

FY 2013-14 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP
--

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, trunk line, and treatment plant serving the Airport/Larkfield/Wikiup area.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 12-13 Adopted	FY 13-14 Requested	Percent Change	FY 12-13 Adopted	FY 13-14 Requested	Percent Change
Operations	\$4,126,804	\$4,534,912	9.89%	\$962,147	\$1,502,761	56.19%
Bonds	257,034	241,812	(5.92%)	(245,270)	(256,105)	4.42%
Construction	225,000	155,000	(31.11%)	150,000	78,700	(47.53%)
TOTAL:	\$4,608,838	\$4,931,724	7.01%	\$866,877	\$1,325,356	52.89%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 11-12 Actual	FY 12-13 Budget Estimate	FY 12-13 Revised Estimate	FY 13-14 Projected	Change from FY 12-13 Budget Estimate
Total ESDs	3,722	3,723	3,729	3,735	0.32%
Total APNs	2,721	2,688	2,722	2,722	1.26%

E. Summary of Issues and Significant Changes

The Airport/Larkfield/Wikiup Sanitation Zone's (Airport SZ) treatment plant was designed as a zero discharge facility and has the ability to treat an average daily dry weather flow of up to 0.9 million gallons per day (mgd) to tertiary wastewater treatment standards. The plant has a build-out capacity of 1.2 mgd.

For several years following major expansion of the Airport SZ's reclamation system and upgrade of the treatment plant to meet tertiary standards, rate increases did not keep pace with the increased operations

and debt service costs. Various steps have been taken to improve performance of the filtration system and the Agency has implemented aggressive water conservation measures to delay the need for capital expansion projects.

The requested rate per ESD for FY 13-14 annual service charges is \$738, representing a 7.0% increase from FY 12-13. Rate increases in excess of the Consumer Price Index will be needed to balance operational revenue and costs over the next several years.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2013-14 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS
Section/Index No: 682104

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1001 Flat Charges - CY	\$2,331,172	\$2,501,931	\$170,759	7.33%
1061 Flat Charges - PY	23,000	24,500	1,500	6.52%
1120 Penalties / Costs on Taxes	4,500	4,700	200	4.44%
Subtotal Taxes	\$2,358,672	\$2,531,131	\$172,459	7.31%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$385	\$3,900	\$3,515	912.99%
1701 Interest Earned	0	0	0	N/A
1801 Rent-Real Estate	150,000	150,000	0	0.00%
Subtotal Use of Money	\$150,385	\$153,900	\$3,515	2.34%
<u>INTERGOVERNMENTAL</u>				
2912 Town of Windsor	\$150,000	\$150,000	\$0	\$0
Subtotal Intergovernmental	\$150,000	\$150,000	\$0	\$0
<u>CHARGES FOR SERVICES</u>				
3400 Sanitation Services	\$165,600	\$177,120	\$11,520	6.96%
3403 Industrial Users Monit/Dis	40,000	20,000	(20,000)	(50.00%)
Subtotal Charges for Services	\$205,600	\$197,120	(\$8,480)	(4.12%)
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations/Reimbursements	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
<u>RESIDUAL EQUITY TRANSFER</u>				
4880 Ret-Between Entities-BOS	\$300,000	\$0	(\$300,000)	(100.00%)
Subtotal Residual Equity Transfer	\$300,000	\$0	(\$300,000)	(100.00%)
TOTAL REVENUES	\$3,164,657	\$3,032,151	(\$132,506)	(4.19%)

EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$6,000	\$6,000	\$0	0.00%
6085 Janitorial Services	0	1,000	1,000	N/A
6140 Maintenance - Equipment	150,000	170,000	20,000	13.33%
6180 Maintenance - Bldgs/Impr	0	0	0	N/A
6262 Lab Supplies	2,000	2,000	0	0.00%
6430 Printing Services	1,500	1,600	100	6.67%
6461 Supplies/Expenses	10,000	5,000	(5,000)	(50.00%)

