FY 2023-24 BUDGET BUDGET SECTION SUMMARY

Section Title:

SOUTH PARK COUNTY SANITATION DISTRICT

A. Program Description

This budget finances administration of a collection system and pumping stations which serve the South Park area. Raw sewage is transported to the City of Santa Rosa (City) for treatment and disposal. Treatment and disposal are covered by an agreement between the two entities.

B. Financial Summary

	GROS	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 22-23	FY 23-24	Percent	FY 22-23	FY 23-24	Percent	
Section	Adopted	Requested	Change	Adopted	Requested	Change	
Operations	\$5,616,740	\$4,635,928	(17.46%)	\$1,177,000	(\$48,672)	(104.14%)	
Revenue Bonds	\$34,590	\$30,021	(13.21%)	(\$182,239)	(\$190,907)	4.76%	
Construction	\$700,000	\$960,400	37.20%	(\$856,460)	\$225,200	126.29%	
TOTAL:	\$6,351,330	\$5,626,349	(11.41%)	\$138,301	(\$14,379)	(110.40%)	

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

					Change from
		FY 22-23	FY 22-23		FY 22-23
	FY 21-22	Budget	Revised	FY 23-24	Budget
Workload Indicator	Actual	Estimate	Estimate	Projected	Estimate
TOTAL ESDs	4,271	4,364	4,371	4,364	0.00%
TOTAL APNs	2,135	2,135	2,132	2,133	(0.09%)

E. Summary of Issues and Significant Changes

The requested rate per equivalent single family dwelling (ESD) for FY 23-24 annual service charges is \$1,150, representing a 3.5% increase from FY 22-23. Annual sewer service charge revenue, adjusted for the anticipated number of ESDs and an estimated delinquency factor.

The South Park County Sanitation District (District) provides service to the South Park area using a gravity collection system. Wastewater from the District is treated and disposed of by the City at the Laguna Subregional Treatment Plant on Llano Road. In July of 1996, the City accepted responsibility, under contract, for the operation and routine maintenance of the collection system.

An agreement between the City and District was executed in 2012 relating to: (1) the possible eventual dissolution of the District and transfer of the facilities to the City, (2) the District's debt payment obligations, and potential origination of new debt, (3) District infrastructure improvements which are currently planned or may be planned in the future, (4) issues related to Clean Up and Abatement Order No. R1-2007-0040 from the North Coast Regional Water Quality Control Board, (5) the changeover of billings and collections, and (6) the responsibilities related to operation and maintenance of the District facilities.

FY 2023-24 BUDGET BUDGET SECTION SUMMARY

Section Title:

SOUTH PARK COUNTY SANITATION DISTRICT

E. Summary of Issues and Significant Changes (continued)

On December 22, 1998 the NCRWQCB released a draft Cleanup and Abatement Order (CAO) for halogenated volatile compounds (HVOC) found in soil and groundwater in the vicinity of Sebastopol Road and West Avenue in the District's service area. The draft CAO specified that HVOCs found in the soil and groundwater are the result of the discharge of these chemicals from dry cleaning operations into the District's collection system. The draft CAO further specifies that the HVOCs subsequently leaked from the collection system to adjacent soil and groundwater. Potential costs for investigation, remediation, and legal work related to the draft CAO are substantial (\$2-10 million). The District, County of Sonoma, and NCRWQCB continue to work cooperatively to deal with this issue.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

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

Fund:

