

**FY 2016-17 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2015-16	Requested FY 16-17	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Taxes - CY Secured	\$5,737,813	\$5,909,947	\$172,134	3.00%
40005 (1008) RDA Increment	(667,654)	(687,684)	(20,030)	3.00%
40006 (1014) AB1290 RDA Pass Through	48,594	50,052	1,458	3.00%
40010 (1017) Residual Prop-Tax RPTTE	137,120	141,234	4,114	3.00%
40012 (1011) SB 2557 Prop Tax Admin	(78,003)	(80,343)	(2,340)	3.00%
40101 (1040) Prop Taxes - CY Unsecured	191,473	197,217	5,744	3.00%
40111 (1020) Prop Taxes - CY Supplemental	105,787	108,961	3,174	3.00%
40404 (1266) Timber Yield Tax	0	600	600	N/A
42624 (1018) RDA Asset Distribution	0	0	0	N/A
<b>Subtotal Taxes</b>	<b>\$5,475,130</b>	<b>\$5,639,984</b>	<b>\$164,854</b>	<b>3.01%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$33,000	\$48,900	\$15,900	48.18%
<b>Subtotal Use of Money</b>	<b>\$33,000</b>	<b>\$48,900</b>	<b>\$15,900</b>	<b>48.18%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42291 (2440) State Homeowners Prop Tax Relf	\$48,530	\$49,986	\$1,456	3.00%
42461 Federal Other Funding	4,474	0	(4,474)	(100.00%)
42601 (2901) County	225,000	225,000	0	0.00%
42627 Special Districts	0	3,900,000	3,900,000	N/A
<b>Subtotal Intergovernmental Revenue</b>	<b>\$278,004</b>	<b>\$4,174,986</b>	<b>\$3,896,982</b>	<b>1401.77%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45008 (3019) NCPA-Fee for Govt Services	\$12,078	\$12,813	\$735	6.09%
45062 (3145) Construct/Bldg Permit RW Svcs	\$2,000	\$2,000	\$0	0.00%
45065 (3144) Inspection Fees	70,000	70,000	0	0.00%
45221 (3405) Sewer/Water Usage Fees	310,000	310,000	0	0.00%
45301 Charges for Services	0	125,000	125,000	N/A
<b>Subtotal Charges for Service</b>	<b>\$394,078</b>	<b>\$519,813</b>	<b>\$125,735</b>	<b>31.91%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46029 (4102) Donations/Reimbursements	\$125,000	\$0	(\$125,000)	(100.00%)
<b>Subtotal Miscellaneous Revenue</b>	<b>\$125,000</b>	<b>\$0</b>	<b>(\$125,000)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$6,305,212</b>	<b>\$10,383,683</b>	<b>\$4,078,471</b>	<b>64.68%</b>

