

FY 2008-09 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: GENERAL FUND

Section/Index No: 672105

| Sub-Object No. and Title | Adopted 2007-08 | Requested FY 08-09 | Difference | Percent Change |
|--|---------------------------|---------------------------|---------------------------|------------------------|
| <i>REVENUES:</i> | | | | |
| <u>TAXES</u> | | | | |
| 1000 Prop Taxes - CY Secured | \$4,181,000 | \$4,576,000 | \$395,000 | 9.45% |
| 1020 Prop Taxes - CY Supplemental | 160,000 | 165,000 | 5,000 | 3.13% |
| 1040 Prop Taxes - CY Unsecured | 170,000 | 175,000 | 5,000 | 2.94% |
| 1266 Timber Yield Tax | 4,000 | 4,000 | 0 | 0.00% |
| <i>Subtotal Taxes</i> | <u>\$4,515,000</u> | <u>\$4,920,000</u> | <u>\$405,000</u> | <u>8.97%</u> |
| <u>USE OF MONEY</u> | | | | |
| 1700 Interest on Pooled Cash | \$273,125 | \$100,000 | (\$173,125) | (63.39%) |
| <i>Subtotal Use of Money</i> | <u>\$273,125</u> | <u>\$100,000</u> | <u>(\$173,125)</u> | <u>(63.39%)</u> |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| 2440 St - HOPTR | \$50,000 | \$50,000 | \$0 | 0.00% |
| 2901 County | 50,000 | 339,425 | 289,425 | 578.85% |
| <i>Subtotal Intergovernmental Revenue</i> | <u>\$100,000</u> | <u>\$389,425</u> | <u>\$289,425</u> | <u>289.43%</u> |
| <u>CHARGES FOR SERVICES</u> | | | | |
| 3144 Plan Check / Drainage Review | \$250,000 | \$175,000 | (\$75,000) | (30.00%) |
| 3145 Plans / Specs | 2,000 | 2,000 | 0 | 0.00% |
| <i>Subtotal Charges for Service</i> | <u>\$252,000</u> | <u>\$177,000</u> | <u>(\$75,000)</u> | <u>(29.76%)</u> |
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| 4102 Donations and Reimbursements | \$589,182 | \$300,000 | (\$289,182) | (49.08%) |
| <i>Subtotal Miscellaneous Revenue</i> | <u>\$589,182</u> | <u>\$300,000</u> | <u>(\$289,182)</u> | <u>(49.08%)</u> |
| TOTAL REVENUES | <u>\$5,729,307</u> | <u>\$5,886,425</u> | <u>\$157,118</u> | <u>2.74%</u> |