SOUTH PARK CSD - OPERATIONS

Fund/Department ID: 43401-33090100

TAXES 40003 Direct Charges-CY \$4,286,500 \$4,478,200 \$191,700 4.47 40202 Direct Charges - PY 37,000 37,000 0 0.00 40999 Penalties/Costs on Taxes 9,000 9,000 0 0.00 Subtotal Taxes \$4,332,500 \$4,524,200 \$191,700 4.42 1 Taxes \$4,332,500 \$4,524,200 \$191,700 4.42 1 Federal Other Funding \$15,000 \$0 (100.00 \$0 Subtotal Intergovernmental \$15,000 \$0 (\$15,000) (100.00 USE OF MONEY \$14,400 \$75,000 \$60,600 420.83 Subtotal Use of Money \$14,400 \$75,000 \$60,600 420.83 CHARGES FOR SERVICES 45221 \$88,400 \$7,560 9.71 Subtotal Charges for Services \$77,840 \$85,400 \$7,560 9.71 Subtotal Charges For Services \$77,840 \$4,684,600 \$244,860 5.52 CXPENDITURES: \$1201 Advertising	Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
40003 Direct Charges-CY \$4,286,500 \$4,478,200 \$191,700 4.47 40202 Direct Charges - PY 37,000 37,000 0 0.000 40999 Penalties/Costs on Taxes 9,000 9,000 0 0.000 Subtotal Taxes \$4,332,500 \$4,524,200 \$191,700 4.42 INTERGOVERNMENTAL \$15,000 \$0 (515,000) (100,00 Subtotal Intergovernmental \$15,000 \$0 (\$15,000) (100,00 USE OF MONEY 44002 Interest on Pooled Cash \$14,400 \$75,000 \$60,600 420.83 Subtotal Use of Money \$14,400 \$75,000 \$60,600 420.83 Subtotal Charges for Services \$77,840 \$85,400 \$7,560 9.71 Subtotal Charges for Services \$77,840 \$85,400 \$7,560 9.71 TOTAL REVENUES \$4,439,740 \$4,684,600 \$244,860 5.52 EXPENDITURES: \$200 4,600 \$10,00 11,00 11,00 11,50 500 <	REVENUES:				
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Subtotal Charges for Services \$77,840 \$85,400 \$7,560 9.71 TOTAL REVENUES \$4,439,740 \$4,684,600 \$244,860 5.52 EXPENDITURES: \$38,000 \$54,500 \$16,500 43.42 51201 Administration Costs \$38,000 \$54,500 \$16,500 43.42 51205 Advertising/Marketing Services 700 0 (700) (100.00 51206 Accounting/Auditing Services 11,000 11,500 500 4.55 51211 Legal Services 5,200 4,600 (600) -11.55 51241 Outside Printing & Binding 2,000 0 (2,000) -100.00 51242 Permits/License/Fees 3,000 3,500 500 16.67 51803 Other Contract Services 1,215,763 912,700 (303,063) -24.93 51902 Telecommunication Usage 0 300 300 N/A 51917 District Operations Charges 85,000 175,000 90,000 105.84		¢77 010	¢95 400	¢7 560	0 740/
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SERVICES AND SUPPLIES 51201 Administration Costs \$38,000 \$54,500 \$16,500 43.42 51205 Advertising/Marketing Services 700 0 (700) (100.00 51206 Accounting/Auditing Services 11,000 11,500 500 4.55 51211 Legal Services 5,200 4,600 (600) -11.54 51241 Outside Printing & Binding 2,000 0 (2,000) -100.00 51242 Permits/License/Fees 3,000 3,500 500 16.65 51502 Sewer Capacity Charges 1,968,000 2,185,000 217,000 11.05 51803 Other Contract Services 1,215,763 912,700 (303,063) -24.93 51902 Telecommunication Usage 0 300 300 N/A 51916 County Services 2,000 1,400 (600) -30.00 51921 Telecommunication Usage 0 1,500 1,100 275.00 Subtotal Services and Supplies	Subtotal Charges for Services	\$77,840	\$85,400	\$7,560	9.71%
SERVICES AND SUPPLIES 51201 Administration Costs \$38,000 \$54,500 \$16,500 43.42 51205 Advertising/Marketing Services 700 0 (700) (100.00 51206 Accounting/Auditing Services 11,000 11,500 500 4.55 51211 Legal Services 5,200 4,600 (600) -11.5 51241 Outside Printing & Binding 2,000 0 (2,000) -100.00 51244 Permits/License/Fees 3,000 3,500 500 16.65 51502 Sewer Capacity Charges 1,968,000 2,185,000 217,000 11.00 51803 Other Contract Services 1,215,763 912,700 (303,063) -24.93 51901 Telecommunication Usage 0 300 300 N/A 51916 County Services 2,000 1,400 (600) -30.00 51921 Equipment Usage Charges 400 1,500 1,100 275.00 51921 Equipment Usage	TOTAL REVENUES	\$4,439,740	\$4,684,600	\$244,860	5.52%
