

**FY 2015-16 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: GENERAL FUND**  
**Fund/Department ID: 14015-33010100**

Sub-Object No. and Title	Adopted 2014-15	Requested FY 15-16	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$5,347,009	\$5,737,813	\$390,804	7.31%
40005 (1008) RDA Increment	(612,139)	(667,654)	(55,515)	9.07%
40012 (1011) SB 2557 Prop Tax Admin	(78,003)	(78,003)	0	0.00%
40006 (1014) AB1290 RDA Pass Through	39,325	48,594	9,269	23.57%
40010 (1017) Residual Prop-Tax RPTTE	139,151	137,120	(2,031)	(1.46%)
42624 (1018) RDA Asset Distribution	0	11,505	11,505	N/A
40111 (1020) Prop Taxes - CY Supplemental	83,076	105,787	22,711	27.34%
40101 (1040) Prop Taxes - CY Unsecured	186,847	191,473	4,626	2.48%
40404 (1266) Timber Yield Tax	600	0	(600)	(100.00%)
<b>Subtotal Taxes</b>	<b>\$5,105,866</b>	<b>\$5,486,635</b>	<b>\$380,769</b>	<b>7.46%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$36,348	\$33,000	(\$3,348)	(9.21%)
<b>Subtotal Use of Money</b>	<b>\$36,348</b>	<b>\$33,000</b>	<b>(\$3,348)</b>	<b>(9.21%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 (2440) State Homeowners Prop Tax Relf	\$49,053	\$48,530	(\$523)	(1.07%)
42601 (2901) County	225,000	225,000	0	0.00%
42358 State Other Funding	1,050,000	0	(1,050,000)	(100.00%)
42461 Federal Other Funding	55,000	4,474	(50,526)	(91.87%)
<b>Subtotal Intergovernmental Revenue</b>	<b>\$1,379,053</b>	<b>\$278,004</b>	<b>(\$1,101,049)</b>	<b>(79.84%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 (3019) NCPA-Fee for Govt Services	\$11,718	\$12,078	\$360	3.07%
45065 (3144) Plan Check / Drainage Review	60,000	70,000	10,000	16.67%
45062 (3145) Plans / Specs	2,000	2,000	0	0.00%
45221 (3405) Lab Services (Sanitation)	310,000	310,000	0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$383,718</b>	<b>\$394,078</b>	<b>\$10,360</b>	<b>2.70%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46029 (4102) Donations/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>\$6,954,985</b>	<b>\$6,316,717</b>	<b>(\$638,268)</b>	<b>(9.18%)</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

14015-33010100

Sub-Object No. and Title	Adopted 2014-15	Requested FY 15-16	Difference	Percent Change
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**EXPENDITURES:**

**SALARIES AND BENEFITS**

50101 (5100) Permanent Positions	\$18,278,211	\$20,775,151	\$2,496,940	13.66%
50111 (5101) Cash Allowance	1,502,034	1,599,268	97,234	6.47%
50112 (5110) Extra Help	1,863,008	0	(1,863,008)	(100.00%)
50112 (5120) Overtime	589,245	0	(589,245)	(100.00%)
50113 (5121) Overtime - FLSA	0	0	0	N/A
50115 (5140) Premium Pay	20,323	0	(20,323)	(100.00%)
50117 (5150) Vacation Pay	52,399	0	(52,399)	(100.00%)
50118 (5160) Shift Differential	28,969	0	(28,969)	(100.00%)
50119 (5170) Standby Pay	76,276	0	(76,276)	(100.00%)
51214 (5190) Agency / Extra Help	44,861	80,000	35,139	78.33%
50201 (5210) County Retirement	7,951,530	9,167,128	1,215,598	15.29%
50201 (5211) Uncalmbable County Retire	198,724	269,441	70,717	35.59%
50205 (5220) FICA	1,547,098	1,018,041	(529,057)	(34.20%)
50305(5300) Health Insurance	1,242,808	1,086,330	(156,478)	(12.59%)
50302 (5301) Extra Help Health Insurance	0	0	0	N/A
50304 (5302) HRA Benefit	267,702	0	(267,702)	(100.00%)
50305 (5303) Retiree medical trust contrib	0	476,581	476,581	N/A
50306 (5310) Disability	128,454	148,716	20,262	15.77%
50307 (5320) Dental Insurance	261,465	267,726	6,261	2.39%
50308 (5330) Life Insurance	13,502	9,795	(3,707)	(27.46%)
50309 (5340) Vision Insurance	44,930	43,208	(1,722)	(3.83%)
50310 (5350) Unemployment Insurance	50,508	0	(50,508)	(100.00%)
50311 (5351) Unemployment Perm Pos	17,966	24,411	6,445	35.87%
50401 (5400) Workers' Compensation	355,809	318,610	(37,199)	(10.45%)
50501 (5500) Other Benefits	2,564	2,023	(541)	(21.10%)
50502 Deferred Comp	0	123,917	123,917	N/A
50601 (5900) Salary Savings	(1,916,074)	(1,980,000)	(63,926)	3.34%
5907 Additional Benefits	268,281	0	(268,281)	(100.00%)
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$32,890,593</b>	<b>\$33,430,346</b>	<b>\$539,753</b>	<b>1.64%</b>