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

| Sub-Object No. and Title | Adopted 2007-08 | Requested FY 08-09 | Difference | Percent Change |
|---|---------------------|-----------------------|--------------------|-------------------|
| EXPENDITURES: | | | | |
| <u>SALARIES AND BENEFITS</u> | | | | |
| 5100 Permanent Positions | \$16,511,181 | \$17,690,486 | \$1,179,305 | 7.14% |
| 5110 Extra Help | 500,219 | 519,689 | 19,470 | 3.89% |
| 5120 Overtime | 463,201 | 479,892 | 16,691 | 3.60% |
| 5140 Premium Pay | 22,655 | 38,595 | 15,940 | 70.36% |
| 5150 Vacation Pay | 53,527 | 57,430 | 3,903 | 7.29% |
| 5160 Shift Differential | 32,222 | 33,533 | 1,311 | 4.07% |
| 5170 Standby Pay | 0 | 0 | 0 | N/A |
| 5190 Agency / Extra Help | 47,375 | 48,932 | 1,557 | 3.29% |
| 5210 County Retirement | 4,349,228 | 4,507,841 | 158,613 | 3.65% |
| 5211 Unclaimable County Retire | 0 | 237,254 | 237,254 | N/A |
| 5220 FICA | 1,305,296 | 1,383,760 | 78,464 | 6.01% |
| 5300 Health Insurance | 2,784,254 | 2,798,587 | 14,333 | 0.51% |
| 5301 Extra Help Health Insurance | 0 | 0 | 0 | N/A |
| 5310 Disability | 189,383 | 202,874 | 13,491 | 7.12% |
| 5320 Dental Insurance | 198,192 | 234,381 | 36,189 | 18.26% |
| 5330 Life Insurance | 19,751 | 22,349 | 2,598 | 13.15% |
| 5340 Vision Insurance | 41,920 | 42,963 | 1,043 | 2.49% |
| 5350 Unemployment Insurance | 12,006 | 10,394 | (1,612) | (13.43%) |
| 5400 Workers' Compensation | 1,099,230 | 604,288 | (494,942) | (45.03%) |
| 5500 Other Benefits | 2,129 | 2,151 | 22 | 1.03% |
| 5900 Salary Savings | (2,780,000) | (2,000,000) | 780,000 | (28.06%) |
| 5901 Final Budget Adjustment | (40,343) | 0 | 40,343 | (100.00%) |
| Subtotal Salaries & Benefits | \$24,811,426 | \$26,915,399 | \$2,103,973 | 8.48% |
| <u>SERVICES AND SUPPLIES</u> | | | | |
| 6020 Clothing / Personal | \$68,000 | \$68,000 | \$0 | 0.00% |
| 6040 Communications | 125,000 | 145,000 | 20,000 | 16.00% |
| 6080 Household Expense | 600 | 4,000 | 3,400 | 566.67% |
| 6103 Liability Insurance | 132,500 | 226,841 | 94,341 | 71.20% |
| 6110 Reimb of Employee Damage | 500 | 500 | 0 | 0.00% |
| 6140 Maintenance - Equipment | 165,000 | 160,000 | (5,000) | (3.03%) |
| 6262 Lab Supplies | 280,000 | 300,000 | 20,000 | 7.14% |
| 6280 Memberships | 40,000 | 45,275 | 5,275 | 13.19% |
| 6400 Office Expense | 65,000 | 65,000 | 0 | 0.00% |
| 6410 Postage | 17,000 | 20,000 | 3,000 | 17.65% |
| 6415 Books / Periodicals | 18,000 | 18,000 | 0 | 0.00% |
| 6430 Printing Services | 12,000 | 12,000 | 0 | 0.00% |
| 6461 Supplies / Expenses | 180,000 | 175,000 | (5,000) | (2.78%) |
| 6500 Professional/Special Services | 4,700 | 4,700 | 0 | 0.00% |
| 6516 Data Processing Services | 23,000 | 25,000 | 2,000 | 8.70% |
| 6521 County Services | 344,091 | 500,000 | 155,909 | 45.31% |
| 6523 District Operations | 183,750 | 450,000 | 266,250 | 144.90% |

