

FY 2025-26 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - GEYSERVILLE

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, pumping stations, treatment plant, and disposal facilities serving the Geyserville area.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 24-25 Adopted	FY 25-26 Requested	Percent Change	FY 24-25 Adopted	FY 25-26 Requested	Percent Change
Operations	\$965,298	\$1,000,247	3.62%	\$62,732	(\$105,913)	(268.83%)
Bonds	0	0	N/A	0	0	N/A
Construction	200,200	0	(100.00%)	(3,200)	(7,410)	131.56%
TOTAL:	\$1,165,498	\$1,000,247	(14.18%)	\$59,532	(\$113,323)	(290.36%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 23-24 Actual	FY 24-25 Budget Estimate	FY 24-25 Revised Estimate	FY 25-26 Projected	Change from FY 24-25 Budget Estimate
Total ESDs	370	371	369	370	(0.27%)
Total APNs	293	294	293	294	0.00%

E. Summary of Issues and Significant Changes

The Geyserville Sanitation Zone (Geyserville SZ) treatment facility became operational in 1981 and is designed to treat an average daily dry weather flow of up to 92,000 gallons per day. Current and future treatment plant inflows are expected to remain less than the treatment and disposal capacity of the Geyserville SZ facilities.

The requested rate per ESD for FY 25-26 annual service charges is \$1,680 representing a 8.6% increase from FY 24-25.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2025-26 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 Direct Charges-CY	\$479,266	\$511,000	\$31,734	6.62%
40202 Direct Charges - PY	5,000	0	(5,000)	(100.00%)
40999 Penalties and Costs on Taxes	1,000	0	(1,000)	(100.00%)
Subtotal Taxes	\$485,266	\$511,000	\$25,734	5.30%
<u>INTERGOVERNMENTAL REVENUE</u>				
42461 Federal Funding	\$0	\$0	\$0	N/A
Subtotal Intergovernmental Revenue	\$0	\$0	\$0	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$6,500	\$8,460	\$1,960	30.15%
Subtotal Use of Money	\$6,500	\$8,460	\$1,960	30.15%
<u>CHARGES FOR SERVICES</u>				
45221 Sewer/Water Usage Fee	\$10,800	\$11,700	\$900	8.33%
Subtotal Charges for Services	\$10,800	\$11,700	\$900	8.33%
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btwn Govtl Funds	\$400,000	\$575,000	\$175,000	43.75%
Subtotal Other Financing Sources	\$400,000	\$575,000	\$175,000	43.75%
TOTAL REVENUES	\$902,566	\$1,106,160	\$203,594	22.56%

EXPENDITURES:

SERVICES AND SUPPLIES

51061 Maintenance - Equipment	\$61,000	\$70,000	\$9,000	14.75%
51201 Administration Services	3,800	4,651	851	22.38%
51211 Legal Services	200	300	100	50.00%
51231 Testing/Analysis	40,000	50,000	10,000	25.00%
51244 Permits/License/Fees	31,910	33,305	1,395	4.37%
51509 SCADA	30,798	30,700		
51803 Other Contract Services	236,500	118,000	(118,500)	(50.11%)
51902 Telecommunications Usage	600	640	40	6.67%
51917 District Operations Chgs	371,088	540,230	169,142	45.58%
51921 Equipment Usage Charges	20,000	25,000	5,000	25.00%
52072 Chemicals	18,172	24,302	6,130	33.73%
52081 Medial/Laboratory Supplies	3,920	8,370	4,450	113.52%

FY 2025-26 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
-----------------------	--------------------	----------------------	------------	-------------------

EXPENDITURES (cont'd):

SERVICES AND SUPPLIES (cont'd)

52091	Memberships/Certifications	1,500	300		
52111	Office Expense	0	0	0	N/A
52117	Mail and Postage Supplies	0	0		
52141	Minor Equipment/Small Tools	2,010	2,120	110	5.47%
52143	Software/Licensing Fees	0	1,590	1,590	N/A
52171	Water Conservation Prog	2,000	2,000	0	0.00%
52192	Utilities - Gas/Propane	100	100	0	0.00%
52193	Utilities Power	17,700	23,640	5,940	33.56%
Subtotal Services and Supplies		\$841,298	\$935,247	\$95,247	11.32%

OTHER CHARGES

53103	Interest on LT Debt	\$0	\$0	\$0	N/A
53402	Depreciation Expense	59,000	59,000	0	0.00%
53501	Contributions	0	1,000	1,000	N/A
Subtotal Other Charges		\$59,000	\$60,000	\$1,000	1.69%

OTHER FINANCING USES

57011	Transfers out-within a Fund	\$50,000	\$0	(\$50,000)	(100.00%)
Subtotal Other Financing Uses		\$50,000	\$0	(\$50,000)	(100.00%)

FIXED ASSETS

19820	Machinery & Equipment	\$0	\$0	\$0	N/A
19841	Work in Progress - Intangible	15,000	5,000	(10,000)	(66.67%)
Subtotal Fixed Assets		\$15,000	\$5,000	(\$10,000)	(66.67%)

TOTAL EXPENDITURES	\$965,298	\$1,000,247	\$36,247	3.76%
---------------------------	------------------	--------------------	-----------------	--------------

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$62,732	(\$105,913)	(\$167,347)	(266.76%)
---	-----------------	--------------------	--------------------	------------------

FY 2025-26 BUDGET **CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Operations

Character Title: Taxes **Character No.:** 44605-33110100-40

40003 Direct Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 24-25 budget. The annual rate will increase 8.6%, from \$1,548 to \$1,680.

