

**FY 2014-15 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: GENERAL FUND**  
**Section/Index No: 672105**

Sub-Object No. and Title	Adopted 2013-14	Requested FY 14-15	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1000 Prop Taxes - CY Secured	\$5,182,055	\$5,347,009	\$164,954	3.18%
1008 RDA Increment	(581,639)	(612,139)	(30,500)	5.24%
1011 SB 2557 Prop Tax Admin	(87,000)	(78,003)	8,997	(10.34%)
1014 AB1290 RDA Pass Throughs	34,467	39,325	4,858	14.09%
1017 Residual Prop-Tax RPTTE	130,049	139,151	9,102	7.00%
1018 County-Utility-SBA Settlement	136,299	0	(136,299)	(100.00%)
1020 Prop Taxes - CY Supplemental	27,066	83,076	56,010	206.94%
1040 Prop Taxes - CY Unsecured	186,994	186,847	(147)	(0.08%)
1266 Timber Yield Tax	600	600	0	0.00%
<b>Subtotal Taxes</b>	<b>\$5,028,891</b>	<b>\$5,105,866</b>	<b>\$76,975</b>	<b>1.53%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$35,750	\$33,000	(\$2,750)	(7.69%)
<b>Subtotal Use of Money</b>	<b>\$35,750</b>	<b>\$33,000</b>	<b>(\$2,750)</b>	<b>(7.69%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2440 St - HOPTR	\$50,439	\$49,053	(\$1,386)	(2.75%)
2901 County	225,000	225,000	0	0.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$275,439</b>	<b>\$274,053</b>	<b>(\$1,386)</b>	<b>(0.50%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3019 NCPA-Fee for Govt Services	\$11,718	\$12,714	\$996	8.50%
3144 Plan Check / Drainage Review	50,000	60,000	10,000	20.00%
3145 Plans / Specs	2,000	2,000	0	0.00%
3405 Lab Services (Sanitation)	310,000	310,000	0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$373,718</b>	<b>\$384,714</b>	<b>\$10,996</b>	<b>2.94%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4102 Donations and Reimbursements	\$50,000	\$125,000	\$75,000	150.00%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$50,000</b>	<b>\$125,000</b>	<b>\$75,000</b>	<b>150.00%</b>
<b>TOTAL REVENUES</b>	<b>\$5,763,798</b>	<b>\$5,922,633</b>	<b>\$158,835</b>	<b>2.76%</b>

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2013-14	Requested FY 14-15	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b><u>SALARIES AND BENEFITS</u></b>				
5100 Permanent Positions	\$17,943,316	\$17,966,827	\$23,511	0.13%
5101 Cash Allowance	1,494,830	1,502,034	7,204	0.48%
5110 Extra Help	1,993,175	2,020,214	27,039	1.36%
5120 Overtime	585,147	589,245	4,098	0.70%
5121 Overtime - FLSA	0	0	0	N/A
5140 Premium Pay	20,206	20,323	117	0.58%
5150 Vacation Pay	52,035	52,399	364	0.70%
5160 Shift Differential	28,797	28,969	172	0.60%
5170 Standby Pay	76,276	76,276	0	0.00%
5190 Agency / Extra Help	44,544	44,861	317	0.71%
5210 County Retirement	7,196,942	7,951,530	754,588	10.48%
5211 Unclaimable County Retire	378,790	198,724	(180,066)	(47.54%)
5220 FICA	1,526,251	1,547,098	20,847	1.37%
5300 Health Insurance	1,231,685	1,242,808	11,123	0.90%
5301 Extra Help Health Insurance	0	0	0	N/A
5302 HRA Benefit	66,605	72,660	6,055	9.09%
5304 HRA Costs	0	195,042	195,042	N/A
5310 Disability	128,267	128,454	187	0.15%
5320 Dental Insurance	244,380	261,465	17,085	6.99%
5330 Life Insurance	13,330	13,502	172	1.29%
5340 Vision Insurance	42,286	44,930	2,644	6.25%
5350 Unemployment Insurance	69,760	50,508	(19,252)	(27.60%)
5351 Unemployment Perm Pos	17,932	17,966	34	0.19%
5400 Workers' Compensation	398,861	355,809	(43,052)	(10.79%)
5500 Other Benefits	2,520	2,564	44	1.75%
5900 Salary Savings	(2,000,000)	(2,000,000)	0	0.00%
5907 Additional Benefits	0	0	0	N/A
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$31,555,935</b>	<b>\$32,384,208</b>	<b>\$828,273</b>	<b>2.62%</b>
<b><u>SERVICES AND SUPPLIES</u></b>				
6020 Clothing / Personal	\$85,000	\$80,000	(\$5,000)	(5.88%)
6040 Communications	280,000	265,000	(15,000)	(5.36%)
6060 Food	13,000	11,000	(2,000)	(15.38%)
6084 Janitorial Supplies	4,000	4,500	500	12.50%
6103 Liability Insurance	112,015	112,015	0	0.00%
6110 Reimb of Employee Damage	500	500	0	0.00%
6140 Maintenance - Equipment	100,000	100,000	0	0.00%
6262 Lab Supplies	310,000	310,000	0	0.00%
6280 Memberships	203,778	279,686	75,908	37.25%
6400 Office Expense	75,000	78,000	3,000	4.00%
6409 Courier Services	0	3,000	3,000	N/A
6410 Postage	38,000	40,000	2,000	5.26%
6415 Books / Periodicals	9,000	9,000	0	0.00%
6430 Printing Services	16,000	18,000	2,000	12.50%
6461 Supplies / Expenses	100,000	100,000	0	0.00%
6500 Professional/Special Services	75,000	150,000	75,000	100.00%
6512 Testing / Analysis	180,000	180,000	0	0.00%
6516 Data Processing Services	125,000	110,000	(15,000)	(12.00%)

