

FY 2010-11 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Sub-Object No. and Title	Adopted 2009-10	Requested FY 10-11	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$5,390,464	\$5,239,520	(\$150,944)	(2.80%)
1008 RDA Increment	(625,836)	(642,223)	(16,387)	2.62%
1011 SB 2557 Prop Tax Admin	(74,520)	(75,861)	(1,341)	1.80%
1014 AB1290 RDA Pass Throughs	0	42,458	42,458	N/A
1020 Prop Taxes - CY Supplemental	75,000	41,847	(33,153)	(44.20%)
1040 Prop Taxes - CY Unsecured	185,943	185,486	(457)	(0.25%)
1266 Timber Yield Tax	4,000	4,000	0	0.00%
Subtotal Taxes	\$4,955,051	\$4,795,227	(\$159,824)	(3.23%)
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$38,500	\$8,000	(\$30,500)	(79.22%)
Subtotal Use of Money	\$38,500	\$8,000	(\$30,500)	(79.22%)
<u>INTERGOVERNMENTAL REVENUE</u>				
2440 St - HOPTR	\$50,662	\$49,439	(\$1,223)	(2.41%)
2901 County	225,000	225,000	0	0.00%
Subtotal Intergovernmental Revenue	\$275,662	\$274,439	(\$1,223)	(0.44%)
<u>CHARGES FOR SERVICES</u>				
3144 Plan Check / Drainage Review	\$110,000	\$70,000	(\$40,000)	(36.36%)
3145 Plans / Specs	2,800	2,800	0	0.00%
Subtotal Charges for Service	\$112,800	\$72,800	(\$40,000)	(35.46%)
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations and Reimbursements	\$60,000	\$60,000	\$0	0.00%
Subtotal Miscellaneous Revenue	\$60,000	\$60,000	\$0	0.00%
TOTAL REVENUES	\$5,442,013	\$5,210,466	(\$231,547)	(4.25%)

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2009-10	Requested FY 10-11	Difference	Percent Change
EXPENDITURES:				
<u>SALARIES AND BENEFITS</u>				
5100 Permanent Positions	\$17,450,561	\$16,631,777	(\$818,784)	(4.69%)
5101 Cash Allowance	965,335	1,419,186	453,851	47.01%
5110 Extra Help	510,877	1,291,628	780,751	152.83%
5120 Overtime	474,235	708,195	233,960	49.33%
5121 Overtime - FLSA	0	0	0	N/A
5140 Premium Pay	38,764	38,764	0	0.00%
5150 Vacation Pay	57,419	57,422	3	0.01%
5160 Shift Differential	33,846	33,847	1	0.00%
5170 Standby Pay	76,276	76,276	0	0.00%
5190 Agency / Extra Help	47,386	47,391	5	0.01%
5210 County Retirement	5,333,986	5,529,057	195,071	3.66%
5211 Unclaimable County Retire	280,719	290,997	10,278	3.66%
5220 FICA	1,443,480	1,485,922	42,442	2.94%
5300 Health Insurance	1,869,311	1,096,054	(773,257)	(41.37%)
5301 Extra Help Health Insurance	0	0	0	N/A
5310 Disability	173,666	165,937	(7,729)	(4.45%)
5320 Dental Insurance	232,325	221,934	(10,391)	(4.47%)
5330 Life Insurance	17,148	17,311	163	0.95%
5340 Vision Insurance	42,725	42,453	(272)	(0.64%)
5350 Unemployment Insurance	31,164	78,790	47,626	152.82%
5351 Unemployment Perm Pos	0	66,512	66,512	N/A
5400 Workers' Compensation	629,549	658,051	28,502	4.53%
5500 Other Benefits	2,128	2,497	369	17.34%
5900 Salary Savings	(2,000,000)	(2,500,000)	(500,000)	25.00%
5901 Final Budget Adjustment	21,000	0	(21,000)	(100.00%)
5960 Budget System S&B changes	93,063	0	(93,063)	(100.00%)
Subtotal Salaries & Benefits	\$27,824,963	\$27,460,001	(\$364,962)	(1.31%)
<u>SERVICES AND SUPPLIES</u>				
6020 Clothing / Personal	\$68,000	\$68,000	\$0	0.00%
6040 Communications	190,000	200,000	10,000	5.26%
6080 Household Expense	5,000	5,000	0	0.00%
6103 Liability Insurance	229,491	161,407	(68,084)	(29.67%)
6110 Reimb of Employee Damage	500	500	0	0.00%
6140 Maintenance - Equipment	150,000	130,000	(20,000)	(13.33%)
6262 Lab Supplies	310,000	310,000	0	0.00%
6280 Memberships	64,175	111,575	47,400	73.86%
6400 Office Expense	70,000	75,000	5,000	7.14%
6410 Postage	22,000	24,000	2,000	9.09%
6415 Books / Periodicals	12,000	14,000	2,000	16.67%
6430 Printing Services	15,000	17,000	2,000	13.33%
6461 Supplies / Expenses	200,000	190,000	(10,000)	(5.00%)
6500 Professional/Special Services	45,000	40,000	(5,000)	(11.11%)
6516 Data Processing Services	30,000	37,000	7,000	23.33%
6521 County Services	537,722	557,806	20,084	3.74%
6523 District Operations	105,000	575,000	470,000	447.62%

