

## FY 2021-22 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 20-21 Adopted	FY 21-22 Requested	Percent Change	FY 20-21 Adopted	FY 21-22 Requested	Percent Change
Operations	\$579,605	\$880,600	51.93%	\$145,945	(\$112,140)	(176.84%)
Bonds	0	0	N/A	0	0	N/A
Construction	40,000	20,000	(50.00%)	37,734	18,900	(49.91%)
<b>TOTAL:</b>	<b>\$619,605</b>	<b>\$900,600</b>	<b>45.35%</b>	<b>\$183,679</b>	<b>(\$93,240)</b>	<b>(150.76%)</b>

### C. Staffing Summary

No staffing is allocated to this index.

### D. Workload Summary

Workload Indicator	FY 19-20 Actual	FY 20-21 Budget Estimate	FY 20-21 Revised Estimate	FY 21-22 Projected	Change from FY 20-21 Budget Estimate
Total ESDs	357	359	359	360	0.28%
Total APNs	282	283	283	284	0.35%

### 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 21-22 annual service charges is \$1,204 representing a 4.0% increase from FY 20-21.

### 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 2021-22 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS**  
**Fund/Department ID: 44605-33110100**

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40003 Direct Charges-CY	\$374,010	\$402,312	\$28,302	7.57%
40111 Supplemental Prop Taxes - CY	0	0	0	N/A
40202 Direct Charges - PY	5,000	5,000	0	0.00%
40999 Penalties and Costs on Taxes	1,000	1,000	0	0.00%
<b>Subtotal Taxes</b>	<b>\$380,010</b>	<b>\$408,312</b>	<b>\$28,302</b>	<b>7.45%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$2,060	\$1,000	(\$1,060)	(51.46%)
<b>Subtotal Use of Money</b>	<b>\$2,060</b>	<b>\$1,000</b>	<b>(\$1,060)</b>	<b>(51.46%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45221 Sewer/Water Usage Fee	\$11,590	\$8,428	(\$3,162)	(27.28%)
<b>Subtotal Charges for Services</b>	<b>\$11,590</b>	<b>\$8,428</b>	<b>(\$3,162)</b>	<b>(27.28%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Trans in - Within a Fund	\$40,000	\$575,000	\$535,000	1337.50%
<b>Subtotal Other Financing Sources</b>	<b>\$40,000</b>	<b>\$575,000</b>	<b>\$535,000</b>	<b>1337.50%</b>
<b>TOTAL REVENUES</b>	<b>\$433,660</b>	<b>\$992,740</b>	<b>\$559,080</b>	<b>128.92%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 Maintenance - Equipment	\$75,000	\$24,300	(\$50,700)	(67.60%)
51076 Maint FACOPS	0	0	0	N/A
51201 Administration Services	3,000	3,500	500	16.67%
51211 Legal Services	1,000	700	(300)	(30.00%)
51231 Testing/Analysis	30,000	74,000	44,000	146.67%
51241 Outside Printing & Binding	700	600	(100)	(14.29%)
51244 Permits/License/Fees	22,000	26,600	4,600	20.91%
51401 Rents& Leases-Equipment	1,000	0	(1,000)	(100.00%)
51601 Training/Conference Exp	200	200	0	0.00%
51803 Other Contract Services	18,500	345,000	326,500	1764.86%
51902 Telecommunications Usage	1,000	500	(500)	(50.00%)
51917 District Operations Chgs	323,700	294,950	(28,750)	(8.88%)
51921 Equipment Usage Charges	16,000	15,750	(250)	(1.56%)
52072 Chemicals	7,500	5,000	(2,500)	(33.33%)
52081 Medial/Laboratory Supplies	2,000	1,900	(100)	(5.00%)
52111 Office Expense	300	0	(300)	(100.00%)
52141 Minor Equipment/Small Tools	1,000	3,500	2,500	250.00%

**FY 2021-22 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (cont'd)</u></b>				
52143 Software/Licensing Fees	0	100	100	N/A
52171 Water Conservation Prog	3,500	7,000	3,500	100.00%
52193 Utilities Power	14,100	16,000	1,900	13.48%
<b><i>Subtotal Services and Supplies</i></b>	<b><u>\$520,500</u></b>	<b><u>\$819,600</u></b>	<b><u>\$299,100</u></b>	<b><u>57.46%</u></b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	\$2,105	\$0	(\$2,105)	(100.00%)
53402 Depreciation Expense	52,000	56,000	4,000	7.69%
<b><i>Subtotal Other Charges</i></b>	<b><u>\$54,105</u></b>	<b><u>\$56,000</u></b>	<b><u>\$1,895</u></b>	<b><u>3.50%</u></b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers out-within a Fund	\$0	\$0	\$0	N/A
<b><i>Subtotal Other Financing Uses</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>FIXED ASSETS</u></b>				
19820 Machinery & Equipment	\$0	\$0	\$0	N/A
19841 Work in Progress - Intangible	5,000	5,000	0	0.00%
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$5,000</u></b>	<b><u>\$5,000</u></b>	<b><u>\$0</u></b>	<b><u>0.00%</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$579,605</u></b>	<b><u>\$880,600</u></b>	<b><u>\$300,995</u></b>	<b><u>51.93%</u></b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$145,945</b>	<b>(\$112,140)</b>	<b>(\$258,084)</b>	<b>(176.84%)</b>

## FY 2021-22 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 20-21 budget. The annual rate will increase 4.0%, from \$1,159 to \$1,204.