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2013-14	Requested FY 14-15	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
6521 County Services	672,355	729,692	57,337	8.53%
6540 Contract Services	0	400,000	400,000	N/A
6570 Consultant Services	1,837,500	1,251,500	(586,000)	(31.89%)
6589 Permits	8,000	8,000	0	0.00%
6610 Legal Services	720,930	680,000	(40,930)	(5.68%)
6628 HRMS	129,478	129,478	0	0.00%
6629 Fiscal Accounting Services	445,550	445,550	0	0.00%
6630 Audit / Accounting Services	70,000	114,800	44,800	64.00%
6645 Risk Mgmt-Ben Admin Svcs	50,107	50,107	0	0.00%
6651 Optometric Services	1,800	1,800	0	0.00%
6654 Medical Examinations	800	800	0	0.00%
6697 EFS Costs	0	57,567	57,567	N/A
6800 Public / Legal Notices	4,000	5,000	1,000	25.00%
6820 Rents and Leases - Equipment	64,000	64,000	0	0.00%
6821 Rents and Leases - D P Equip	10,000	10,000	0	0.00%
6840 Rents and Leases - Bldgs/Imp	4,348,249	4,596,502	248,253	5.71%
6880 Small Tools - Instruments	90,000	95,000	5,000	5.56%
6889 Software	390,000	390,000	0	0.00%
6890 Computer Hardware	200,000	200,000	0	0.00%
7022 Public Relations Expense	45,000	50,000	5,000	11.11%
7035 Signs	0	25,000	25,000	N/A
7120 In-Service Training	172,000	208,575	36,575	21.26%
7154 Dept Recognition Program	5,100	5,100	0	0.00%
7206 Equipment Usage Charge	170,000	150,000	(20,000)	(11.76%)
7250 Reimbursable Projects	50,000	125,000	75,000	150.00%
7302 Travel Expense	100,000	90,000	(10,000)	(10.00%)
7303 Private Car Expense	16,000	18,000	2,000	12.50%
7400 County Data Processing	60,750	60,750	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$11,387,912</b>	<b>\$11,812,922</b>	<b>\$425,010</b>	<b>3.73%</b>
<b><u>OTHER CHARGES</u></b>				
8010 Contribution Non-Co Govt	\$225,000	\$700,000	\$475,000	211.11%
<b>Subtotal Other Charges</b>	<b>\$225,000</b>	<b>\$700,000</b>	<b>\$475,000</b>	<b>211.11%</b>
<b><u>FIXED ASSETS</u></b>				
8500 Land	\$0	\$0	\$0	N/A
8510 Buildings/Improvements	100,000	10,000	(90,000)	(90.00%)
8560 Equipment	35,000	30,000	(5,000)	(14.29%)
8561 Office Equipment	30,000	200,000	170,000	566.67%
8562 Computer Equipment	130,000	130,000	0	0.00%
8571 Field Equipment	57,000	43,500	(13,500)	(23.68%)
9482 Amort WIP outlay	300,000	300,000	0	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$652,000</b>	<b>\$713,500</b>	<b>\$61,500</b>	<b>9.43%</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