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2009-10	Requested FY 10-11	Difference	Percent Change
<u>SERVICES AND SUPPLIES (Continued)</u>				
6570 Consultant Services	395,000	510,000	115,000	29.11%
6610 Legal Services	815,000	600,000	(215,000)	(26.38%)
6629 Fiscal Accounting Services	262,128	280,000	17,872	6.82%
6630 Audit / Accounting Services	60,480	60,480	0	0.00%
6651 Optometric Services	1,200	2,100	900	75.00%
6654 Medical Examinations	1,500	1,000	(500)	(33.33%)
6800 Public / Legal Notices	1,500	5,000	3,500	233.33%
6820 Rents and Leases - Equipment	60,000	64,000	4,000	6.67%
6821 Rents and Leases - D P Equip	20,000	15,000	(5,000)	(25.00%)
6840 Rents and Leases - Bldgs/Imp	4,075,660	3,425,499	(650,161)	(15.95%)
6880 Small Tools - Instruments	25,000	30,000	5,000	20.00%
6889 Software	386,200	350,000	(36,200)	(9.37%)
6890 Computer Hardware	218,000	150,000	(68,000)	(31.19%)
7022 Public Relations Expense	1,000	1,000	0	0.00%
7052 Out of State Use Tax	500	0	(500)	(100.00%)
7110 Prof Dev - Admin Mgt	37,000	0	(37,000)	(100.00%)
7111 Prof Dev - Confidential	3,000	0	(3,000)	(100.00%)
7112 Prof Dev - WCE	15,000	0	(15,000)	(100.00%)
7120 In-Service Training	97,000	150,000	53,000	54.64%
7130 Tuition / Textbook - Nontaxable	40,000	9,000	(31,000)	(77.50%)
7206 Equipment Usage Charge	185,000	150,000	(35,000)	(18.92%)
7217 State Permits / Fees	8,000	8,000	0	0.00%
7247 Water Conservation	302,957	64,000	(238,957)	(78.87%)
7250 Reimbursable Projects	395,000	290,000	(105,000)	(26.58%)
7302 Travel Expense	90,000	150,000	60,000	66.67%
7303 Private Car Expense	30,000	30,000	0	0.00%
7400 County Data Processing	33,573	26,402	(7,171)	(21.36%)
<i>Subtotal Services and Supplies</i>	\$9,613,586	\$8,887,769	(\$725,817)	(7.55%)
<u>FIXED ASSETS</u>				
8500 Land	\$0	\$100,000	\$100,000	N/A
8560 Equipment	65,000	21,350	(43,650)	(67.15%)
8561 Office Equipment	30,000	30,000	0	0.00%
8562 Computer Equipment	100,000	75,000	(25,000)	(25.00%)
8571 Field Equipment	25,000	50,000	25,000	100.00%
<i>Subtotal Fixed Assets</i>	\$220,000	\$276,350	\$56,350	25.61%