# SUMMARY OF REVENUES AND EXPENDITURES

14015-33010100

Sub-Object No. and Title	Adopted 2015-16	Requested FY 16-17	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b><u>SALARIES AND BENEFITS</u></b>				
50101 (5100) Permanent Positions	\$20,775,151	\$21,953,367	\$1,178,216	5.67%
50111 (5101) Cash Allowance	1,599,268	1,607,124	7,856	0.49%
50112 (5110) Extra Help	0	0	0	N/A
50112 (5120) Overtime	0	0	0	N/A
50113 (5121) Overtime - FLSA	0	0	0	N/A
50115 (5140) Premium Pay	0	0	0	N/A
50117 (5150) Vacation Pay	0	0	0	N/A
50118 (5160) Shift Differential	0	0	0	N/A
50119 (5170) Standby Pay	0	0	0	N/A
51214 (5190) Agency / Extra Help	80,000	0	(80,000)	(100.00%)
50201 (5210) County Retirement	9,167,128	9,562,702	395,574	4.32%
50201 (5211) Uncalmbable County Retire	269,441	253,867	(15,574)	(5.78%)
50205 (5220) FICA	1,018,041	1,716,389	698,348	68.60%
50305(5300) Health Insurance	1,086,330	2,220,556	1,134,226	104.41%
50302 (5301) Extra Help Health Insurance	0	0	0	N/A
50304 (5302) HRA Benefit	0	0	0	N/A
50305 (5303) Retiree medical trust contrib	476,581	425,205	(51,376)	(10.78%)
50306 (5310) Disability	148,716	191,475	42,759	28.75%
50307 (5320) Dental Insurance	267,726	289,866	22,140	8.27%
50308 (5330) Life Insurance	9,795	13,329	3,534	36.08%
50309 (5340) Vision Insurance	43,208	46,897	3,689	8.54%
50310 (5350) Unemployment Insurance	0	0	0	N/A
50311 (5351) Unemployment Perm Pos	24,411	21,046	(3,365)	(13.78%)
50401 (5400) Workers' Compensation	318,610	343,484	24,874	7.81%
50501 (5500) Other Benefits	2,023	11,060	9,037	446.71%
50502 Deferred Comp	123,917	127,565	3,648	2.94%
50601 (5900) Salary Savings	(1,980,000)	0	1,980,000	(100.00%)
50604 Proposed Budget Adjustments	0	751,932	751,932	N/A
50069 Budget System S&B Chang	0	(869,568)	(869,568)	N/A
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$33,430,346</b>	<b>\$38,666,296</b>	<b>\$5,235,950</b>	<b>15.66%</b>
<b><u>SERVICES AND SUPPLIES</u></b>				
51041 (6103) Liability Insurance	\$120,927	\$150,859	\$29,932	24.75%
51061 (6140) Maintenance - Equipment	125,000	127,500	2,500	2.00%
51206 (6630) Accounting/Auditing Services	100,000	100,000	0	0.00%
51207 (6629) Client Accounting Services	445,550	510,000	64,450	14.47%
51209 (6516) Info Tech Svs (Non ISD)	130,000	132,600	2,600	2.00%
51211 (6610) Legal Services	700,000	700,000	0	0.00%
51214 (5190) Agency/Extra/Temp Help	0	90,000	90,000	N/A
51221 (6651&54) Medical/Lab Services	2,600	2,600	0	0.00%
51225 (7120) Training Services	200,000	180,372	(19,628)	(9.81%)
51226 (6570) Consulting Services	1,911,870	0	(1,911,870)	(100.00%)
51231 (6512) Testing / Analysis	150,000	150,000	0	0.00%
51241 (6430) Outside Printing & Binding	26,000	30,000	4,000	15.38%
51244 (6589) Permits/License/Fees	8,000	10,000	2,000	25.00%
51249 (6500) Other Professional/Special Service	150,000	75,000	(75,000)	(50.00%)
51301 (6800) Publications / Legal Notices	10,000	12,000	2,000	20.00%
51401 (6820&21) Rents and Leases - Equipmen	74,000	74,000	0	0.00%

51241 (6840) Rents and Leases - Bldgs/Imp 4,386,180 3,316,876 (1,069,304) (24.38%)

**SUMMARY OF REVENUES AND EXPENDITURES**

**14015-33010100**

<b>Sub-Object No. and Title</b>	<b>Adopted 2015-16</b>	<b>Requested FY 16-17</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
51602 (7302) Business Travel/Mileage	121,000	110,000	(11,000)	(9.09%)
51605 (7303) Private Car Expense	20,000	22,000	2,000	10.00%
51803 (6540) Other Contract Services	400,000	4,752,000	4,352,000	1088.00%
51902 (6040) Telecommunication Usage	265,000	270,300	5,300	2.00%
51904 (7400) ISD-Baseline Serv	57,940	94,941	37,001	63.86%
51910 (6409) Courier Services	3,000	3,000	0	0.00%
51916 (6521) County Services	834,049	922,269	88,220	10.58%
51918 (6628) HRMS Charges	132,502	174,369	41,867	31.60%
51919 (6697) EFS Costs	138,201	640,387	502,186	363.37%
51920 (6645) Risk Mgmt-Ben Admin Svcs	63,513	63,513	0	0.00%
51921 (7206) Equipment Usage Charge	216,000	180,000	(36,000)	(16.67%)
51927 Unclaim-HRMS	0	2,717	2,717	N/A
52021 (6020) Clothing / Personal	70,000	72,000	2,000	2.86%
52031 (6060) Food	6,000	6,000	0	0.00%
52042 (6084) Janitorial Supplies	6,000	6,000	0	0.00%
52081 (6262) Medical/ Laboratory Supplies	310,000	300,000	(10,000)	(3.23%)
52091 (6280) Memberships/Certifications	306,083	0	(306,083)	(100.00%)
52101 Other Supplies	10,000	15,000	5,000	50.00%
52111 (6400& 61) Office Supplies	150,000	140,000	(10,000)	(6.67%)
52115 (6415) Books/Media/Subscriptions	9,000	9,000	0	0.00%
52117 (6410) Mail and Postage Supplies	40,000	40,000	0	0.00%
52141 (6880) Minor Equipment/ Small Tools	95,000	95,000	0	0.00%
52142 (6890) Computer Equip/Assec	330,000	400,000	70,000	21.21%
52143 (6889) Software/Licensing Fees	400,000	500,000	100,000	25.00%
52162 (7022&35&50) Special Departmental Exp	300,000	300,000	0	0.00%
52166 (7154) Employee Recognition Expense	5,500	5,750	250	4.55%
<b>Subtotal Services and Supplies</b>	<b>\$12,828,915</b>	<b>\$14,786,053</b>	<b>\$1,957,138</b>	<b>15.26%</b>
<b><u>OTHER CHARGES</u></b>				
53501 (8010) Contribution	\$490,000	\$472,500	(\$17,500)	(3.57%)
<b>Subtotal Other Charges</b>	<b>\$490,000</b>	<b>\$472,500</b>	<b>(\$17,500)</b>	<b>(3.57%)</b>
<b><u>FIXED ASSETS</u></b>				
54305 (8560&61&71) Machinery & Equipment	\$93,500	\$100,000	\$6,500	6.95%
54507 (9482) Work in Progress - Intang	300,000	300,000	0	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$393,500</b>	<b>\$400,000</b>	<b>\$6,500</b>	<b>1.65%</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

