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SONOMA COUNTY WATER AGENCY FY 22-23 BUDGET REQUEST

SANITATION ZONES

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SANITATION ZONES

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FY 2022-23 BUDGET FINANCIAL SUMMARY

Section Title:

SANITATION ZONES

Financial Summary

Section	REVENUES				
	FY 20-21 Actuals	FY 21-22 Adopted	FY 22-23 Requested	Amount of Change	Percent Change

AIRPORT-LARKFIELD-WIKIUP SZ - OPERATIONS

Direct Charges	\$3,664,767	\$3,317,888	\$4,173,600	\$855,712	25.79%
Monitored Users	\$555,622	\$611,800	\$582,000	(\$29,800)	(4.87%)
Grants	\$2,583	\$0	\$30,000	\$30,000	N/A
Misc	\$161,564	\$158,000	\$166,720	\$8,720	5.52%
New Hookups	\$0	\$0	\$0	\$0	N/A
Water Conservation	\$0	\$0	\$0	\$0	N/A
OT From Rate Stabilization Fund	\$800,000	\$1,075,000	\$838,000	(\$237,000)	(22.05%)
TOTAL:	\$5,184,536	\$5,162,688	\$5,790,320	\$627,632	12.16%

PENNGROVE SZ - OPERATIONS

Direct Charges	\$877,953	\$885,890	\$932,800	\$46,910	5.30%
Monitored Users	\$0	\$0	\$0	\$0	N/A
Grants	\$0	\$0	\$15,000	\$15,000	N/A
Misc	\$206,247	\$2,500	\$3,096	\$596	23.84%
New Hookups	\$15,986	\$14,800	\$16,800	\$2,000	13.51%
Water Conservation	\$0	\$0	\$0	\$0	N/A
OT From General Fund	\$511,526	\$175,000	\$0	(\$175,000)	(100.00%)
TOTAL:	\$1,611,711	\$1,078,190	\$967,696	(\$110,494)	(10.25%)

GEYSERVILLE SZ - OPERATIONS

Direct Charges	\$413,530	\$408,312	\$436,336	\$28,024	6.86%
Monitored Users	\$0	\$0	\$0	\$0	N/A
Grants	\$0	\$0	\$15,000	\$15,000	N/A
Misc	\$180	\$1,000	\$1,344	\$344	34.40%
New Hookups	\$10,781	\$8,428	\$9,200	\$772	9.16%
Water Conservation	\$0	\$0	\$0	\$0	N/A
OT From General Fund	\$201,065	\$575,000	\$275,000	(\$300,000)	(52.17%)
TOTAL:	\$625,556	\$992,740	\$736,880	(\$255,860)	(25.77%)

SEA RANCH SZ - OPERATIONS

Direct Charges	\$759,729	\$757,190	\$829,700	\$72,510	9.58%
Monitored Users	\$0	\$0	\$0	\$0	N/A
Grants	\$125	\$0	\$15,000	\$15,000	N/A
Misc	\$4,561	\$4,500	\$1,440	(\$3,060)	(68.00%)
New Hookups	\$1,967	\$0	\$0	\$0	N/A
Water Conservation	\$0	\$0	\$0	\$0	N/A
OT From General Fund	\$0	\$0	\$200,000	\$200,000	N/A
TOTAL:	\$766,382	\$761,690	\$1,046,140	\$284,450	37.34%

SANITATION ZONE TOTAL

TOTAL:	\$8,188,185	\$7,995,308	\$8,541,036	\$545,728	6.83%
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FY 2022-23 BUDGET FINANCIAL SUMMARY

Section Title: SANITATION ZONES

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

AIRPORT-LARKFIELD-WIKIUP SZ

Operations	\$6,108,088	\$7,092,888	16.12%	\$945,400	\$1,302,568	37.78%
Bonds	72,142	63,600	(11.84%)	(363,496)	(372,948)	2.60%
Construction	579,998	234,620	(59.55%)	356,541	(124,877)	(135.02%)
TOTAL:	\$6,760,228	\$7,391,108	9.33%	\$938,445	\$804,743	(14.25%)

PENNGROVE SZ

Operations	\$1,111,800	\$1,558,600	40.19%	\$33,610	\$590,904	1658.12%
Construction	193,118	30,000	(84.47%)	128,218	(371,248)	(389.54%)
TOTAL:	\$1,304,918	\$1,588,600	21.74%	\$161,828	\$219,656	35.73%

GEYSERVILLE SZ

Operations	\$880,600	\$955,700	8.53%	(\$112,140)	\$218,820	(295.13%)
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%)

SEA RANCH SZ

Operations	\$899,000	\$1,238,500	37.76%	\$137,310	\$192,360	40.09%
Construction	75,000	360,000	380.00%	70,750	234,256	231.10%
TOTAL:	\$974,000	\$1,598,500	64.12%	\$208,060	\$426,616	105.04%

SANITATION ZONE TOTAL

TOTAL:	\$9,939,746	\$11,592,229	16.63%	\$1,215,093	\$1,677,916	38.09%
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FY 2022-23 BUDGET BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, trunk line, and treatment plant serving the Airport/Larkfield/Wikiup 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	\$6,108,088	\$7,092,888	16.12%	\$945,400	\$1,302,568	37.78%
Bonds	72,142	63,600	(11.84%)	(363,496)	(372,948)	2.60%
Construction	579,998	234,620	(59.55%)	356,541	(124,877)	(135.02%)
TOTAL:	\$6,760,228	\$7,391,108	9.33%	\$938,445	\$804,743	(14.25%)

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	3,721	3,719	3,865	4,046	8.79%
Total APNs	1,813	1,813	1,976	2,075	14.45%

E. Summary of Issues and Significant Changes

The Airport/Larkfield/Wikiup Sanitation Zone's (Airport SZ) treatment plant was designed as a zero discharge facility and has the ability to treat an average daily dry weather flow of up to 0.9 million gallons per day (mgd) to tertiary wastewater treatment standards.

For several years following major expansion of the Airport SZ's reclamation system and upgrade of the treatment plant to meet tertiary standards, rate increases did not keep pace with the increased operations and debt service costs. Various steps have been taken to improve performance of the filtration system and the Agency has implemented aggressive water conservation measures to delay the need for capital expansion projects.

The requested rate per ESD for FY 22-23 annual service charges is \$1,148, representing a 8.5% increase from FY 21-22. Rate increases in excess of the inflation will be needed to balance operational revenue and costs over the next several years.

