

**FY 2011-12 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2010-11	Requested FY 11-12	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1000 Prop Taxes - CY Secured	\$5,239,520	\$5,265,839	\$26,319	0.50%
1008 RDA Increment	(642,223)	(614,294)	27,929	(4.35%)
1011 SB 2557 Prop Tax Admin	(75,861)	(74,500)	1,361	(1.79%)
1014 AB1290 RDA Pass Throughs	42,458	39,355	(3,103)	(7.31%)
1020 Prop Taxes - CY Supplemental	41,847	35,420	(6,427)	(15.36%)
1040 Prop Taxes - CY Unsecured	185,486	184,694	(792)	(0.43%)
1266 Timber Yield Tax	4,000	4,000	0	0.00%
<b>Subtotal Taxes</b>	<b>\$4,795,227</b>	<b>\$4,840,514</b>	<b>\$45,287</b>	<b>0.94%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$8,000	\$26,400	\$18,400	230.00%
<b>Subtotal Use of Money</b>	<b>\$8,000</b>	<b>\$26,400</b>	<b>\$18,400</b>	<b>230.00%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2440 St - HOPTR	\$49,439	\$50,948	\$1,509	3.05%
2901 County	225,000	225,000	0	0.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$274,439</b>	<b>\$275,948</b>	<b>\$1,509</b>	<b>0.55%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3019 NCPA-Fee for Govt Services	\$0	\$12,700	\$12,700	N/A
3144 Plan Check / Drainage Review	70,000	50,000	(20,000)	(28.57%)
3145 Plans / Specs	2,800	2,000	(800)	(28.57%)
<b>Subtotal Charges for Service</b>	<b>\$72,800</b>	<b>\$64,700</b>	<b>(\$8,100)</b>	<b>(11.13%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4102 Donations and Reimbursements	\$60,000	\$403,000	\$343,000	571.67%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$60,000</b>	<b>\$403,000</b>	<b>\$343,000</b>	<b>571.67%</b>
<b>TOTAL REVENUES</b>	<b>\$5,210,466</b>	<b>\$5,610,562</b>	<b>\$400,096</b>	<b>7.68%</b>

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2010-11	Requested FY 11-12	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b><u>SALARIES AND BENEFITS</u></b>				
5100 Permanent Positions	\$16,631,777	\$16,703,364	\$71,587	0.43%
5101 Cash Allowance	1,419,186	1,408,379	(10,807)	(0.76%)
5102 MTO Savings	0	(343,236)	(343,236)	N/A
5110 Extra Help	1,291,628	1,294,324	2,696	0.21%
5120 Overtime	708,195	710,513	2,318	0.33%
5121 Overtime - FLSA	0	0	0	N/A
5140 Premium Pay	38,764	39,025	261	0.67%
5150 Vacation Pay	57,422	58,158	736	1.28%
5160 Shift Differential	33,847	34,095	248	0.73%
5170 Standby Pay	76,276	76,276	0	0.00%
5190 Agency / Extra Help	47,391	47,397	6	0.01%
5210 County Retirement	5,529,057	6,153,452	624,395	11.29%
5211 Unclaimable County Retire	290,997	323,863	32,866	11.29%
5220 FICA	1,485,922	1,373,681	(112,241)	(7.55%)
5300 Health Insurance	1,096,054	1,165,028	68,974	6.29%
5301 Extra Help Health Insurance	0	0	0	N/A
5310 Disability	165,937	180,542	14,605	8.80%
5320 Dental Insurance	221,934	246,833	24,899	11.22%
5330 Life Insurance	17,311	16,943	(368)	(2.13%)
5340 Vision Insurance	42,453	39,992	(2,461)	(5.80%)
5350 Unemployment Insurance	78,790	78,953	163	0.21%
5351 Unemployment Perm Pos	66,512	50,092	(16,420)	(24.69%)
5400 Workers' Compensation	658,051	406,598	(251,453)	(38.21%)
5500 Other Benefits	2,497	2,481	(16)	(0.64%)
5900 Salary Savings	(2,500,000)	(2,500,000)	0	0.00%
5907 Additional Benefits	0	250,000	250,000	N/A
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$27,460,001</b>	<b>\$27,816,753</b>	<b>\$356,752</b>	<b>1.30%</b>
<b><u>SERVICES AND SUPPLIES</u></b>				
6020 Clothing / Personal	\$68,000	\$67,000	(\$1,000)	(1.47%)
6040 Communications	200,000	190,000	(10,000)	(5.00%)
6080 Household Expense	5,000	5,500	500	10.00%
6103 Liability Insurance	161,407	179,407	18,000	11.15%
6110 Reimb of Employee Damage	500	500	0	0.00%
6140 Maintenance - Equipment	130,000	128,000	(2,000)	(1.54%)
6262 Lab Supplies	310,000	310,000	0	0.00%
6280 Memberships	111,575	151,325	39,750	35.63%
6400 Office Expense	75,000	75,000	0	0.00%
6410 Postage	24,000	25,000	1,000	4.17%
6415 Books / Periodicals	14,000	9,000	(5,000)	(35.71%)
6430 Printing Services	17,000	18,000	1,000	5.88%
6461 Supplies / Expenses	190,000	190,000	0	0.00%
6500 Professional/Special Services	40,000	40,000	0	0.00%
6516 Data Processing Services	37,000	35,000	(2,000)	(5.41%)
6521 County Services	557,806	705,636	147,830	26.50%