**14015-33010100**

<b>Sub-Object No. and Title</b>	<b>Adopted 2015-16</b>	<b>Requested FY 16-17</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 (8625) OT - W/in Special Dist - BOS	\$650,000	\$200,000	(\$450,000)	(69.23%)
57012 Transfer Out-Btw Gov't Find	0	1,595,000	1,595,000	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$650,000</b>	<b>\$1,795,000</b>	<b>\$1,145,000</b>	<b>176.15%</b>

**REIMBURSEMENTS**

58010 (8709) Reimbursements - Interfund	(\$42,700,000)	(\$38,800,000)	\$3,900,000	(9.13%)
<b>Subtotal Reimbursements</b>	<b>(\$42,700,000)</b>	<b>(\$38,800,000)</b>	<b>\$3,900,000</b>	<b>(9.13%)</b>

**RESIDUAL EQUITY TRANSFER**

56030 (8880) RET - Between Entities - BOS	\$850,000	\$0	(\$850,000)	(100.00%)
<b>Subtotal Residual Equity Transfer</b>	<b>\$850,000</b>	<b>\$0</b>	<b>(\$850,000)</b>	<b>(100.00%)</b>

**APPROPRIATIONS FOR CONT**

55011 (9000) Appropriations for Contingencies	\$300,000	\$300,000	\$0	0.00%
<b>Subtotal Approp. for Contingencies</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>

**ADMIN CONTROL**

59002 (9210) Advances	\$0	\$0	\$0	N/A
59003 (9219) Advances - Clearing	0	0	0	N/A
<b>Subtotal Admin Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$6,242,761</b>	<b>\$17,619,849</b>	<b>\$11,377,088</b>	<b>182.24%</b>
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<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$48,942,761</b>	<b>\$56,419,849</b>	<b>\$7,477,088</b>	<b>15.28%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$62,451)</b>	<b>\$7,236,166</b>	<b>\$7,298,617</b>	<b>(11686.95%)</b>
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**FY 2016-17 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.

**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.

**40012 (1011) SB 2557 P** Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD. Property Tax administration costs related to Assessor, Auditor, Tax Collection and ISD.

**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.

**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.

**40404 (1266) Timber Yield Tax**

Timber Yield taxes are calculated and collected by the State.

**42624 (1018) RDA Asset Distribution**

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

**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	\$8,150,000
Projected Interest Rate	<u>0.60%</u>
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

**42627 Special Districts**

Sanitation District's are no longer in reimbursements. They are considered revenue.

**FY 2016-17 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.

**45062 (3145) Construct/Bldg Permit RW Svcs**

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

**45065 (3144) Inspection Fees**

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.

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

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

**45301 Charges for Services**

Revenue from Forestville and Windsor for O&M service.

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. No revenue is anticipated in FT 16/17.