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2009-10	Requested FY 10-11	Difference	Percent Change
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$5,360,000	\$4,040,000	(\$1,320,000)	(24.63%)
<i>Subtotal Other Financing Uses</i>	\$5,360,000	\$4,040,000	(\$1,320,000)	(24.63%)
<u>REIMBURSEMENTS</u>				
8705 Reimbursements - Lab Services	(\$310,000)	(\$310,000)	\$0	0.00%
8709 Reimbursements - Interfund	(\$37,635,068)	(\$34,800,000)	\$2,835,068	(7.53%)
<i>Subtotal Reimbursements</i>	(\$37,945,068)	(\$35,110,000)	\$2,835,068	(7.47%)
<u>RESIDUAL EQUITY TRANSFER</u>				
8880 RET - Between Entities - BOS	\$0	\$560,000	\$560,000	N/A
<i>Subtotal Residual Equity Transfer</i>	\$0	\$560,000	\$560,000	N/A
<u>APPROPRIATIONS FOR CONT</u>				
9000 Appropriations for Contingencies	\$500,000	\$300,000	(\$200,000)	(40.00%)
<i>Subtotal Approp. for Contingencies</i>	\$500,000	\$300,000	(\$200,000)	(40.00%)
<u>ADMIN CONTROL</u>				
9210 Advances	\$1,000,000	\$0	(\$1,000,000)	(100.00%)
9219 Advances - Clearing	(1,000,000)	0	1,000,000	(100.00%)
<i>Subtotal Admin Control</i>	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES				
	\$5,573,481	\$6,414,120	\$840,639	15.08%
GROSS EXPENDITURES				
<i>(Without Reimbursements)</i>	\$43,518,549	\$41,524,120	(\$1,994,429)	(4.58%)
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	\$131,468	\$1,203,654	\$1,072,186	815.55%

FY 2010-11 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.

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	\$800,000
Projected Interest Rate	1.00%
Projected/Planned Interest on Pooled Cash	\$8,000

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. Costs for services are charged to sub-object 7250, Reimbursable Projects. This sub-object will fluctuate from year to year based on need.

Character Title: Charges for Services

Character No.: 672105-30

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.

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.

FY 2010-11 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: General Fund

Character Title: Miscellaneous Revenue

Character No.: 672105-40

4102 Donations and Reimbursements

This item records miscellaneous donations or reimbursements.

Character Title: Salaries and Employee Benefits

Character No.: 672105-50

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:

FTE

FY 09-10 Adopted Budget:

211.00

FY 09-10 Authorized Mid-Year Position Changes:

4.00

Add: 1-WA Chief Engineer
1-Account Clerk II
1-WA CAD/GIS Coordinator
1-WA Principal Engineer (TA)

Delete: 1-Office Assistant II (ERO) (11.00)
1-Electrician/Instrumentation Tech (EO)
1-Engineering Tech III (ERO)
1-WA Lead Mechanic (ERO)
1-WA Maintenance Worker III (ERO)
2-WA Mechanic (ERO)
1-WA Principal Programs Specialist (ERO)
1-WA Program Specialist (ERO)
1-Office Assistant II
1-Engineer Tech IV

FY 10-11 Requested Position Changes:

Add: .75-Technical Writing Specialist 5.75

1-Executive Secretary
1-WA Principal Programs Specialist
2-Water Agency Network Analyst
1-WA Hydrogeologist (Job Class Change)

Delete: 1-Senior Environmental Specialist (12.75)
1-Administrative Service Officer I
1-Department Analyst
1-WA Plant Operator
1-Engineering Programmer II
1-Programmer Analyst
2-WA Maintenance Worker II
1-Network Analyst
2-WA Engineer
.25 Account Clerk III
.25 Technical Writing Manager
.25-WA Program Specialist
1-WA Engineer (Job Class Change)

FY 10-11 Requested Permanent Positions

197.00

FY 2010-11 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>
Maintenance Worker I	20,880	10.00	
Engineering Tech III	4,160	2.00	
Water Agency Program Specialist	2,088	1.00	
Senior Office Assistant	4,160	2.00	
Natural Resources Program Assistant	24,960	12.00	
Water Agency Jr. Engineer	2,088	1.00	
Administrative Aide	1,044	0.50	
Student Intern	12,480	6.00	
<i>Total</i>		34.50	\$1,291,628

5120 Overtime

<u>Job Class</u>	<u>Hours</u>	<u>FTE</u>	<u>Amount</u>
Senior Office Assistant	1,044	0.50	
Technical Writing Specialist	1,044	0.50	
Senior Environmental Specialist	2,088	1.00	
Engineering Technician III	2,088	1.00	
Water Agency Maintenance Worker III	4,160	2.00	
Water Agency Mechanic	4,160	2.00	
<i>Total</i>		7.00	\$708,195

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.

FY 2010-11 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: General Fund

Character Title: Services and Supplies

Character No.: 672105-60

6020 Clothing/Personal PCAS 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 PCAS 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.