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51241 Outside Printing & Binding 2,000 0 (2,000) -100.00 51244 Permits/License/Fees 3,000 3,500 500 16.67 51502 Sewer Capacity Charges 1,968,000 2,185,000 217,000 11.03 51803 Other Contract Services 1,215,763 912,700 (303,063) -24.93 51902 Telecommunication Usage 0 300 300 N/A 51916 County Services 2,000 1,400 (600) -30.00 51917 District Operations Charges 85,000 175,000 90,000 105.88 51921 Equipment Usage Charges 400 1,500 1,100 275.00 Subtotal Services and Supplies \$3,331,063 \$3,350,000 \$18,937 0.57 OTHER CHARGES \$5402 Depreciation Expense \$555,000 \$0 0.00 Subtotal Other Charges \$555,000 \$555,000 \$0 0.00 OTHER FINANCING USES \$1,715,677 \$715,928 (\$999,749) (58.27	51206 Accounting/Auditing Services	11,000	11,500	500	4.55%
51244 Permits/License/Fees 3,000 3,500 500 16.67 51502 Sewer Capacity Charges 1,968,000 2,185,000 217,000 11.03 51803 Other Contract Services 1,215,763 912,700 (303,063) -24.93 51902 Telecommunication Usage 0 300 300 N/A 51916 County Services 2,000 1,400 (600) -30.00 51917 District Operations Charges 85,000 175,000 90,000 105.88 51921 Equipment Usage Charges 400 1,500 1,100 275.00 Subtotal Services and Supplies \$3,331,063 \$3,350,000 \$18,937 0.57 OTHER CHARGES \$555,000 \$555,000 \$0 0.00 Subtotal Other Charges \$555,000 \$0 0.00 OTHER FINANCING USES \$1,715,677 \$715,928 (\$999,749) (58.27	51211 Legal Services	5,200	4,600	(600)	-11.54%
51502 Sewer Capacity Charges 1,968,000 2,185,000 217,000 11.03 51803 Other Contract Services 1,215,763 912,700 (303,063) -24.93 51902 Telecommunication Usage 0 300 300 N/A 51916 County Services 2,000 1,400 (600) -30.00 51917 District Operations Charges 85,000 175,000 90,000 105.88 51921 Equipment Usage Charges 400 1,500 1,100 275.00 Subtotal Services and Supplies \$3,331,063 \$3,350,000 \$18,937 0.57 OTHER CHARGES \$555,000 \$555,000 \$0 0.00 Subtotal Other Charges \$555,000 \$555,000 \$0 0.00 OTHER FINANCING USES \$1,715,677 \$715,928 (\$999,749) (58.27	51241 Outside Printing & Binding	2,000	0	(2,000)	-100.00%
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51921 Equipment Usage Charges 400 1,500 1,100 275.00 Subtotal Services and Supplies \$3,331,063 \$3,350,000 \$18,937 0.57 OTHER CHARGES \$3402 Depreciation Expense \$555,000 \$555,000 \$0 0.00 Subtotal Other Charges \$555,000 \$555,000 \$0 0.00 OTHER FINANCING USES \$1,715,677 \$715,928 (\$999,749) (58.27					-30.00%
Subtotal Services and Supplies \$3,331,063 \$3,350,000 \$18,937 0.57 OTHER CHARGES 53402 Depreciation Expense \$555,000 \$555,000 \$0 0.00 Subtotal Other Charges \$555,000 \$555,000 \$0 0.00 OTHER FINANCING USES \$7011 Transfers out-within a Fund \$1,715,677 \$715,928 (\$999,749) (58.27)					105.88%
OTHER CHARGES \$3402 Depreciation Expense \$555,000 \$555,000 \$0 0.00 Subtotal Other Charges \$555,000 \$555,000 \$0 0.00 OTHER FINANCING USES \$7011 Transfers out-within a Fund \$1,715,677 \$715,928 (\$999,749) (58.27)					275.00%
53402 Depreciation Expense \$555,000 \$555,000 \$0 0.00 Subtotal Other Charges \$555,000 \$555,000 \$0 0.00 OTHER FINANCING USES \$7011 Transfers out-within a Fund \$1,715,677 \$715,928 (\$999,749) (58.27)	Subtotal Services and Supplies	\$3,331,063	\$3,350,000	\$18,937	0.57%
Subtotal Other Charges \$555,000 \$0 0.00 OTHER FINANCING USES 57011 Transfers out-within a Fund \$1,715,677 \$715,928 (\$999,749) (58.27)				^	0.000/
OTHER FINANCING USES 57011 Transfers out-within a Fund \$1,715,677 \$715,928 (\$999,749) (58.27)					0.00%
57011 Transfers out-within a Fund \$1,715,677 \$715,928 (\$999,749) (58.27)	Subtotal Other Charges	\$555,000	\$555,000	\$0	0.00%
		¢1 715 677	ሮፖላፍ ሰንዓ	(\$000 740)	(E0 070/)
Subtotal Other Financing Uses \$1,715,677 \$715,928 (\$999,749) (58.27)					(58.27%)
	Subtotal Other Financing Uses	\$1,715,677	\$715,928	(\$999,749)	(58.27%)