ESDs times annual rate:	314	x \$1,680	\$526,760
Less Estimated Delinquency Factor:	3.0%		<u>15,760</u>
			\$511,000

40202 Direct Charges - PY

This account records the estimated delinquent amount of prior years sewer service charges.

40999 Penalties and Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money **Character No.:** 44605-33110100-44

44002 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$282,000
Projected Interest Rate	<u>3.00%</u>
Projected/Planned Interest on Pooled Cash	\$8,460

Character Title: Charges for Services **Character No.:** 44605-33110100-45

45221 Sewer/Water Usage Fee

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through account 40003-Direct Charges-CY. In the following year based on projected FY 25-26 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$1,548 to \$1,680.

ESDs x Annual Charge 6.95 x \$1,680 = \$11,700

Character Title: Other Financing Sources **Character No.:** 44605-33110100-47

47102 Transfers In - btwn Govtl Funds

This account records a transfer from SCWA General Fund to provide funds to operate the treatment plant.

575,000

FY 2025-26 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Operations

Character Title: Services and Supplies

Character No.: 44605-33110100-51 & 52

51061 Maintenance-Equipment

This account records the costs for routine maintenance of equipment.

The following projects are planned for the forthcoming year:

<u>FY 25-26 Planned Maintenance-Equipment:</u>	<u>Amount</u>
Headworks rag unit replacement	\$60,000
Equipment Replacement Parts	10,000
	<hr/> \$70,000

51201 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

51211 Legal Services

This account covers the estimated costs of legal services to be provided by County Counsel or outside legal services.

51231 Testing/Analysis

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

51241 Outside Printing & Binding

This account represents the cost of outside printing services.

51244 Permits/License/Fees

This account records the cost of all permits.

51401 Rents/Leases-Equipment

This account provides funds for rents and leases of equipment.

51509 SCADA

This account records SCADA allocations FY25-26.

SCADA	\$ 30,700
-------	-----------

51601 Training/Conference Exp

This account records the cost of outside training or conferences for staff.

51605 Private Car Expense

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

51803 Other Contract Services

This account reflects expenses for outside contract services as may be necessary.

FY 2025-26 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Operations

Character Title: Services and Supplies (continued) **Character No.:** 44605-33110100-51 & 52

<u>FY 25-26 Planned Contract Services:</u>	<u>Amount</u>
Groundwater Study (LW)	50,000
Hazard Materials Assistance	5,000
Pond Treatment	10,000
SERP Update & SSMP Audit	10,000
Leete Generators Electrical As Needed	7,000
Rate Study	5,000
Arc Flash Studies	23,000
Sanitation Code & Standards Update	8,000
	<hr/> \$118,000

51902 Telecommunication Usage

This account records expenses paid by the Geyserville SZ for outside communication and wireless services.

51917 District Operations Charges

This account records the cost of labor and overhead associated with operations and maintenance of the Geyserville SZ's facilities.

<u>FY 25-26 Planned Staff Work:</u>	<u>Amount</u>
Perc Pond Drainage & settling pond maintenance	20,000
Groundwater Study (LW)	20,000
Hazard Materials Assistance	5,000
Lift Station vegetation removal	5,000
Pond Treatment	5,000
Regulatory Permitting Assistance	10,000
SERP Update & SSMP Audit	5,000
Sludge Removal	40,000
Sanitation Planning	10,000
Arc Flash Studies	2,600
Sanitation Code & Standards Update	2,000
	<hr/> 124,600.00

51921 Equipment Usage Charges

This account records the cost of equipment usage.

52072 Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The anticipated amount is considered necessary to meet the discharge requirements of the Geyserville SZ waste discharge requirements issued by the State Water Quality Control Board.

52081 Medical/Laboratory Supplies

This account records the cost of lab supplies required for testing and monitoring wastewater.

52091 Memberships/Certifications

This account records membership dues/certificates.

52111 Office Expense

This account records costs for operational supplies.

FY 2025-26 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Operations
Character Title: Other Charges Character No.: 44605-33110100-53

52141 Minor Equipment/Small Tools

This account represents costs for the purchase of office furniture, small tools, instruments, and equipment that are individually under \$5,000.

52143 Computer Software/Licensing Fees

This item provides funds for various software packages.

52171 Water Conservation Program

This account records the cost of indoor water use efficiency programs including but not limited to indoor water use assessments/audits, fixture replacements and rebates with the goal of inflow reduction.

52193 Utilities Power

This account records the cost of payments made for utilities such as gas and electricity.

53402 Depreciation Expense

Generally Accepted Accounting Principles require that depreciation be expensed each year.

53501 Contributions

This account records Emergency Inventory Procurement.

