

## FY 2026-27 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 25-26 Adopted	FY 26-27 Requested	Percent Change	FY 25-26 Adopted	FY 26-27 Requested	Percent Change
Operations	\$1,000,247	\$1,241,606	24.13%	(\$105,913)	\$90,621	(185.56%)
Bonds	0	0	N/A	0	0	N/A
Construction	0	0	N/A	(7,410)	(9,358)	26.29%
<b>TOTAL:</b>	<b>\$1,000,247</b>	<b>\$1,241,606</b>	<b>24.13%</b>	<b>(\$113,323)</b>	<b>\$81,263</b>	<b>(171.71%)</b>

### C. Staffing Summary

No staffing is allocated to this index.

### D. Workload Summary

Workload Indicator	FY 24-25 Actual	FY 25-26 Budget Estimate	FY 25-26 Revised Estimate	FY 26-27 Projected	Change from FY 25-26 Budget Estimate
Total ESDs	369	370	369	371	0.16%
Total APNs	293	293	293	293	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 26-27 annual service charges is \$1,824 representing a 8.6% increase from FY 25-26.

### 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 2026-27 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS**

**Fund/Department ID: 44605-33110100**

Account No. and Title	Adopted 2025-26	Requested 2026-27	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40003 Direct Charges-CY	\$511,000	\$614,000	\$103,000	20.16%
40202 Direct Charges - PY	0	0	0	N/A
40999 Penalties and Costs on Taxes	0	0	0	N/A
<b>Subtotal Taxes</b>	<b>\$511,000</b>	<b>\$614,000</b>	<b>\$103,000</b>	<b>20.16%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$8,460	\$10,285	\$1,825	21.57%
<b>Subtotal Use of Money</b>	<b>\$8,460</b>	<b>\$10,285</b>	<b>\$1,825</b>	<b>21.57%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45221 Sewer/Water Usage Fee	\$11,700	\$6,700	(\$5,000)	(42.74%)
<b>Subtotal Charges for Services</b>	<b>\$11,700</b>	<b>\$6,700</b>	<b>(\$5,000)</b>	<b>(42.74%)</b>
<b><u>Miscellaneous Revenue</u></b>				
46040 Miscellaneous	\$0	\$20,000	\$20,000	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btwn Govtl Funds	\$575,000	\$500,000	(\$75,000)	(13.04%)
<b>Subtotal Other Financing Sources</b>	<b>\$575,000</b>	<b>\$500,000</b>	<b>(\$75,000)</b>	<b>(13.04%)</b>
<b>TOTAL REVENUES</b>	<b>\$1,106,160</b>	<b>\$1,150,985</b>	<b>\$24,825</b>	<b>2.24%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 Maintenance - Equipment	\$70,000	\$135,000	\$65,000	92.86%
51201 Administration Services	4,651	5,051	400	8.61%
51211 Legal Services	300	300	0	0.00%
51231 Testing/Analysis	50,000	50,000	0	0.00%
51244 Permits/License/Fees	0	37,893	37,893	N/A
51509 SCADA	30,700	27,024		
51803 Other Contract Services	118,000	245,500	127,500	108.05%
51902 Telecommunications Usage	640	640	0	0.00%
51917 District Operations Chgs	540,230	570,929	30,699	5.68%
51921 Equipment Usage Charges	25,000	25,000	0	0.00%
52072 Chemicals	24,302	30,049	5,747	23.65%
52081 Medial/Laboratory Supplies	8,370	8,690	320	3.82%

**FY 2026-27 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS**

**Fund/Department ID: 44605-33110100**

Account No. and Title	Adopted 2025-26	Requested 2026-27	Difference	Percent Change
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**EXPENDITURES (cont'd):**

**SERVICES AND SUPPLIES (cont'd)**

52091 Memberships/Certifications	300	300		
52141 Minor Equipment/Small Tools	2,120	1,800	(320)	(15.09%)
52143 Software/Licensing Fees	1,590	1,590	0	0.00%
52171 Water Conservation Prog	2,000	2,000	0	0.00%
52,191 Utilities	100	100	0	0.00%
52193 Utilities Power	23,640	30,740	7,100	30.03%
<b>Subtotal Services and Supplies</b>	<b>\$935,247</b>	<b>\$1,172,606</b>	<b>\$241,035</b>	<b>25.77%</b>

**OTHER CHARGES**

53103 Interest on LT Debt	\$0	\$0	\$0	N/A
53402 Depreciation Expense	59,000	53,000	(6,000)	(10.17%)
53501 Contributions	1,000	1,000	0	0.00%
<b>Subtotal Other Charges</b>	<b>\$60,000</b>	<b>\$54,000</b>	<b>(\$6,000)</b>	<b>(10.00%)</b>

**OTHER FINANCING USES**

57011 Transfers out-within a Fund	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**FIXED ASSETS**

19841 Work in Progress - Intangible	5,000	15,000	10,000	200.00%
<b>Subtotal Fixed Assets</b>	<b>\$5,000</b>	<b>\$15,000</b>	<b>\$10,000</b>	<b>200.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$1,000,247</b>	<b>\$1,241,606</b>	<b>\$245,035</b>	<b>24.50%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$105,913)</b>	<b>\$90,621</b>	<b>\$220,210</b>	<b>(207.92%)</b>
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**FY 2026-27 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 25-26 budget. The annual rate will increase 8.6%, from \$1,680 to \$1,824.