**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.

<b>Reconciliation of Permanent Positions:</b>	<b>FTE</b>
<b><i>FY 15-16 Adopted Budget:</i></b>	<b>222.75</b>
<b><i>FY 15-16 Authorized Mid-Year Position Changes:</i></b>	
<b><i>Add:</i></b> 1-Accountant III	<b>3.00</b>
1-Administrative Aide	
1-Department Analyst	
<b><i>Delete:</i></b> 1-Department Analyst	<b>(3.00)</b>
1-Senior Office Assistant	
1-Technical Writing Specialist	
<b><i>FY 16-17 Requested Position Changes:</i></b>	<b>6.00</b>
<b><i>Add:</i></b> 1-WA Senior Program Specialist	
1-Engineer Tech III	
1-Principal Hydrogeologist	
1-Technical Writing Specialist	
1-Accountant I	
1-Senior Network Specialist	
<b><i>Delete:</i></b> 1-WA Program Specialist II	<b>(2.00)</b>
1-Senior Office Assistant	
<b><i>FY 16-17 Requested Permanent Positions</i></b>	<b>226.75</b>

**50111 (5101) Cash Allowance**

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

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**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 16/17 has no budget.

**50112 (5120) Overtime**

The new EFS system doesn't have this broken out. FY 16/17 has no budget.

**Character Title:** Services and Supplies

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

**51041 (6103) Liability Insurance**

Order No. 108-5

The amount requested for liability insurance in FY 16-17 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.

**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.

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

Order No. 108-9

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

**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.

**51214 (5190) Agency / Extra Help**

This account reflects the costs of temporary extra-help through a private company.

**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.

**51225 (7120) Training Services**

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.

**51231 (6512) Testing / Analysis**

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

**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.

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**51244 (6589) Permits/License/Fees** Order No. Various  
 This account records the cost of all permits and various licenses and fees.

**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.

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

**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 Agency's facilities, as recorded in the Facilities Fund.

Principal and interest payments for O&M Building & Fleet Center	\$531,876
Other Rent Charges-Facilities Fund PCAS NO. 108-20	2,785,000
Total	<u><u>\$3,316,876</u></u>

**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.

**51803 (6540) Other Contract Services**  
 This item reflects the costs of pother contract services.

Stormwater Recharge Applied Research	\$100,000
Safety/Wellness	60,000
Community Outreach	115,000
Multicultural Outreach	25,000
Web Site Maintenance	25,000
Data and Web Base Development	120,000
GIS Support	150,000
Document Scanning Service	8,000
Water Ed-Assembly Program	19,000
Sonoma County Fair-Fees	5,000
Groundwater Sustainability	590,000
Drainage Review	200,000
CA Natural Resources Group	48,000
Atmospheric Rivers Legislative Program	12,000
KRCB Media Outreach Project	50,000
Russian River Summit Conference	35,000
Water Energy Prog Develop	25,000
SCADA	2,000,000
Network Services	75,000
NBWRA	220,000

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title: General Fund**

Applied Solutions	15,000
Climate Adaptation	750,000
Misc Climate Change Issues	100,000
Sonoma Envir Ed Collaboration	5,000
	\$4,752,000

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

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

**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.

**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.

**51910 (6409) Courier Services**

Order No. Various

This account reflects the cost of County provided courier service.

**51916 (6521) County Services**

Order No. Various

County Services covers the costs of services provided by other county departments, as specified in agreements. The FY16-17 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	70,740
County Auditor-Controller	108-12	401,529
		\$922,269

**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.

**51919 (6697) EFS Costs**

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

**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.

**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.

**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.

**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).

**FY 2016-17 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

**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 account 45221.

**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	\$3,700
Alliance for Water Efficiency	\$1,365
Assn of Calif Water Agencies	24,000
Assn of Metropolitan Water	8,720
Alliance for Water Efficiency	3,000
Bay Area Stormwater Mgmt	4,402
Bay Area Open Space	5,000
Bay Planning Coalition	1,530
CA Assoc of Sanitation Agencies	19,000
CA Special Districts	6,100
CA Urban Water Conserv Council	12,000
CA Utilities Emergency Assoc	500
CA Groundwater Coalition	7,500
CA Utilities Executive Mang	800
CWEA	5,700
CCEEB	2,500
Center for Climate Protection	5,000
EDB Broadband	22,000
California Municipal Utilities Assn	8,000
Gov't Finance Officers Assoc	560
Local Government Commission	6,100
Local Gov't Sustainable Energy	10,000
Miscellaneous	55,000
RCPA/Solar Sonoma County	50,000
Underground Service Alert	790
Water Ed Foundation	11,126
Total	\$274,393