6080 Household Expense PCAS No. 108-1
 This item is requested to provide funds for cleaning and household supplies.

6103 Liability Insurance PCAS No. 108-5
 The amount requested for liability insurance in FY 10-11 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 PCAS 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 PCAS 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 PCAS 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. Reimbursements are recorded in sub-object 8705.

6280 Memberships PCAS No. 108-1, 111, 114, 122
 This item is requested to provide funds for Agency memberships in various professional and technical organizations as follows:

American Water Resources Assoc	\$325
American Water Works Assoc	3,400
Bay Area Coalition	1,900
CA Assoc Of Public Information Officers	200
CA Utilities Emergency	500
CA Climate Action	50,000
CA Council for Excellence	3,500
CA Assoc of Sanitation Agency	13,500
CA Special Districts	4,200
CA Council for Environmental & Economic Balance	2,500
CA Stationary Fuel Cell Collaborative	10,000
Climate Communities	6,000
Government Finance Officers	800
Groundwater Resources Assoc	350
ICLEI	600
Int'l Society of Arboriculture	250
Nat'l Assoc of Corrosion Eng	250
Safety Center, Inc	250
Miscellaneous	300
Underground Service Alert	750
Water Reuse Foundation	12,000
Total	<u>\$111,575</u>

FY 2010-11 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

6400 Office Expense PCAS No. 108-1 and Various Overhead

This account records non-capitalized office expenses.

6410 Postage PCAS No. Various

This item is requested to cover the costs of the Agency's postage. This item has increase due to the increase cost of postage stamps.

6415 Books/Periodicals PCAS 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.

6430 Printing Services PCAS No. Various

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

6461 Supplies/Expenses PCAS No. Various Overhead

Supplies/Expenses covers the costs of operational supplies used by various divisions of the Agency.

6500 Professional/Special Services PCAS No. Various

This item is requested for the Agency's share of costs for the Manager of the Countywide Climate Change Change Coordination position.

6516 Data Processing Services PCAS No. 108-9

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

6521 County Services PCAS No. Various

County Services covers the costs of services provided by other county departments, as specified in agreements. The FY10-11 budget assumes the following costs:

Clerk of the Board	108-13	\$302,000
County Administrator's Office	108-14	160,000
County Auditor-Controller	108-12	95,806
		\$557,806

6523 District Operations PCAS No. Various

This item is requested to provide funds for the charging of salaries and benefits for staff assigned to General Fund projects.

ISO Implementation	\$125,000
Business Outreach	75,000
Employee Programs	50,000
Energy Enterprise	50,000
Climate Change Issues	200,000
Water Education	75,000
	\$575,000

FY 2010-11 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

6570 Consultant Services PCAS No. Various

This item covers the costs for services provided by outside consultant.

Consultant Services for FY 10-11:

Safety/Wellness	\$30,000
ISO Certification	25,000
Community Outreach (Zun Zun)	50,000
IBM Data Sharing/Optimization Project	100,000
Local Projects Support	125,000
Digital Assurance Certification LLC	5,000
Drainage Review	175,000
	\$510,000

6610 Legal Services PCAS No. 108-8 and Various

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

6629 Fiscal Accounting Service PCAS 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 PCAS No. 108-12

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

6651 Optometric Services PCAS No. 108-1, 111, 114, 122

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

6654 Medical Examinations

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.

6800 Public/Legal Notices PCAS No. Various

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

6820 Rents/Leases - Equip PCAS 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 PCAS No. 108-9

This item covers the costs of leasing computer equipment. No change is requested.

FY 2010-11 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

6840 Rents/Leases - Bldgs/Impr

PCAS No. Various

This request covers the cost of principal and interest for financing the purchase of the new 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 payments for 404 Aviation Blvd. Building		\$471,122
Principal payments for O&M Building & Fleet Center		302,703
Other Rent Charges-Facilities Fund PCAS NO. 108-20		2,651,674
(includes \$557,000 for payoff payment for the loan at 404 Aviation Blvd.)	Total	\$3,425,499

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>	PCAS No. 111	\$5,000
Miscellaneous		
 <u>Maint. and Mechanic Services</u>	 PCAS No. 111	 5,000
Miscellaneous		
 <u>Office Furniture</u>	 PCAS No. 3303	 5,000
Desk Chairs		5,000
Replacement furniture		5,000
Miscellaneous		10,000
	Total	\$30,000

6889 Software

PCAS 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, payroll processing and records management (from paper to paperless).