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
6512 Testing/Analysis	40,000	40,000	0	0.00%
6516 Data Processing Services	2,000	2,000	0	0.00%
6523 District Operations	1,310,000	1,600,000	290,000	22.14%
6540 Contract Services	100,000	100,000	0	0.00%
6570 Consultant Services	185,000	140,000	(45,000)	(24.32%)
6573 Administration Costs	18,000	20,000	2,000	11.11%
6589 Permits	15,000	45,000	30,000	200.00%
6610 Legal Services	6,000	6,000	0	0.00%
6820 Rents/Leases-Equipment	20,000	25,000	5,000	25.00%
6880 Small Tools/Instruments	4,000	5,000	1,000	25.00%
6889 Software	500	1,000	500	100.00%
6890 Computer Hardware	0	2,000	2,000	N/A
7201 Gas/Oil	500	500	0	0.00%
7206 Equipment Usage Charges	100,000	100,000	0	0.00%
7212 Chemicals	60,000	45,000	(15,000)	(25.00%)
7217 State Permits / Fees	25,000	0	(25,000)	(100.00%)
7247 Water Conservation Program	20,000	20,000	0	0.00%
7250 Reimbursable Projects	30,000	20,000	(10,000)	(33.33%)
7320 Utilities	5,000	7,000	2,000	40.00%
7394 Power	370,000	280,000	(90,000)	(24.32%)
Subtotal Services and Supplies	\$2,480,500	\$2,644,100	\$163,600	6.60%
<u>OTHER CHARGES</u>				
7980 Depreciation	\$994,000	\$1,219,000	\$225,000	22.64%
Subtotal Other Charges	\$994,000	\$1,219,000	\$225,000	22.64%
<u>FIXED ASSETS</u>				
8560 Equipment	\$60,000	\$160,000	\$100,000	166.67%
9480 Intangible Assets	10,000	10,000	0	0.00%
Subtotal Fixed Assets	\$70,000	\$170,000	\$100,000	142.86%
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$577,304	\$496,812	(\$80,492)	(13.94%)
Subtotal Other Financing Uses	\$577,304	\$496,812	(\$80,492)	(13.94%)
<u>APPROPRIATIONS FOR CONT</u>				
9000 Appropriations for Contingencies	\$5,000	\$5,000	\$0	0.00%
Subtotal Appropriations for Contin.	\$5,000	\$5,000	\$0	0.00%
TOTAL EXPENDITURES	\$4,126,804	\$4,534,912	\$408,108	9.89%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$962,147	\$1,502,761	\$540,614	56.19%

FY 2013-14 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character Title: Taxes **Character No.:** 682104-10

1001 Flat Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 12-13 budget. The rate will increase approximately 7.0%, from \$690 to \$738.

ESDs times annual rate:	3,495 x \$738	\$2,579,310
Less Estimated Delinquency Factor:	3%	(77,379)
		\$2,501,931

(See SubObject 3400 for Total ESDs)

1061 Flat Charges - PY

This account records the estimated delinquent amount of prior years sewer service charges.

1120 Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money **Character No.:** 682104-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$600,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$3,900

1801 Rent-Real Estate

This represent the payment of rent of property per the Memorandum of Agreement for the photovoltaic facility (\$50,000) and the relocated service center (\$100,000).

Character Title: Intergovernmental **Character No.:** 682104-20

2912 Town of Windsor

This account will record anticipated revenue from the Town of Windsor to lease a portion of the Ocean View reservoir (\$150,000).

Character Title: Charges for Services **Character No.:** 682104-30

3400 Sanitation Services

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

Based on projected FY 13-14 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$690 to \$738.

ESDs x Annual Charge	240 x \$738	=	\$177,120
----------------------	-------------	---	-----------

Character Title: Charges for Services (continued) **Character No.:** 682104-30

3403 Ind Users Monitoring/Discharge

This account records revenue associated with the Industrial Users Monitoring program or revenue received from any industrial user for events such as an unauthorized (or specially authorized) discharge into the treatment plant.

Character Title: Miscellaneous Revenue **Character No.:** 682104-40

4102 Donations/Reimbursements

This item records donations and reimbursements. No revenue is anticipated in FY 13-14.

Character Title: Residual Equity Transfer **Character No.:** 682104-48

4880 Ret-Between Equity-BOS

This account records revenue from the General Fund to cover expenditures. No revenue is anticipated for FY 13-14.

Character Title: Services and Supplies **Character No.:** 682104-60

6040 Communications

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

6140 Maintenance - Equipment

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

6262 Laboratory Supplies

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

6430 Printing Services

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

6461 Supplies/Expenses

Supplies/Expenses covers the costs of operational supplies.