FY 2022-23 BUDGET BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP

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: SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS
Fund/Department ID: 44705-33100100

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 Direct Charges-CY	\$3,288,388	\$4,144,100	\$855,712	26.02%
40202 Direct Charges - PY	25,000	25,000	0	0.00%
40999 Penalties/Costs on Taxes	4,500	4,500	0	0.00%
Subtotal Taxes	\$3,317,888	\$4,173,600	\$855,712	25.79%
<u>INTERGOVERNMENTAL REVENUE</u>				
42461 Federal Funding	\$0	\$30,000	\$30,000	N/A
Subtotal Intergovernmental Revenue	\$0	\$30,000	\$30,000	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$8,000	\$6,720	(\$1,280)	(16.00%)
44101 Rent - Real Estate	150,000	160,000	10,000	6.67%
Subtotal Use of Money	\$158,000	\$166,720	\$8,720	5.52%
<u>CHARGES FOR SERVICES</u>				
45221 Sewer/Water Usage Fee	\$611,800	\$582,000	(\$29,800)	(4.87%)
45316 Water Conservation	0	0	0	N/A
Subtotal Charges for Services	\$611,800	\$582,000	(\$29,800)	(4.87%)
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - Within a Fund	\$1,075,000	\$838,000	(\$237,000)	(22.05%)
Subtotal Other Financing Sources	\$1,075,000	\$838,000	(\$237,000)	(22.05%)
TOTAL REVENUES	\$5,162,688	\$5,790,320	\$627,632	12.16%

EXPENDITURES:

SERVICES AND SUPPLIES

51061 Maintenance - Equipment	\$200,000	\$180,000	(\$20,000)	(10.00%)
51201 Administration Services	29,000	33,000	4,000	13.79%
51211 Legal Services	5,000	21,000	16,000	320.00%
51230 Security Services	500	0	(500)	(100.00%)
51231 Testing/Analysis	120,000	135,000	15,000	12.50%
51241 Outside Printing & Binding	2,500	2,500	0	0.00%
51244 Permits/License/Fees	60,000	60,000	0	0.00%
51401 Rents & Leases-Equipment	9,000	25,000	16,000	177.78%
51421 Rents & Leases-Bldgs/Land	9,400	10,000	600	6.38%
51803 Other Contract Services	426,000	1,083,300	657,300	154.30%
51902 Telecommunications Usage	4,300	4,600	300	6.98%
51917 District Operations Charges	2,800,000	3,011,000	211,000	7.54%
51921 Equipment Usage Charges	162,750	150,000	(12,750)	(7.83%)
52061 Fuel/Gas/Oil	1,000	625	(375)	(37.50%)

FY 2022-23 BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS
Fund/Department ID: 44705-33100100

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
52071 Materials and Supplies Expense	300	1,400	1,100	366.67%
52072 Chemicals	200,000	200,000	0	0.00%
52081 Medical/Laboratory Supplies	5,000	10,000	5,000	100.00%
52091 Memberships/Certifications	100	0	(100)	(100.00%)
52111 Office Supplies	1,200	2,175	975	81.25%
52141 Minor Equipment/Small Tools	7,000	23,000	16,000	228.57%
52143 Software/Licensing Fees	500	500	0	0.00%
52171 Water Conservation Program	17,200	17,200	0	0.00%
52193 Utilities-Power	302,000	362,000	60,000	19.87%
<i>Subtotal Services and Supplies</i>	<u>\$4,362,750</u>	<u>\$5,332,300</u>	<u>\$969,550</u>	<u>22.22%</u>
<u>OTHER CHARGES</u>				
53401 Amortization Expense	\$16,000	\$16,000	\$0	0.00%
53402 Depreciation Expense	1,281,000	1,144,000	-137,000	(10.69%)
<i>Subtotal Other Charges</i>	<u>\$1,297,000</u>	<u>\$1,160,000</u>	<u>(\$137,000)</u>	<u>(10.56%)</u>
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$433,338	\$585,588	\$152,250	35.13%
<i>Subtotal Other Financing Uses</i>	<u>\$433,338</u>	<u>\$585,588</u>	<u>\$152,250</u>	<u>35.13%</u>
<u>FIXED ASSETS</u>				
19820 Machinery & Equipment	\$0	\$0	\$0	N/A
19841 Work in Progress - Intang	15,000	15,000	0	0.00%
<i>Subtotal Fixed Assets</i>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$6,108,088</u>	<u>\$7,092,888</u>	<u>\$984,800</u>	<u>16.12%</u>
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	<u>\$945,400</u>	<u>\$1,302,568</u>	<u>\$357,168</u>	<u>37.78%</u>

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character Title: Taxes Character No.: 44705-33100100-40

40003 Direct Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 21-22 budget. The rate will increase approximately 8.5%, from \$1,058 to \$1,148.

ESDs times annual rate:	3,711 x \$1,148	\$4,260,228
Less Estimated Delinquency Factor:	2.0%	<u>(86,620)</u>
		\$4,173,600

(See Account 45221 for Total ESDs)

40202 Direct Charges - PY

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

40999 Penalties/Costs on Taxes

This account records penalties paid on delinquent sewer service charges.

Character Title: Use of Money Character No.: 44705-33100100-44

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	\$1,400,000
Projected Interest Rate	<u>0.48%</u>
Projected/Planned Interest on Pooled Cash	\$6,720

44101 Rent-Real Estate

This represent the payment of rent of property per the Memorandum of Agreement for the photovoltaic facility (\$50,000) and the relocated service center (\$110,000).

Character Title: Charges for Services Character No.: 44705-33100100-45

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 \$1,058 to \$1,148.

ESDs x Annual Charge	376.3 x \$1,148	=	\$432,000
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This account also records revenue associated with the Industrial Users Monitoring program or revenue received from any industrial user for events such as an unauthorized (or specially authorized) discharge into the treatment plant.

Character Title: Other Financing Sources Character No.: 44705-33100100-47

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 2022-23 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character Title: Services and Supplies Character No.: 44705-33100100-51 & 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:

Comprehensive I/I	\$	75,000
Recycled Main Air/Blowoff R/R		25,000
Wastewater Flow Meters		30,000
As-needed routine maintenance		50,000
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	\$	180,000

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 represents funds for rents and leases of equipment.

51421 Rents/Leases-Buildings/Land

This account represents costs for the lease agreement for storage and irrigation of wastewater effluent.

51803 Other Contract Services

This account reflects the costs for various outside services which include:

FY 22-23 Planned Contract Services:

Local Hazard Mitigation Plan	\$	40,000
Pavement Preservation		39,000
Planning & As-needed Contracts		136,000
Regulatory Permitting Assistance		25,000
Sanitary Sewer Management Plan SECAP Update		25,000
SCADA		208,000
Sludge Removal		610,300
		<hr/>
	\$	1,083,300

51902 Telecommunication Usage

This account records expense paid by the Airport 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 Zone's facilities.

FY 22-23 Planned Staff Work:

Comprehensive I/I	\$	25,000
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FY 2022-23 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations
Character Title: Services and Supplies (Continued) Character No.: 44705-33100100-51 & 52

51921 Equipment Usage Charges

This account represents funds for equipment usage.

52061 Fuel/Gas/Oil

This account includes the costs of gas, diesel and oil.