**SERVICES AND SUPPLIES**

52021 (6020) Clothing / Personal	\$80,000	\$70,000	(\$10,000)	(12.50%)
51902 (6040) Telecommunication Usage	265,000	265,000	0	0.00%
52031 (6060) Food	11,000	6,000	(5,000)	(45.45%)
52042 (6084) Janitorial Supplies	4,500	6,000	1,500	33.33%
51041 (6103) Liability Insurance	112,015	120,927	8,912	7.96%
6110 Reimb of Employee Damage	500	0	(500)	(100.00%)
51061 (6140) Maintenance - Equipment	115,000	125,000	10,000	8.70%
52081 (6262) Medical/ Laboratory Supplies	310,000	310,000	0	0.00%
52091 (6280) Memberships/Certifications	244,686	306,083	61,397	25.09%
52101 Other Supplies	0	10,000	10,000	N/A
52111 (6400& 61) Office Supplies	178,000	150,000	(28,000)	(15.73%)
51910 (6409) Courier Services	3,000	3,000	0	0.00%
52117 (6410) Mail and Postage Supplies	40,000	40,000	0	0.00%
52115 (6415) Books/Media/Subscriptions	9,000	9,000	0	0.00%
51241 (6430) Outside Printing & Binding	18,000	26,000	8,000	44.44%
51249 (6500) Other Professional/Special Service	150,000	150,000	0	0.00%
51231 (6512) Testing / Analysis	180,000	150,000	(30,000)	(16.67%)
51209 (6516) Info Tech Svs (Non ISD)	110,000	130,000	20,000	18.18%

**SUMMARY OF REVENUES AND EXPENDITURES**

14015-33010100

<b>Sub-Object No. and Title</b>	<b>Adopted 2014-15</b>	<b>Requested FY 15-16</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
51916 (6521) County Services	729,692	834,049	104,357	14.30%
51917 (6523) District Operations Chgs	153,000	0	(153,000)	(100.00%)
51803 (6540) Other Contract Services	430,000	400,000	(30,000)	(6.98%)
51226 (6570) Consulting Services	1,415,500	1,911,870	496,370	35.07%
51244 (6589) Permits/License/Fees	8,000	8,000	0	0.00%
51211 (6610) Legal Services	680,000	700,000	20,000	2.94%
51918 (6628) HRMS Charges	129,478	132,502	3,024	2.34%
51207 (6629) Client Accounting Services	445,550	445,550	0	0.00%
51206 (6630) Accounting/Auditing Services	114,800	100,000	(14,800)	(12.89%)
51290 (6645) Risk Mgmt-Ben Admin Svcs	50,107	63,513	13,406	26.75%
51221 (6651&54) Medical/Lab Services	2,600	2,600	0	0.00%
51919 (6697) EFS Costs	57,567	138,201	80,634	140.07%
51301 (6800) Publications / Legal Notices	5,000	10,000	5,000	100.00%
51401 (6820&21) Rents and Leases - Equipmen	74,000	74,000	0	0.00%
51241 (6840) Rents and Leases - Bldgs/Imp	4,596,502	4,386,180	(210,322)	(4.58%)
52141 (6880) Minor Equipment/ Small Tools	95,000	95,000	0	0.00%
52143 (6889) Software/Licensing Fees	440,000	400,000	(40,000)	(9.09%)
52142 (6890) Computer Equip/Assec	250,000	330,000	80,000	32.00%
52162 (7022&35&50) Special Departmental Exp	645,700	300,000	(345,700)	(53.54%)
51225 (7120) In-Service Training	208,575	200,000	(8,575)	(4.11%)
52166 (7154) Employee Recognition Expense	5,100	5,500	400	7.84%
51921 (7206) Equipment Usage Charge	150,000	180,000	30,000	20.00%
51602 (7302) Business Travel/Mileage	90,000	121,000	31,000	34.44%
51605 (7303) Private Car Expense	18,000	20,000	2,000	11.11%
51904 (7400) ISD-Baseline Serv	60,750	57,940	(2,810)	(4.63%)
<b><i>Subtotal Services and Supplies</i></b>	<b>\$12,685,622</b>	<b>\$12,792,915</b>	<b>\$107,293</b>	<b>0.85%</b>
<b><u>OTHER CHARGES</u></b>				
53501 (8010) Contribution	\$1,067,300	\$490,000	(\$577,300)	(54.09%)
<b><i>Subtotal Other Charges</i></b>	<b>\$1,067,300</b>	<b>\$490,000</b>	<b>(\$577,300)</b>	<b>(54.09%)</b>
<b><u>FIXED ASSETS</u></b>				
54405 (8510) CIP - Bldg & Impr	\$1,000	\$0	(\$1,000)	(100.00%)
54305 (8560&61&71) Machinery & Equipment	323,500	93,500	(230,000)	(71.10%)
54333 (8562) Computer Equipment	130,000	0	(130,000)	(100.00%)
54507 (9482) Work in Progress - Intang	300,000	300,000	0	0.00%
<b><i>Subtotal Fixed Assets</i></b>	<b>\$754,500</b>	<b>\$393,500</b>	<b>(\$361,000)</b>	<b>(47.85%)</b>