ESDs times annual rate:	353 x \$1,204	\$425,012
Less Estimated Delinquency Factor:	4%	17,578
		\$407,434

**40202 Direct Charges - PY**

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

**40111 Supplemental Prop Taxes - CY**

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

**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	\$100,000
Projected Interest Rate	1.00%
Projected/Planned Interest on Pooled Cash	\$1,000

**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 21-22 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 \$1,159 to \$1,204.

ESDs x Annual Charge	7 x \$1,204	=	\$8,428
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**Character Title:** Other Financing Sources **Character No.:** 44605-33110100-47

**47101 OT - W/in Special Dist - BOS**

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

**FY 2021-22 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:

Cover for Sodium Hypochlorite Tanks	\$20,000
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**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.

**51601 Training/Conference Exp**

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

**51803 Other Contract Services**

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

Sludge Removal	\$300,000
Disaster Preparedness Study	30,000
Permitting Assistance	15,000
	\$345,000

**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.

**Additional Planned Projects:**

Community Power Resilience Grant	\$5,000
Perc Pond Drainage & Maintenance Plan	20,000
Second Aerator Installation	10,000
	\$35,000

**FY 2021-22 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

**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.

**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.

**Character Title:** Other Charges **Character No.:** 44605-33110100-53

**53402 Depreciation Expense**

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

**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. There is no planned transfer in FY 21-22.

**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.

**FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
<b>Undesignated/Unreserved BEGINNING Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$203,700</b>	<b>\$115,701</b>	<b>\$18,706</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	545,866	\$471,660	992,740
Expenditures - (Decrease) fund balance	(505,560)	(\$620,655)	(880,600)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<u>40,307</u>	<u>(148,995)</u>	<u>112,140</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Depreciation	43,521	52,000	56,000
Unrealized Gain/Loss	2,573	-	-
Change in Encumbrances	(23,554)	-	-
Donated Asset	(150,845)	-	-
Waste/Recycled Water Loan	-	-	-
Rounding	(1)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>(128,306)</u>	<u>52,000</u>	<u>56,000</u>
<b>Undesignated/Unreserved ENDING Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$115,701</b>	<b>\$18,706</b>	<b>\$186,845</b>
<b>Target Fund Balance</b>	<b>\$211,019</b>	<b>\$272,225</b>	<b>\$409,800</b>
<i>Over/(Under) Target Fund Balance</i>	(\$95,318)	(\$253,519)	(\$222,955)
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$87,999)</b>	<b>(\$96,995)</b>	<b>\$168,140</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/19</u></b>	<b><u>7/1/20</u></b>	
Equity in Pooled Cash	\$177,871	\$98,822	
Other Receivables (Flat Charges)	26,597	46,274	
Accounts Receivable-AR Module	7,023	77	
Accounts Payable	(7,791)	(5,918)	
Prepaid Expenses	-	-	
Reserve for Water Conservation	-	-	
Encumbrances	-	(23,554)	
<b>Total Beginning Fund Balance</b>	<u>\$203,700</u>	<u>\$115,701</u>	

**FY 2021-22 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2020-21	Requested 2021-22	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	\$2,266	\$1,100	(\$1,166)	(51.46%)
<b>Subtotal Use of Money</b>	<b>\$2,266</b>	<b>\$1,100</b>	<b>(\$1,166)</b>	<b>(51.46%)</b>

**OTHER FINANCING SOURCES**

47101 Trans in - Within a Fund	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$2,266</b>	<b>\$1,100</b>	<b>(\$1,166)</b>	<b>(51.46%)</b>
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**EXPENDITURES:**

**FIXED ASSETS**

19832 CIP - Infrastructure	\$0	\$20,000	\$20,000	N/A
<b>Subtotal Fixed Assets</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>N/A</b>

**OTHER FINANCING USES**

57011 Transfers out-within a Fund	\$40,000	\$0	(\$40,000)	(100.00%)
<b>Subtotal Other Financing Uses</b>	<b>\$40,000</b>	<b>\$0</b>	<b>(\$40,000)</b>	<b>(100.00%)</b>

<b>TOTAL EXPENDITURES</b>	<b>\$40,000</b>	<b>\$20,000</b>	<b>(\$20,000)</b>	<b>(50.00%)</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$37,734</b>	<b>\$18,900</b>	<b>(\$18,834)</b>	<b>(49.91%)</b>
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**FY 2021-22 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

<b>44002 Interest on Pooled Cash</b>	
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	\$110,000
Projected Interest Rate	<u>1.00%</u>
Projected/Planned Interest on Pooled Cash	\$1,100

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

<b>47101 Transfers in-within a Fund</b>	
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. There is no planned transfer in FY 21-22.	

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

<b>19832 CIP - Infrastructure</b>	
This account reflects funds for miscellaneous improvements.	

**FY 2021-22 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 19-20	Estimated FY 20-21	Requested FY 21-22
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$163,781</b>	<b>\$93,226</b>	<b>\$62,719</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	45,877	9,493	1,100
Expenditures - (Decrease) fund balance	(115,995)	(\$40,000)	(20,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>(70,118)</u>	<u>(30,507)</u>	<u>(18,900)</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	(437)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(437)</u>	<u>-</u>	<u>-</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$93,226</b>	<b>\$62,719</b>	<b>\$43,819</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$70,555)</b>	<b>(\$30,507)</b>	<b>(\$18,900)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/19</b>	<b>7/1/20</b>	
Equity in Pooled Cash	\$169,816	\$93,226	
Vouchers Payable	(\$6,035)	\$0	
<b>Total Beginning Fund Balance</b>	<u>\$163,781</u>	<u>\$93,226</u>	