

FY 2022-23 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 21-22 Adopted	FY 22-23 Requested	Percent Change	FY 21-22 Adopted	FY 22-23 Requested	Percent Change
Operations	\$880,600	\$955,700	8.53%	(\$112,140)	\$218,820	(295.13%)
Bonds	0	0	N/A	0	0	N/A
Construction	20,000	58,321	191.61%	18,900	8,081	(57.24%)
TOTAL:	\$900,600	\$1,014,021	12.59%	(\$93,240)	\$226,901	(343.35%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 20-21 Actual	FY 21-22 Budget Estimate	FY 21-22 Revised Estimate	FY 22-23 Projected	Change from FY 21-22 Budget Estimate
Total ESDs	357	359	362	362	0.84%
Total APNs	282	283	284	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 22-23 annual service charges is \$1,310 representing a 8.8% increase from FY 21-22.

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 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 Direct Charges-CY	\$402,312	\$430,336	\$28,024	6.97%
40202 Direct Charges - PY	5,000	5,000	0	0.00%
40999 Penalties and Costs on Taxes	1,000	1,000	0	0.00%
Subtotal Taxes	\$408,312	\$436,336	\$28,024	6.86%
<u>INTERGOVERNMENTAL REVENUE</u>				
42461 Federal Funding	\$0	\$15,000	\$15,000	N/A
Subtotal Intergovernmental Revenue	\$0	\$15,000	\$15,000	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$1,000	\$1,344	\$344	34.40%
Subtotal Use of Money	\$1,000	\$1,344	\$344	34.40%
<u>CHARGES FOR SERVICES</u>				
45221 Sewer/Water Usage Fee	\$8,428	\$9,200	\$772	9.16%
Subtotal Charges for Services	\$8,428	\$9,200	\$772	9.16%
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btwn Govtl Funds	\$575,000	\$275,000	(\$300,000)	(52.17%)
Subtotal Other Financing Sources	\$575,000	\$275,000	(\$300,000)	(52.17%)
TOTAL REVENUES	\$992,740	\$736,880	(\$255,860)	(25.77%)

EXPENDITURES:

SERVICES AND SUPPLIES

51061 Maintenance - Equipment	\$24,300	\$52,700	\$28,400	116.87%
51201 Administration Services	3,500	3,900	400	11.43%
51211 Legal Services	700	420	(280)	(40.00%)
51231 Testing/Analysis	74,000	80,000	6,000	8.11%
51241 Outside Printing & Binding	600	200	(400)	(66.67%)
51244 Permits/License/Fees	26,600	33,000	6,400	24.06%
51601 Training/Conference Exp	200	100	(100)	(50.00%)
51803 Other Contract Services	345,000	234,000	(111,000)	(32.17%)
51902 Telecommunications Usage	500	645	145	29.00%
51917 District Operations Chgs	294,950	348,760	53,810	18.24%
51921 Equipment Usage Charges	15,750	22,250	6,500	41.27%
52072 Chemicals	5,000	5,100	100	2.00%
52081 Medial/Laboratory Supplies	1,900	4,100	2,200	115.79%
52141 Minor Equipment/Small Tools	3,500	475	(3,025)	(86.43%)

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
52143 Software/Licensing Fees	100	50	(50)	(50.00%)
52171 Water Conservation Prog	7,000	2,000	(5,000)	(71.43%)
52193 Utilities Power	16,000	15,000	(1,000)	(6.25%)
<i>Subtotal Services and Supplies</i>	<u>\$819,600</u>	<u>\$802,700</u>	<u>(\$16,900)</u>	<u>(2.06%)</u>
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$0	\$0	\$0	N/A
53402 Depreciation Expense	56,000	88,000	32,000	57.14%
<i>Subtotal Other Charges</i>	<u>\$56,000</u>	<u>\$88,000</u>	<u>\$32,000</u>	<u>57.14%</u>
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$0	\$50,000	\$50,000	N/A
<i>Subtotal Other Financing Uses</i>	<u>\$0</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>N/A</u>
<u>FIXED ASSETS</u>				
19820 Machinery & Equipment	\$0	\$0	\$0	N/A
19841 Work in Progress - Intangible	5,000	15,000	10,000	200.00%
<i>Subtotal Fixed Assets</i>	<u>\$5,000</u>	<u>\$15,000</u>	<u>\$10,000</u>	<u>200.00%</u>
TOTAL EXPENDITURES	\$880,600	\$955,700	\$75,100	8.53%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$112,140)	\$218,820	\$330,960	(295.13%)

FY 2022-23 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 21-22 budget. The annual rate will increase 8.8%, from \$1,204 to \$1,310.

