

**FY 2012-13 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2011-12	Requested FY 12-13	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1000 Prop Taxes - CY Secured	\$5,265,839	\$5,179,062	(\$86,777)	(1.65%)
1008 RDA Increment	(614,294)	(595,850)	18,444	(3.00%)
1011 SB 2557 Prop Tax Admin	(74,500)	(79,800)	(5,300)	7.11%
1014 AB1290 RDA Pass Throughs	39,355	38,161	(1,194)	(3.03%)
1020 Prop Taxes - CY Supplemental	35,420	29,420	(6,000)	(16.94%)
1040 Prop Taxes - CY Unsecured	184,694	195,682	10,988	5.95%
1266 Timber Yield Tax	4,000	4,000	0	0.00%
<b>Subtotal Taxes</b>	<b>\$4,840,514</b>	<b>\$4,770,675</b>	<b>(\$69,839)</b>	<b>(1.44%)</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$26,400	\$6,050	(\$20,350)	(77.08%)
<b>Subtotal Use of Money</b>	<b>\$26,400</b>	<b>\$6,050</b>	<b>(\$20,350)</b>	<b>(77.08%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2440 St - HOPTR	\$50,948	\$50,439	(\$509)	(1.00%)
2901 County	225,000	225,000	0	0.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$275,948</b>	<b>\$275,439</b>	<b>(\$509)</b>	<b>(0.18%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3019 NCPA-Fee for Govt Services	\$12,700	\$11,718	(\$982)	(7.73%)
3144 Plan Check / Drainage Review	50,000	50,000	0	0.00%
3145 Plans / Specs	2,000	2,000	0	0.00%
3405 Lab Services (Sanitation)	0	310,000	310,000	N/A
<b>Subtotal Charges for Service</b>	<b>\$64,700</b>	<b>\$373,718</b>	<b>\$309,018</b>	<b>477.62%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4102 Donations and Reimbursements	\$403,000	\$0	(\$403,000)	(100.00%)
<b>Subtotal Miscellaneous Revenue</b>	<b>\$403,000</b>	<b>\$0</b>	<b>(\$403,000)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$5,610,562</b>	<b>\$5,425,882</b>	<b>(\$184,680)</b>	<b>(3.29%)</b>

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2011-12	Requested FY 12-13	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b><u>SALARIES AND BENEFITS</u></b>				
5100 Permanent Positions	\$16,703,364	\$16,799,489	\$96,125	0.58%
5101 Cash Allowance	1,408,379	1,395,732	(12,647)	(0.90%)
5102 MTO Savings	(343,236)	0	343,236	(100.00%)
5110 Extra Help	1,294,324	1,786,513	492,189	38.03%
5120 Overtime	710,513	877,255	166,742	23.47%
5121 Overtime - FLSA	0	0	0	N/A
5140 Premium Pay	39,025	3,190	(35,835)	(91.83%)
5150 Vacation Pay	58,158	50,808	(7,350)	(12.64%)
5160 Shift Differential	34,095	2,852	(31,243)	(91.64%)
5170 Standby Pay	76,276	0	(76,276)	(100.00%)
5190 Agency / Extra Help	47,397	43,503	(3,894)	(8.22%)
5210 County Retirement	6,153,452	6,681,501	528,049	8.58%
5211 Unclaimable County Retire	323,863	351,660	27,797	8.58%
5220 FICA	1,373,681	1,432,332	58,651	4.27%
5300 Health Insurance	1,165,028	1,157,544	(7,484)	(0.64%)
5301 Extra Help Health Insurance	0	0	0	N/A
5302 HRA Benefit	0	16,884	16,884	N/A
5310 Disability	180,542	181,902	1,360	0.75%
5320 Dental Insurance	246,833	229,714	(17,119)	(6.94%)
5330 Life Insurance	16,943	14,748	(2,195)	(12.96%)
5340 Vision Insurance	39,992	41,045	1,053	2.63%
5350 Unemployment Insurance	78,953	108,978	30,025	38.03%
5351 Unemployment Perm Pos	50,092	16,794	(33,298)	(66.47%)
5400 Workers' Compensation	406,598	382,225	(24,373)	(5.99%)
5500 Other Benefits	2,481	2,678	197	7.94%
5900 Salary Savings	(2,500,000)	(1,888,693)	611,307	(24.45%)
5907 Additional Benefits	250,000	0	(250,000)	(100.00%)
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$27,816,753</b>	<b>\$29,688,654</b>	<b>\$1,871,901</b>	<b>6.73%</b>
<b><u>SERVICES AND SUPPLIES</u></b>				
6020 Clothing / Personal	\$67,000	\$70,000	\$3,000	4.48%
6040 Communications	190,000	190,000	0	0.00%
6060 Food	0	5,000	5,000	N/A
6080 Household Expense	5,500	0	(5,500)	(100.00%)
6084 Janitorial Supplies	0	4,000	4,000	N/A
6103 Liability Insurance	179,407	155,375	(24,032)	(13.40%)
6110 Reimb of Employee Damage	500	500	0	0.00%
6140 Maintenance - Equipment	128,000	128,000	0	0.00%
6262 Lab Supplies	310,000	310,000	0	0.00%
6280 Memberships	151,325	166,818	15,493	10.24%
6400 Office Expense	75,000	75,000	0	0.00%
6410 Postage	25,000	27,000	2,000	8.00%
6415 Books / Periodicals	9,000	9,000	0	0.00%
6430 Printing Services	18,000	16,000	(2,000)	(11.11%)
6461 Supplies / Expenses	190,000	195,000	5,000	2.63%
6500 Professional/Special Services	40,000	325,000	285,000	712.50%
6516 Data Processing Services	35,000	285,000	250,000	714.29%