6890 Computer Hardware

PCAS No. 108-9

This item is requested to fund the purchase of anticipated hardware additions required for new staff members and replacement or 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

PCAS No. 108-1

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

FY 2010-11 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

7110 Prof Dev - Admin Management

PCAS No. 108-1, 111, 114, 122, 123

This request is for Professional Development funds for administrative management personnel. Benefit has been suspended for FY 10-11.

7111 Prof Dev - Confidential

PCAS No. 108-1, 123-2

This request is for Professional Development funds for confidential employees. Benefit has been suspended for FY 10-11.

7112 Prof Develop - WCE

PCAS No. 111, 114

This request is for Professional Development funds for the Agency's engineers. Benefit has been suspended for FY 10-11.

7120 Training-In-Service

PCAS 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.

7130 Tuition/Textbook

PCAS No. Various Overhead

Tuition / Textbook-Nontaxable is requested to cover the costs of employee development and tuition reimbursement program, as authorized by the Local 39 labor agreement.

7206 Equipment Usage Charge

PCAS No. Various Overhead

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

7217 State Permits/Fees

PCAS No. Various

This item is requested to cover the cost of a number of fees being charged by the state for various inspection and environmental controls.

7247 Water Conservation

PCAS No. 7274

This item is for the alternative toilet pilot program.

7250 Reimbursable Projects

PCAS 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.

7302 Travel Expense

PCAS No. Various

This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.

7303 Private Car Expense

PCAS No. Various

Private Car Expense is reimbursed to employees for the use of their private vehicles.

7400 County Data Processing

PCAS 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.

FY 2010-11 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: General Fund

Character Title: Fixed Assets

Character No.: 672105-85

8500 Land

PCAS No. 7392

This cost represents our obligation to make improvements to land received through Federal Program.

8560 Equipment

PCAS No. Various

This item is to request funds for the purchase of equipment that may be identified during the fiscal year.

8561 Office Equipment

PCAS No. Various

This item will provide for office equipment which may be required to meet operational needs arising during the fiscal year.

8562 Computer Equipment

PCAS No. Various

The FY 10-11 request will fund the purchase of new or replacement equipment as required throughout the year.

8571 Field Equipment

PCAS No. Various

This request will fund the purchase of miscellaneous equipment that may be required during the year.

Character Title: Residual Equity Transfer

Character No.: 672105-86

8625 OT - Win Special Dist - BOS

Transfer of funds to finance staff and consultant costs associated with Water Recycled Fund (\$1,600,000), Russian River Projects Fund (\$900,000) and the new Sustainability Fund (\$1,540,000).

Character Title: Reimbursements

Character No.: 672105-87

8705 Reimbursements - Lab Services

Reimbursements-Lab Services are used to recover labor and overhead charged to lab supplies. see Sub-Object 6262.

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.: 672105-88

8880 RET - Between Entities - BOS

Transfer of funds to Occidental Operations (\$300,000), Occidental Construction (\$200,000) and Penngrove Operations (\$60,000).

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 10-11 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. No payment will be made in FY 10-11.

9219 Advances - Clearing

This is the clearing account for sub-object 9210 Advances

FY 2010-11 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 08-09	Estimated FY 09-10	Requested FY 10-11
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$3,750,473	\$5,127,687	\$1,711,101
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	5,599,038	5,877,503	5,210,466
Expenditures - (Decrease) fund balance	(4,335,816)	(10,677,316)	(6,414,120)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,263,222	(4,799,813)	(1,203,654)
Adjustments to Reserves/Encumbrances:			
Outstanding Encumbrances - Net Change	134,154	-	-
Loan Payment Received (Occidental)	-	1,383,227	-
Advances (ISF-Power Resources Fund)	(20,162)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	\$113,992	\$1,383,227	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$5,127,687	\$1,711,101	\$507,447
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$1,377,214	(\$3,416,586)	(\$1,203,654)
<u>Fund Balance Components at Beginning of FY</u>	7/1/08	7/1/09	
Cash	\$5,323,344	\$6,441,865	
Other Receivable	82,364	50,945	
Accounts Payable	(702,770)	(546,812)	
Encumbrances	(877,465)	(743,311)	
FB Res for Contingencies	(75,000)	(75,000)	
Total Beginning Fund Balance	\$3,750,473	\$5,127,687	