6512 Testing/Analysis

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

6516 Data Processing Services

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

6523 District Operations

This account records the cost of labor and overhead associated with operations and maintenance of the Zone's facilities.

6540 Contract Services

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

6570 Consultant Services

This account records the cost of consultant services required in support of special projects including Permitting, Regulatory, and Collection Modeling (\$100,000) Order # TBD, programming and integration services Order # 7231A1 and ALWTP master topo (\$15,000) Order # TBD.

6589 Permits

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

6573 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

6610 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.

6820 Rents/Leases-Equipment

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

6880 Small Tools/Instruments

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

6889 Software

This item provides funds for various software packages.

7201 Gas/Oil

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

7206 Equipment Usage Charges

This item is requested to provide funds for equipment usage.

7212 Chemicals

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

7247 Water Conservation

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

7250 Reimbursable Projects

This account records any expense that are expected to be covered by reimbursement. The budget request is based on projected expenses associated with the Environmental Compliance inspector and the program for monitoring industrial users.

7320 Utilities

This account records the cost of payments made for utilities such water.

7394 Power

This account records the cost of payments made for utilities such as gas and electricity.

7980 Depreciation

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

Character Title: Fixed Assets

Character No.: 682104-85

8560 Equipment

This account records cost for equipment over \$5,000. \$100,000 is requested for the purchase and installation of screening equipment to remove debris before it enters the treatment facility.

9480 Intangible Assets

This account records sewer easement dedication.

Character Title: Other Financing Uses

Character No.: 682104-86

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Operations Fund to the Bond Fund cover the principal and interest payments.

Character Title: Appropriations for Contingencies

Character No.: 682104-90

9000 Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2013-14 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Sanitation Zone - Airport / Larkfield / Wikiup - Operations
Index No.: 682104

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$721,007	\$635,491	\$693,434
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,068,650	3,143,929	3,032,151
Expenditures - (Decrease) fund balance	(4,392,379)	(4,067,828)	(4,534,912)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,323,729)	(923,899)	(1,502,761)
Adjustments to Reserves/Encumbrances:			
7980 - Depreciation	981,842	981,842	1,219,000
Change in Encumbrance	(11,596)	-	-
Post Audit Adj - Prepaid Expense	203,954	-	-
Change in Water Conservation Reserve	64,015	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	1,238,215	981,842	1,219,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$635,491	\$693,434	\$409,673
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$85,516)	\$57,943	(\$283,761)
<u>Fund Balance Components at Beginning of FY</u>	7/1/011	7/1/12	
Cash	\$1,072,084	\$691,763	
Other Receivables	117,750	88,571	
Accounts Payable	(87,830)	(21,164)	
Deferred Revenue	(34,079)	(33,134)	
Reserve for Water Conservation	(250,043)	(186,028)	
Encumbrances	(96,875)	(108,471)	
Prepaid Expense	-	203,954	
Total Beginning Fund Balance	\$721,007	\$635,491	

FY 2013-14 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - A.L.W. - BONDS
Section/Index No: 682203

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$0	\$1,105	\$1,105	N/A
Subtotal Use of Money	\$0	\$1,105	\$1,105	N/A
<u>OTHER FINANCING SOURCES</u>				
4625 OT -W/in Special Dist - BOS	\$502,304	\$496,812	(\$5,492)	(1.09%)
Subtotal Other Financing Sources	\$502,304	\$496,812	(\$5,492)	(1.09%)
TOTAL REVENUES	\$502,304	\$497,917	(\$4,387)	(0.87%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
6635 Fiscal Agent Fees	\$9,900	\$9,900	\$0	0.00%
6640 Debt Issuance	6,594	0	(6,594)	(100.00%)
Subtotal Services and Supplies	\$16,494	\$9,900	(\$6,594)	(39.98%)
<u>OTHER CHARGES</u>				
7920 Interest	\$240,540	\$231,912	(\$8,628)	(3.59%)
Subtotal Other Charges	\$240,540	\$231,912	(\$8,628)	(3.59%)
<u>OTHER FINANCING USES</u>				
8625 OT -W/in Special District - BOS	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
9200 Ent - Principal	\$245,000	\$255,000	\$10,000	4.08%
9209 Ent - Principal Clearing	(245,000)	(255,000)	(10,000)	4.08%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$257,034	\$241,812	(\$15,222)	(5.92%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$245,270)	(\$256,105)	(\$10,835)	4.42%

FY 2013-14 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - A.L.W. - Bonds

Character Title: Use of Money **Character No.:** 682203-46

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$170,000
Projected Interest Rate	<u>0.65%</u>
Projected/Planned Interest on Pooled Cash	\$1,105

Character Title: Other Financing Sources **Character No.:** 682203-46

4625 OT - W/in Special Dist - BOS

This account records the transfer of funds from the Operations Fund to cover debt payment.