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<b>Sub-Object No. and Title</b>	<b>Adopted 2014-15</b>	<b>Requested FY 15-16</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 (8625) OT - W/in Special Dist - BOS	\$1,410,000	\$650,000	(\$760,000)	(53.90%)
57015 Transfer out-All Others	15,000	0	(15,000)	(100.00%)
<b><i>Subtotal Other Financing Uses</i></b>	<b>\$1,425,000</b>	<b>\$650,000</b>	<b>(\$775,000)</b>	<b>(54.39%)</b>
<b><u>REIMBURSEMENTS</u></b>				
58010 (8709) Reimbursements - Interfund	(\$43,000,000)	(\$42,700,000)	\$300,000	(0.70%)
<b><i>Subtotal Reimbursements</i></b>	<b>(\$43,000,000)</b>	<b>(\$42,700,000)</b>	<b>\$300,000</b>	<b>(0.70%)</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
56030 (8880) RET - Between Entities - BOS	\$750,000	\$850,000	\$100,000	13.33%
<b><i>Subtotal Residual Equity Transfer</i></b>	<b>\$750,000</b>	<b>\$850,000</b>	<b>\$100,000</b>	<b>13.33%</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
55011 (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>				
59002 (9210) Advances	\$0	\$0	\$0	N/A
59003 (9219) Advances - Clearing	0	0	0	N/A
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,873,015</b>	<b>\$6,206,761</b>	<b>(\$666,254)</b>	<b>(9.69%)</b>
<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$49,873,015</b>	<b>\$48,906,761</b>	<b>(\$966,254)</b>	<b>(1.94%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$81,970)</b>	<b>(\$109,956)</b>	<b>(\$27,986)</b>	<b>34.14%</b>

**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Character No.:** 14015-33010100-10

**40002 (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.

**40005 (1008) RDA Increment**

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

**40012 (1011) SB 2557 Prop Tax Admin**

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

**40006 (1014) AB1290 RDA Pass Through**

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

**40010 (1017) Residual Prop-Tax RPTTE**

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

**42624 (1018) RDA Asset Distribution**

This revenue represent the distribution from the Redevelopment Dissolution Asset Funds back to taxing entities as assets are liquated.

**40111 (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.

**40101 (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.

**40404 (1266) Timber Yield Tax**

Timber Yield taxes are calculated and collected by the State.

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

**Character No.:** 14015-33010100-17

**44002 (1700) Interest on Pooled Cash**

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

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

**Character Title:** Intergovernmental Revenue

**Character No.:** 14015-33010100-20

**42291 (2440) State Homeowners Prop Tax Relf**

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.

**42601 (2901) County**

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

**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Character Title: **Charges for Services** Character No.: **14015-33010100-30**

**45008 (3019) NCPA-Fee for Govt Services**

This item records the Agency's share of a service fee paid to the County by North Coast Power Authority.

