

# FY 2013-14 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - GEYSERVILLE
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**A. Program Description**

This budget finances the operation, maintenance, and administration of a collection system, pumping stations, treatment plant, and disposal facilities serving the Geyserville area.

**B. Financial Summary**

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 12-13 Adopted	FY 13-14 Requested	Percent Change	FY 12-13 Adopted	FY 13-14 Requested	Percent Change
Operations	\$352,450	\$348,000	(1.26%)	\$64,639	\$53,248	(17.62%)
Bonds	8,827	7,852	(11.05%)	(17,183)	(18,308)	6.55%
Construction	60,000	30,000	(50.00%)	58,900	28,050	(52.38%)
<b>TOTAL:</b>	<b>\$421,277</b>	<b>\$385,852</b>	<b>(8.41%)</b>	<b>\$106,356</b>	<b>\$62,990</b>	<b>(40.77%)</b>

**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	352	352	353	352	0.00%
Total APNs	321	321	322	322	0.31%

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

The Geyserville Sanitation Zone (Geyserville SZ) treatment facility became operational in 1981 and is designed to treat an average daily dry weather flow of up to 92,000 gallons per day. Based on the 1996 Report of Waste Discharge prepared for the Geyserville SZ, current and future treatment plant inflows were expected to remain less than the treatment and disposal capacity of the Geyserville SZ facilities.

The requested rate per ESD for FY 13-14 annual service charges is \$854 representing a 2.0% increase from FY 12-13.

**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: SANITATION ZONE - GEYSERVILLE - OPERATIONS**

**Section/Index No: 681106**

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1001 Flat Charges - CY	\$282,538	\$288,276	\$5,738	2.03%
1061 Flat Charges - PY	500	510	10	2.00%
1120 Penalties / Costs on Taxes	600	600	0	0.00%
<b>Subtotal Taxes</b>	<b>\$283,638</b>	<b>\$289,386</b>	<b>\$5,748</b>	<b>2.03%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$825	\$1,950	\$1,125	136.36%
<b>Subtotal Use of Money</b>	<b>\$825</b>	<b>\$1,950</b>	<b>\$1,125</b>	<b>136.36%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3400 Sanitation Services	\$3,348	\$3,416	\$68	2.03%
<b>Subtotal Charges for Services</b>	<b>\$3,348</b>	<b>\$3,416</b>	<b>\$68</b>	<b>2.03%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
4880 Ret-Between Entities-BOS	\$0	\$0	\$0	N/A
<b>Subtotal Residual Equity Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$287,811</b>	<b>\$294,752</b>	<b>\$6,941</b>	<b>2.41%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

6040 Communications	\$500	\$500	\$0	0.00%
6140 Maintenance-Equipment	5,000	5,000	0	0.00%
6262 Lab Supplies	1,000	1,000	0	0.00%
6430 Printing Services	500	1,000	500	100.00%
6461 Supplies/Expenses	1,500	1,000	(500)	(33.33%)
6512 Testing/Analysis	20,000	20,000	0	0.00%
6523 District Operations	170,000	180,000	10,000	5.88%
6570 Consultant Services	25,000	10,000	(15,000)	(60.00%)
6573 Administration Costs	2,800	3,000	200	7.14%
6589 Permits	500	15,000	14,500	2900.00%
6610 Legal Services	1,000	1,000	0	0.00%
6820 Rent/Leases-Equipment	300	500	200	66.67%
6880 Small Tools/Instruments	4,000	2,000	(2,000)	(50.00%)
7206 Equipment Usage Charge	12,500	10,000	(2,500)	(20.00%)
7212 Chemicals	5,000	5,000	0	0.00%
7217 State Permits / Fees	15,000	0	(15,000)	(100.00%)

**FY 2013-14 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (cont'd)</u></b>				
7247 Water Conservation	10,000	10,000	0	0.00%
7394 Power	20,000	20,000	0	0.00%
<b><i>Subtotal Services and Supplies</i></b>	<b><u>\$294,600</u></b>	<b><u>\$285,000</u></b>	<b><u>(\$9,600)</u></b>	<b><u>(3.26%)</u></b>
<b><u>OTHER CHARGES</u></b>				
7980 Depreciation	\$42,850	\$48,000	\$5,150	12.02%
<b><i>Subtotal Other Charges</i></b>	<b><u>\$42,850</u></b>	<b><u>\$48,000</u></b>	<b><u>\$5,150</u></b>	<b><u>12.02%</u></b>
<b><u>FIXED ASSETS</u></b>				
8560 Equipment	\$10,000	\$10,000	\$0	0.00%
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$10,000</u></b>	<b><u>\$10,000</u></b>	<b><u>\$0</u></b>	<b><u>0.00%</u></b>
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
<b><i>Subtotal Other Financing Uses</i></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>N/A</u></b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
9000 Appropriations for Contingencies	\$5,000	\$5,000	\$0	0.00%
<b><i>Subtotal Appropriations for Contin.</i></b>	<b><u>\$5,000</u></b>	<b><u>\$5,000</u></b>	<b><u>\$0</u></b>	<b><u>0.00%</u></b>
<b>TOTAL EXPENDITURES</b>				
	<b>\$352,450</b>	<b>\$348,000</b>	<b>(\$4,450)</b>	<b>(1.26%)</b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b>\$64,639</b>	<b>\$53,248</b>	<b>(\$11,391)</b>	<b>(17.62%)</b>

**FY 2013-14 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Sanitation Zone - Geyserville - Operations

**Character Title:** Taxes **Character No.:** 681106-10

**1001 Flat Charges - CY**

Flat charge revenue from annual service charges is expected to increase slightly from the adopted FY 12-13 budget. The annual rate will increase 2.0%, from \$837 to \$854.