**Index No.: 672105**

<b>Sub-Object No. and Title</b>	<b>Adopted 2013-14</b>	<b>Requested FY 14-15</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist - BOS	\$2,950,000	\$1,600,000	(\$1,350,000)	(45.76%)
<b><i>Subtotal Other Financing Uses</i></b>	<b>\$2,950,000</b>	<b>\$1,600,000</b>	<b>(\$1,350,000)</b>	<b>(45.76%)</b>
<b><u>REIMBURSEMENTS</u></b>				
8705 Reimbursements - Lab Services	\$0	\$0	\$0	N/A
8709 Reimbursements - Interfund	(40,000,000)	(43,000,000)	(\$3,000,000)	7.50%
<b><i>Subtotal Reimbursements</i></b>	<b>(\$40,000,000)</b>	<b>(\$43,000,000)</b>	<b>(\$3,000,000)</b>	<b>7.50%</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
8880 RET - Between Entities - BOS	\$750,000	\$700,000	(\$50,000)	(6.67%)
<b><i>Subtotal Residual Equity Transfer</i></b>	<b>\$750,000</b>	<b>\$700,000</b>	<b>(\$50,000)</b>	<b>(6.67%)</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
9000 Appropriations for Contingencies	\$300,000	\$300,000	\$0	0.00%
<b><i>Subtotal Approp. for Contingencies</i></b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>ADMIN CONTROL</u></b>				
9210 Advances	\$400,000	\$0	(\$400,000)	(100.00%)
9219 Advances - Clearing	(400,000)	0	400,000	(100.00%)
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$7,820,847</b>	<b>\$5,210,630</b>	<b>(\$2,610,217)</b>	<b>(33.38%)</b>
<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$47,820,847</b>	<b>\$48,210,630</b>	<b>\$389,783</b>	<b>0.82%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$2,057,049</b>	<b>(\$712,003)</b>	<b>(\$2,769,052)</b>	<b>(134.61%)</b>

**FY 2014-15 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character Title:** Taxes

**Character No.:** 672105-10

**1000 Prop Taxes - CY Secured**

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

**1008 RDA increment**

This portion of the property tax is shifted to local redevelopment agencies.

**1011 SB 2557 Admin Fee**

Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD.

**1014 AB1290 RDA Pass Through**

This amount is to report gross tax increment and pass throughs to cities and Rural Development Agencies.

**1017 Residual Prop-Tax RPTTE**

This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities.

**1018 Prop Tax RDA Asset Distribut**

This revenue represent the distribution from the Redevelopment Dissolution Asset Funds back to taxing entities as assets are liquidated. There is no expected revenue for FY 14/15.

**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.

**1266 Timber Yield Tax**

Timber Yield taxes are calculated and collected by the State.

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

**Character No.:** 672105-17

**1700 Interest on Pooled Cash**

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

Estimated Average Cash Balance	\$5,500,000
Projected Interest Rate	<u>0.60%</u>
Projected/Planned Interest on Pooled Cash	\$33,000

**Character Title:** Intergovernmental Revenue

**Character No.:** 672105-20

**2440 St - HOPTR**

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**2901 County**

This item records revenue received as reimbursement for services provided to other county departments, cities and governmental agencies.