**45065 (3144) Plan Check / Drainage Review**

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.

**45062 (3145) Plans / Specs**

This item records revenue which is generated from the sale of plans and specs for Agency projects that are put out to bid.

**45221 (3405) Lab Services (Sanitation)**

Revenue from laboratory services performed. Associated expenses are recorded in subobject 6262.

This item was budgeted in FY 99-00 to establish appropriations necessary for the recognition of accrued interest on the

Character Title: **Miscellaneous Revenue** Character No.: **14015-33010100-40**

**46029 (4102) Donations/Reimbursements**

This item records miscellaneous donations or reimbursements.

Character Title: **Salaries and Employee Benefits** Character No.: **14015-33010100-50**

**50101 (5100) Permanent Positions**

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.

**Reconciliation of Permanent Positions:**

	<b>FTE</b>
<b>FY 14-15 Adopted Budget:</b>	<b>211.50</b>

**FY 14-15 Authorized Mid-Year Position Changes:**

<b>Add:</b>	3-Maintenance Work II (CBA)	<b>12.25</b>
	1-Maintenance Work III (CBA)	
	1-Senior Network Analyst Programmer Analyst (CBA)	
	1-Eng Tech III (CBA)	
	1-Technical Writing Specialist (CBA)	
	4--WA Resource Prog Resource.(Resol)	
	.25-WA Senior Environmental Specialist (Resol)	
	1-Project Specialist (Resol)	

<b>Delete:</b>	1-WA Network Analyst	<b>(2.00)</b>
	1-Senior Office Assistant	

**FY 15-16 Requested Position Changes:**

<b>Add:</b>	1-Department Analyst (Resol)	
	1-Administrative Service Officer I	

<b>Delete:</b>	1-Administrative Aide	<b>(1.00)</b>
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<b>FY 15-16 Requested Permanent Positions</b>	<b>222.75</b>
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**50111 (5101) Cash Allowance**

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

**50112 (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.

The new EFS system doesn't have this broken out. FY 15/16 has no budget.

**FY 2015-16 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.:** 14015-33010100-50

**50112 (5120) Overtime**

The new EFS system doesn't have this broken out. FY 15/16 has no budget.

**51214 (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.:** 14015-33010100-60

**52021 (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.

**51902 (6040) Telecommunication Usage**

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.

**52031 (6060) Food**

Order No. Various

This item is requested to provide food for meetings and events

**52042 (6084) Janitorial Supplies**

Order No. 108-1

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

**51041 (6103) Liability Insurance**

Order No. 108-5

The amount requested for liability insurance in FY 15-16 is based on estimates from Risk Management which were provided as part of the County Administrator's budget instructions including water craft insurance.

**51061 (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.

**52081 (6262) Medical/ Laboratory 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 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Section Title: **General Fund**

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

Character No.: **14015-33010100-60**

**52091 (6280) Memberships/Certifications**

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	24,000
Assn of Metropolitan Water	8,300
Alliance for Water Efficiency	1,400
Bay Area Stormwater Mgmt	1,120
Bay Area Coalition	4,460
Bay Planning Coalition	1,530
CA Assoc of Sanitation Agencies	5,000
CA Foundation on the Environment	18,000
CA Special Districts	6,000
CA Urban Water Conserv Council	12,000
CA Utilities Emergency Assoc	500
CA Groundwater Coalition	7,500
CCEEB	3,500
EDB Broadband	22,000
Climate Registry	1,200
California Municipal Utilities Assn	8,000
Gov't Finance Officers Assoc	280
Lean Energy US	3,000
Leadership Institute for Ecology	3,500
Local Government Commission	5,000
Local Gov't Sustainable Energy	10,000
Miscellaneous	55,000
RCPA/Solar Sonoma County	50,000
Sonoma County Alliance	500
Sonoma County Winegrape Commission	1,300
Underground Service Alert	750
Water Ed Foundation	6,500
Water Research Foundation	21,568
Water Reuse Foundation	20,625
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	Total
	<u>\$306,083</u>

**52101 Other Supplies**

Order No. Various

This account reflect the cost of non-office supplies.

**52111 (6400& 61) Office Supplies**

Order No. 108-1 and Various Overhead

This account records non-capitalized office expenses.

**51910 (6409) Courier Services**

Order No. Various

This account reflects the cost of County provided courier service.

**52117 (6410) Mail and Postage Supplies**

Order No. Various

This item is requested to cover the costs of the Agency's postage.