52071 Materials and Supplies Expense

This account includes the costs of materials and supplies for the District.

52072 Chemicals

This account records the cost of chemicals required for operation of the treatment plant.

52081 Medical/Laboratory Supplies

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

52111 Office Supplies

This account covers the costs of operational supplies.

52141 Minor Equipment/Small Tools

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

52143 Software/Licensing Fees

This account 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.: 44705-33100100-53

53402 Depreciation

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

Character Title: Other Financing Uses Character No.: 44705-33100100-57

57011 Transfers out-within a Fund

This account reflects the transfer of cash from the Operations Fund to the Bond Fund to cover principal and interest payments.

Character Title: Fixed Assets Character No.: 44705-33100100-19

19840 Work in Progress - Equipment

This account is used for the purchase of equipment that is a fixed or movable tangible asset used for operations.

FY 2022-23 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Airport / Larkfield / Wikiup - Operations
Fund/Department ID: 44705-33100100

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)	\$1,031,294	\$1,138,305	\$1,511,791
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	5,184,536	\$5,195,688	5,790,320
Expenditures - (Decrease) fund balance	(6,232,633)	(\$6,119,202)	(7,092,888)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,048,097)	(923,514)	(1,302,568)
Adjustments to Reserves/Encumbrances:			
53402 - Depreciation Expense	1,010,606	1,281,000	1,144,000
Change in Encumbrance	138,179	-	-
Unrealized Gain/Loss	274	-	-
Amortization	5,952	16,000	16,000
Change in prepaid exp	97	-	-
Post Audit Adjustment	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	1,155,107	1,297,000	1,160,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$1,138,305	\$1,511,791	\$1,369,223
Target Fund Balance	\$2,385,090	\$2,161,847	\$2,666,150
<i>Over/(Under) Target Fund Balance</i>	(\$1,246,785)	(\$650,056)	(\$1,296,927)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$107,011	\$373,486	(\$142,568)
<u>Fund Balance Components at Beginning of FY</u>			
Equity in Pooled Cash	7/1/20	7/1/21	
Other Receivables	1,656,350	1,503,649	
Accounts Payable	59,333	24,982	
Accounts Receivable-AR Module	(87,192)	(89,571)	
Allowance for Uncollectible Accounts	(46,042)	(46,042)	
AR Maint/Trnsf Control	103,497	92,051	
Retention Receivable	-	258	
Deposits from Others	(308,321)	(188,832)	
Due from State AR	3,874	-	
Accounts Payable	(89,170)	(2,732)	
Unearned Revenue	-	(32,604)	
Other Current Liabilities	-	-	
Encumbrances	(261,035)	(122,856)	
Total Beginning Fund Balance	1,031,294	1,138,303	

FY 2022-23 BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Fund: Sanitation Zone - A.L.W. - CONSTRUCTION
Fund/Department ID: 44710-33100200

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$17,000	\$4,800	(\$12,200)	(71.76%)
44003 Other Interest Earnings	32,000	30,000	(2,000)	(6.25%)
Subtotal Use of Money	\$49,000	\$34,800	(\$14,200)	(28.98%)
<u>MISCELLANEOUS REVENUE</u>				
46024 Connection Fees	\$172,457	\$174,457	\$2,000	1.16%
Subtotal Miscellaneous Revenue	\$172,457	\$174,457	\$2,000	1.16%
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - within a Fund	\$0	\$150,000	\$150,000	N/A
Subtotal Other Financing Sources	\$0	\$150,000	\$150,000	N/A
<u>ADMINISTRATIVE CONTROL</u>				
49002 Advances	\$0	\$71,000	\$71,000	N/A
49003 Advances Clearing	0	(71,000)	(71,000)	N/A
Subtotal Administrative Control	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$221,457	\$359,257	\$137,800	62.22%
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19832 CIP - Infrastructure	\$547,998	\$188,620	(\$359,378)	(65.58%)
Subtotal Fixed Assets	\$547,998	\$188,620	(\$359,378)	(65.58%)
TOTAL EXPENDITURES	\$547,998	\$188,620	(\$359,378)	(65.58%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$326,541	(\$170,637)	(\$497,178)	(152.26%)

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Construction

Character Title: Use of Money **Character No.:** 44710-33100200-44

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	\$1,000,000	
Projected Interest Rate	0.48%	
Projected/Planned Interest on Pooled Cash	\$4,800	

Character Title: Miscellaneous Revenue **Character No.:** 44710-33100200-46

46026 Connection Fees

This account reflects the anticipated new sewer connections to the Zone.

Character Title: Other Financing Sources **Character No.:** 44710-33100200-47

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 projects. A transfer is planned for FY 22-23 in the amount of \$150,000.

Character Title: Administrative Control Account **Character No.:** 44710-33100200-49

49002 Advances

This account records the principal on the connection fee loans for the Larkfield Estates Sewer Main Extension Project.

49003 Advances - Clearing

This is the clearing account for account 49002.

Character Title: Fixed Assets **Character No.:** 44710-33100200-19

19832 CIP - Infrastructure

This account can be used to provide capacity to new users pursuant to the County General Plan (using connection fee revenue), as well as for treatment plant and reclamation system improvement projects.

FY 22-23 Planned projects:

Main Electrical Breaker Switchgear	A0085	\$ 63,620
Recycled Water Pipeline Improvements	tbd	125,000
		\$188,620

FY 2022-23 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Airport / Larkfield / Wikiup - Construction
Fund/Department ID: 44710-33100200

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)	\$1,792,950	\$1,881,234	\$1,612,254
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	387,231	221,457	359,257
Expenditures - (Decrease) fund balance	(300,027)	(604,316)	(188,620)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	87,203	(382,859)	170,637
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	637	-	-
Donated Assets	-	-	-
Change in Encumbrance	(82,879)	-	-
Post Audit Adjustment	(18,600)	-	-
Accrual of Connection Fees Receivable - Larkfield Estates	101,924	113,879	68,332
Larkfield Estates - Connection Fees Receivable	-	-	-
Advances - Principal Received	-	-	-
Non-current accounts receivable	(1)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	1,081	113,879	68,332
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$1,881,234	\$1,612,254	\$1,851,223
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$88,284	(\$268,980)	\$238,969
<u>Fund Balance Components at Beginning of FY</u>	7/1/20	7/1/21	
Cash	\$2,094,326	\$2,284,692	
Accounts Receivable-AR Module	585,519	584,204	
Vouchers Payable	(35,000)	(33,996)	
Accounts Payable	-	(18,600)	
Retention Payable	(7,300)	(7,300)	
Allowance for Uncollectable Accounts	(584,204)	(584,204)	
Connection Fees Receivable - Larkfield Estates	69,597	70,775	
Due to State	-	(1,470)	
Encumbrances	(329,988)	(412,867)	
Total Beginning Fund Balance	\$1,792,950	\$1,881,234	