ESDs times annual rate:	348 x \$854	\$297,192
Less Estimated Delinquency Factor:	3%	(8,916)
		\$288,276

(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.:** 681106-17

**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	\$300,000
Projected Interest Rate	0.65%
	\$1,950

**Character Title:** Charges for Services **Character No.:** 681106-30

**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 \$837 to \$854.

ESDs x Annual Charge                      4 x \$854                      =                      \$3,416

**6040 Communications**

This account records expenses paid by the Geyserville 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.

**6523 District Operations**

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

**6570 Consultant Services**

This account records the cost of consultant services required in support of special projects.

**6573 Administration Costs**

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

**6589 Permits**

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

**6610 Legal Services**

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

**6820 Rents/Leases-Equipment**

This item is requested to provide funds for rents and leases of equipment. Our recent cost experience indicated that higher costs may be incurred during the forthcoming year.

**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.

**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. The anticipated amount is considered necessary to meet the discharge requirements of the Geyserville SZ waste discharge requirements issued by the State Water Quality Control Board.

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**Character Title: Services and Supplies (continued) Character No.: 681106-60**

**7217 State Permits / Fees**

No longer this account see 6589 Permits.

**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.

**7394 Power**

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

**Character Title: Other Charges Character No.: 681106-75**

**7980 Depreciation**

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

**Character Title: Fixed Assets Character No.: 681106-85**

**8560 Equipment**

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

**Character Title: Other Financing Uses Character No.: 681106-86**

**8625 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 Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted for FY 13-14.

**Character Title: Appropriations for Contingencies Character No.: 681106-90**

**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 - Geyserville - Operations  
**Index No.:** 681106

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
<b>Undesignated/Unreserved BEGINNING Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$244,431</b>	<b>\$329,958</b>	<b>\$262,702</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	288,810	293,239	294,752
Expenditures - (Decrease) fund balance	(306,243)	(403,340)	(348,000)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(17,433)</b>	<b>(110,101)</b>	<b>(53,248)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
7980 - Depreciation	73,508	42,845	48,000
Change in Encumbrance	25,647	-	-
Change in Water Conservation Reserve	3,805	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>102,960</b>	<b>42,845</b>	<b>48,000</b>
<b>Undesignated/Unreserved ENDING Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$329,958</b>	<b>\$262,702</b>	<b>\$257,454</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$85,527</b>	<b>(\$67,256)</b>	<b>(\$5,248)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/011</u></b>	<b><u>7/1/12</u></b>	
Cash	\$274,856	\$313,907	
Other Receivables (Flat Charges)	21,494	33,998	
Accounts Payable	(7,374)	(2,854)	
Reserve for Water Conservation	(18,898)	(15,093)	
Encumbrance (P.O.)	(25,647)	-	
<b>Total Beginning Fund Balance</b>	<b>\$244,431</b>	<b>\$329,958</b>	

**FY 2013-14 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: SANITATION ZONE - GEYSERVILLE - BONDS**  
**Section/Index No: 681205**

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1000 Prop Taxes - CY Secured	\$24,200	\$24,200	\$0	0.00%
1020 Prop Taxes - CY Supplemental	600	600	0	0.00%
1040 Prop Taxes - CY Unsecured	600	600	0	0.00%
<b>Subtotal Taxes</b>	<b>\$25,400</b>	<b>\$25,400</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$110	\$260	\$150	136.36%
<b>Subtotal Use of Money</b>	<b>\$110</b>	<b>\$260</b>	<b>\$150</b>	<b>136.36%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
2440 St - HOPTR	\$500	\$500	\$0	0.00%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$26,010</b>	<b>\$26,160</b>	<b>\$150</b>	<b>0.58%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
6635 Fiscal Agent Fees	\$52	\$52	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$52</b>	<b>\$52</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
7920 Interest	\$8,775	\$7,800	(\$975)	(11.11%)
<b>Subtotal Other Charges</b>	<b>\$8,775</b>	<b>\$7,800</b>	<b>(\$975)</b>	<b>(11.11%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
9200 Ent - Principal	\$19,000	\$20,000	\$1,000	5.26%
9209 Ent - Principal Clearing	(19,000)	(20,000)	(1,000)	5.26%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$8,827</b>	<b>\$7,852</b>	<b>(\$975)</b>	<b>(11.05%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$17,183)</b>	<b>(\$18,308)</b>	<b>(\$1,125)</b>	<b>6.55%</b>



# FY 2013-14 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Sanitation  
**Section Title:** Sanitation Zone - Geyserville - Bonds

**Character Title:** Taxes **Character No.:** 681205-10

**1000 Prop Taxes - CY Secured**

The Auditor-Controller establishes a tax rate sufficient to accumulate tax revenues necessary to make bond payments of interest and principal. The bonds were passed to fund construction of sewage facilities.