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

| Sub-Object No. and Title | Adopted 2007-08 | Requested FY 08-09 | Difference | Percent Change |
|---|--------------------|-----------------------|----------------------|-------------------|
| <u>SERVICES AND SUPPLIES (Continued)</u> | | | | |
| 6570 Consultant Services | 1,196,938 | 2,475,000 | 1,278,062 | 106.78% |
| 6610 Legal Services | 460,000 | 500,000 | 40,000 | 8.70% |
| 6629 Fiscal Accounting Services | 280,000 | 215,000 | (65,000) | (23.21%) |
| 6630 Audit / Accounting Services | 70,000 | 57,600 | (12,400) | (17.71%) |
| 6651 Optometric Services | 1,000 | 1,000 | 0 | 0.00% |
| 6654 Medical Examinations | 1,500 | 1,500 | 0 | 0.00% |
| 6800 Public / Legal Notices | 1,500 | 1,500 | 0 | 0.00% |
| 6820 Rents and Leases - Equipment | 47,000 | 50,000 | 3,000 | 6.38% |
| 6821 Rents and Leases - D P Equip | 20,000 | 20,000 | 0 | 0.00% |
| 6840 Rents and Leases - Bldgs/Imp | 2,772,914 | 4,093,636 | 1,320,722 | 47.63% |
| 6880 Small Tools - Instruments | 25,000 | 25,000 | 0 | 0.00% |
| 6889 Software | 135,000 | 206,750 | 71,750 | 53.15% |
| 6890 Computer Hardware | 100,000 | 160,000 | 60,000 | 60.00% |
| 7022 Public Relations Expense | 1,000 | 1,000 | 0 | 0.00% |
| 7052 Out of State Use Tax | 500 | 500 | 0 | 0.00% |
| 7110 Prof Dev - Admin Mgt | 61,000 | 37,000 | (24,000) | (39.34%) |
| 7111 Prof Dev - Confidential | 3,900 | 3,000 | (900) | (23.08%) |
| 7112 Prof Dev - WCE | 23,000 | 15,000 | (8,000) | (34.78%) |
| 7120 In-Service Training | 130,000 | 97,000 | (33,000) | (25.38%) |
| 7130 Tuition / Textbook - Nontaxable | 66,000 | 40,000 | (26,000) | (39.39%) |
| 7206 Equipment Usage Charge | 185,000 | 185,000 | 0 | 0.00% |
| 7217 State Permits / Fees | 8,000 | 8,000 | 0 | 0.00% |
| 7247 Water Conservation | 30,000 | 30,000 | 0 | 0.00% |
| 7250 Reimbursable Projects | 424,390 | 700,000 | 275,610 | 64.94% |
| 7302 Travel Expense | 80,000 | 90,000 | 10,000 | 12.50% |
| 7303 Private Car Expense | 26,000 | 26,000 | 0 | 0.00% |
| 7400 County Data Processing | 36,693 | 37,076 | 383 | 1.04% |
| <i>Subtotal Services and Supplies</i> | \$7,845,476 | \$11,295,878 | \$3,450,402 | 43.98% |
| <u>OTHER CHARGES</u> | | | | |
| 8010 Contribution Non-Co Govt | \$1,635,000 | \$116,727 | (\$1,518,273) | (92.86%) |
| <i>Subtotal Other Charges</i> | \$1,635,000 | \$116,727 | (\$1,518,273) | (92.86%) |
| <u>FIXED ASSETS</u> | | | | |
| 8560 Equipment | \$10,000 | \$10,000 | \$0 | 0.00% |
| 8561 Office Equipment | 30,000 | 30,000 | 0 | 0.00% |
| 8562 Computer Equipment | 100,000 | 100,000 | 0 | 0.00% |
| 8571 Field Equipment | 70,000 | 25,000 | (45,000) | (64.29%) |
| <i>Subtotal Fixed Assets</i> | \$210,000 | \$165,000 | (\$45,000) | (21.43%) |

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

| Sub-Object No. and Title | Adopted 2007-08 | Requested FY 08-09 | Difference | Percent Change |
|---|-----------------------|-----------------------|----------------------|-------------------|
| <u>OTHER FINANCING USES</u> | | | | |
| 8625 OT - W/in Special Dist - BOS | \$650,000 | \$2,200,000 | \$1,550,000 | 238.46% |
| 8640 OT - Between Entities - BOS | 0 | 0 | 0 | N/A |
| <i>Subtotal Other Financing Uses</i> | \$650,000 | \$2,200,000 | \$1,550,000 | 238.46% |
| <u>REIMBURSEMENTS</u> | | | | |
| 8705 Reimbursements - Lab Services | (\$280,000) | (\$300,000) | (\$20,000) | 7.14% |
| 8709 Reimbursements - Interfund | (\$32,268,990) | (\$35,683,223) | (\$3,414,233) | 10.58% |
| <i>Subtotal Reimbursements</i> | (\$32,548,990) | (\$35,983,223) | (\$3,434,233) | 10.55% |
| <u>RESIDUAL EQUITY TRANSFER</u> | | | | |
| 8880 RET - Between Entities - BOS | \$1,000,000 | \$500,000 | (\$500,000) | (50.00%) |
| <i>Subtotal Residual Equity Transfer</i> | \$1,000,000 | \$500,000 | (\$500,000) | (50.00%) |
| <u>APPROPRIATIONS FOR CONT</u> | | | | |
| 9000 Appropriations for Contingencies | \$500,000 | \$500,000 | \$0 | 0.00% |
| <i>Subtotal Approp. for Contingencies</i> | \$500,000 | \$500,000 | \$0 | 0.00% |
| <u>ADMIN CONTROL</u> | | | | |
| 9210 Advances | \$0 | \$668,466 | \$668,466 | N/A |
| 9219 Advances - Clearing | 0 | (668,466) | (668,466) | N/A |
| <i>Subtotal Admin Control</i> | \$0 | \$0 | \$0 | N/A |
| TOTAL EXPENDITURES | \$4,102,912 | \$5,709,781 | \$1,606,869 | 39.16% |
| GROSS EXPENDITURES <i>(Without Reimbursements)</i> | \$36,651,902 | \$41,693,004 | \$5,041,102 | 13.75% |
| TOTAL NET COST <i>(Expenditures Minus Revenues)</i> | (\$1,626,395) | (\$176,644) | \$1,449,751 | (89.14%) |