ESDs times annual rate:	350	x \$1,824	\$638,400
Less Estimated Delinquency Factor:	3.8%		<u>(24,400)</u>
			\$614,000

**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	\$342,820
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	<u>\$10,285</u>

**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 26-27 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 \$1,680 to \$1,824.

ESDs x Annual Charge	3.65	x \$1,824	=	\$6,700
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**Character Title: Miscellaneous Revenue Character No.: 44605-33110100-46**

**46040 Miscellaneous Revenue**

There is a planned revenue for FY 26-27 in the amount of: \$20,000 for Project G0002D028 and Sewer Collection Development Analysis (BD) Offsetting Revenue

**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. 500,000

**FY 2026-27 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 26-27 Planned Maintenance-Equipment:</u>	<u>Project No.</u>	<u>Amount</u>
Headworks rag unit replacement	TBD	\$60,000
Routine Maintenance Equipment - Mechanical Maintenance	G1003	\$50,000
Routine Maintenance Equipment - Electrical/Instrumentation	G1003	5,000
Settling Pond/Chlorine Contact Transfer Pump	G1003	20,000
		<u>\$135,000</u>

**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 FY26-27.

SCADA

Amount  
27,024

**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 2026-27 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 26-27 Planned Contract Services:</u>	<u>Project No.</u>	<u>Amount</u>
Biosolids Disposal Services	G1003	50,000
Duck Weed Removal Services	G1003	2,000
Electrical Maintenance Services	G1003	5,000
Hazard Materials Assistance	G0005C019	7,000
Pond Treatment	TBD	10,000
Rate Study	TBD	10,000
Regulatory Permitting Assistance	G0019B012	50,000
Sanitation Planning	G0005C019	20,000
Sewer Collection Development Analysis	G0002D028	10,000
Sewer Inspection Data Management & Analysis Services	G1002	3,500
TPW Pavement Preservation	G0005C019	20,000
Vegetation Management Services	G1003	5,000
Wet Weather Hauling Services	G1002	3,000
WWTP Groundwater Modeling	G0005C019	50,000
		\$245,500

**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 26-27 Planned Staff Work:</u>	<u>Project No.</u>	<u>Amount</u>
Groundwater Study (LW)	G1000X002	20,000
Hazardous Waste	G0005C019	5,000
Infrastructure Survey & GIS	TBD	20,000
Regulatory Permitting Assistance	G0019B012	10,000
Routine O&M Labor	TBD	385,000
Sewer Collection Development Analysis	G0002D028	5,000
Sanitation Planning	G0005C019	10,000
Wastewater Rate Study	G0005	5,000
		460,000

**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 2026-27 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.

Amount  
0

**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 26-27 Planned Work:</u>	<u>Project No.</u>	<u>Amount</u>
Sewer Dedication and Easement Agreements.	TBD	15,000

**FY 2026-27 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 24-25	Estimated FY 25-26	Requested FY 26-27
<b>Undesignated/Unreserved BEGINNING Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$254,437</b>	<b>\$233,455</b>	<b>\$361,630</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	980,675	\$1,106,160	1,150,985
Expenditures - (Decrease) fund balance	(974,287)	(\$1,036,985)	(1,241,606)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<u>6,388</u>	<u>69,175</u>	<u>(90,621)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Depreciation	47,666	59,000	53,000
Technical Adjustments - 1st Quarter	-		-
Unrealized Gain/Loss	-		-
Change in Prepaid Expense	686		-
Change in Encumbrances	(65,112)		-
Long-Term Receivable	(9,853)		-
Donated Asset	-		-
'Post Audit Adjustment	(755)		-
Waste/Recycled Water Loan	-		-
Rounding	(2)		-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>(27,370)</u>	<u>59,000</u>	<u>53,000</u>
<b>Undesignated/Unreserved ENDING Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$233,455</b>	<b>\$361,630</b>	<b>\$324,009</b>
<b>Target Fund Balance</b>	<b>\$437,739</b>	<b>\$503,186</b>	<b>\$586,303</b>
<i>Over/(Under) Target Fund Balance</i>	(\$204,284)	(\$141,556)	(\$262,294)
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$20,982)</b>	<b>\$128,175</b>	<b>(\$37,621)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2024</u></b>	<b><u>7/1/2025</u></b>	
Equity in Pooled Cash	\$483,348	\$521,041	
Other Receivables (Flat Charges)	15,162	23,498	
Accounts Receivable-AR Module	-	7,492	
Accounts Payable	(31,601)	(40,237)	
Advances Payable	-	(755)	
Due to Federal	-	-	
Unearned Revenue	-	-	
Encumbrances	<u>(212,472)</u>	<u>(277,584)</u>	
<b>Total Beginning Fund Balance</b>	<b>\$254,437</b>	<b>\$233,455</b>	