**1020 Prop Taxes - CY Supplemental**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**1040 Prop Taxes - CY Unsecured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**Note:** The FY 13-14 bond payment amount (principal and interest) is \$27,800. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

**Character Title:** Use of Money **Character No.:** 681205-17

**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	\$40,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$260

**Character Title:** Intergovernmental Revenue **Character No.:** 681205-20

**2440 St - HOPTR**

This account records the receipt of State Home Owner's Property Tax Relief as allocated by the Auditor's Office. The claim is filed with the State based on the number of Homeowner's exemptions filed with the County.

**Character Title:** Services and Supplies **Character No.:** 681205-60

**6635 Fiscal Agent Fees**

This account records the fee collected by the County Treasurer for acting as the fiscal agent.

**7920 Interest**

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began January 1, 1981 and will continue semi-annually until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

**9200 Ent - Principal**

This account reflects the principal payment for general obligation bonds that were issued in 1980 to finance the local share of a wastewater collection system. Payments on the bonds will continue until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$500,000
Total FY 80-81 through FY 11-12 Principal Payments:	(315,000)
FY 12-11 Principal Payment:	<u>(19,000)</u>
Outstanding Bond Amount	\$166,000

**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 - Geyserville - Bonds**  
Index No.: **681205**

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$33,114</b>	<b>\$28,258</b>	<b>\$25,719</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	23,869	26,288	26,160
Expenditures - (Decrease) fund balance	(9,725)	(8,827)	(7,852)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	14,144	17,461	18,308
<b>Adjustments to Reserves/Encumbrances:</b>			
9200 - Enterprise Principal	(19,000)	(19,000)	(20,000)
Change In Mature Bonds Payable	-	(1,000)	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(19,000)	(20,000)	(20,000)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$28,258</b>	<b>\$25,719</b>	<b>\$24,027</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$4,856)</b>	<b>(\$2,539)</b>	<b>(\$1,692)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/011</b>	<b>7/1/12</b>	
Cash	\$52,114	\$47,258	
Matured Bonds Payable	(19,000)	(19,000)	
<b>Total Beginning Fund Balance</b>	<b>\$33,114</b>	<b>\$28,258</b>	

**FY 2013-14 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:                   SANITATION ZONE - GEYSERVILLE - CONSTRUCTION**  
**Section/Index No:           681304**

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

**USE OF MONEY**

1700 Interest on Pooled Cash	\$1,100	\$1,950	\$850	77.27%
<b>Subtotal Use of Money</b>	<b>\$1,100</b>	<b>\$1,950</b>	<b>\$850</b>	<b>77.27%</b>

**OTHER FINANCING SOURCES**

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

<b>TOTAL REVENUES</b>	<b>\$1,100</b>	<b>\$1,950</b>	<b>\$850</b>	<b>77.27%</b>
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**EXPENDITURES:**

**FIXED ASSETS**

8510 Buildings / Improvements	\$60,000	\$30,000	(\$30,000)	(50.00%)
<b>Subtotal Fixed Assets</b>	<b>\$60,000</b>	<b>\$30,000</b>	<b>(\$30,000)</b>	<b>(50.00%)</b>

**OTHER FINANCING USES**

8625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$60,000</b>	<b>\$30,000</b>	<b>(\$30,000)</b>	<b>(50.00%)</b>
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<b>TOTAL NET COST</b>	<b>\$58,900</b>	<b>\$28,050</b>	<b>(\$30,850)</b>	<b>(52.38%)</b>
<i>(Expenditures Minus Revenues)</i>				

## FY 2013-14 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation  
Section Title: Sanitation Zone - Geyserville - Construction

Character Title: Use of Money Character No.: 681304-17

### **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	\$300,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$1,950

Character Title: Other Financing Sources Character No.: 681304-46

### **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 Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted in FY 13-14.

Character Title: Fixed Assets Character No.: 681304-85

### **8510 Buildings / Improvements**

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

Character Title: Other Financing Uses Character No.: 681304-86

### **8625 OT - W/in Special Dist - BOS**

No operating transfer is planned for FY 13-14.

**FY 2013-14 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Sanitation  
 Section: Sanitation Zone - Geyserville - Construction  
 Index No.: 681304

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$310,272</b>	<b>\$316,331</b>	<b>\$258,939</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	6,059	2,608	1,950
Expenditures - (Decrease) fund balance	-	(60,000)	(30,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>6,059</u>	<u>(57,392)</u>	<u>(28,050)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Capitalized Interest	-	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$316,331</b>	<b>\$258,939</b>	<b>\$230,889</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$6,059</b>	<b>(\$57,392)</b>	<b>(\$28,050)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/011</b>	<b>7/1/12</b>	
Cash	\$310,272	\$316,331	
Accounts Payable	-	-	
<b>Total Beginning Fund Balance</b>	<u>\$310,272</u>	<u>\$316,331</u>	