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2011-12	Requested FY 12-13	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
6521 County Services	705,636	691,420	(14,216)	(2.01%)
6523 District Operations	0	0	0	N/A
6570 Consultant Services	715,000	730,500	15,500	2.17%
6610 Legal Services	761,600	700,000	(61,600)	(8.09%)
6628 HRMS	119,841	120,000	159	0.13%
6629 Fiscal Accounting Services	445,500	445,550	50	0.01%
6630 Audit / Accounting Services	60,480	65,000	4,520	7.47%
6645 Risk Mgmt-Ben Admin Svcs	70,120	52,254	(17,866)	(25.48%)
6651 Optometric Services	2,000	2,000	0	0.00%
6654 Medical Examinations	1,000	1,000	0	0.00%
6800 Public / Legal Notices	3,000	3,000	0	0.00%
6820 Rents and Leases - Equipment	64,000	64,000	0	0.00%
6821 Rents and Leases - D P Equip	20,000	10,000	(10,000)	(50.00%)
6840 Rents and Leases - Bldgs/Imp	3,514,667	4,190,298	675,631	19.22%
6880 Small Tools - Instruments	95,000	80,000	(15,000)	(15.79%)
6889 Software	250,000	390,000	140,000	56.00%
6890 Computer Hardware	200,000	200,000	0	0.00%
7022 Public Relations Expense	5,000	40,000	35,000	700.00%
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	160,150	166,170	6,020	3.76%
7130 Tuition / Textbook - Nontaxable	40,000	0	(40,000)	(100.00%)
7154 Dept Recognition Program	0	5,000	5,000	N/A
7206 Equipment Usage Charge	150,000	180,000	30,000	20.00%
7217 State Permits / Fees	8,000	8,000	0	0.00%
7247 Water Conservation	66,575	43,415	(23,160)	(34.79%)
7250 Reimbursable Projects	290,000	50,000	(240,000)	(82.76%)
7302 Travel Expense	120,000	100,000	(20,000)	(16.67%)
7303 Private Car Expense	21,000	16,000	(5,000)	(23.81%)
7400 County Data Processing	25,606	25,732	126	0.49%
<b>Subtotal Services and Supplies</b>	<b>\$9,392,907</b>	<b>\$10,341,032</b>	<b>\$948,125</b>	<b>10.09%</b>
<b><u>OTHER CHARGES</u></b>				
8010 Contribution Non-Co Govt	\$25,000	\$0	(\$25,000)	(100.00%)
<b>Subtotal Other Charges</b>	<b>\$25,000</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>(100.00%)</b>
<b><u>FIXED ASSETS</u></b>				
8500 Land	\$100,000	\$0	(\$100,000)	(100.00%)
8510 Buildings/Improvements	0	30,000	30,000	N/A
8560 Equipment	21,350	24,500	3,150	14.75%
8561 Office Equipment	30,000	30,000	0	0.00%
8562 Computer Equipment	100,000	130,000	30,000	30.00%
8571 Field Equipment	22,500	57,000	34,500	153.33%
9482 Amort WIP outlay	450,000	650,000	200,000	44.44%
<b>Subtotal Fixed Assets</b>	<b>\$723,850</b>	<b>\$921,500</b>	<b>\$197,650</b>	<b>27.31%</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