FY 2022-23 BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Fund: Sanitation Zone - A.L.W. - Bonds
Fund/Department ID: 44715-33100300

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$2,300	\$960	(\$1,340)	(58.26%)
Subtotal Use of Money	\$2,300	\$960	(\$1,340)	(58.26%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers in - Within a Fund	\$433,338	\$435,588	\$2,250	0.52%
Subtotal Other Financing Sources	\$433,338	\$435,588	\$2,250	0.52%
TOTAL REVENUES	\$435,638	\$436,548	\$910	0.21%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	\$500	\$500	\$0	0.00%
Subtotal Services and Supplies	\$500	\$500	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$49,516	\$40,974	(\$8,542)	(17.25%)
53104 Other Interest Exp	22,126	22,126	\$0	0.00%
Subtotal Other Charges	\$71,642	\$63,100	(\$8,542)	(11.92%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Admin Control Acct	\$361,196	\$371,988	\$10,792	2.99%
59005 Admin Control Acct-Clearing	(361,196)	(371,988)	(10,792)	2.99%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$72,142	\$63,600	(\$8,542)	(11.84%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$363,496)	(\$372,948)	(\$9,452)	2.60%

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - A.L.W. - Bonds

Character Title: Use of Money **Character No.:** 44715-33100300-44

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	\$200,000
Projected Interest Rate	<u>0.48%</u>
Projected/Planned Interest on Pooled Cash	\$960

Character Title: Other Financing Sources **Character No.:** 44715-33100300-47

47101 Transfers in-within a Fund

This account records the transfer of funds from the Operations Fund to cover debt payment.

Character Title: Services and Supplies **Character No.:** 44715-33100300-51

51242 Bank Charges

This account records the annual administrative fees from the trustee for the 2005 Revenue Bonds.

Character Title: Other Charges **Character No.:** 44715-33100300-53

53103 Interest on Long-Term Debt

The 2000 bonds were completely refunded in September 2005. The 2005C bonds were refunded in 2017. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

53104 Other Interest Expense

This account records the deferred refunding of the 2017 revenue bonds.

Character Title: Other Financing Uses **Character No.:** 44715-33100300-57

57011 Transfers out-within a Fund

This account reflects amounts transferred to the Construction Fund for expenses incurred for projects eligible for funding from the proceeds of the 2017 Revenue Bond. No transfer is budgeted for FY 22-23.

Character Title: Administrative Control **Character No.:** 44715-33100300-59

59004 Admin Control Account

This account reflects the principal payments for revenue bonds that were issued in 2005 and refunded in 2017 with a new interest rate of 2.33% for the life of the loan. Payments on the bonds will continue until October 2026. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

The following reflects the bond principal payment history to date:

Original Amount of the Revenue Bond Issue:	\$6,220,000
Total FY 06-07 through FY 21-22 Principal Payments:	(4,275,467)
Total FY 22-23 Principal Payments:	<u>(371,988)</u>
Outstanding Bond Amount	\$1,572,545

59005 Admin Control Account - Clearing

This is the clearing account for account 59004, Admin Control Account.

FY 2022-23 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Airport / Larkfield / Wikiup - Bonds
Fund/Department ID: 44715-33100300

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)	\$203,856	\$232,278	\$245,913
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	445,578	435,638	436,548
Expenditures - (Decrease) fund balance	(78,267)	(72,142)	(63,600)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	367,310	363,496	372,948
Adjustments to Reserves/Encumbrances:			
Loss on Refunding of Debt	22,126	22,126	22,126
Capitalized Interest	-	-	-
Unrealized Gain/Loss	181	-	-
Change in Matured Bonds Payable	-	-	-
Principal Expenditure	(361,196)	(371,987)	(377,090)
Net Adjustment - Increase/(Decrease) to Fund Balance	(338,889)	(349,861)	(354,964)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$232,278	\$245,913	\$263,897
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$28,422	\$13,635	\$17,984
<u>Fund Balance Components at Beginning of FY</u>	7/1/20	7/1/21	
Cash	\$579,179	\$606,904	
Cash with Fiscal Agent	-	-	
Matured Bonds Payable	(359,796)	(361,196)	
Interest Payable	(15,527)	(13,431)	
Total Beginning Fund Balance	\$203,856	\$232,277	

FY 2022-23 BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Fund: ALW Rate Stabilization Fund
Fund/Department ID: 44720-33100400

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$1,000	\$48	(\$952)	(95.20%)
Subtotal Use of Money	\$1,000	\$48	(\$952)	(95.20%)
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers in - btw Govtl Funds	\$930,000	\$838,000	(\$92,000)	(9.89%)
Subtotal Other Financing Sources	\$930,000	\$838,000	(\$92,000)	(9.89%)
TOTAL REVENUES	\$931,000	\$838,048	(\$92,952)	(9.98%)
EXPENDITURES:				
<u>OTHER FINANCING USES</u>				
57011 Transfers out - within a Fund	\$1,075,000	\$838,000	(\$237,000)	(22.05%)
Subtotal Other Financing Uses	\$1,075,000	\$838,000	(\$237,000)	(22.05%)
TOTAL EXPENDITURES	\$1,075,000	\$838,000	(\$237,000)	(22.05%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$144,000	(\$48)	(\$144,048)	(100.03%)

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - A.L.W. - Rate Stabilization

Character Title: Use of Money Character No.: 44720-33100400-44

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	\$10,000
Projected Interest Rate	<u>0.48%</u>
Projected/Planned Interest on Pooled Cash	\$48

Character Title: Other Financing Sources Character No.: 44720-33100400-47

47102 Transfers in - btw Govtl Funds

This account records the transfer of available funds from the General Fund to the ALW Rate Stabilization Fund to assist in funding the ALW Operations Fund, on an as-needed basis in order to comply with the debt financing covenants. There is a budgeted transfer planned for FY 22-23 in the amount of \$780,000.

Character Title: Other Financing Uses Character No.: 44720-33100400-57

57011 Transfers out-within a Fund

This account reflects amounts transferred from the ALLW Rate Stabilization Fund to the ALW Operations Fund in order to comply with the debt financing covenants. There is a budgeted transfer planned for FY 22-23 in the amount of \$780,000.