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: General Fund

Character Title: Taxes

Character No.: 672105-10

| |
|---|
| <p>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.</p> <p>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.</p> <p>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.</p> <p>1266 Timber Yield Tax Timber Yield taxes are calculated and collected by the State.</p> |
|---|

Character: Use of Money and Property

Character No.: 672105-17

| | | | | | | |
|---|--------------------------------|-------------|-------------------------|-------|---|-----------|
| <p>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.</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 50%;">Estimated Average Cash Balance</td> <td style="text-align: right;">\$2,500,000</td> </tr> <tr> <td>Projected Interest Rate</td> <td style="text-align: right;">4.00%</td> </tr> <tr> <td>Projected/Planned Interest on Pooled Cash</td> <td style="text-align: right;">\$100,000</td> </tr> </table> | Estimated Average Cash Balance | \$2,500,000 | Projected Interest Rate | 4.00% | Projected/Planned Interest on Pooled Cash | \$100,000 |
| Estimated Average Cash Balance | \$2,500,000 | | | | | |
| Projected Interest Rate | 4.00% | | | | | |
| Projected/Planned Interest on Pooled Cash | \$100,000 | | | | | |

Character: Intergovernmental Revenue

Character No.: 672105-20

| |
|---|
| <p>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.</p> <p>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. The increase for FY 08-09 is due to loaning an employee to Public Works and their reimbursement for his services.</p> |
|---|

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: General Fund

Character: 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.

Character: Miscellaneous Revenue

Character No.: 672105-40

4102 Donations and Reimbursements

This item records miscellaneous donations or reimbursements. FY 08-09 has decreased due to a project being completed and the reimbursement no longer being received.

Character: 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 07-08 Adopted Budget:

206.00

FY 07-08 Authorized Mid-Year Position changes:

Add: 1 Payroll Clerk

6.00

1 Secretary

1 Department Analyst

3 Water Agency Public Information Officer

Delete: 2 Water Agency Engineer

(4.00)

1 Water Agency Program Specialist

1 Secretary Confidential

FY 08-09 Requested Position Changes:

Add: 1 Account Clerk III

3.00

1 Assistant Project Specialist

1 Engineer Programmer II

2 Water Agency Engineers

2.00

Delete: 1 Technical Writing Specialist

(1.00)

FY 08-09 Requested Permanent Positions

212.00

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Character: Salaries and Employee Benefits (continued) **Character No.:** 672105-50

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> |
|-------------------------------------|--------------|------------|---------------|
| Programmer Analyst | 1,044 | 0.50 | \$35,426 |
| Student Intern-UG | 16,640 | 7.97 | 213,012 |
| Water Agency Principal Engineer | 1,044 | 0.50 | 53,682 |
| Natural Resources Program Assistant | 12,528 | 6.00 | 217,569 |
| <i>Total</i> | | 14.97 | \$519,689 |

5120 Overtime

| <u>Job Class</u> | <u>Hours</u> | <u>FTE</u> | <u>Amount</u> |
|-------------------------------------|--------------|------------|---------------|
| Senior Office Assistant | 494 | 0.24 | \$16,986 |
| Technical Writing Specialist | 209 | 0.10 | 12,010 |
| Senior Environmental Specialist | 1,144 | 0.55 | 67,356 |
| Engineering Technician III | 1,144 | 0.55 | 59,646 |
| Water Agency Maintenance Worker III | 2,180 | 1.04 | 87,388 |
| Water Agency Plant Operator | 2,188 | 1.05 | 118,253 |
| Water Agency Mechanic | 2,188 | 1.05 | 118,253 |
| <i>Total</i> | | 4.58 | \$479,892 |

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 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: General Fund