**Index No.: 672105**

<b>Sub-Object No. and Title</b>	<b>Adopted 2011-12</b>	<b>Requested FY 12-13</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist - BOS	\$1,460,000	\$1,300,000	(\$160,000)	(10.96%)
<b><i>Subtotal Other Financing Uses</i></b>	<b>\$1,460,000</b>	<b>\$1,300,000</b>	<b>(\$160,000)</b>	<b>(10.96%)</b>
<b><u>REIMBURSEMENTS</u></b>				
8705 Reimbursements - Lab Services	(\$310,000)	\$0	\$310,000	(100.00%)
8709 Reimbursements - Interfund	(36,000,000)	(37,250,000)	(\$1,250,000)	3.47%
<b><i>Subtotal Reimbursements</i></b>	<b>(\$36,310,000)</b>	<b>(\$37,250,000)</b>	<b>(\$940,000)</b>	<b>2.59%</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
8880 RET - Between Entities - BOS	\$660,000	\$850,000	\$190,000	28.79%
<b><i>Subtotal Residual Equity Transfer</i></b>	<b>\$660,000</b>	<b>\$850,000</b>	<b>\$190,000</b>	<b>28.79%</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
9000 Appropriations for Contingencies	\$300,000	\$300,000	\$0	0.00%
<b><i>Subtotal Approp. for Contingencies</i></b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>ADMIN CONTROL</u></b>				
9210 Advances	\$400,000	\$400,000	\$0	0.00%
9219 Advances - Clearing	(400,000)	(400,000)	0	0.00%
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,068,510</b>	<b>\$6,151,186</b>	<b>\$2,082,676</b>	<b>51.19%</b>
<b>GROSS EXPENDITURES</b> <i>(Without Reimbursements)</i>	<b>\$40,378,510</b>	<b>\$43,401,186</b>	<b>\$3,022,676</b>	<b>7.49%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$1,542,052)</b>	<b>\$725,304</b>	<b>\$2,267,356</b>	<b>(147.03%)</b>

**FY 2012-13 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	\$1,100,000
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	\$6,050

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 Countv**

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

**FY 2012-13 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.

**3405 Lab Services (Sanitation)**

Revenue from Subobject 6262 Lab Supplies

**Character Title:** Miscellaneous Revenue

**Character No.:** 672105-40

**4102 Donations and Reimbursements**

This item records miscellaneous donations or reimbursements. None are expected in FY 12-13.

**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:**

	<b>FTE</b>
<b><i>FY 11-12 Adopted Budget:</i></b>	<b>195.50</b>
<b><i>FY 11-12 Authorized Mid-Year Position Changes:</i></b>	<b>3.00</b>
<b><i>Add:</i></b>	
1-Department Analyst	
1-Administrative Aide	
1-Administrative Service Officer II	
<b><i>Delete:</i></b>	<b>(5.00)</b>
1-Payroll Clerk	
1-Administrative Service Officer I	
1-Water Agency Capital Project Manger	
1-Water Agency Program Specialist	
1-Water Agency Network Analyst	
<b><i>FY 12-13 Requested Position Changes:</i></b>	
<b><i>Add:</i></b>	<b>1.25</b>
1-WA Program Specialist	
.25 Account Clerk III	
<b><i>Delete:</i></b>	<b>(0.25)</b>
.25-Senior Environmental Specialist	
<b><i>FY 12-13 Requested Permanent Positions</i></b>	<b>194.50</b>

**FY 2012-13 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**

There are no planned MTO Savings for FY 12-13.