FY 2022-23 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Airport / Larkfield / Wikiup - Rate Stabilization
Fund/Department ID: 44720-33100400

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)	\$150,476	\$151,628	\$7,628
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,107	931,000	838,048
Expenditures - (Decrease) fund balance	0	(1,075,000)	(838,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,106	(144,000)	48
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	45	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	45	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$151,628	\$7,628	\$7,676
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$1,152	(\$144,000)	\$48
<u>Fund Balance Components at Beginning of FY</u>	7/1/20	7/1/21	
Equity in Pooled Cash	\$150,476	\$151,628	
Total Beginning Fund Balance	\$150,476	\$151,628	

FY 2022-23 BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Fund: Larkfield Estates Sewer System
Fund/Department ID: 44725-33100500

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$2,000	\$240	(\$1,760)	(88.00%)
Subtotal Use of Money	\$2,000	\$240	(\$1,760)	(88.00%)
TOTAL REVENUES				
	\$2,000	\$240	(\$1,760)	(88.00%)
EXPENDITURES:				
<u>OTHER CHARGES</u>				
53103 Interest on Long-Term Debt	\$32,000	\$45,000	\$13,000	40.63%
Subtotal Other Charges	\$32,000	\$45,000	\$13,000	40.63%
<u>SERVICES AND SUPPLIES</u>				
51201 Administration Services	\$0	\$1,000	\$1,000	N/A
Subtotal Services and Supplies	\$0	\$1,000	\$1,000	N/A
<u>ADMINISTRATIVE CONTROL</u>				
59002 Advances	\$28,000	\$60,000	\$32,000	114.29%
59003 Advances Clearing	(28,000)	(60,000)	(32,000)	114.29%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
<u>FIXED ASSETS</u>				
19832 CIP - Infrastructure	\$0	\$0	\$0	N/A
19841 Acq - WIP-Intangibles	0	0	0	N/A
Subtotal Fixed Assets	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES				
	\$32,000	\$46,000	\$14,000	43.75%
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	\$30,000	\$45,760	\$15,760	52.53%

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Larkfield Estates Sewer System

Character Title: Use of Money Character No.: 44725-33100500-44

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: Services and Supplies Character No.: 44725-33100500-51

51201 Administration Costs

This account represents administration fee assessed by the County.

Character Title: Other Charges Character No.: 44725-33100500-53

53103 Interest on Long-Term Debt

This account records the interest on the Facilities Fund loan for the Larkfield Estates Sewer Main Project.

Character Title: Administrative Control Account Character No.: 44725-33100500-59

59002 Advances

This account records the principal on the Facilities Fund loan for the Larkfield Estates Sewer Main Project.

59003 Advances - Clearing

This is the clearing account for account 59002.

Character Title: Fixed Assets Character No.: 44725-33100500-19

19832 CIP - Infrastructure

This account can be used to provide capacity to new users pursuant to the County General Plan, as well as for treatment plant and reclamation system improvement projects.

Larkfield Estates Sewer Main Project completed in FY20-21, no planned work in FY22-23.

FY 2022-23 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Larkfield Estates Sewer System
Fund/Department ID: 44725-33100500

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)	\$602,386	\$218,140	\$243,440
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	8,292	2,000	240
Expenditures - (Decrease) fund balance	(1,382,965)	(32,000)	(46,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(1,374,673)</u>	<u>(30,000)</u>	<u>(45,760)</u>
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	155	-	-
Change in Encumbrances	1,206,971	-	-
Construction Loan Payoff	83,300	83,300	-
Principal Received - Advances from Other Funds	-	-	-
Principal on loan payment to Facilities Fund	(300,000)	(28,000)	(60,000)
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>990,426</u>	<u>55,300</u>	<u>(60,000)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$218,140	\$243,440	\$137,680
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$384,246)	\$25,300	(\$105,760)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/20</u>	<u>7/1/21</u>	
Equity in Pooled Cash	\$2,515,049	\$176,490	
Accounts Receivable-AR Module	\$41,650	\$41,650	
Vouchers Payable	(\$2,118)	\$0	
Accounts Payable	(\$616,983)	\$0	
Retention Payable	(\$128,241)	\$0	
Encumbrances	(\$1,206,971)	\$0	
Total Beginning Fund Balance	<u>\$602,386</u>	<u>\$218,140</u>	

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%)
Subtotal Services and Supplies	\$819,600	\$802,700	(\$16,900)	(2.06%)
<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%
Subtotal Other Charges	\$56,000	\$88,000	\$32,000	57.14%
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$0	\$50,000	\$50,000	N/A
Subtotal Other Financing Uses	\$0	\$50,000	\$50,000	N/A
<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%
Subtotal Fixed Assets	\$5,000	\$15,000	\$10,000	200.00%
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
		<hr/>
		\$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	<hr/>
	\$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
	<hr/>
	\$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
	<hr/>
	\$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
	<hr/>
	\$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	<u>0.48%</u>
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	

FY 2022-23 BUDGET BUDGET SECTION SUMMARY

Section Title: SANITATION ZONE - PENNGROVE

A. Program Description

This budget finances the maintenance, construction, debt service, and administration of a collection system and pumping station which serves the Penngrove area. Raw sewage is pumped to the City of Petaluma (Petaluma) for treatment and disposal. These services are provided by Petaluma pursuant to an agreement between the two entities. Petaluma charges the Penngrove Sanitation Zone (Penngrove SZ) for treatment on the basis of Equivalent Single Family Dwellings (ESDs).

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	\$1,111,800	\$1,558,600	40.19%	\$33,610	\$590,904	1658.12%
Bonds	0	0	N/A	0	0	N/A
Construction	193,118	30,000	(84.47%)	128,218	(371,248)	(389.54%)
TOTAL:	\$1,304,918	\$1,588,600	21.74%	\$161,828	\$219,656	35.73%

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	549	549	551	551	0.36%
Total APNs	377	377	379	379	0.53%

E. Summary of Issues and Significant Changes

Agency operations in the Penngrove Sanitation Zone (Penngrove SZ) are limited to administrative services and operation/maintenance of the collection system and pumping station. Wastewater collected by the Penngrove SZ collection system flows through Petaluma's collection system to the Petaluma wastewater treatment plant. Wastewater generated by the Penngrove SZ and Petaluma is treated to meet tertiary standards at Petaluma's treatment plant.

The proposed FY 22-23 annual sewer service charges for Penngrove SZ is \$1,828 per ESD, which represents a 8.0% increase over FY 21-22.

Connection fees continue to be collected for the future expansion and/or replacement of the collection system and for part of Penngrove SZ's share of the cost to upgrade and expand Petaluma's wastewater treatment and reclamation facilities.