**SUMMARY OF REVENUES AND EXPENDITURES**

Index No.: 672105

Sub-Object No. and Title	Adopted 2010-11	Requested FY 11-12	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
6523 District Operations	575,000	0	(575,000)	(100.00%)
6570 Consultant Services	510,000	715,000	205,000	40.20%
6610 Legal Services	600,000	761,600	161,600	26.93%
6628 HRMS	0	119,841	119,841	N/A
6629 Fiscal Accounting Services	280,000	445,500	165,500	59.11%
6630 Audit / Accounting Services	60,480	60,480	0	0.00%
6645 Risk Mgmt-Ben Admin Svcs	0	70,120	70,120	N/A
6651 Optometric Services	2,100	2,000	(100)	(4.76%)
6654 Medical Examinations	1,000	1,000	0	0.00%
6800 Public / Legal Notices	5,000	3,000	(2,000)	(40.00%)
6820 Rents and Leases - Equipment	64,000	64,000	0	0.00%
6821 Rents and Leases - D P Equip	15,000	20,000	5,000	33.33%
6840 Rents and Leases - Bldgs/Imp	3,425,499	3,514,667	89,168	2.60%
6880 Small Tools - Instruments	30,000	95,000	65,000	216.67%
6889 Software	350,000	250,000	(100,000)	(28.57%)
6890 Computer Hardware	150,000	200,000	50,000	33.33%
7022 Public Relations Expense	1,000	5,000	4,000	400.00%
7110 Prof Dev - Admin Mgt	0	37,000	37,000	N/A
7111 Prof Dev - Confidential	0	3,000	3,000	N/A
7112 Prof Dev - WCE	0	15,000	15,000	N/A
7120 In-Service Training	150,000	160,150	10,150	6.77%
7130 Tuition / Textbook - Nontaxable	9,000	40,000	31,000	344.44%
7206 Equipment Usage Charge	150,000	150,000	0	0.00%
7217 State Permits / Fees	8,000	8,000	0	0.00%
7247 Water Conservation	64,000	66,575	2,575	4.02%
7250 Reimbursable Projects	290,000	290,000	0	0.00%
7302 Travel Expense	150,000	120,000	(30,000)	(20.00%)
7303 Private Car Expense	30,000	21,000	(9,000)	(30.00%)
7400 County Data Processing	26,402	25,606	(796)	(3.01%)
<b>Subtotal Services and Supplies</b>	<b>\$8,887,769</b>	<b>\$9,392,907</b>	<b>\$505,138</b>	<b>5.68%</b>
<b><u>OTHER CHARGES</u></b>				
8010 Contribution Non-Co Govt	\$0	\$25,000	\$25,000	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>N/A</b>
<b><u>FIXED ASSETS</u></b>				
8500 Land	\$100,000	\$100,000	\$0	0.00%
8560 Equipment	21,350	21,350	0	0.00%
8561 Office Equipment	30,000	30,000	0	0.00%
8562 Computer Equipment	75,000	100,000	25,000	33.33%
8571 Field Equipment	50,000	22,500	(27,500)	(55.00%)
9482 Amort WIP outlay	0	450,000	450,000	N/A
<b>Subtotal Fixed Assets</b>	<b>\$276,350</b>	<b>\$723,850</b>	<b>\$447,500</b>	<b>161.93%</b>