**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	29,232	14.00	
Engineering Tech III	2,088	1.00	
Water Agency Program Specialist	2,088	1.00	
Senior Ag Program Assistant	10,400	5.00	
Senior Office Assistant	6,264	3.00	
Natural Resources Program Assistant	24,960	12.00	
Technical Writing Specialist	2,088	1.00	
Water Agency Jr. Engineer	2,088	1.00	
Administrative Aide	1,044	0.50	
Student Intern	20,832	10.00	
<i>Total</i>		48.50	\$1,786,513

**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	0.50	
Engineering Technician III	1,044	0.50	
Water Agency Senior Plant Operator	4,160	2.00	
Water Agency Maintenance Worker II	4,160	2.00	
Water Agency Maintenance Worker III	4,160	2.00	
Water Agency Mechanic	4,160	2.00	
<i>Total</i>		10.00	\$877,255

**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 2012-13 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.

**6060 Food** PCAS No. Various  
 This item is requested to provide food for meetings and events

**6084 Janitorial Supplies** PCAS No. 108-1  
 This item is requested to provide funds for cleaning and household supplies. (previously used 6080-Household Exp).

**6103 Liability Insurance** PCAS No. 108-5  
 The amount requested for liability insurance in FY 12-13 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. Revenue is recorded in sub-object 3405.

**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	3,500
Assn of Metropolitan Water	7,900
Bay Area Stormwater Mgmt	4,543
Bay Area Coalition	1,550
CA Assoc of Sanitation Agency	20,000
CA Groundwater Coalition	7,500
CA Special Districts	4,600
CA Council for Environmental & Economic Balance	20,000
Climate Communities	9,000
Climate Registry	1,200
California Municipal Utilities Assn	9,000
Engineering Research Center	10,000
Government Finance Officers	800
Nat'l Assoc of Corrosion Eng	250
Miscellaneous	53,000
Underground Service Alert	750
Water Education Foundations	4,900
Water Reuse Foundation	8,000
Total	<u>\$166,818</u>

**FY 2012-13 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** General Fund

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

**Character No.:** 672105-60

<b>6400 Office Expense</b>	PCAS No. 108-1 and Various Overhead
This account records non-capitalized office expenses.	
<b>6410 Postage</b>	PCAS No. Various
This item is requested to cover the costs of the Agency's postage. This item has increased due to the increased cost of postage stamps.	
<b>6415 Books/Periodicals</b>	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.	
<b>6430 Printing Services</b>	PCAS No. Various
This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.	
<b>6461 Supplies/Expenses</b>	PCAS No. Various Overhead
Supplies/Expenses covers the costs of operational supplies used by various divisions of the Agency.	
<b>6500 Professional/Special Services</b>	PCAS No. Various
This item is requested for the Agency's share of costs for a Human Resources Analyst position (\$40,000), agreement with Common Facilities Fund (\$300,000) for the Westside Facility and agreement with the Town of Windsor for energy efficiency projects (\$250,000).	
<b>6516 Data Processing Services</b>	PCAS No. 108-9
This request covers the costs of various data processing supplies and services. FY 12-13 increases are due to various web hosting services.	
<b>6521 County Services</b>	PCAS No. Various
County Services covers the costs of services provided by other county departments, as specified in agreements. The FY12-13 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                      53,732
County Auditor-Controller	108-12                      212,688
	\$691,420
<b>6570 Consultant Services</b>	
This item reflects the costs of outside consultant services.	
Consultant Services for FY 12-13:	
Safety/Wellness	\$30,000
Community Outreach	105,000
Multicultural Outreach	25,000
Web Site Maintenance	25,000
Data and Web Base Development	80,000
GIS Support	23,000
Bay Area Water Forum	10,000
Brochures	30,000
Drainage Review	30,000
SCADA and Others	300,000
Water Ed Assembly	17,500
Local Project Support	50,000
Sonoma Envir Ed Collaboration	5,000
	\$730,500

**FY 2012-13 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** PCAS No. 108-1  
 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. This item has increased over FY 11-12 due to an error of not including interest payments.

Principal and interest payments for 404 Aviation Blvd. Building		\$754,623
Principal and interest payments for O&M Building & Fleet Center		531,875
Other Rent Charges-Facilities Fund PCAS NO. 108-20		2,903,800
(includes \$557,000 for payoff payment for the loan at 404 Aviation Blvd.)	<b>Total</b>	<u><u>\$4,190,298</u></u>

**FY 2012-13 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		
Replacement Furniture		
(increase due to pending relocation)		
Miscellaneous		
		10,000
Total		\$80,000

**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, 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 of worn out parts and equipment. It is expected that the component items in these requests will not meet the fixed asset threshold of \$5,000.