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 1 - PENNGROVE - OPERATIONS
Fund/Department ID: 44505-33120100

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 Direct Charges-CY	\$882,890	\$929,800	\$46,910	5.31%
40202 Direct Charges - PY	2,000	2,000	0	0.00%
40999 Penalties/Costs on Taxes	1,000	1,000	0	0.00%
Subtotal Taxes	\$885,890	\$932,800	\$46,910	5.30%
<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	\$2,500	\$3,096	\$596	23.84%
Subtotal Use of Money	\$2,500	\$3,096	\$596	23.84%
<u>CHARGES FOR SERVICES</u>				
45221 Sewer/Water Usage Fee	\$14,800	\$16,800	\$2,000	13.51%
Subtotal Charges for Services	\$14,800	\$16,800	\$2,000	13.51%
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - Within a Fund	\$175,000	\$0	(\$175,000)	(100.00%)
Subtotal Other Financing Sources	\$175,000	\$0	(\$175,000)	(100.00%)
TOTAL REVENUES	\$1,078,190	\$967,696	(\$110,494)	(10.25%)

EXPENDITURES:

SERVICES AND SUPPLIES

51061 Maintenance - Equipment	\$12,000	\$25,000	\$13,000	108.33%
51201 Administration Services	7,600	8,100	500	6.58%
51211 Legal Services	200	300	100	50.00%
51241 Outside Printing & Binding	300	900	600	200.00%
51244 Permits/License/Fees	2,900	3,100	200	6.90%
51401 Rents & Leases-Equipment	800	800	0	0.00%
51803 Other Contract Services	18,000	258,500	240,500	1336.11%
51902 Telecommunication Usage	300	300	0	0.00%
51917 District Operations Charges	189,830	180,900	(8,930)	(4.70%)
51921 Equipment Usage Charges	23,205	16,000	(7,205)	(31.05%)
52143 Computer Software/Licensing Fees	3,300	2,300	(1,000)	(30.30%)
52162 Special Departmental Expense	700,000	536,000	(164,000)	(23.43%)
52171 Water Conservation Program	5,000	1,000	(4,000)	(80.00%)
52193 Utilities	9,065	10,000	935	10.31%
52194 Utilities-Water	300	400	100	33.33%
Subtotal Services and Supplies	\$972,800	\$1,043,600	\$70,800	7.28%

FY 2022-23 BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE 1 - PENNGROVE - OPERATIONS
Fund/Department ID: 44505-33120100

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
<u>OTHER CHARGES</u>				
53402 Depreciation Expense	\$74,000	\$100,000	\$26,000	35.14%
<i>Subtotal Other Charges</i>	<u>\$74,000</u>	<u>\$100,000</u>	<u>\$26,000</u>	<u>35.14%</u>
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$60,000	\$400,000	\$340,000	566.67%
<i>Subtotal Other Financing Uses</i>	<u>\$60,000</u>	<u>\$400,000</u>	<u>\$340,000</u>	<u>566.67%</u>
<u>FIXED ASSETS</u>				
19820 Machinery & Equipment	\$0	\$0	\$0	N/A
19841 Acq-WIP-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	<u>\$1,111,800</u>	<u>\$1,558,600</u>	<u>\$446,800</u>	<u>40.19%</u>
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	<u>\$33,610</u>	<u>\$590,904</u>	<u>\$557,294</u>	<u>1658.12%</u>

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Taxes Character No.: 44505-33120100-40

40003 Direct Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 21-22 budget. The rate will increase 8.0%, from \$1,692 to \$1,828.

ESDs times annual rate:	539.00	x	\$1,828		\$985,290
Less Estimated Delinquency Factor:			5.3%		<u>(52,490)</u>
					\$932,800

40202 Direct Charges - PY

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

40999 Penalties/Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Intergovernmental Revenue Character No.: 44505-33120100-42

42461 Federal Funding

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

Character Title: Use of Money Character No.: 44505-33120100-44

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		\$645,000
Projected Interest Rate		<u>0.48%</u>
Projected/Planned Interest on Pooled Cash		\$3,096

Character Title: Charges for Services Character No.: 44505-33120100-45

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 \$1,692 to \$1,828.

ESDs x Annual Charge	9.20	x	\$1,828	=	\$16,800
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FY 2022-23 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Services and Supplies Character No.: 44505-33120100-51&52

51061 Maintenance - Equipment

This account records the cost for routine maintenance of equipment. Planned non-routine work for FY 22-23 includes manhole rehabilitation & access gates (\$10,000) and waste hauling (\$10,000).

51201 Administration Services

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 represents the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required.

51241 Outside Printing & Binding

This account represents the cost of printing services.

51244 Permits/License/Fees

This account records the cost of all permits.

51401 Rents/Leases-Equipment

This account represents the cost for rents and leases of equipment.

51803 Other Contract Services

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

FY 22-23 Planned Contract Services:

Permitting Assistance	\$	10,000
Local Hazard Mitigation Plan		20,000
Replace/Upsize Force Main & Lift Station Pumping Capacity		150,000
Sanitation Planning		30,000
SCADA		44,000
SMART Lids Monitoring		4,500
	\$	<u>258,500</u>

51902 Telecommunication Usage

This account records expenses paid by the Penngrove 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 Penngrove SZ's facilities.

FY 22-23 Planned Staff Work:

Petaluma TMDL Collection System Repairs	\$	40,000
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51921 Equipment Usage Charges

This account records the cost of equipment usage.

52143 Computer Software/Licensing Fees

This item provides funds for various software packages.

52162 Special Departmental Expense

The Penngrove SZ does not have a sewer treatment plant. Rather, the Penngrove SZ has an agreement with Petaluma to accept and treat sewage. The amount requested for the forthcoming year reflects the current year budget consistent with planned rate increases by Petaluma.

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Services and Supplies (Cont'd) **Character No.:** 44505-33120100-51 & 52

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

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

52194 Utilities Water

This account records the cost of payments made for water utilities.

Character Title: Other Charges **Character No.:** 44505-33120100-53

53402 Depreciation

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

Character Title: Other Financing Uses **Character No.:** 44505-33120100-57

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. FY 22-23 planned transfer for future work on the Replace/Upsize Force Main & Lift Station Pumping Capacity Project (\$400,000).

FY 2022-23 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE 1 - PENNGROVE - OPERATIONS
Fund/Department ID: 44505-33120100

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)	\$243,582	\$926,980	\$867,370
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,611,711	1,078,190	967,696
Expenditures - (Decrease) fund balance	(898,032)	(1,211,800)	(1,558,600)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	713,679	(133,610)	(590,904)
Adjustments to Reserves/Encumbrances:			
Depreciation	52,239	74,000	100,000
Unrealized Gain/Loss	234	-	-
Change in prepaid expense	(3,726)		
Change in Encumbrance	(451)	-	-
Post Audit Adjustment	(78,578)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(30,282)	74,000	100,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$926,980	\$867,370	\$376,466
Target Fund Balance	\$347,896	\$482,530	\$521,800
<i>Over/(Under) Target Fund Balance</i>	\$579,084	\$384,840	(\$145,334)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$683,398	(\$59,610)	(\$490,904)
<u>Fund Balance Components at Beginning of FY</u>	7/1/20	7/1/21	
Equity in Pooled Cash	\$811,856	\$1,299,669	
Accounts Receivable (AR Module)	-	12,991	
Other Receivables (Flat Charges)	15,943	142,180	
Retention Receivable	-	-	
Accounts Payable	-	(50)	
Vouchers Payable	(561,567)	(504,709)	
Prepaid Expense	-	-	
Due from State AR	-	-	
Encumbrances	(22,650)	(23,101)	
Total Beginning Fund Balance	\$243,582	\$926,980	