Fund: SOUTH PARK CSD - OPERATIONS

Fund/Department ID: 43401-33090100

FIXED ASSETS

19851 Intangible Assets - Non-amort	\$15,000	\$15,000	\$0	0.00%
Subtotal Fixed Assets	\$15,000	\$15,000	\$0	0.00%
TOTAL EXPENDITURES	\$5,616,740	\$4,635,928	(\$980,812)	(17.46%)
TOTAL NET COST (Expenditures Minus Revenues)	\$1,177,000	(\$48,672)	(\$1,225,672)	(104.14%)

1

Department - Division:Sonoma County Water Agency - SanitationSection Title:South Park CSD - Operations

Character Title:	Taxes	Character No.:	43401-33090100-40
-		pected to increase from the adopted ,150.	FY 22-23
ESDs times annual ra	ate: 4,260 x \$1,150	\$4,899,000	
Less Estimated Delin	quency Factor: 7.7%	(374,800)	
		\$4,524,200	
(See account 45221	for Total ESDs)		
40202 Direct Charge This account records		of prior years sewer service charges	
		of prior years server service onarges	
40999 Penalties/Cos	s ts on Taxes penalties paid on delinquent sewe	er service charges	
	penalites paid on deiniquent sewe	er service enarges.	
Character Title:	Intergovernmental	Character No.:	43401-33090100-42
42461 Federal Othe	r Funding		
	ipated reimbursement of a Local F	Hazard Mitigation Plan grant.	
Character Title:	Use of Money	Character No.:	43401-33090100-44
44002 Interest on P This account records	ooled Cash	he District by the County Treasurer's	
44002 Interest on P This account records	ooled Cash interest on pooled cash held for th based on cash on hand and curren	he District by the County Treasurer's	
44002 Interest on P This account records interest is projected b Estimated Averag Projected Interest	ooled Cash interest on pooled cash held for th based on cash on hand and curren e Cash Balance Rate	he District by the County Treasurer's nt interest rate trends. \$3,000,000 2.50%	
44002 Interest on P This account records interest is projected b Estimated Averag Projected Interest	boled Cash interest on pooled cash held for th based on cash on hand and curren e Cash Balance	he District by the County Treasurer's nt interest rate trends. \$3,000,000	
44002 Interest on P This account records interest is projected b Estimated Averag Projected Interest	ooled Cash interest on pooled cash held for th based on cash on hand and curren e Cash Balance Rate	he District by the County Treasurer's nt interest rate trends. \$3,000,000 2.50%	
 44002 Interest on Period This account records interest is projected by Estimated Average Projected Interest Projected/Planned Character Title: 45221 Sewer/Water This account records collected as flat charges Sanitation Rate Ordir properties are then a Charges, the following 	ooled Cash interest on pooled cash held for th based on cash on hand and curren e Cash Balance Rate d Interest on Pooled Cash Charges for Services Usage Fees annual sewer service charges for ges on the tax roll, and for new hom hance requires that charges be col dded to the tax roll master listing a g year. Based on projected FY23-2 d entities. The budgeted revenue for 0.	he District by the County Treasurer's nt interest rate trends. \$3,000,000 2.50% \$75,000	office. Estimated 43401-33090100-45 A The The Direct an increase in

Department - Division: Sonoma County Water Agency - Sanitation Section Title: South Park CSD - Operations

Section fille.	South Fark CSD - Operations		
Character Title:	Services and Supplies	Character No.:	43401-33090100-51 & 52
51201 Administratio	on Costs		

51201 Administration

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

51205 Advertising/Marketing Services

This account represents the cost of advertising and marketing services provided by an outside agency.

51206 Accounting/Auditing Services

This account represents the cost of accounting and audit services provided by an outside certified public accounting service.

51211 Legal Services

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

51244 Permits/License/Fees

This account records the cost of all permits.

51502 Sewer Capacity Charges

South Park CSD participates with the cities of Santa Rosa, Rohnert Park, Cotati and Sebastopol in the Santa Rosa Subregional Sewage System. Santa Rosa provides the treatment for raw sewage for the other participating entities. This payment, required by agreement, is South Park's share (based on capacity needs) of the cost of operations and improvements to the subregional facilities and the bonds used to finance them. Prior to the annexation of the Roseland area of South Park by the City of Santa Rosa, the South Park CSD's sewer capacity charge was based on a capacity in the Subregional Wastewater Treatment Plant of 700,000 gallons per day.