**FY 2014-15 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Administration and General**  
 Section Title: **General Fund**

Character Title: **Charges for Services** Character No.: **672105-30**

<p><b>3019 NCPA-Fee for Govt Services</b>          This item records the Agency's share of a service fee paid to the County by North Coast Power Authority.</p> <p><b>3144 Plan Check / Drainage Review</b>          This item records service revenues received from plan checking and developmental reviews. The decrease in this items is due to the slow down in housing construction.</p> <p><b>3145 Plans / Specs</b>          This item records revenue which is generated from the sale of plans and specs for Agency projects that are put out to bid.</p> <p><b>3405 Lab Services (Sanitation)</b>          Revenue from laboratory services performed. Associated expenses are recorded in subobject 6262.</p>
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Character Title: **Miscellaneous Revenue** Character No.: **672105-40**

<p><b>4102 Donations and Reimbursements</b>          This item records miscellaneous donations or reimbursements.</p>
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Character Title: **Salaries and Employee Benefits** Character No.: **672105-50**

<p><b>5100 Permanent Positions</b>          All Agency employees are budgeted in the Agency's General Fund. Hourly charges are then cost applied to the various enterprise and non-enterprise activities, reimbursing the General Fund.</p> <p><b>Reconciliation of Permanent Positions:</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="text-align: right; border-bottom: 1px solid black;">FTE</th> </tr> </thead> <tbody> <tr> <td><b>FY 13-14 Adopted Budget:</b></td> <td style="text-align: right;"><b>207.50</b></td> </tr> <tr> <td><b>FY 13-14 Authorized Mid-Year Position Changes:</b></td> <td style="text-align: right;"><b>5.00</b></td> </tr> <tr> <td style="padding-left: 20px;"><b>Add:</b></td> <td></td> </tr> <tr> <td style="padding-left: 40px;">1-Department Info Specialist II</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">1-Senior Programmer Analyst (CBA)</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">1-Account Clerk II (CBA)</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">1-Environmental Specialist (Time Limit) (CBA)</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">1-Technical Writing Specialist (CBA)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;"><b>Delete:</b></td> <td></td> </tr> <tr> <td style="padding-left: 40px;">1-Information Specialist</td> <td style="text-align: right;"><b>(3.00)</b></td> </tr> <tr> <td style="padding-left: 40px;">1-Assistant Project Specialist (CBA)</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">1-Programmer Analyst (CBA)</td> <td></td> </tr> <tr> <td><b>FY 14-15 Requested Position Changes:</b></td> <td></td> </tr> <tr> <td style="padding-left: 20px;"><b>Add:</b></td> <td></td> </tr> <tr> <td style="padding-left: 40px;">1-Office Assistant II</td> <td style="text-align: right;"><b>2.00</b></td> </tr> <tr> <td style="padding-left: 40px;">1-Engineer IV</td> <td></td> </tr> <tr> <td><b>FY 14-15 Requested Permanent Positions</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>211.50</b></td> </tr> </tbody> </table>		FTE	<b>FY 13-14 Adopted Budget:</b>	<b>207.50</b>	<b>FY 13-14 Authorized Mid-Year Position Changes:</b>	<b>5.00</b>	<b>Add:</b>		1-Department Info Specialist II		1-Senior Programmer Analyst (CBA)		1-Account Clerk II (CBA)		1-Environmental Specialist (Time Limit) (CBA)		1-Technical Writing Specialist (CBA)		<b>Delete:</b>		1-Information Specialist	<b>(3.00)</b>	1-Assistant Project Specialist (CBA)		1-Programmer Analyst (CBA)		<b>FY 14-15 Requested Position Changes:</b>		<b>Add:</b>		1-Office Assistant II	<b>2.00</b>	1-Engineer IV		<b>FY 14-15 Requested Permanent Positions</b>	<b>211.50</b>
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**FY 2014-15 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Administration and General**

Section Title: **General Fund**

Character Title: **Salaries and Employee Benefits (continued)**

Character No.: **672105-50**

**5101 Cash Allowance**

This records the portion of compensation that is provided at a flat monthly rate for some bargaining units.

**5110 Extra Help**

Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Extra Help is limited to filling extremely sensitive positions which are anticipated to be vacant for a period that would disrupt departmental operations. Normally it is limited to positions that are in an unpaid status.