Character Title: Services and Supplies **Character No.:** 682203-60

6635 Fiscal Agent Fees

This account records the annual administrative fees from the trustee for the 2005 Revenue Bonds.

6640 Debt Issuance

This account records the costs associated with the issuance of the new revenue bonds and the anticipated 2012 bond issue. There are no new bonds proposed for FY 13-14.

Character Title: Other Charges **Character No.:** 682203-75

7920 Interest

The 2000 bonds were completely refunded in September 2005. Bases on the refunded bond serial interest rate ranges from 2.6-5.0% over the life of the issue. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

Character Title: Other Financing Uses **Character No.:** 682203-86

8625 OT - W/in Special Dist - BOS

This account reflects amounts transferred to the Construction Fund for expenses incurred for projects eligible for funding from the proceeds of the 2005 Revenue Bond. No funds will be budgeted for FY 13-14.

Character Title: Administrative Control **Character No.:** 682203-92

9200 Ent - Principal

This account reflects the principal payments for revenue bonds that were issued 2005 as serial bonds with interest rate range from 2.6%-5% over the life of the issue. Payments on the bonds will continue until October 2026. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

The following reflects the bond principal payment history to date:

Original Amount of the Revenue Bond Issue:	\$6,220,000
Total FY 06-07 through FY 11-12 Principal Payments:	(1,300,000)
Total FY 12-13 Principal Payments:	<u>(245,000)</u>
Outstanding Bond Amount	\$4,675,000

9209 Ent - Principal Clearing

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

FY 2013-14 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Sanitation Zone - A.L.W. - Bonds
Index No.: 682203

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	(\$131,621)	(\$99,599)	(\$75,986)
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	500,775	503,416	497,917
Expenditures - (Decrease) fund balance	(249,725)	(349,346)	(241,812)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	251,050	154,070	256,105
Adjustments to Reserves/Encumbrances:			
6640 Amortization of Debt Issuance Costs	6,594	98,906	-
7920 Amortization of Debt Refunding	25,637	25,637	25,637
1701 Amortization of Bond Premium	(6,257)	-	-
Change in Matured Bonds Payable	(10,000)	(10,000)	-
9200-ENT - Principal	(235,000)	(245,000)	(255,000)
Net Adjustment - Increase/(Decrease) to Fund Balance	(219,026)	(130,457)	(229,363)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	(\$99,599)	(\$75,986)	(\$49,244)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$32,022	\$23,613	\$26,742
<u>Fund Balance Components at Beginning of FY</u>	7/1/011	7/1/12	
Cash	\$160,084	\$200,168	
Cash with Trustee	-	-	
Matured Bonds Payable	(235,000)	(245,000)	
Interest Payable	(56,705)	(54,767)	
Total Beginning Fund Balance	(\$131,621)	(\$99,599)	

FY 2013-14 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - CONSTRUCTION**
 Section/Index No: **682302**

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$0	\$1,300	\$1,300	N/A
Subtotal Use of Money	\$0	\$1,300	\$1,300	N/A
<u>INTERGOVERNMENTAL REVENUE</u>				
2500 St-Other	\$0	\$75,000	\$75,000	N/A
Subtotal Miscellaneous Revenue	\$0	\$75,000	\$75,000	N/A
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations/Reimbursements	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
4625 OT - W/in Special Dist - BOS	\$75,000	\$0	(\$75,000)	(100.00%)
Subtotal Other Financing Sources	\$75,000	\$0	(\$75,000)	(100.00%)
TOTAL REVENUES	\$75,000	\$76,300	\$1,300	1.73%
EXPENDITURES:				
<u>FIXED ASSETS</u>				
8510 Buildings / Improvements	\$225,000	\$155,000	(\$70,000)	(31.11%)
Subtotal Fixed Assets	\$225,000	\$155,000	(\$70,000)	(31.11%)
TOTAL EXPENDITURES	\$225,000	\$155,000	(\$70,000)	(31.11%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$150,000	\$78,700	(\$71,300)	(47.53%)

FY 2013-14 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Construction

Character Title: Use of Money **Character No.:** 682302-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$200,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$1,300

Character Title: Intergovernmental **Character No.:** 682302-20

2500 St-Other

Reimbursement from CalTrans for the Hwy 101 at Airport Blvd. relocation.