**FY 2026-27 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2025-26	Requested 2026-27	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$7,410	\$9,358	\$1,948	26.29%
<b><i>Subtotal Use of Money</i></b>	<b><u>\$7,410</u></b>	<b><u>\$9,358</u></b>	<b><u>\$1,948</u></b>	<b><u>26.29%</u></b>
<b><u>CHARGES FOR SERVICES</u></b>				
46021 Capital Grants - Federal	\$0	\$0	\$0	N/A
<b><i>Subtotal Charges for Services</i></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>N/A</u></b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Trans in - Within a Fund	\$0	\$0	\$0	N/A
<b><i>Subtotal Other Financing Sources</i></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>N/A</u></b>
<b>TOTAL REVENUES</b>	<b>\$7,410</b>	<b>\$9,358</b>	<b>\$1,948</b>	<b>26.29%</b>
<b>EXPENDITURES:</b>				
<b><u>FIXED ASSETS</u></b>				
19832 CIP - Infrastructure	\$0	\$0	\$0	N/A
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>N/A</u></b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$7,410)</b>	<b>(\$9,358)</b>	<b>(\$1,948)</b>	<b>26.29%</b>

**FY 2026-27 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	\$311,937
Projected Interest Rate	<u>3.00%</u>
Projected/Planned Interest on Pooled Cash	\$9,358

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

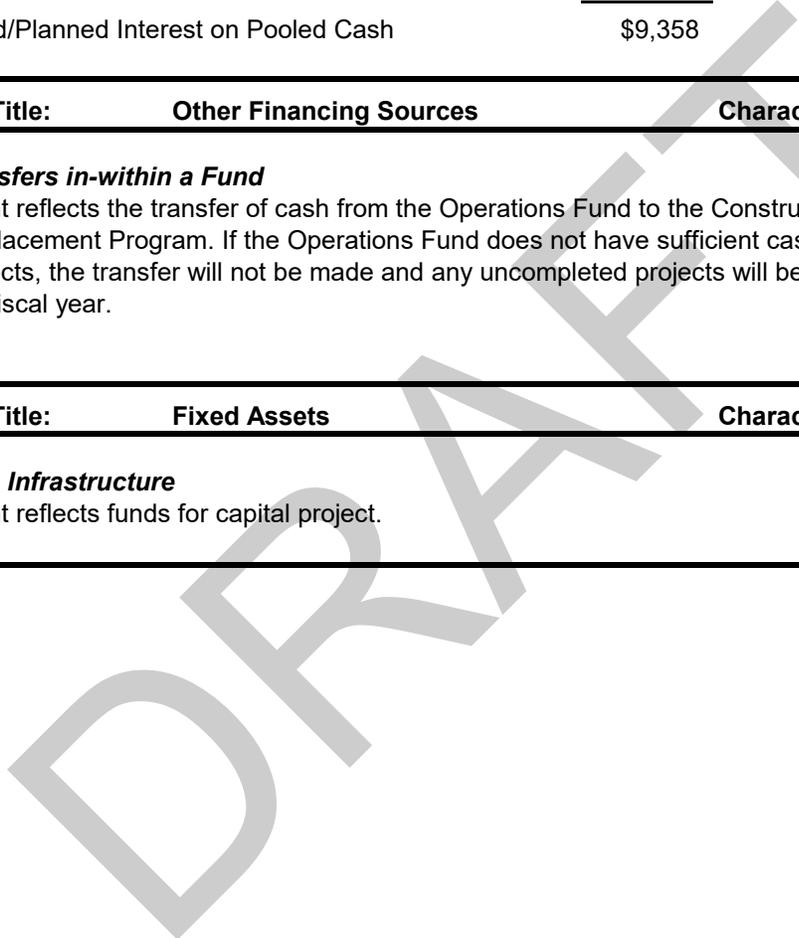
**47101 Transfers in-within a Fund**

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 2026-27 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 24-25	Estimated FY 25-26	Requested FY 26-27
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$240,450</b>	<b>\$299,848</b>	<b>\$307,258</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	59,398	7,410	9,358
Expenditures - (Decrease) fund balance	-	\$0	-
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>59,398</u>	<u>7,410</u>	<u>9,358</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Gain/Loss on disposal of Capital Assets	-	-	-
Rounding	-	-	-
Unrealized Gain/Loss	-	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$299,848</b>	<b>\$307,258</b>	<b>\$316,616</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$59,398</b>	<b>\$7,410</b>	<b>\$9,358</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2024</b>	<b>7/1/2025</b>	
Equity in Pooled Cash	\$240,450	\$299,848	
Vouchers Payable	-	-	
<b>Total Beginning Fund Balance</b>	<u>\$240,450</u>	<u>\$299,848</u>	