Character Title: Other Financing Uses Character No.: 44605-33110100-57

57011 Transfers Out - within a Fund

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

Character Title: Fixed Assets Character No.: 44605-33110100-19

19820 Machinery & Equipment

This account records costs for equipment over \$5,000.

19841 Work in Progress - Intangible

This account captures costs for the development of intangible assets including the implementation and negotiation or acquisitions of easements.

<u>FY 25-26 Planned Work:</u>	<u>Amount</u>
Sewer Dedication and Easement Agreements.	5,000

FY 2025-26 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS
Fund/Department ID: 44605-33110100

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$367,709	\$254,437	\$200,705
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,061,473	\$902,566	1,106,160
Expenditures - (Decrease) fund balance	(1,059,475)	(\$1,015,298)	(1,000,247)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>1,998</u>	<u>(112,732)</u>	<u>105,913</u>
Adjustments to Reserves/Encumbrances:			
Depreciation	47,666	59,000	59,000
Technical Adjustments - 1st Quarter	-	-	-
Unrealized Gain/Loss	(10,330)	-	-
Change in Prepaid Expense	(686)	-	-
Change in Encumbrances	(125,882)	-	-
Long-Term Receivable	(26,039)	-	-
Donated Asset	-	-	-
Waste/Recycled Water Loan	-	-	-
Rounding	1	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(115,270)</u>	<u>59,000</u>	<u>59,000</u>
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	\$254,437	\$200,705	\$365,618
Target Fund Balance	\$455,904	\$462,688	\$467,624
<i>Over/(Under) Target Fund Balance</i>	<i>(\$201,467)</i>	<i>(\$261,982)</i>	<i>(\$102,005)</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
<i>(Difference between Beginning and Ending Balance)</i>	(\$113,272)	(\$53,732)	\$164,913
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2023</u>	<u>7/1/2024</u>	
Equity in Pooled Cash	\$465,704	\$483,348	
Other Receivables (Flat Charges)	21,812	15,162	
Accounts Receivable-AR Module			
Accounts Payable	(33,217)	(31,601)	
Due to Federal			
Unearned Revenue			
Encumbrances	<u>(86,590)</u>	<u>(212,472)</u>	
Total Beginning Fund Balance	\$367,709	\$254,437	

FY 2025-26 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - CONSTRUCTION
Fund/Department ID: 44610-33110200

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
-----------------------	--------------------	----------------------	------------	-------------------

REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	\$3,250	\$7,410	\$4,160	128.00%
Subtotal Use of Money	\$3,250	\$7,410	\$4,160	128.00%

CHARGES FOR SERVICES

46021 Capital Grants - Federal	\$150,150	\$0	(\$150,150)	(100.00%)
Subtotal Charges for Services	\$150,150	\$0	(\$150,150)	(100.00%)

OTHER FINANCING SOURCES

47101 Trans in - Within a Fund	\$50,000	\$0	(\$50,000)	(100.00%)
Subtotal Other Financing Sources	\$50,000	\$0	(\$50,000)	(100.00%)

TOTAL REVENUES	\$203,400	\$7,410	(\$195,990)	(96.36%)
-----------------------	------------------	----------------	--------------------	-----------------

EXPENDITURES:

FIXED ASSETS

19832 CIP - Infrastructure	\$200,200	\$0	(\$200,200)	(100.00%)
Subtotal Fixed Assets	\$200,200	\$0	(\$200,200)	(100.00%)

TOTAL EXPENDITURES	\$200,200	\$0	(\$200,200)	(100.00%)
---------------------------	------------------	------------	--------------------	------------------

TOTAL NET COST	(\$3,200)	(\$7,410)	(\$4,210)	131.56%
<i>(Expenditures Minus Revenues)</i>				

FY 2025-26 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Construction

Character Title: Use of Money **Character No.:** 44610-33110200-44

44002 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office.
Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$247,000
Projected Interest Rate	<u>3.00%</u>
Projected/Planned Interest on Pooled Cash	\$7,410

Character Title: Other Financing Sources **Character No.:** 44610-33110200-47

47101 Transfers in-within a Fund

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

Character Title: Fixed Assets **Character No.:** 44610-33110200-19

19832 CIP - Infrastructure

This account reflects funds for capital project.

FY 2025-26 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE - GEYSERVILLE - CONSTRUCTION
Fund/Department ID: 44610-33110200

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$131,798	\$240,450	\$243,650
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	109,466	203,400	7,410
Expenditures - (Decrease) fund balance	(3,936)	(\$200,200)	-
Net Surplus or Deficit - Increase/(Decrease) to fund balance	105,531	3,200	7,410
Adjustments to Reserves/Encumbrances:			
Gain/Loss on disposal of Capital Assets	3,936	-	-
Rounding	(1)	-	-
Unrealized Gain/Loss	(814)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	3,121	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$240,450	\$243,650	\$251,060
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$108,652	\$3,200	\$7,410
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2023</u>	<u>7/1/2024</u>	
Equity in Pooled Cash	\$131,798	\$240,450	
Vouchers Payable	-	-	
Total Beginning Fund Balance	\$131,798	\$240,450	