<u>Job Class</u>	<u>Hours</u>	<u>FTE</u>	<u>Amount</u>
Administrative Aide	367	0.18	
Administrative Officer I	960	0.46	
Assistant Project Specialist	1,230	0.59	
Elec/Inst Tech	960	0.46	
Engineering Tech III	2,800	1.34	
Environmental Specialist	2,802	1.34	
Environmental Resource Coordinator	173	0.08	
Natural Resources Program Assistant	22,140	10.60	
Office Assistant II	1,355	0.65	
Program Analyst	748	0.36	
Risk Manger Analyst II	748	0.36	
Right of the Way Agent II	485	0.23	
Senior AG Prog Assistant	8,029	3.85	
Senior Office Assistant	1,946	0.93	
Student Intern-GS	400	0.19	
Student Intern	8,000	3.83	
Technical Writing Specialist	80	0.04	
Technical Writing Manager	513	0.25	
Water Agency Assistant Engineer	2,926	1.40	
Water Agency Coordinator	1,011	0.48	
Water Agency Jr. Engineer	1,309	0.63	
Water Agency Lead Maintenance Worker	1,920	0.92	
Water Agency Maintenance Worker I	7,494	3.59	
Water Agency Maintenance Worker II	12,980	6.22	
Water Agency Maintenance Worker III	917	0.44	
Water Agency Mechanic	3,000	1.44	
Water Agency Principal Engineer	651	0.31	
Water Agency Program Specialist	3,240	1.55	
<b>Total</b>	<b>89,184</b>	<b>42.72</b>	<b><u>\$2,020,214</u></b>

**5120 Overtime**

<u>Job Class</u>	<u>Hours</u>	<u>FTE</u>	<u>Amount</u>
Account Clerk II	179	0.09	
Auto Mechanic	600	0.29	
Engineering Technician III	100	0.05	
Material Equipment Specialist	307	0.15	
Senior AG Prog Assistant	132	0.06	
Technical Writing Specialist	80	0.04	
Water Agency Lead Maintenance Worker	2,000	0.96	
Water Agency Maintenance Worker I	500	0.24	
Water Agency Maintenance Worker II	600	0.29	
Water Agency Maintenance Worker III	4,000	1.92	
Water Agency Mechanic	4,160	1.99	
Water Agency Senior Plant Operator	1,000	0.48	
<b>Total</b>	<b>13,658</b>	<b>6.56</b>	<b><u>589,245</u></b>

**FY 2014-15 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General  
**Section Title:** General Fund

**Character Title:** Salaries and Employee Benefits (continued) **Character No.:** 672105-50

**5190 Agency / Extra Help**

Agency Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Help is limited to extremely sensitive positions that are anticipated to be vacant for a period that would severely disrupt departmental operations. It is normally confined to positions that are in an unpaid status.

This account differs from 5110 Extra Help in that personnel are hired through a temporary services agency rather than through the County personnel system.

**Character Title:** Services and Supplies **Character No.:** 672105-60

**6020 Clothing/Personal**

Order No. Various Overhead, ie: 111, 114, 122

The Memorandum of Understanding requires the Agency to furnish uniforms and safety apparel as well as to provide laundry service for clothing.

**6040 Communications**

Order No. Various

This item is requested to cover the Agency's communication costs for radio, telephone, and data line charges. The budget reflects current expenditure history which includes the addition of cellular phones for new staff members whose work requires travel around the many Agency facilities.

**6060 Food**

Order No. Various

This item is requested to provide food for meetings and events

**6084 Janitorial Supplies**

Order No. 108-1

This item is requested to provide funds for cleaning and household supplies. (previously used 6080-Household Exp).

**6103 Liability Insurance**

Order No. 108-5

The amount requested for liability insurance in FY 14-15 is based on estimates from Risk Management which were provided as part of the County Administrator's budget instructions including water craft insurance.

**6110 Reimb of Employee Damage**

Order No. Various Overhead

Reimbursement of Employee Damage is to cover the cost of damage to personal items while performing assigned duties. Amount budgeted is at the same level as the prior fiscal year's adopted budget.

**6140 Maintenance - Equipment**

Order No. 623, 927

This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment.

**6262 Lab Supplies**

Order No. 120-1

This item is requested to provide funds for staff time and lab supplies and tests for the various West County wastewater treatment plants. Costs are allocated to specific plants based on number and types of test performed. Revenue is recorded in sub-object 3405.