Character: 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. This item has increased due to correct allocation into this subobject. | |
| 6103 Liability Insurance | PCAS No. 108-5 |
| The amount requested for liability insurance in FY 08-09 is based on estimates from Risk Management which were provided as part of the County Administrator's budget instructions. | |
| 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 lab supplies utilized at the Russian River lab to perform required lab tests for the various West County wastewater treatment plants. Costs are allocated to specific plants based on number and type of test performed. Reimbursements are recorded in sub-object 8705. In FY 2003 labor costs, which had previously been charged to overhead, began to be recorded under this item. | |
| 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 | 3,200 |
| Bay Area Coalition | 1,900 |
| CA Assoc Of Public Information Officers | 200 |
| CA Utilities Emergency | 500 |
| CA Climate Action | 1,000 |
| CA Council for Excellence | 3,500 |
| CA Assoc of Sanitation Agency | 13,500 |
| CA Special Districts | 3,700 |
| CCEEB | 2,500 |
| Government Finance Officers | 800 |
| Groundwater Resources Assoc | 350 |
| 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>\$45,275</u> |

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: General Fund

Character: 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. 123-1
 This item is requested for "Grant Locator Services".

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 FY 08-09 budget assumes the following costs:

| | | | |
|-------------------------------|--------|-----------|--|
| Clerk of the Board | 108-13 | \$285,000 | |
| County Administrator's Office | 108-14 | 153,212 | |
| County Auditor-Controller | 108-12 | 61,788 | |
| | | \$500,000 | |

6523 District Operations
 This item is requested to provide funds for the charging of salaries and benefits for staff assigned to projects to be absorbed by the General Fund, including water education and public information No overhead is applied to these costs.

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Character: Services and Supplies (continued) **Character No.:** 672105-60

6570 Consultant Services PCAS No. Various

This item covers the costs for services provided by outside consultants for Drainage Review, Legislative Advocacy, San Francisco Bay Watershed Restoration support, public outreach and other activities. Drainage Review had decreased due to slow down in construction. Revenue from Drainage review services is recorded under Sub-Object 3144.

| | |
|--|--------------------|
| Consultant Services for FY 08-09: SF Bay Watershed Restoration | \$20,000 |
| Legislative Advocacy Support | 200,000 |
| Public Information-Outreach | 225,000 |
| Public Information | 75,000 |
| Web H2O Data Services | 20,000 |
| KNN Public Finance | 100,000 |
| Drainage Review | 175,000 |
| Grant Services | 25,000 |
| Web Hosting Services | 75,000 |
| Database Management | 100,000 |
| Miscellaneous Consultants as needed | 300,000 |
| Sub-total | 1,315,000 |
| <u>Sustainability Program</u> | |
| ISO | 100,000 |
| CCAR | 40,000 |
| Business Outreach | 100,000 |
| Climate conference | 40,000 |
| Los Alamos National Lab | 500,000 |
| General Sustainability | 80,000 |
| Resource Dynamics Website | 50,000 |
| Miscellaneous Sustainability Programs | 250,000 |
| Total | \$2,475,000 |

PCAS No. 108-8 and Various

6610 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel, as required, including \$210,000 for outside counsel for Endangered Species Act and sustainability related work. The requested appropriations for legal services have increased over FY 07-08 due to the number of technical, legal and regulatory matters impacting Agency operations.

PCAS No. 108-12

6629 Fiscal Accounting Service

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. A decrease is anticipated for FY 08-09 due to some work now done by the auditor's staff coming over to the agency.

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Character: Services and Supplies (continued) **Character No.:** 672105-60

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. No increase is requested.

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.

PCAS No. Various

6800 Public/Legal Notices
 This item is requested to provide funds for publishing notices required by law.

PCAS No. 108-7, 108-11

6820 Rents/Leases - Equip
 Rents and Leases - Equipment covers the costs of renting copiers, fax machines and other equipment as needed.

PCAS No. 108-9

6821 Rents/Leases - DP Equip
 This item covers the costs of leasing computer equipment. No change is requested.

6840 Rents/Leases - Bldgs/Impr
 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 and Interest payments for 404 Aviation Blvd. Building | \$754,624 |
| Principal and Interest payments for O&M Building, Fleet Center & Bio-Diesel | 738,048 |
| Other Rent Charges-Facilities Fund PCAS NO. 108-20 | 2,600,964 |
| Total | \$4,093,636 |

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Character: 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 | | 5,000 |
| Miscellaneous | | <u>5,000</u> |
| | Total | <u><u>\$25,000</u></u> |

PCAS No. 108-9

6889 Software

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 payroll processing.

PCAS No. 108-9

6890 Computer Hardware

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.

PCAS No. 108-1

7022 Public Relations Expense

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

PCAS No. Various

7052 Out of State Use Tax

This item budgets the use tax anticipated to be collected by the State of California on purchases made from out-of-state vendors.

