110,000)	(100.00%)
ADMINISTRATIVE CONTROL ACCOUNT				
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%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$275,513	\$163,405	(\$112,108)	(40.69%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$157,470)	(\$217,490)	(\$60,020)	38.12%

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

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	40,000
Projected Interest Rate	0.60%

Projected/Planned Interest on Pooled Cash	\$240

Character Title: Other Financing Sources

Character No.: 44275-47

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	\$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

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 2012

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

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

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

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

59004	<i>Administrative Control Account</i>
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.	
59005	<i>Administrative Control Account Clearing</i>
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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$47,211	\$24,507	\$48,868
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	445,403	413,771	380,895
Expenditures - (Decrease) fund balance	(255,844)	(165,513)	(163,405)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>189,559</u>	<u>248,258</u>	<u>217,490</u>
Adjustments to Reserves/Encumbrances:			
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			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(212,262)</u>	<u>(223,896)</u>	<u>(169,627)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	24,508	48,868	96,732
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$22,703)	\$24,362	\$47,864
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	<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
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	90	90	\$0	0.00%
44003 Other Interest Earnings	0	0	\$0	N/A
Subtotal Use of Money	\$90	\$90	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btw Govtl Funds	309,785	272,526	(\$37,259)	(12.03%)
Subtotal Miscellaneous Revenues	\$309,785	\$272,526	(\$37,259)	(12.03%)
TOTAL REVENUES	\$309,875	\$272,616	(\$37,259)	(12.02%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	2,500	2,500	\$0	0.00%
Subtotal Services and Supplies	\$2,500	\$2,500	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	116,382	114,876	(\$1,506)	(1.29%)
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$116,382	\$114,876	(\$1,506)	(1.29%)
<u>OTHER FINANCING USES</u>				
57012 Transfers Out - btw Govtl Fund	40,000	0	(\$40,000)	(100.00%)
Subtotal Other Financing Uses	\$40,000	\$0	(\$40,000)	(100.00%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
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%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$158,882	\$117,376	(\$41,506)	(26.12%)
TOTAL NET COST	(\$150,993)	(\$155,240)	(\$4,247)	2.81%
<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

44002	<i>Interest on Pooled Cash</i>
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

47101	<i>Transfers In - within a Fund</i>
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

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

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

53103	<i>Interest on LT Debt</i>
Water Revenue Bonds, per the bond amortization schedule.	
53103	<i>Interest on LT Debt</i>
Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.	
53105	<i>Costs of Issuance</i>
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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$12,510	\$8,334	\$84,207
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	318,741	350,031	272,616
Expenditures - (Decrease) fund balance	(171,316)	(118,882)	(117,376)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	147,425	231,149	155,240
Adjustments to Reserves/Encumbrances:			
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			
Net Adjustment - Increase/(Decrease) to Fund Balance	(151,601)	(155,277)	(159,931)
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	8,334	84,207	79,516
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$4,176)	\$75,872	(\$4,691)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	\$12,510	\$8,334	

FY 2016-17 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

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

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

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

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

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 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

51242	Bank Charges
Fiscal Agent Fees are paid to trustee for servicing bonds.	

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

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 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.:** 44285-57

57011	Transfers Out - within a Fund
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

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: Sonoma Aqueduct Revenue Bonds 2012A
Fund No.: 44285

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$197,914	\$104,236	\$95,156
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	262,678	222,929	225,879
Expenditures - (Decrease) fund balance	(232,626)	(104,344)	(97,919)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	30,052	118,585	127,960
Adjustments to Reserves/Encumbrances:			
(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			
Net Adjustment - Increase/(Decrease) to Fund Balance	(123,730)	(127,665)	(131,493)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	104,236	95,156	91,623
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)			
	(\$93,678)	(\$9,080)	(\$3,533)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	\$197,914	\$104,236	

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
Subtotal Use of Money		\$180	\$180	\$0	0.00%
OTHER FINANCING SOURCES					
47102	Transfers In - btw Govtl Funds	443,972	816,693	\$372,721	83.95%
Subtotal Miscellaneous Revenues		\$443,972	\$816,693	\$372,721	83.95%
TOTAL REVENUES		\$444,152	\$816,873	\$372,721	83.92%

EXPENDITURES:

SERVICES AND SUPPLIES					
51242	Bank Charges	2,500	1,750	(\$750)	(30.00%)
Subtotal Services and Supplies		\$2,500	\$1,750	(\$750)	(30.00%)
OTHER CHARGES					
53103	Interest on LT Debt	235,628	261,453	\$25,825	10.96%
53105	Costs of Issuance	0	0	-	N/A
Subtotal Other Charges		\$235,628	\$261,453	\$25,825	10.96%
OTHER FINANCING USES					
57012	Transfers Out - btw Govtl Fund	70,000	950,000	\$880,000	1257.14%
Subtotal Other Financing Uses		\$70,000	\$950,000	\$880,000	1257.14%
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%
Subtotal Administrative Control		\$0	\$0	\$0	N/A
TOTAL EXPENDITURES		\$308,128	\$1,213,203	\$905,075	293.73%

TOTAL NET COST		(\$136,024)	\$396,330	\$532,354	(391.37%)
<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 2015

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

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	30,000	
Projected Interest Rate	0.60%	
Projected/Planned Interest on Pooled Cash	\$180	