**FY 2014-15 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General  
**Section Title:** General Fund

**Character Title:** Services and Supplies (continued) **Character No.:** 672105-60

<b>6280 Memberships</b>	Order No. Various
This item is requested to provide funds for Agency memberships in various professional and technical organizations as follows:	
American Water Works Assoc	\$3,550
Assn of Calif Water Agencies	20,150
Assn of Metropolitan Water	8,300
Alliance for Water Efficiency	1,361
Bay Area Stormwater Mgmt	4,460
Bay Area Coalition	600
Bay Area Open Space	5,000
CA Assoc of Sanitation Agency	15,000
CA Groundwater Coalition	7,500
CA Landscape Contractors Assoc	250
CA Assoc of Sanitation Agencies	18,720
Ca Foundation on the Environment	18,000
CA Special Districts	6,000
CA Utilities Emergency Assoc	500
CCEEB	23,000
EDB Broadband	15,000
Climate Registry	1,200
California Municipal Utilities Assn	12,000
Lean Energy US	3,000
Local Government Commission	5,000
Miscellaneous	55,000
Sonoma County Alliance	500
Sonoma County Winegrape Commission	7,500
Underground Service Alert	750
Water Research Foundation	21,145
Water Education Foundations	5,500
Water Reuse Foundation	20,700
	Total
	\$279,686
<b>6400 Office Expense</b>	Order No. 108-1 and Various Overhead
This account records non-capitalized office expenses.	
<b>6409 Courier Services</b>	
This account reflects the cost of County provided courier service.	
<b>6410 Postage</b>	Order No. Various
This item is requested to cover the costs of the Agency's postage. This item has increased due to the increased cost of postage stamps.	
<b>6415 Books/Periodicals</b>	Order No. 108-1, 111, 114, 122
This item records the cost of books, periodicals and other publications required by Agency staff to keep abreast of changes in laws, standards or technology as it pertains to Agency responsibilities or projects.	
<b>6430 Printing Services</b>	Order No. Various
This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.	
<b>6461 Supplies/Expenses</b>	Order No. Various Overhead
Supplies/Expenses covers the costs of operational supplies used by various divisions of the Agency.	
<b>6500 Professional/Special Services</b>	Order No. Various
This item is requested for the Agency's share of costs for two Human Resources Analyst position.	
<b>6516 Data Processing Services</b>	Order No. 108-9
This request covers the costs of various data processing supplies and services.	

**FY 2014-15 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character Title:** Services and Supplies (continued)

**Character No.:** 672105-60

**6521 County Services**

Order No. Various

County Services covers the costs of services provided by other county departments, as specified in agreements. The FY14-15 budget assumes the following costs:

Clerk of the Board	108-13	\$300,000
County Administrator's Office	108-14	100,000
Support Services	108-22	53,611
County Auditor-Controller	108-12	276,081
		\$729,692

**6540 Contract Services**

This item reflects the cost of the North County Direct Install Program.

**6570 Consultant Services**

This item reflects the costs of outside consultant services.

Consultant Services for FY 14-15:

Stormwater Recharge Applied Research	\$100,000
Safety/Wellness	40,000
Community Outreach	120,000
Multicultural Outreach	25,000
Web Site Maintenance	25,000
Data and Web Base Development	75,000
Network Consulting Services	60,000
Business Mang System Project	325,000
GIS Support	25,000
Document Scanning Service	50,000
Water Ed-Assembly Program	18,500
Sonoma County Fair-Fees	13,000
Drainage Review	50,000
Quagga Mussel Prevention Prog	60,000
Hosted Web Service	10,000
Database Consulting	10,000
SAP Programming/Support Services	100,000
Applied Solutions	15,000
Climate Action Registry	25,000
Misc Climate Change Issues	100,000
Sonoma Envir Ed Collaboration	5,000
	\$1,251,500

**6589 Permits**

Order No. Various

This account records the cost of all permits.

**6610 Legal Services**

Order No. 108-8 and Various

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

**6628 HRMS**

Order No. 123-2 and Various

This account reflects the estimated cost of the Agency's share of the County's HRMS system based on FTE's.

**6629 Fiscal Accounting Service**

Order No. 108-12

This item records the direct charge for services provided by the Fiscal Services Section of the County Auditor Controller's Office for staff costs attributed to Agency accounting.

**6630 Audit/Accounting Services**

Order No. 108-12

Audit / Accounting Services covers the costs of the Agency's annual audit provided by outside certified public accounting services.

**6645 Risk Mgmt-Ben Admin Svcs**

Order No. 108-1

This item records charges for health insurance administration by the County's Risk Management Department.