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

7110 Prof Dev - Admin Management

This request is for Professional Development funds for administrative management personnel. Our recent cost experience indicated that lower costs may be incurred during the forthcoming year.

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.

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: General Fund

Character: Services and Supplies (continued)

Character No.: 672105-60

PCAS No. Various Overhead

7120 Training-In-Service

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.

PCAS No. Various Overhead

7130 Tuition/Textbook

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

PCAS No. Various Overhead

7206 Equipment Usage Charge

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

PCAS No. Various

7217 State Permits/Fees

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

This item is requested to cover the cost for the County Center landscape conservation project.

PCAS No. Various

7250 Reimbursable Projects

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. The increase for FY 08-09 is due to loaning an employee to the Public Works Department and their reimbursement for his services.

PCAS No. Various

7302 Travel Expense

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

PCAS No. Various

7303 Private Car Expense

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

PCAS No. 108-9

7400 County Data Processing

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 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Character: Other Charges **Character No.:** 672105-75

8010 Contribution Non-Co Govt

This item is to fund development of the Environmental Discovery Center at Spring Lake Park (\$25,000), park operation and maintenance of Riverfront Park (\$91,727). FY 08-09 has decreased due to the fact that we are not providing bridge funding for Occidental Construction.

Character: Fixed Assets **Character No.:** 672105-85

8560 Equipment

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

8561 Office Equipment

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

8562 Computer Equipment

The FY 08-09 request will fund the purchase of new or replacement equipment as required throughout the year.

8571 Field Equipment

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

Character: Residual Equity Transfer **Character No.:** 672105-86

8625 OT - W/in Special Dist - BOS

Transfer of funds to finance staff and construction costs associated with Russian River Project Fund (\$1,100,000) and Water Recycled Fund (1,100,000).

Character: 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 charged to the enterprise activity, the flood control zones, and the sanitation zones and districts.

Character: Residual Equity Transfer **Character No.:** 672105-88

8880 RET - Between Entities - BOS

For FY 08-09 a residual equity transfer will be made to Occidental Operations to cover expenses.

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

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

Section Title: General Fund

Character: Appropriations for Contingencies

Character No.: 672105-90

9000 Appropriations for Contingencies

An appropriation for contingency amount of \$500,000 is requested in FY 08-09 to provide for unexpected emergency purchases or revenue shortfalls.

Character: Administrative Control

Character No.: 672105-92

9210 Advances

This account reflects the advances payments to ISF-Power Resources Fund to fund the purchase of the photovoltaic system at Sonoma Valley County Sanitation District. This will be an annual payments for 12 years. At year # 10, the ISF Power Resources Fund will begin repayment to the General Fund for a period of 15 years.

9219 Advances - Clearing

This is the clearing account for sub-object 9210 Advances

FY 2008-09 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 06-07 | Estimated FY 07-08 | Requested FY 08-09 |
|--|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below) | \$1,743,308 | \$4,219,873 | \$4,516,638 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | \$6,002,686 | \$6,414,339 | \$5,886,425 |
| Expenditures - (Decrease) fund balance | (\$3,541,596) | (\$7,101,842) | (\$5,709,781) |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | \$2,461,090 | (\$687,503) | \$176,644 |
| Adjustments to Reserves/Encumbrances: | | | |
| Outstanding Encumbrances - (Decrease) fund balance | 65,770 | 984,268 | - |
| Advances (ISF-Power Resources Fund) | - | - | (668,466) |
| Post Audit Adjustment-Receivables | (50,295) | - | - |
| Net Adjustment - Increase/(Decrease) to Fund Balance | \$15,475 | \$984,268 | (\$668,466) |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting | \$4,219,873 | \$4,516,638 | \$4,024,816 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i> | \$2,476,565 | \$296,765 | (\$491,822) |
| <u>Fund Balance Components at Beginning of FY</u> | 7/1/06 | 7/1/07 | |
| Cash | \$3,250,161 | \$5,454,910 | |
| Other Receivable | 66,702 | 230,071 | |
| Inventory | - | - | |
| Accounts Payable | (448,517) | (405,840) | |
| Encumbrances | (1,050,038) | (984,268) | |
| FB Res for Contingencies | (75,000) | (75,000) | |
| Total Beginning Fund Balance | \$1,743,308 | \$4,219,873 | |