51803 Other Contract Services

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

FY 23-24 Planned Contract Services:	
City of Santa Rosa - Annual Collection System Maintenance	\$610,000
TPW Construction-related Services	35,000
Agreement (Document Transfer of Control)	200,000
Multi-Year Agreements (audit)	11,032
Miscellaneous non-routine work	56,668
	\$912,700

51902 Telecommunication Usage

This item is requested to cover the Agency's communication costs for radio, telephone, and data line charges. The budget reflects current expenditure history which includes the addition of cellular phones for new staff members whose work requires travel around the many Agency facilities.

51916 County Services

This account records the expense for special district accounting services.

51917 District Operations

This account is used primarily to record staff time associated with maintaining the sanitation master user listing for the District, as well as management and administrative time associated with negotiating and administering agreements with the City.

Department - Division: Sonoma County Water Agency - Sanitation **South Park CSD - Operations** Section Title: 51921 Equipment Usage Charges This account provides funds for equipment usage. **Character Title: Other Charges Character No.:** 43401-33090100-53 53402 Depreciation Generally Accepted Accounting Principles require that depreciation be expensed each year. **Character Title: Character No.:** 43401-33090100-57 **Other Financing Uses** 57011 Transfers out-within a Fund This account reflects the transfer of cash from the Operations Fund to the 2000 Revenue Bond Fund necessary to satisfy the annual debt service payment on the bonds \$215,928. The amount to be transferred is determined from the debt service schedule for the bonds. In addition, \$500,000 will be transferred to the Construction Fund for planned capital projects. **Character Title: Character No.:** 43401-33090100-19 **Fixed Assets** 19851 Intangible Assets - Non-amort This account records sewer easement dedications.

FY 2023-24 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department:Sonoma County Water Agency - SanitationFund:South Park CSD - OperationsFund/Department ID:43401-33090100

	Actual	Estimated	Requested
DESCRIPTION OF FUND ACTIVITY	FY 21-22	FY 22-23	FY 23-24
Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings			
Available for Budgeting (See Detailed Components Below)	\$3,338,648	\$3,607,090	\$2,944,265
Annual Revenues and Expenditures:			
Revenues - Increase retained earnings	4,414,096	\$4,424,740	\$4,684,600
Expenditures - (Decrease) retained earnings	(4,985,432)	(\$5,642,565)	(\$4,635,928)
Net Surplus or Deficit - Inc/(Dec) to retained earnings	(571,336)	(1,217,825)	48,672
Adjustments to Reserves/Encumbrances:			
Depreciation Expense	544,730	555,000	555,000
Unrealized Gain/loss	173,981	-	-
Pollution Remediation Obligation	120,970		
Post Audit Adjustment	-		
Change In Encumbrances	100	-	-
Net Adjustment - Increase/(Decrease) to Retained Earnings	839,781	555,000	555,000
Undesignated/Unreserved <u>ENDING</u> Retained Earnings			
Available for Budgeting	\$3,607,093	\$2,944,265	\$3,547,937
Target Fund Balance	\$1,387,887	\$1,678,671	\$1,675,000
Over/(Under) Target Fund Balance	\$2,219,206	\$1,265,595	\$1,872,937
Total Increase/(Decrease) in Retained Earnings for Fiscal Year			
(Difference between Beginning and Ending Balance)	\$268,445	(\$662,825)	\$603,672
Retained Earnings Components at Beginning of FY	7/1/2021	7/1/2022	
Cash	\$3,368,452	\$3,642,381	
Accounts Receivable - AR Module	\$36,224	\$54,341	
Other Receivables	128,482	156,806	
Vouchers Payable	(193,760)	(203,814)	
Accounts Payable	(650)	-	
Due to Federal	-	(7,859)	
Unearned Revenue	-	(34,765)	
Encumbrances	(100)	-	
Total Beginning Retained Earnings	\$3,338,648	\$3,607,090	

Fund:

SOUTH PARK CSD - CONSTRUCTION

Fund/Department ID: 43402-33090200

Adopted 2022-23	Requested 2023-24	Difference	Percent Change
\$46,560	\$225,000	\$178,440	383.25%
\$46,560	\$225,000	\$178,440	383.25%
\$9,900	\$10,200	\$300	3.03%
\$9,900	\$10,200	\$300	3.03%
\$1,500,000	\$500,000	(\$1,000,000)	(66.67%)
\$1,500,000	\$500,000	(\$1,000,000)	(66.67%)
\$1,556,460	\$735,200	(\$821,260)	(52.76%)
\$700,000	\$960,400	\$260,400	37.20%
\$700,000	\$960,400	\$260,400	37.20%
\$700,000	\$960,400	\$260,400	37.20%
(\$856,460)	\$225,200	\$1,081,660	126.29%
	2022-23 \$46,560 \$46,560 \$9,900 \$9,900 \$1,500,000 \$1,556,460 \$700,000 \$700,000 \$700,000 \$700,000	2022-23 2023-24 \$46,560 \$225,000 \$46,560 \$225,000 \$9,900 \$10,200 \$9,900 \$10,200 \$1,500,000 \$500,000 \$1,500,000 \$500,000 \$1,500,000 \$500,000 \$1,556,460 \$735,200 \$700,000 \$960,400 \$700,000 \$960,400 \$700,000 \$960,400	2022-23 2023-24 Difference \$46,560 \$225,000 \$178,440 \$46,560 \$225,000 \$178,440 \$9,900 \$10,200 \$300 \$9,900 \$10,200 \$300 \$9,900 \$10,200 \$300 \$1,500,000 \$500,000 (\$1,000,000) \$1,500,000 \$500,000 (\$1,000,000) \$1,556,460 \$7735,200 (\$821,260) \$700,000 \$960,400 \$260,400 \$700,000 \$960,400 \$260,400

Department - Division:Sonoma County Water Agency - SanitationSection Title:South Park CSD - Construction