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2010-11	Requested FY 11-12	Difference	Percent Change
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist - BOS	\$4,040,000	\$1,460,000	(\$2,580,000)	(63.86%)
<b>Subtotal Other Financing Uses</b>	<b>\$4,040,000</b>	<b>\$1,460,000</b>	<b>(\$2,580,000)</b>	<b>(63.86%)</b>
<b><u>REIMBURSEMENTS</u></b>				
8705 Reimbursements - Lab Services	(\$310,000)	(\$310,000)	\$0	0.00%
8709 Reimbursements - Interfund	(\$34,800,000)	(\$36,000,000)	(\$1,200,000)	3.45%
<b>Subtotal Reimbursements</b>	<b>(\$35,110,000)</b>	<b>(\$36,310,000)</b>	<b>(\$1,200,000)</b>	<b>3.42%</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
8880 RET - Between Entities - BOS	\$560,000	\$660,000	\$100,000	17.86%
<b>Subtotal Residual Equity Transfer</b>	<b>\$560,000</b>	<b>\$660,000</b>	<b>\$100,000</b>	<b>17.86%</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
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>
<b><u>ADMIN CONTROL</u></b>				
9210 Advances	\$0	\$400,000	\$400,000	N/A
9219 Advances - Clearing	0	(400,000)	(400,000)	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>\$6,414,120</b>	<b>\$4,068,510</b>	<b>(\$2,345,610)</b>	<b>(36.57%)</b>
<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$41,524,120</b>	<b>\$40,378,510</b>	<b>(\$1,145,610)</b>	<b>(2.76%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,203,654</b>	<b>(\$1,542,052)</b>	<b>(\$2,745,706)</b>	<b>(228.11%)</b>

**FY 2011-12 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Section Title: General Fund

Character Title: Taxes

Character No.: 672105-10

**1000 Prop Taxes - CY Secured**

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

**1008 RDA increment**

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

**1011 SB 2557 Admin Fee**

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

**1014 AB1290 RDA Pass Through**

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

**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	\$4,800,000
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	\$26,400

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.

**FY 2011-12 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Section Title: General Fund

Character Title: Charges for Services

Character No.: 672105-30

**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.

**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.

Character Title: Miscellaneous Revenue

Character No.: 672105-40

**4102 Donations and Reimbursements**

This item records miscellaneous donations or reimbursements (\$52,000) including reimbursement from the Equipment Fund (\$268,000) and the Water Transmission Fund (\$85,000) for development of the Business Platform.

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.

<b>Reconciliation of Permanent Positions:</b>	<b>FTE</b>
<b>FY 10-11 Adopted Budget:</b>	<b>197.00</b>
<b>FY 10-11 Authorized Mid-Year Position Changes:</b>	<b>2.00</b>
<b>Add:</b>	
1-Electrician/Instrumentation Tech (TA)	
1-WA Mechanic (TA)	
<b>FY 11-12 Requested Position Changes:</b>	
<b>Add:</b>	
1-WA Principal Programs Specialist	5.00
1-WA Sr. Network Analyst	
1-WA Land Surveyor	
1-Senior Office Assistant	
1-WA Assistant General Manager	
<b>Delete:</b>	
.75 Technical Writing Manager	
.75-WA Program Specialist	(8.50)
1-Automotive Mechanic	
1- Secretary	
1-WA Lead Maintenance Worker	
1-Assistant Project Manager	
1-Licensed Land Surveyor	
2-Deputy Chief Engineer	
<b>FY 11-12 Requested Permanent Positions</b>	<b>195.50</b>

**FY 2011-12 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.

**5102 MTO Savings**

This records the anticipated saving from mandatory time off for FY 11-12.

**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	\$1,294,324

**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	\$710,513

**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 2011-12 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 11-12 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	15,000
CA Special Districts	4,500
CA Council for Environmental & Economic Balance	20,000
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 Research Foundation	20,450
Water Reuse Foundation	12,000
Total	<u>\$151,325</u>

## FY 2011-12 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 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 FY11-12 budget assumes the following costs:

Clerk of the Board	108-13	\$300,000
County Administrator's Office	108-14	125,000
Support Services	108-22	64,395
County Auditor-Controller	108-12	216,241
		\$705,636

**6570 Consultant Services**  
This item covers the costs for services provided by outside consultant.

Consultant Services for FY 11-12:

Safety/Wellness	\$30,000
Community Outreach	125,000
(Zun Zun)	-
CASGEM Support	50,000
Misc Climate Change Issues	150,000
Web Site Maintenance	110,000
Data and Web Base Development	40,000
Local Projects Support	125,000
Climate Action Registry	50,000
Digital Assurance Certification LLC	5,000
Drainage Review	30,000
	\$715,000

**FY 2011-12 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

**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.

**6628 HRMS**

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

**6629 Fiscal Accounting Service**

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.