Character Title: Other Financing Sources **Character No.:** 682302-46

4625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the capital projects. No transfer is planned for FY 13-14

Character Title: Fixed Assets **Character No.:** 682302-85

8510 Buildings / Improvements

This account can be used to provide capacity to new users pursuant to the County General Plan (using connection fee revenue), as well as for treatment plant and reclamation system improvement projects. The following project is

	Order No.	Amount
<u>Solids Handling</u>	7619	\$80,000
Funding will be used for planning, design and CEQA to remove accumulated colloidal solids from the treatment plant.		
<u>Caltrans Project at Hwy 101 and Airport Blvd</u>	7051	
This request will be reimbursed by Caltrans. (see offsetting revenue 2500)		
	Total	75,000 \$155,000

FY 2013-14 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Sanitation Zone - Airport / Larkfield / Wikiup - Construction
Index No.: 682302

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$332,264	\$233,153	\$251,190
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	45,159	561,144	76,300
Expenditures - (Decrease) fund balance	(141,287)	(543,107)	(155,000)
	<hr/>	<hr/>	<hr/>
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(96,128)	18,037	(78,700)
Adjustments to Reserves/Encumbrances:			
Capitalized Interest	(3,794)	-	-
Loss on Asset	811	-	-
	<hr/>	<hr/>	<hr/>
Net Adjustment - Increase/(Decrease) to Fund Balance	(2,983)	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$233,153	\$251,190	\$172,490
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$99,111)	\$18,037	(\$78,700)
 <u>Fund Balance Components at Beginning of FY</u>	7/1/011	7/1/12	
Cash	\$332,264	\$233,153	
	<hr/>	<hr/>	
Total Beginning Fund Balance	\$332,264	\$233,153	

FY 2013-14 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SANITATION ZONE - 2006-1 SCWA ACQUISITION FUND**
Section/Index No: **682401**

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
--------------------------	--------------------	----------------------	------------	-------------------

REVENUES:

OTHER FINANCING SOURCES

4625 OT -W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A

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

EXPENDITURES:

OTHER CHARGES

7920 Interest	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A

OTHER FINANCING USES

8625 OT -W/in Special District - BOS	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A

ADMINISTRATIVE CONTROL ACCOUNT

9200 Ent - Principal	\$0	\$0	\$0	N/A
9209 Ent - Principal Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A

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

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

FY 2013-14 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone- 2006 - 1 SCWA Acquisition Fund

The Acquisition Fun was established to disburse monies for the Photovoltaic Project. The project has been completed and the Acquisition Fund is not closed.

FY 2013-14 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department Sonoma County Water Agency - Sanitation

Section: SANITATION ZONE - 2006-1 SCWA ACQUISITION FUND

Index No.: 682401

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$2,617,993	\$2,612,163	\$2,612,163
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	-	-	-
Expenditures - (Decrease) fund balance	1	-	-
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>1</u>	<u>-</u>	<u>-</u>
Adjustments to Reserves/Encumbrances:			
4200 Proceeds from LT Debt	-	-	-
Change in Matured Lease Payable	(5,831)	-	-
9200-ENT - Principle	<u>-</u>	<u>-</u>	<u>-</u>
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(5,831)</u>	<u>-</u>	<u>-</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$2,612,163	\$2,612,163	\$2,612,163
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$5,830)	\$0	\$0
<u>Fund Balance Components at Beginning of FY</u>	7/1/011	7/1/12	
Cash	\$2,787,353	\$18,292	
Capital Lease Payable	(141,484)	(147,315)	
Interest Payable	(27,876)	(26,433)	
Total Beginning Fund Balance	<u>\$2,617,993</u>	<u>(\$155,456)</u>	