**52115 (6415) Books/Media/Subscriptions**

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.

**51241 (6430) Outside Printing & Binding**

Order No. Various

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

**51249 (6500) Other Professional/Special Services**

Order No. 108-1

This item is requested for the Agency's share of costs for two Human Resources Analyst position.

**51231 (6512) Testing / Analysis**

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

**51209 (6516) Info Tech Svs (Non ISD)**

Order No. 108-9

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

**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

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

**Character No.:** 14015-33010100-60

**51916 (6521) County Services**

Order No. Various

County Services covers the costs of services provided by other county departments, as specified in agreements. The FY15-16 budget assumes the following costs:

Clerk of the Board	108-13	\$350,000
County Administrator's Office	108-14	100,000
Support Services	108-22	74,645
County Auditor-Controller	108-12	309,404
		\$834,049

**51803 (6540) Other Contract Services**

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

**51226 (6570) Consulting Services**

This item reflects the costs of outside consultant services.

Consultant Services for FY 15-16:

Stormwater Recharge Applied Research	\$100,000
Safety/Wellness	40,000
Community Outreach	115,000
Multicultural Outreach	25,000
Web Site Maintenance	25,000
Data and Web Base Development	75,000
Network Consulting Services	60,000
GIS Support	50,000
Document Scanning Service	50,000
Water Ed-Assembly Program	18,500
Sonoma County Fair-Fees	10,000
Groundwater Sustainability	597,120
Drainage Review	50,000
Business Management Projects	250,000
Quagga Mussel Prevention Prog	60,000
Maximo	6,250
Hosted Web Service	10,000
Database Consulting	10,000
NBWRA	140,000
Strategic Partnerships Conference	10,000
Strategic Partnerships Initiative	65,000
Applied Solutions	15,000
Climate Action Registry	25,000
Misc Climate Change Issues	100,000
Sonoma Envir Ed Collaboration	5,000
	\$1,911,870

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

Order No. Various

This account records the cost of all permits and various licenses and fees.

**51211 (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.

**51918 (6628) HRMS Charges**

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.

**51207 (6629) Client Accounting Services**

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.

**51206 (6630) Accounting/Auditing Services**

Order No. 108-12

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

**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Character Title:** Services and Supplies (continued) **Character No.:** 14015-33010100-60

**51290 (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.

**51221 (6651&54) Medical/Lab Services** 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. Also, included are costs for optometric services in providing safety glasses for various employees.

**51919 (6697) EFS Costs**  
 This item represents the share of costs for the County's new operating system.

**51301 (6800) Publications / Legal Notices** Order No. Various  
 This item is requested to provide funds for publishing notices required by law.

**51401 (6820&21) Rents and Leases - Equipment** Order No. 108-7, 108-11  
 Rents and Leases - Equipment covers the costs of renting copiers, fax machines and other equipment as needed.

**51241 (6840) Rents and Leases - Bldgs/Imp** 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

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	3,099,678
<b>Total</b>	<b><u>\$4,386,180</u></b>

**52141 (6880) Minor Equipment/ Small Tools**  
 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	
Desk Chairs		5,000
Miscellaneous		<u>80,000</u>
<b>Total</b>		<b><u>\$95,000</u></b>

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

**52142 (6890) Computer Equip/Assec** 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.

**52162 (7022&35&50) Special Departmental Exp** Order No. Various  
 This new subobject includes Public Relations Expense which covers the costs of special meetings and luncheons sponsored by the Agency and reimbursable projects to cover 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.

**FY 2015-16 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Section Title: **General Fund**

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

Character No.: **14015-33010100-60**

**51225 (7120) In-Service Training** 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.

**52166 (7154) Employee Recognition Expense** Order No. 108-1 and Various Overhead  
 This item provides funds for the Agency's annual employee recognition program.

**51921 (7206) Equipment Usage Charge** Order No. Various Overhead  
 This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

**51602 (7302) Business Travel/Mileage** Order No. Various  
 This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.

**51605 (7303) Private Car Expense** Order No. Various  
 Private Car Expense is reimbursed to employees for the use of their private vehicles.

**51904 (7400) ISD-Baseline Serv** 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.: **14015-33010100-75**

**53501 (8010) Contribution** 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 for various sponsorships (\$140,000).

Character Title: **Fixed Assets**

Character No.: **14015-33010100-85**

**54305 (8560&61&71) Machinery & Equipment** Order No. Various  
 This item will provide for office equipment which may be required to meet operational needs arising during the fiscal year includes field equipment.