**6651 Optometric Services**

Order No. Various

This item is requested to cover the costs of optometric services in providing safety glasses for various employees.

**FY 2014-15 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Administration and General**  
Section Title: **General Fund**

Character Title: **Services and Supplies (continued)** Character No.: **672105-60**

**6654 Medical Examinations**

Order No. Various

This item is requested to provide funds for medical exams for personnel required to have special drivers licenses or those exposed to hazardous materials. The budget allows for medical costs which may be incurred with the implementation of the Department of Transportation Drug and Alcohol regulations. Costs associated with first-aid, not charged to Workers Compensation costs, are also recorded in this account.

**6697 EFS Costs**

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

**6800 Public/Legal Notices**

Order No. Various

This item is requested to provide funds for publishing notices required by law.

**6820 Rents/Leases - Equip**

Order No. 108-7, 108-11

Rents and Leases - Equipment covers the costs of renting copiers, fax machines and other equipment as needed.

**6821 Rents/Leases - DP Equip**

Order No. 108-9

This item covers the costs of leasing computer equipment.

**6840 Rents/Leases - Bldgs/Impr**

Order No. Various

This request covers the cost of principal and interest for financing the purchase of the Administration building in the Airport Business Park. This item also includes the rental expense to cover the operation, maintenance and depreciation costs of the Agency's facilities, as recorded in the Facilities Fund.

Principal and interest payments for 404 Aviation Blvd. Building	\$754,625
Principal and interest payments for O&M Building & Fleet Center	531,877
Other Rent Charges-Facilities Fund PCAS NO. 108-20	3,310,000
(includes \$557,000 for payoff payment for the loan at 404 Aviation Blvd.)	
Total	<u>\$4,596,502</u>

**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.

<u>Electrical Section</u>	Order No. 111	\$5,000
Miscellaneous		
<u>Maint. and Mechanic Services</u>	Order No. 111	5,000
Miscellaneous		
<u>Office Furniture</u>	Order No. 3303	5,000
Desk Chairs		
Miscellaneous		80,000
	Total	<u>\$95,000</u>

**6889 Software**

Order No. 108-9

This item provides funds for various productivity software packages to be used by different sections within the Agency. This item includes the cost of maintaining licensing agreements for the various packages utilized by the Agency. The costs of this item has increased due to the anticipated purchase of software for budgeting, and records management (from paper to paperless).

**6890 Computer Hardware**

Order No. 108-9

This item is requested to fund the purchase of anticipated hardware additions required for new staff members and replacement of worn out parts and equipment. It is expected that the component items in these requests will not meet the fixed asset threshold of \$5,000.

**7022 Public Relations Expense**

Order No. 108-1

Public Relations Expense includes the costs of special meetings and luncheons sponsored by the Agency.

**FY 2014-15 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character Title:** Services and Supplies (continued)

**Character No.:** 672105-60

<b>7120 Training-In-Service</b>	Order No. Various Overhead
This line item is necessary to provide training to Agency employees to meet safety regulations, to keep abreast of changing industry standards, and to provide employees with the knowledge necessary to do their jobs.	
<b>7154 Dept Recognition Program</b>	Order No. 108-1 and Various Overhead
This item provides funds for the Agency's annual employee recognition program.	
<b>7206 Equipment Usage Charge</b>	Order No. Various Overhead
This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.	
<b>7250 Reimbursable Projects</b>	Order No. Various
Reimbursable Projects is requested to cover the costs of services provided to other county departments, cities, and other governmental agencies. These costs are reimbursed by the using entity. This sub-object will fluctuate from year to year based on need. This request is to fund work for Development & Plan Review (PCAS No. 0588) and other projects that arise during the fiscal year.	
<b>7302 Travel Expense</b>	Order No. Various
This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.	
<b>7303 Private Car Expense</b>	Order No. Various
Private Car Expense is reimbursed to employees for the use of their private vehicles.	
<b>7400 County Data Processing</b>	Order No. 108-9
This is the estimate given by the Data Processing Department for the costs associated with the Agency's access to the County's IBM computer system for payroll, purchasing, benefit assessments and sanitation master files.	