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

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 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

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: Storage Facilities Revenue Bonds 2015

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

53103	Interest on LT Debt	
Water Revenue Bonds, per the bond amortization schedule.		
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.:** 44290-57

		Total
57011	Transfers Out - within a Fund	
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

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 2015A

Fund No.: 44290

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$413	\$4,883	\$1,033,493
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	449,692	805,274	816,873
Expenditures - (Decrease) fund balance	(300,487)	(2,661,509)	(1,213,203)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	149,205	(1,856,235)	(396,330)
Adjustments to Reserves/Encumbrances:			
<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		
Net Adjustment - Increase/(Decrease) to Fund Balance	(144,734)	2,884,845	(555,713)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	4,883	1,033,493	81,450
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$4,470	\$1,028,610	(\$952,043)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	\$413	\$4,883	

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
Subtotal Use of Money	\$180	\$1,200	\$1,020	566.67%

OTHER FINANCING SOURCES

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

TOTAL REVENUES	\$396,835	\$649,683	\$252,848	63.72%
-----------------------	------------------	------------------	------------------	---------------

EXPENDITURES:

SERVICES AND SUPPLIES

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

OTHER CHARGES

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

OTHER FINANCING USES

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

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%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

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

TOTAL NET COST	(\$83,983)	\$3,637,290	\$3,721,273	(4430.98%)
-----------------------	-------------------	--------------------	--------------------	-------------------

(Expenditures Minus Revenues)

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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	(\$40)	\$7,785	\$4,198,549
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	401,755	895,499	649,683
Expenditures - (Decrease) fund balance	(264,723)	(6,124,224)	(4,286,973)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	137,032	(5,228,725)	(3,637,290)
Adjustments to Reserves/Encumbrances:			
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			
Net Adjustment - Increase/(Decrease) to Fund Balance	(129,207)	9,419,489	(143,494)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	7,785	4,198,549	417,765
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$7,825	\$4,190,764	(\$3,780,784)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
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)	
Total Beginning Fund Balance	(\$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
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	0	15,000	\$15,000	N/A
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$0	\$15,000	\$15,000	N/A
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btw Govtl Funds	0	41,812	\$41,812	N/A
Subtotal Miscellaneous Revenues	\$0	\$41,812	\$41,812	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$0	\$56,812	\$56,812	N/A
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	0	1,100	\$1,100	N/A
Subtotal Services and Supplies	\$0	\$1,100	\$1,100	N/A
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	0	40,712	\$40,712	N/A
53105 Costs of Issuance	0	0	0	N/A
Subtotal Other Charges	\$0	\$40,712	\$40,712	N/A
<u>OTHER FINANCING USES</u>				
57012 Transfers Out - btw Govtl Fund	0	300,000	\$300,000	N/A
Subtotal Other Financing Uses	\$0	\$300,000	\$300,000	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	0	0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$0	\$341,812	\$341,812	N/A
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$0	\$285,000	\$285,000	N/A

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

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	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

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 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

51242	Bank Charges
Fiscal Agent Fees are paid to trustee for servicing bonds.	

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

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 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.:** 44305-57

57011	Transfers Out - within a Fund
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

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: Sonoma Aqueduct Revenue Bonds -2015A
Fund No.: 44305

DESCRIPTION OF FUND ACTIVITY	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$0	\$0	\$454,798
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	0	83,268	56,812
Expenditures - (Decrease) fund balance	0	(777,268)	(341,812)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>0</u>	<u>(694,000)</u>	<u>(285,000)</u>
Adjustments to Reserves/Encumbrances:			
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			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>0</u>	<u>1,148,798</u>	<u>0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	0	454,798	169,798
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$0	\$454,798	(\$285,000)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
Cash			
Cash with Fiscal Agent/Trustee			
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable			
Interest Payable			
Total Beginning Fund Balance	<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
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42610 Other Governmental Agencies	0	0	\$0	N/A
Subtotal Intergovernmental Revent	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	101	101	(\$0)	(0.20%)
Subtotal Use of Money	\$101	\$101	(\$0)	(0.20%)
TOTAL REVENUES	\$101	\$101	(\$0)	(0.20%)
EXPENDITURES:				
<u>OTHER CHARGES</u>				
53501 Contributions	0	0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
<u>OTHER FINANCING USES</u>				
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$0	\$0	\$0	N/A
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$101)	(\$101)	\$0	(0.20%)

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

44002	<i>Interest on Pooled Cash</i>	
<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

47101	<i>Transfers In - within a Fund</i>	
<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&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&M Charge paid by North Marin to the total O&M Charge received by the Agency during the prior fiscal year.</p>		
Scheduled transfer		0

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

53501	<i>Contributions</i>	
<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
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$12,923	\$13,025	\$13,026
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	8	1	101
Expenditures - (Decrease) fund balance	0	0	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	8	1	101
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/ Loss (GASB 31)	94	0	
Net Adjustment - Increase/(Decrease) to Fund Balance	94	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	13,025	13,026	13,127
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$102	\$1	\$101
<u>Fund Balance Components at Beginning of FY</u>	7/1/2014	7/1/2015	
Cash	\$17,153	\$17,255	
Deposit from others	(4,230)	(4,230)	
Total Beginning Fund Balance	\$12,923	\$13,025	