**54507 (9482) Work in Progress - Intang** Order No. Various  
 This request will fund software development.

Character Title: **Other Financing Uses**

Character No.: **14015-33010100-86**

**8625 OT - W/in Special Dist - BOS**  
 Transfer of funds to Sustainability Fund (\$3000,000) and Russian River Projects Fund (\$270,000) and to Common Facilities for the Westside Project (\$80,000)

Character Title: **Reimbursements**

Character No.: **14015-33010100-87**

**58010 (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 and flood control.

Character Title: **Residual Equity Transfer**

Character No.: **14015-33010100-88**

**56030 (8880) RET - Between Entities - BOS**  
 FY 15-16 a residual equity transfer of funds will be made to Occidental CSD Operations (\$850,000).

Character Title: **Appropriations for Contingencies**

Character No.: **14015-33010100-90**

**55011 (9000) Appropriations for Contingencies**  
 An appropriation for contingency amount of \$300,000 is requested in FY 15-16 to provide for unexpected emergency purchases or revenue shortfalls.

**FY 2015-16 BUDGET**  
**REIMBURSEMENT (COST APPLIED) SUMMARY**

<b>Section:</b>	Administration & General	<b>Number:</b>	<b>672105 - 8709</b>
	<u>Index</u>	<u>Description</u>	<u>Sub-Object</u>
			<u>FY 15-16 Amount</u>
<b><u>Charges From :</u></b>	672105	Administration & General	Various
			\$42,700,000
<b><u>Charges To :</u></b>	673202	Zone 1A Laguna Mark West	Various
	673301	Zone 2A Petaluma	Various
	673400	Zone 3A Valley of the Moon	Various
	673509	Zone 5A Lower Russian River	Various
	673707	Zone 8A South Coast	Various
	675415	Russian River Projects	Various
	674623	Recycled Water Fund	Various
	675108	Water Transmission	Various
	675405	Storage Facilities	Various
	675413	Pipeline Facilities	Various
	675421	Common Facilities	Various
	687103	Equipment Fund	Various
	687202	Facilities Fund	Various
	678102	Sea Ranch	Various
	678300	Sea Ranch Construction	Various
	680108	Penngrove	Various
	680306	Penngrove Construction	Various
	681106	Geyserville	Various
	681304	Geyserville Construction	Various
	682104	Airport-Larkfield-Wikiup	Various
	682302	Airport-Larkfield-Wikiup Construction	Various
	651109	Occidental CSD	Various
	651505	Occidental CSD Construction	Various
	652107	Russian River CSD	Various
	652305	Russian River CSD Construction	Various
	653105	Sonoma Valley CSD	Various
	653303	Sonoma Valley CSD Construction	Various
	654103	South Park CSD	Various
	654301	South Park CSD Construction	Various
		<i>Total</i>	
			<u><u>\$42,700,000</u></u>

**FY 2015-16 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

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

**Fund: General Fund**

**Fund/Department ID: 14015-33010100**

DESCRIPTION OF FUND ACTIVITY	Actual FY 13-14	Estimated FY 14-15	Requested FY 15-16
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)</b>	<b>\$5,713,341</b>	<b>\$7,301,890</b>	<b>\$975,544</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,999,576	6,764,869	6,316,717
Expenditures - (Decrease) fund balance	(3,392,624)	(12,306,215)	(6,206,761)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>2,606,952</b>	<b>(5,541,346)</b>	<b>109,956</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(272,748)	-	-
FB Res for Restricted Assets	(250,000)	-	-
Advances (ISF-Power Resources Fund)	(495,655)	(785,000)	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(1,018,403)</b>	<b>(\$785,000)</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$7,301,890</b>	<b>\$975,544</b>	<b>\$1,085,500</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)</b>	<b>\$1,588,549</b>	<b>(\$6,326,346)</b>	<b>\$109,956</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/13</b>	<b>7/1/14</b>	
Cash	\$7,484,303	\$9,367,085	
Other Receivable	12,293	53,684	
Accounts Payable	(412,324)	(246,147)	
Prepaid Expense	-	20,947	
Encumbrances	(1,295,931)	(1,568,679)	
FB Res for Restricted Assets	-	(250,000)	
FB Res for Contingencies	(75,000)	(75,000)	
<b>Total Beginning Fund Balance</b>	<b>\$5,713,341</b>	<b>\$7,301,890</b>	