**Character Title:** Other Charges

**Character No.:** 672105-75

<b>8010 Contribution Non-Co Govt</b>	Order No. Various
This item is requested to fund NBRA GW Recharge & ASR (\$325,000), Town of Windsor for energy efficiency projects (\$25,000) and Common Facilities Fund for the Westside Facility (\$350,000).	

**Character Title:** Fixed Assets

**Character No.:** 672105-85

<b>8510 Buildings/Improvements</b>	Order No. 7392
This items provides funds for the Lake Sonoma Project for educational interpretive signage and the planning of a public access trail system.	
<b>8560 Equipment</b>	Order No. TBD
This item is to request funds for the purchase of various equipment over \$5,000.	
<b>8561 Office Equipment</b>	Order No. Various
This item will provide for office equipment which may be required to meet operational needs arising during the fiscal year. The increase is due to furnishing the new Westside facility center.	
<b>8562 Computer Equipment</b>	Order No. Various
The FY 14-15 request will fund the purchase of new or replacement equipment as required throughout the year.	
<b>8571 Field Equipment</b>	Order No. Various
This request will fund the purchase of miscellaneous equipment that may be required during the year.	
<b>9482 Amort WIP Outlay</b>	Order No. Various
This request will fund software development.	

**FY 2014-15 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Administration and General**

Section Title: **General Fund**

Character Title: **Other Financing Uses**

Character No.: **672105-86**

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

Transfer of funds to Sustainability Fund (\$750,000) and Recycled Water Fund (\$500,000).

Character Title: **Reimbursements**

Character No.: **672105-87**

**8709 Reimbursements - Interfund**

Reimbursements-Interfund are used to recover labor and overhead for services provided to the Agency's enterprises of water transmission, sanitation services, flood control and include the following General Fund projects:

ISO Implementation	\$75,000
California Municipal Utilities Assn	5,000
Community Outreach	105,000
Internal Communication Prog	75,000
WEB Meeting	48,000
Public Tours	30,000
Water Ed Program	250,000
Social Media Program	400,000
Sonoma County Fair	25,000
65th Anniversary Event	20,000
Climate Action Registry	50,000
Applied Solutions	40,000
Misc Climate Change Issues	100,000
SCYES Sustainability	8,500
Brochures Services	40,000
	\$1,271,500

Character Title: **Residual Equity Transfer**

Character No.: **672105-88**

**8880 RET - Between Entities - BOS**

FY 14-15 a residual equity transfer of funds will be made to Occidental CSD Operations (\$500,000) and ALW Sani Zone (\$200,000).

Character Title: **Appropriations for Contingencies**

Character No.: **672105-90**

**9000 Appropriations for Contingencies**

An appropriation for contingency amount of \$300,000 is requested in FY 14-15 to provide for unexpected emergency purchases or revenue shortfalls.

Character Title: **Administrative Control**

Character No.: **672105-92**

**9210 Advances**

This item reflects an as needed advance to the ISF-Power Resources Fund to acquire electrical power assets and meet debt service payments. This began in FY 07-08 and will continue for 8 years.

**9219 Advances - Clearing**

This is the clearing account for sub-object 9210 Advances.

**FY 2014-15 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Administration and General  
**Section:** General Fund  
**Index No.:** 672105

DESCRIPTION OF FUND ACTIVITY	Actual FY 12-13	Estimated FY 13-14	Requested FY 14-15
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$4,030,537</b>	<b>\$5,306,907</b>	<b>\$2,191,913</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,793,529	6,003,927	5,922,633
Expenditures - (Decrease) fund balance	(3,863,089)	(9,118,921)	(5,210,630)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	1,930,440	(3,114,994)	712,003
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(639,439)	-	-
Advances (ISF-Power Resources Fund)	(14,631)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(654,070)	\$0	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$5,306,907</b>	<b>\$2,191,913</b>	<b>\$2,903,916</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$1,276,370</b>	<b>(\$3,114,994)</b>	<b>\$712,003</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/12</b>	<b>7/1/13</b>	
Cash	\$5,198,319	\$5,539,938	
Other Receivable	17,583	6,899	
Accounts Payable	(512,944)	(380,989)	
Encumbrances	(597,421)	(1,236,860)	
FB Res for Contingencies	(75,000)	(75,000)	
<b>Total Beginning Fund Balance</b>	<b>\$4,030,537</b>	<b>\$3,853,988</b>	