ESDs times annual rate:	352 x \$1,310	\$461,120
Less Estimated Delinquency Factor:	5.4%	24,780
		\$436,336

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: Intergovernmental Revenue Character No.: 44605-33110100-42

42461 Federal Funding

This records an anticipated reimbursement of a Local Hazard Mitigation Plan grant.

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	\$280,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$1,344

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 22-23 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 \$1,204 to \$1,312.

ESDs x Annual Charge	7 x \$1,310	=	\$9,200
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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.

**FY 2022-23 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:

FY 22-23 Planned Maintenance-Equipment:

Access Road	\$2,200
Aeration Pond DO Analyzers	9,000
CCTV & Card Reader	10,000
Equipment Replacement Parts	10,000
Lift Station Vegetation Removal	1,500
Perc Pond Drainage & Maintenance Plan	20,000
	\$52,700

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.

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.

FY 22-23 Planned Contract Services:

Collection System Capacity Study	\$100,000
Groundwater Study	8,000
Hazard Materials Assistance	5,000
Local Hazard Mitigation Plan	10,000
Permitting Assistance	15,000
Sanitation Planning	25,000
SCADA	21,000
Sludge Removal	50,000
	\$234,000

51902 Telecommunication Usage

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

**FY 2022-23 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

51917 District Operations Charges

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

FY 22-23 Planned Staff Work:

Collection System Capacity Study	\$20,000
Groundwater Study	20,000
Hazard Materials Assistance	5,000
Local Hazard Mitigation Plan	5,000
	\$50,000

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.

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 22-23.

FY 2022-23 BUDGET
CHARACTER JUSTIFICATION

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

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 2022-23 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 20-21	Estimated FY 21-22	Requested FY 22-23
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$115,701	\$132,350	\$337,072
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	625,556	\$1,030,740	736,880
Expenditures - (Decrease) fund balance	(598,580)	(\$882,018)	(955,700)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>26,976</u>	<u>148,722</u>	<u>(218,820)</u>
Adjustments to Reserves/Encumbrances:			
Depreciation	50,146	56,000	88,000
Unrealized Gain/Loss	23	-	-
Change in Encumbrances	(60,496)	-	-
Donated Asset	-	-	-
Waste/Recycled Water Loan	-	-	-
Rounding	(1)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(10,328)</u>	<u>56,000</u>	<u>88,000</u>
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	\$132,350	\$337,072	\$206,252
Target Fund Balance	\$272,841	\$401,868	\$401,350
<i>Over/(Under) Target Fund Balance</i>	(\$140,491)	(\$64,796)	(\$195,098)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$16,649	\$204,722	(\$130,820)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/20</u>	<u>7/1/21</u>	
Equity in Pooled Cash	\$98,822	\$215,276	
Other Receivables (Flat Charges)	46,274	39,433	
Accounts Receivable-AR Module	77	6,091	
Accounts Payable	(5,918)	(6,195)	
Prepaid Expenses	-	-	
Unearned Revenue	-	(38,204)	
Encumbrances	(23,554)	(84,050)	
Total Beginning Fund Balance	<u>\$115,701</u>	<u>\$132,351</u>	

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$1,100	\$240	(\$860)	(78.18%)
Subtotal Use of Money	\$1,100	\$240	(\$860)	(78.18%)
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - Within a Fund	\$0	\$50,000	\$50,000	N/A
Subtotal Other Financing Sources	\$0	\$50,000	\$50,000	N/A
TOTAL REVENUES	\$1,100	\$50,240	\$49,140	4467.27%
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19832 CIP - Infrastructure	\$20,000	\$58,321	\$38,321	191.61%
Subtotal Fixed Assets	\$20,000	\$58,321	\$38,321	191.61%
TOTAL EXPENDITURES	\$20,000	\$58,321	\$38,321	191.61%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$18,900	\$8,081	(\$10,819)	(57.24%)

FY 2022-23 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	\$50,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$240

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. There is a planned transfer in FY 22-23 in the amount of \$50,000 to start a Force Main Replacement project.	

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

19832 CIP - Infrastructure	
This account reflects funds for a Force Main Replacement project.	

FY 2022-23 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 20-21	Estimated FY 21-22	Requested FY 22-23
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$93,226	\$73,651	\$64,746
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	20,403	11,095	50,240
Expenditures - (Decrease) fund balance	(40,000)	(\$20,000)	(58,321)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(19,597)	(8,905)	(8,081)
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	22	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	22	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$73,651	\$64,746	\$56,665
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$19,575)	(\$8,905)	(\$8,081)
<u>Fund Balance Components at Beginning of FY</u>	7/1/20	7/1/21	
Equity in Pooled Cash	\$93,226	\$73,651	
Vouchers Payable	-	-	
Total Beginning Fund Balance	\$93,226	\$73,651	