FY 2022-23 BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE 1 - PENNGROVE - CONSTRUCTION
Fund/Department ID: 44510-3312020

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$4,900	\$1,248	(\$3,652)	(74.53%)
Subtotal Use of Money	\$4,900	\$1,248	(\$3,652)	(74.53%)
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - Within a Fund	\$60,000	\$400,000	\$340,000	566.67%
Subtotal Other Financing Sources	\$60,000	\$400,000	\$340,000	566.67%
TOTAL REVENUES	\$64,900	\$401,248	\$336,348	518.26%
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19831 CIP - Bldg & Impr	\$0	\$30,000	\$30,000	N/A
19832 CIP - Infrastructure	193,118	0	(193,118)	(100.00%)
Subtotal Fixed Assets	\$193,118	\$30,000	(\$163,118)	(84.47%)
TOTAL EXPENDITURES	\$193,118	\$30,000	(\$163,118)	(84.47%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$128,218	(\$371,248)	(\$499,466)	(389.54%)

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Use of Money Character No.: 44510-3312020-44

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	\$260,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	<u>\$1,248</u>

Character Title: Other Financing Sources Character No.: 44510-3312020-47

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. Planned FY 22-23 transfer of \$400,000.

Character Title: Fixed Assets Character No.: 44510-3312020-19

19831 CIP - Building & Improvements

This account reflects funds for future capital improvement projects.

FY 2022-23 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: Sanitation Zone - Penngrove - Construction
Fund/Department ID: 44510-3312020

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)	\$410,766	\$116,944	\$79,019
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	762,501	323,869	401,248
Expenditures - (Decrease) fund balance	(613,108)	(361,794)	(30,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	149,393	(37,925)	371,248
Adjustments to Reserves/Encumbrances:			
Change in Encumbrances	(443,288)	-	-
Unrealized Gain/Loss	73	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(443,215)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$116,944	\$79,019	\$450,267
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$293,822)	(\$37,925)	\$371,248
<u>Fund Balance Components at Beginning of FY</u>	7/1/20	7/1/21	
Equity in Pooled Cash	\$413,975	\$438,023	
Retention Receivable	3,209	5,736	
Due from Federal AR	33,763	292,011	
Accounts Payable	(13,966)	(70,088)	
Retention Payable	-	(21,084)	
Vouchers Payable	-	(58,151)	
Encumbrances	(26,215)	(469,503)	
Total Beginning Fund Balance	\$410,766	\$116,944	

FY 2022-23 BUDGET BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - SEA RANCH

A. Program Description

This budget finances administration, operation, and maintenance of the collection system, pumping stations and two treatment plants serving the Central and North Sea Ranch areas.

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	\$899,000	\$1,238,500	37.76%	\$137,310	\$192,360	40.09%
Construction	75,000	360,000	380.00%	70,750	234,256	231.10%
TOTAL:	\$974,000	\$1,598,500	64.12%	\$208,060	\$426,616	105.04%

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	606	607	610	611	0.66%
Total APNs	601	602	606	607	0.83%

E. Summary of Issues and Significant Changes

The Sea Ranch Sanitation Zone (Sea Ranch SZ) consists of two wastewater collection and treatment systems located in Central and North Sea Ranch. The Central and North Facilities both provide treatment to secondary wastewater treatment standards and are designed to treat average daily dry weather flows of up to 27,000 and 160,000 gallons per day, respectively. Treated wastewater from both facilities is disposed through irrigation. The Sea Ranch Water Company, which is owned by the Sea Ranch Association, is under contract to operate and maintain the Sea Ranch SZ facilities for the Sonoma County Water Agency (Agency). The Agency is working with the Gualala Community Services District and the Sea Ranch Golf Course on potential reuse and storage opportunities.

The requested rate per ESD for FY 22-23 annual sewer service charge is \$1,400, representing a 8.9% 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 1 - SEA RANCH - OPERATIONS

Fund/Department ID: 44405-33130100

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 Direct Charges - CY	\$756,090	\$828,600	\$72,510	9.59%
40202 Direct Charges - PY	1,000	1,000	0	0.00%
40999 Penalties/Costs on Taxes	100	100	0	0.00%
Subtotal Taxes	\$757,190	\$829,700	\$72,510	9.58%
<u>INTERGOVERNMENTAL REVENUES</u>				
42461 Federal Other Funding	\$0	\$15,000	15,000	N/A
Subtotal Intergovernmental Revenues	\$0	\$15,000	\$15,000	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$4,500	\$1,440	(3,060)	(68.00%)
Subtotal Use of Money	\$4,500	\$1,440	(\$3,060)	(68.00%)
<u>CHARGES FOR SERVICES</u>				
45221 Sewer/Water Usage Fee	\$0	\$0	0	N/A
Subtotal Charges for Services	\$0	\$0	\$0	N/A
<u>OTHER FINANCING</u>				
47102 Transfers In - btwn Govtl Funds	\$0	\$200,000	200,000	N/A
Subtotal Charges for Other Financing	\$0	\$200,000	\$200,000	N/A
TOTAL REVENUES	\$761,690	\$1,046,140	\$284,450	37.34%

EXPENDITURES:

SERVICES AND SUPPLIES

51061 Maintenance - Equipment	\$69,000	\$500	(\$68,500)	(99.28%)
51201 Administration Services	6,500	6,800	300	4.62%
51211 Legal Services	500	400	(100)	(20.00%)
51241 Outside Printing & Binding	500	500	0	0.00%
51244 Permits/License/Fees	40,100	44,200	4,100	10.22%
51803 Other Contract Services	525,000	754,500	229,500	43.71%
51902 Telecommunications Usage	3,255	2,700	(555)	(17.05%)
51917 District Operations Charges	106,000	141,400	35,400	33.40%
51921 Equipment Usage Charges	945	2,000	1,055	111.64%
52171 Water Conservation Program	2,000	500	(1,500)	(75.00%)
52191 Utilities	8,200	13,000	4,800	58.54%
Subtotal Services and Supplies	\$762,000	\$966,500	\$204,500	26.84%

FY 2022-23 BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE 1 - SEA RANCH - OPERATIONS
Fund/Department ID: 44405-33130100

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
<u>OTHER CHARGES</u>				
53402 Depreciation Expense	\$32,000	\$77,000	\$45,000	140.63%
Subtotal Other Charges	\$32,000	\$77,000	\$45,000	140.63%
<u>FIXED ASSETS</u>				
19840 Acq-WIP-Equipment	\$100,000	\$60,000	(\$40,000)	(40.00%)
19841 Work in Progress - Intang	5,000	10,000	5,000	100.00%
Subtotal Fixed Assets	\$105,000	\$70,000	(\$35,000)	(33.33%)
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$0	\$125,000	\$125,000	N/A
Subtotal Other Financing Uses	\$0	\$125,000	\$125,000	N/A
TOTAL EXPENDITURES	\$899,000	\$1,238,500	\$125,000	13.90%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$137,310	\$192,360	\$55,050	40.09%

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Taxes Character No.: 44405-33130100-40

40003 Direct Charges - CY

Flat charge revenue from annual sewer service charges is expected to increase from the adopted FY 21-22 budget. The rate will increase 8.9%, from \$1,286 to \$1,400.