**6645 Risk Mgmt-Ben Admin Svcs**

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

**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**

PCAS 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.

**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.

**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	\$493,283
Principal payments for O&M Building & Fleet Center	315,859
Principal payments for Service Center Relocation	134,764
Other Rent Charges-Facilities Fund PCAS NO. 108-20	2,570,761
(includes \$557,000 for payoff payment for the loan at 404 Aviation Blvd.)	
Total	<u>\$3,514,667</u>

**FY 2011-12 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

**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	
Desk Chairs		5,000
Replacement Furniture (increase due to pending relocation)		70,000
Miscellaneous		10,000
	<b>Total</b>	<b>\$95,000</b>

**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, 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.

**7110 Prof Dev - Admin Management**

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

This request is for Professional Development funds for administrative management personnel.

**7111 Prof Dev - Confidential**

PCAS No. 108-1, 123-2

This request is for Professional Development funds for confidential employees.

**7112 Prof Develop - WCE**

PCAS No. 111, 114

This request is for Professional Development funds for the Agency's engineers.

**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.

**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.

**FY 2011-12 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**

**7247 Water Conservation** PCAS No. 7274

This item is requested to fund 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.

Character Title: **Other Charges**

Character No.: **672105-75**

**8010 Contribution Non-Co Govt**

This item represents a donation to Regional Parks for the Spring Lake Park's Discovery Center.

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 a HP Plotter.

**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 11-12 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.

**9482 Amort WIP outlay**

This request will fund software development of the business platform.

Character Title: **Residual Equity Transfer**

Character No.: **672105-86**

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

Transfer of funds to finance staff and consultant costs associated with Water Recycled Fund (\$900,000), Russian River Projects Fund (\$350,000) and the Sustainability Fund (\$210,000).

**FY 2011-12 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Section Title: General Fund

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, flood control and including the following General Fund projects:

ISO Implementation	\$200,000
Climate Conference	10,000
Community Outreach	10,000
Energy Enterprise	45,000
Employee Programs	50,000
Applied Solutions	50,000
Standards Specific Library	45,000
Agency Publications	15,000
Web Site	50,000
Climate Change Issues	150,000
Water Education	25,000
	<u>\$650,000</u>

Character Title: Residual Equity Transfer

Character No.: 672105-88

**8880 RET - Between Entities - BOS**

FY 11-12 a residual equity transfer of funds will be made to Occidental Operations to cover operational expenses.

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 11-12 to provide for unexpected emergency purchases or revenue shortfalls.

Character Title: Administrative Control

Character No.: 672105-92

**9210 Advances**

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

**9219 Advances - Clearing**

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

**FY 2011-12 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 09-10	Estimated FY 10-11	Requested FY 11-12
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)</b>	<b>\$5,127,687</b>	<b>\$7,415,027</b>	<b>\$3,831,617</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	6,553,739	5,404,417	5,610,562
Expenditures - (Decrease) fund balance	(5,765,653)	(8,487,827)	(4,068,510)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>788,086</b>	<b>(3,083,410)</b>	<b>1,542,052</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	118,262	-	-
Loan Payment Received (Occidental)	1,383,227	-	-
Post Audit Adjustment (A/P)	7,462	-	-
Advances (ISF-Power Resources Fund)	(9,697)	(500,000)	(400,000)
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>1,499,254</b>	<b>(\$500,000)</b>	<b>(\$400,000)</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$7,415,027</b>	<b>\$3,831,617</b>	<b>\$4,973,669</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)</b>	<b>\$2,287,340</b>	<b>(\$3,583,410)</b>	<b>\$1,142,052</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/09</b>	<b>7/1/10</b>	
Cash	\$6,441,865	\$8,270,715	
Other Receivable	50,945	175,004	
Accounts Payable	(546,812)	(330,643)	
Encumbrances	(743,311)	(625,049)	
FB Res for Contingencies	(75,000)	(75,000)	
<b>Total Beginning Fund Balance</b>	<b>\$5,127,687</b>	<b>\$7,415,027</b>	