**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.

**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.

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

Order No. Various

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

**52141 (6880) Minor Equipment/ Small Tools**

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title: General Fund**

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		80,000
	Total	\$95,000

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

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

**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.

**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).

**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.

**52166 (7154) Employee Recognition Expense**

Order No. 108-1 and Various Overhead

This item provides funds for the Agency's annual employee recognition program.

**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 (\$300,000), Town of Windsor for energy efficiency projects (\$25,000) and Sponsorship for the following:

GIS Day	\$1,000
City of Santa Rosa Earth Day Event	5,000
Regional Parks Found RR Water Safety	5,000
Various Event Sponsorship	55,000
Water Education Foundation	6,500
Energy Symposium/Conference	50,000
	\$122,500

**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

**FY 2016-17 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

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 (\$200,000).

**57012 Transfer Out-Btw Gov't Find**

Transfer of funds to Recycled Water Fund (\$220,000), Occidental CSD Operations (\$910,000), Russian River CSD Operations (\$370,000) and Geyserville Sani Zone (\$95,000).

**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:** 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 16-17 to provide for unexpected emergency purchases or revenue shortfalls.

**FY 2016-17 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 14-15	Estimated FY 15-16	Requested FY 16-17
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)</b>	<b>\$7,301,890</b>	<b>\$8,288,131</b>	<b>\$10,083,783</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	6,408,515	18,978,391	10,383,683
Expenditures - (Decrease) fund balance	(4,192,712)	(19,274,928)	(17,619,849)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>2,215,803</b>	<b>(296,537)</b>	<b>(7,236,166)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	(523,510)	2,092,189	-
Unrealized Gains/Losses	44,414	-	-
FB Res for Contingencies	75,000	-	-
FB Res for Inventory	(27,296)	-	-
Advances (ISF-Power Resources Fund)	(798,171)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(1,229,563)</b>	<b>\$2,092,189</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$8,288,131</b>	<b>\$10,083,783</b>	<b>\$2,847,617</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)</b>	<b>\$986,241</b>	<b>\$1,795,652</b>	<b>(\$7,236,166)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/14</b>	<b>7/1/15</b>	
Cash	\$9,367,085	\$10,707,112	
Due from Other Gov't	\$0	\$17,436	
Other Receivable	53,684	43,429	
Accounts Payable	(246,147)	(137,656)	
Prepaid Expense	20,947	-	
Inventory	-	27,296	
Encumbrances	(1,568,679)	(2,092,189)	
FB Res for Inventory	-	(27,296)	
FB Res for Restricted Assets	(250,000)	(250,000)	
FB Res for Contingencies	(75,000)	-	
<b>Total Beginning Fund Balance</b>	<b>\$7,301,890</b>	<b>\$8,288,131</b>	

**FY 2016-17 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 16-17 Amount</u>
<b><u>Charges From :</u></b>	672105	Administration & General	Various	\$38,800,000
<b><u>Charges To :</u></b>	673202	Zone 1A Laguna Mark West	Various	6,876,198
	673301	Zone 2A Petaluma	Various	1,069,195
	673400	Zone 3A Valley of the Moon	Various	392,365
	673509	Zone 5A Lower Russian River	Various	284,465
	673707	Zone 8A South Coast	Various	134,058
	675415	Russian River Projects	Various	2,138,390
	674623	Recycled Water Fund	Various	1,069,195
	675108	Water Transmission	Various	17,483,133
	675405	Storage Facilities	Various	1,824,498
	675413	Pipeline Facilities	Various	0
	675421	Common Facilities	Various	5,591,202
	687103	Equipment Fund	Various	1,242,489
	687202	Facilities Fund	Various	284,465
	678102	Sea Ranch	Various	71,934
	678300	Sea Ranch Construction	Various	35,967
	680108	Penngrove	Various	88,282
	680306	Penngrove Construction	Various	35,967
	681106	Geyserville	Various	142,232
	681304	Geyserville Construction	Various	35,967
		<i>Total</i>		<u><u>\$38,800,000</u></u>