ESDs times annual rate:	611 x \$1,400	\$855,400
Less Estimated Delinquency Factor:	3.0%	<u>(25,700)</u>
		\$829,700

40202 Direct Charges - PY

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

40999 Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money Character No.: 44405-33130100-44

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	\$300,000
Projected Interest Rate	<u>0.48%</u>
Projected/Planned Interest on Pooled Cash	\$1,440

Character Title: Charges for Service Character No.: 44405-33130100-45

45221 Sewer/Water Usage Fee

This account is used to record 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.

The budget request for the forthcoming fiscal year assumes no revenue in this account. New hook-ups in this area are unpredictable.

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Other Financing

Character No.: 44405-33130100-47

47102 Transfers In - btwn Govtl Funds

There is a planned operating transfer for FY 22-23 in the amount of \$200,000 for a Sewer Management Plan.

Character Title: Services and Supplies

Character No.: 44405-33130100-51 & 52

51061 Maintenance - Equipment

This account records the costs for routine maintenance of equipment.

51201 Administration Services

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 represents funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required.

51241 Outside Printing & Binding

This account represents the cost of printing services.

51244 Permits/License/Fees

This account records the cost of all permits.

51803 Other Contract Services

This account reflects expenses for outside contract services as may be necessary. The Sea Ranch Water Company will operate both the North and Central treatment plants. The Gualala Community Service District will treat raw wastewater for the North Sea Ranch treatment plant.

FY 22-23 Planned Contract Services:

Sea Ranch Water Company/Gualala Community Service District	\$ 528,000
Sewer Management Plan	\$ 200,000
Local Hazard Mitigation Plan	20,000
Other Contract Services as-needed	6,500
	<hr/>
	\$ 754,500

51902 Telecommunication Usage

This account records expenses paid by the Sea Ranch SZ for outside communication and wireless services, as well as for the cost of alarm services.

51917 District Operations Charges

This account records the cost of labor and overhead associated with operations and maintenance of the Zone's facilities. We anticipate the need for continued groundwater monitoring, collection system inflow and infiltration investigation, system improvement planning, and general oversight of operations.

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Services and Supplies (Cont'd) **Character No.:** 44405-33130100-51 & 52

51921 Equipment Usage Charges

This account represents funds for equipment usage.

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.

52191 Utilities

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

Character Title: Other Charges **Character No.:** 44405-33130100-53

53402 Depreciation

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

Character Title: Other Financing Uses **Character No.:** 44405-33130100-57

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 in the amount of \$125,000 for the capital Influent Creek Crossing project.

Character Title: Fixed Assets **Character No.:** 44405-33130100-19

19840 Work in Progress - Equipment

This account is used for the purchase of equipment that is a fixed or movable tangible asset used for operations. FY 22-23 includes the purchase of a generator for the Central Wastewater Treatment Plant.

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 1 - SEA RANCH - OPERATIONS
Fund/Department ID: 44405-33130100

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)	\$653,498	\$488,342	\$383,032
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	766,382	761,690	1,046,140
Expenditures - (Decrease) fund balance	(907,907)	(899,000)	(1,238,500)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(141,525)	(137,310)	(192,360)
Adjustments to Reserves/Encumbrances:			
Depreciation (53402)	29,268	32,000	77,000
Unrealized Gain/Loss	215	-	-
Post Audit Adjustment	(53,623)		
Change in Encumbrance	509	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(23,631)	32,000	77,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$488,342	\$383,032	\$267,672
Target Fund Balance	\$369,320	\$394,658	\$483,250
<i>Over/(Under) Target Fund Balance</i>	\$119,022	(\$11,626)	(\$215,578)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>			
	(\$165,157)	(\$105,310)	(\$115,360)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/20	7/1/21	
Equity in Pooled Cash	\$693,721	\$564,936	
Other Receivables	25,963	15,738	
Vouchers Payable	(56,801)	(68,740)	
Accounts Payable	-	(14,310)	
Encumbrances	(9,385)	(9,282)	
Total Beginning Fund Balance	\$653,498	\$488,342	

FY 2022-23 BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE 1 - SEA RANCH - CONSTRUCTION
Fund/Department ID: 44410-33130200

Account No. and Title	Adopted 2021-22	Requested 2022-23	Difference	Percent Change
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	\$4,250	\$744	(\$3,506)	(82.49%)
Subtotal Use of Money	\$4,250	\$744	(\$3,506)	(82.49%)
MISC REVENUE				
46024 Connection Fees	\$0	\$0	\$0	N/A
Subtotal Misc Revenue	\$0	\$0	\$0	N/A
OTHER FINANCING SOURCES				
47101 Trans in - Within a Fund	\$0	\$125,000	\$125,000	N/A
Subtotal Other Financing Sources	\$0	\$125,000	\$125,000	N/A
TOTAL REVENUES	\$4,250	\$125,744	\$121,494	2858.68%
EXPENDITURES:				
FIXED ASSETS				
19832 CIP- Infrastructure	\$75,000	\$360,000	\$285,000	380.00%
Subtotal Fixed Assets	\$75,000	\$360,000	\$285,000	380.00%
TOTAL EXPENDITURES	\$75,000	\$360,000	\$285,000	380.00%
TOTAL NET COST (Expenditures Minus Revenues)	\$70,750	\$234,256	\$163,506	231.10%

FY 2022-23 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Use of Money Character No.: 44410-33130200-44

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	\$155,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	<u>\$744</u>

Character Title: Other Financing Sources Character No.: 44410-33130200-47

47101 Trans 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. FY 22-23 in the amount of \$125,000 for the Influent Creek Crossing project.

Character Title: Fixed Assets Character No.: 44410-33130200-19

19832 CIP - Infrastructure

This account is used for expenses associated with future facility upgrades. Planned construction projects for FY 22-23 include the Influent Creek Crossing (\$360,000).

FY 2022-23 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE 1 - SEA RANCH - CONSTRUCTION
Fund/Department ID: 44410-33130200

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)	\$440,342	\$583,747	\$237,997
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$143,273	\$4,250	\$125,744
Expenditures - (Decrease) fund balance	-	(350,000)	(360,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	143,273	(345,750)	(234,256)
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	132	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	132	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$583,747	\$237,997	\$3,741
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$143,405	(\$345,750)	(\$234,256)
<u>Fund Balance Components at Beginning of FY</u>	7/1/20	7/1/21	
Cash	\$440,342	\$583,747	
Encumbrances	-	-	
Total Beginning Fund Balance	\$440,342	\$583,747	