44002 Interest on Pooled Cash This account records interest on pooled cash held for the District by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends. Estimated Average Cash Balance \$9,000,000 Projected Interest Rate 2.50% Projected/Planned Interest on Pooled Cash \$225,000 The fund balance remaining in the Construction Fund is expected to be reduced as a result of work required to be completed prior to dissolution of the District. 43402-33090200-46 46024 Connection Fees This account reflects the anticipated connection fees for new users. 43402-33090200-47 This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. Budgeted amount for FY 23-24 is \$500,000. 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. 43402-33090200-19 19832 CIP-Infrastructure Thi	Character Title:	Use of Money	Cha	racter No.:	43402-33090200-44
Projected Interest Rate 2.50% Projected/Planned Interest on Pooled Cash \$225,000 The fund balance remaining in the Construction Fund is expected to be reduced as a result of work required to be completed prior to dissolution of the District. Character Title: Miscellaneous Revenue Character No.: 43402-33090200-46 46024 Connection Fees This account reflects the anticipated connection fees for new users. 43402-33090200-47 Character Title: Other Financing Sources Character No.: 43402-33090200-47 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. Budgeted amount for FY 23-24 is \$500,000. 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. 43402-33090200-19 Planned Projects for FY 23-24: Project No. Amount Santa Rosa Ave Sewers -Todd to E. Robles tbd \$599,600 Barbara-Winston Collection System Replacement Projet tbd \$509,600	This account records in	nterest on pooled cash held for the D	•	y Treasurer's office	e. Estimated
The fund balance remaining in the Construction Fund is expected to be reduced as a result of work required to be completed prior to dissolution of the District. Character Title: Miscellaneous Revenue Character No.: 43402-33090200-46 46024 Connection Fees This account reflects the anticipated connection fees for new users. Karacter No.: 43402-33090200-47 Character Title: Other Financing Sources Character No.: 43402-33090200-47 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. Budgeted amount for FY 23-24 is \$500,000. 43402-33090200-47 Design CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. 43402-33090200-19 Planned Projects for FY 23-24: Project No. Amount Santa Rosa Ave Sewers -Todd to E. Robles tbd \$599,600 Barbara-Winston Collection System Replacement Project tbd \$360,800					
be completed prior to dissolution of the District. Character Title: Miscellaneous Revenue Character No.: 43402-33090200-46 46024 Connection Fees This account reflects the anticipated connection fees for new users. Character No.: 43402-33090200-47 Character Title: Other Financing Sources Character No.: 43402-33090200-47 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. Budgeted amount for FY 23-24 is \$500,000. 43402-33090200-19 Character Title: Fixed Assets Character No.: 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. 43402-33090200-19 Planned Projects for FY 23-24: Project No. Amount Santa Rosa Ave Sewers -Todd to E. Robles tbd \$599,600 Barbara-Winston Collection System Replacement Project tbd \$360,800	Projected/Planned I	nterest on Pooled Cash	\$225,000		
46024 Connection Fees This account reflects the anticipated connection fees for new users. Character Title: Other Financing Sources Character No.: 43402-33090200-47 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. Budgeted amount for FY 23-24 is \$500,000. Function Fund to the Construction Fund to finance the Capital Replacement Program. Budgeted amount for FY 23-24 is \$500,000. Character Title: Fixed Assets Character No.: 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. 43402-33090200-19 Planned Projects for FY 23-24: Project No. Amount Santa Rosa Ave Sewers -Todd to E. Robles tbd \$599,600 Barbara-Winston Collection System Replacement Project tbd \$360,800			pected to be reduce	ed as a result of wo	rk required to
This account reflects the anticipated connection fees for new users. Character Title: Other Financing Sources Character No.: 43402-33090200-47 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. Budgeted amount for FY 23-24 is \$500,000. Image: Character Title: Fixed Assets Character No.: 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. Image: Project No. Amount Planned Projects for FY 23-24: Project No. Amount \$599,600 Santa Rosa Ave Sewers -Todd to E. Robles tbd \$599,600 \$599,600 Barbara-Winston Collection System Replacement Project tbd \$599,600 \$360,800	Character Title:	Miscellaneous Revenue	Cha	racter No.:	43402-33090200-46
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. Budgeted amount for FY 23-24 is \$500,000. Character Title: Fixed Assets Fixed Assets Character No.: 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. Planned Projects for FY 23-24: Project No. Santa Rosa Ave Sewers -Todd to E. Robles tbd \$599,600 Barbara-Winston Collection System Replacement Project tbd \$360,800			w users.		
This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. Budgeted amount for FY 23-24 is \$500,000. Character Title: Fixed Assets Character No.: 43402-33090200-19 19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. 43402-33090200-19 Planned Projects for FY 23-24: Project No. Amount Santa Rosa Ave Sewers -Todd to E. Robles tbd \$599,600 Barbara-Winston Collection System Replacement Project tbd \$360,800	Character Title:	Other Financing Sources	Cha	racter No.:	43402-33090200-47
19832 CIP-Infrastructure This account is used for expenses associated with facility improvement or expansion. <u>Planned Projects for FY 23-24:</u> <u>Project No.</u> <u>Amount</u> Santa Rosa Ave Sewers -Todd to E. Robles tbd \$599,600 Barbara-Winston Collection System Replacement Project tbd \$360,800	This account reflects the finance the Capital Rep	ne transfer of cash from the Operatio placement Program. Budgeted amou	nt for FY 23-24 is S	500,000.	
Planned Projects for FY 23-24: Project No. Amount Santa Rosa Ave Sewers -Todd to E. Robles tbd \$599,600 Barbara-Winston Collection System Replacement Project tbd \$360,800	Character Title:	Fixed Assets	Cha	racter No.:	43402-33090200-19
Santa Rosa Ave Sewers -Todd to E. Roblestbd\$599,600Barbara-Winston Collection System Replacement Projecttbd\$360,800	10832 CIP-Infrastruct				
Barbara-Winston Collection System Replacement Project tbd \$360,800			nprovement or exp	ansion.	
	This account is used for Planned Projects for F	or expenses associated with facility ir		ansion.	
	This account is used for <u>Planned Projects for F</u> Santa Rosa Ave Se	or expenses associated with facility ir <u>Y 23-24:</u> ewers -Todd to E. Robles	<u>Project No.</u> tbd	ansion.	\$599,600

FY 2023-24 BUDGET STATEMENT OF SPECIAL FUND ACTIVITY

Department:Sonoma County Water Agency - SanitationFund:South Park CSD - ConstructionFund/Department ID:43402-33090200

DESCRIPTION OF FUND ACTIVITY	Actual	Estimated	Requested
	FY 21-22	FY 22-23	FY 23-24
Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings			
Available for Budgeting (See Detailed Components Below)	\$7,818,378	\$9,368,749	\$9,150,209
Annual Revenues and Expenditures:			
Revenues - Increase retained earnings	1,278,723	1,556,460	735,200
Expenditures - (Decrease) retained earnings	0	(1,775,000)	(960,400)
Net Surplus or Deficit - Inc/(Dec) to retained earnings	1,278,723	(218,540)	(225,200)
Adjustments to Reserves/Encumbrances:			
Change in Encumbrance	-	-	-
Unrealized Gain/loss	271,649	-	-
Post Audit Adjustment	-	-	-
Net Adjustment - Inc/(Dec) to Retained Earnings	271,649	-	-
Undesignated/Unreserved <u>ENDING</u> Retained Earnings			
Available for Budgeting	\$9,368,750	\$9,150,209	\$8,925,009
Total Increase/(Decrease) in Retained Earnings for Fiscal Year			
(Difference between Beginning and Ending Balance)	\$1,550,372	(\$218,540)	(\$225,200)
<u>Retained Earnings Components at Beginning of FY</u>	7/1/2021	7/1/2022	
Cash	\$7,818,378	\$9,368,749	
Accounts Payable	-	-	
Due from Other Funds	-	-	
Retention Payable	-	-	
Encumbrance	-	-	
Total Beginning Retained Earnings	\$7,818,378	\$9,368,749	