**7022 Public Relations Expense**

PCAS No. 108-1

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

**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.

**7154 Dept Recognition Program**

This item provides funds for the Agency's annual employee recognition 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 2012-13 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:** Fixed Assets

**Character No.:** 672105-85

**8510 Buildings/Improvements** PCAS No. 7392

This items provides funds for the Lake Sonoma Project for educational interpretive signage and the planning of a public access trail system.

**8560 Equipment** PCAS No. Various

This item is to request funds for the purchase of various equipment over \$5,000.

**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 12-13 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.

**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 Sustainability Fund.

**FY 2012-13 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**

For FY 12-13 now recorded as revenue see subobject 3405.

**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	\$250,000
California Municipal Utilities Assn	5,000
Community Outreach	18,000
Public Tours	25,000
Emergency Response Planning	150,000
Social Media Program	20,000
Applied Solutions	20,000
Agency Publications	70,000
Web Site	40,000
Brochures Services	35,000
	<u>\$633,000</u>

**Character Title:** Residual Equity Transfer

**Character No.:** 672105-88

**8880 RET - Between Entities - BOS**

FY 12-13 a residual equity transfer of funds will be made to Occidental CSD Operations (\$550,000) and ALW Sani Zone Ops (\$300,000) 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 12-13 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 2012-13 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 12-13 Amount</u>
<b><u>Charges From :</u></b>	672105	Administration & General	Various	\$37,250,000
<b><u>Charges To :</u></b>	673202	Zone 1A Laguna Mark West	Various	4,650,859
	673301	Zone 2A Petaluma	Various	723,172
	673400	Zone 3A Valley of the Moon	Various	265,384
	673509	Zone 5A Lower Russian River	6180	192,404
	673707	Zone 8A South Coast	6180	90,673
	675415	Russian River Projects	Various	1,446,344
	674623	Recycled Water Fund	6522	723,172
	675108	Water Transmission	6522	11,825,081
	675405	Storage Facilities	Various	1,234,037
	675413	Pipeline Facilities	Various	0
	675421	Common Facilities	Various	3,781,726
	687103	Equipment Fund	6140	840,384
	687202	Facilities Fund	6180	192,404
	678102	Sea Ranch	6522	48,654
	678300	Sea Ranch Construction	Various	24,327
	680108	Penngrove	6522	59,711
	680306	Penngrove Construction	Various	24,327
	681106	Geyserville	6522	96,202
	681304	Geyserville Construction	Various	24,327
	682104	Airport-Larkfield-Wikiup	6522	720,961
	682302	Airport-Larkfield-Wikiup Construction	Various	586,057
	651109	Occidental CSD	6522	176,923
	651505	Occidental CSD Construction	Various	57,500
	652107	Russian River CSD	6522	1,437,498
	652305	Russian River CSD Construction	Various	630,288
	653105	Sonoma Valley CSD	6522	4,201,918
	653303	Sonoma Valley CSD Construction	Various	2,925,862
	654103	South Park CSD	6522	53,077
	654301	South Park CSD Construction	Various	216,730
		<i>Total</i>		<u><u>\$37,250,000</u></u>

**FY 2012-13 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 10-11	Estimated FY 11-12	Requested FY 12-13
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$7,415,027</b>	<b>\$4,030,537</b>	<b>\$3,036,643</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,173,485	5,530,246	5,425,882
Expenditures - (Decrease) fund balance	(8,079,076)	(6,124,140)	(6,151,186)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(2,905,591)	(593,894)	(725,304)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - Net Change	27,628	-	-
Loan Payment Received (Occidental)	-	-	-
Post Audit Adjustment (A/P)	-	-	-
Advances (ISF-Power Resources Fund)	(506,527)	(400,000)	(400,000)
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(478,899)	(\$400,000)	(\$400,000)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$4,030,537</b>	<b>\$3,036,643</b>	<b>\$1,911,339</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$3,384,490)</b>	<b>(\$993,894)</b>	<b>(\$1,125,304)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/10</b>	<b>7/1/11</b>	
Cash	\$8,270,715	\$5,198,319	
Other Receivable	175,004	17,583	
Accounts Payable	(330,643)	(512,944)	
Encumbrances	(625,049)	(597,421)	
FB Res for Contingencies	(75,000)	(75,000)	
<b>Total Beginning Fund Balance</b>	<b>\$7,415,027</b>	<b>\$4,030,537</b>	