Fund:

SOUTH PARK CSD - 2005 REVENUE BONDS

Fund/Department ID: 43403-33090300

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	\$1,152	\$5,000	\$3,848	334.03%
Subtotal Use of Money	\$1,152	\$5,000	\$3,848	334.03%
OTHER FINANCING SOURCES				
47101 Transfers In -within a Fund	\$215,677	\$215,928	\$251	0.12%
Subtotal Other Financing Sources	\$215,677	\$215,928	\$251	0.12%
TOTAL REVENUES	\$216,829	\$220,928	\$4,099	1.89%
EXPENDITURES: <u>SERVICES & SUPPLIES</u> 51242 Bank Charges	\$500	\$500	\$0	0.00%
Subtotal Services & Supplies	\$500	\$500	\$ <u>0</u>	0.00%
OTHER CHARGES53103Interest on LT Debt53104Other Interest Expense	\$21,473 12,617	\$16,904 12,617	(\$4,569) \$0	(21.28%) 0.00%
Subtotal Other Charges	\$34,090	\$29,521	(\$4,569)	(13.40%)
ADMIN CONTROL 59004 Admin Control Acct	\$193,704	\$198,524	\$4,820	2.49%
59004 Admin Control Acct-Clearing	(193,704)	(198,524)	۶4,820 (4,820)	2.49%
Subtotal Admin Control	\$0	<u>(100,024)</u> \$0	\$0	N/A
TOTAL EXPENSES	\$34,590	\$30,021	(\$4,569)	(13.21%)
TOTAL NET COST (Expenses Minus Revenues)	(\$182,239)	(\$190,907)	(\$8,668)	4.76%

Department - Division Section Title:	South Park CSD - 2005 Revenu	le Bonds		
Character Title:	Use of Money		Character No.:	43403-33090300-44
	bled Cash hterest on pooled cash held for the Di sed on cash on hand and current inte		ity Treasurer's offic	ce. Estimated
Estimated Avera Projected Interes	ge Cash Balance st Rate	\$200,000 2.50%		
Projected/Planne	ed Interest on Pooled Cash	\$5,000		
Character Title:	Other Financing Sources		Character No.:	43403-33090300-47
This account will record service requirements for	d the operating transfer from the Ope or the bonds.	rations Fund nec	essary to meet the	annual debt
Character Title:	Services and Supplies		Character No.:	43403-33090300-51
51212 Pank Charges				
51242 Bank Charges This account records th Character Title:	ne annual administrative fees from the Other Charges		005 Revenue Bon Character No.:	
This account records the Character Title:	Other Charges Debt ne interest expense of the refunded 2		Character No.:	43403-33090300-53
This account records the Character Title: 53103 Interest on LT L This account reflects the the terms of term	Other Charges Debt ne interest expense of the refunded 2	005 Revenue Boi	Character No.:	43403-33090300-53
This account records the Character Title: 53103 Interest on LT L This account reflects the range from 2.6% to 5.0 Character Title: 59004 Admin Control This account reflects the reflects	Other Charges Debt he interest expense of the refunded 20 %. Administrative Control Account	005 Revenue Boi it venue Bonds issu	Character No.: nds. Interest on Se Character No.: ed in early FY 05-0	43403-33090300-53 rial Bonds 43403-33090300-55 06 to
This account records the Character Title: 53103 Interest on LT II This account reflects the range from 2.6% to 5.00 Character Title: 59004 Admin Control II This account reflects the finance the Capital Replocement of the Capital Reploc	Other Charges Debt he interest expense of the refunded 20%. Administrative Control Account Acct he principal payment for the 2005 Revolution blacement Program. Payments began prough FY 22-23 Principal Payments: bal Payment:	005 Revenue Boi It venue Bonds issu n in October 2006	Character No.: nds. Interest on Se Character No.: ed in early FY 05-0	43403-33090300-53 rial Bonds 43403-33090300-59 06 to