

FY 2023-24 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 22-23 Adopted	FY 23-24 Requested	Percent Change	FY 22-23 Adopted	FY 23-24 Requested	Percent Change
Operations	\$955,700	\$1,061,800	11.10%	\$218,820	\$86,774	(60.34%)
Bonds	0	0	N/A	0	0	N/A
Construction	58,321	400,200	586.20%	8,081	(1,200)	(114.85%)
TOTAL:	\$1,014,021	\$1,462,000	44.18%	\$226,901	\$85,574	(62.29%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 21-22 Actual	FY 22-23 Budget Estimate	FY 22-23 Revised Estimate	FY 23-24 Projected	Change from FY 22-23 Budget Estimate
Total ESDs	362	370	365	370	0.00%
Total APNs	284	293	284	293	0.00%

E. Summary of Issues and Significant Changes

The Geyserville Sanitation Zone (Geyserville SZ) treatment facility became operational in 1981 and is designed to treat an average daily dry weather flow of up to 92,000 gallons per day. Current and future treatment plant inflows are expected to remain less than the treatment and disposal capacity of the Geyserville SZ facilities.

The requested rate per ESD for FY 23-24 annual service charges is \$1,424 representing a 8.8% increase from FY 22-23.

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 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 Direct Charges-CY	\$430,336	\$454,026	\$23,690	5.51%
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	\$436,336	\$460,026	\$23,690	5.43%
<u>INTERGOVERNMENTAL REVENUE</u>				
42461 Federal Funding	\$15,000	\$0	(\$15,000)	(100.00%)
Subtotal Intergovernmental Revenue	\$15,000	\$0	(\$15,000)	(100.00%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$1,344	\$5,000	\$3,656	272.02%
Subtotal Use of Money	\$1,344	\$5,000	\$3,656	272.02%
<u>CHARGES FOR SERVICES</u>				
45221 Sewer/Water Usage Fee	\$9,200	\$10,000	\$800	8.70%
Subtotal Charges for Services	\$9,200	\$10,000	\$800	8.70%
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btwn Govtl Funds	\$275,000	\$500,000	\$225,000	81.82%
Subtotal Other Financing Sources	\$275,000	\$500,000	\$225,000	81.82%
TOTAL REVENUES	\$736,880	\$975,026	\$238,146	32.32%

EXPENDITURES:

SERVICES AND SUPPLIES

51061 Maintenance - Equipment	\$52,700	\$66,500	\$13,800	26.19%
51201 Administration Services	3,900	4,100	200	5.13%
51211 Legal Services	420	200	(220)	(52.38%)
51231 Testing/Analysis	80,000	80,000	0	0.00%
51241 Outside Printing & Binding	200	100	(100)	(50.00%)
51244 Permits/License/Fees	33,000	36,000	3,000	9.09%
51401 Rents & Leases-Equipment	0	200	200	N/A
51601 Training/Conference Exp	100	200	100	100.00%
51605 Private Car Expense		100		
51803 Other Contract Services	234,000	255,000	21,000	8.97%
51902 Telecommunications Usage	645	600	(45)	(6.98%)
51917 District Operations Chgs	348,760	394,235	45,475	13.04%
51921 Equipment Usage Charges	22,250	21,000	(1,250)	(5.62%)
52072 Chemicals	5,100	7,500	2,400	47.06%
52081 Medial/Laboratory Supplies	4,100	5,000	900	21.95%

FY 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

52091	Memberships/Certifications		75		
52111	Office Expense	0	50	50	N/A
52117	Mail and Postage Supplies		50		
52141	Minor Equipment/Small Tools	475	1,170	695	146.32%

FY 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
52143 Software/Licensing Fees	50	320	270	540.00%
52171 Water Conservation Prog	2,000	500	(1,500)	(75.00%)
52191 Utilities		100	100	N/A
52193 Utilities Power	15,000	15,000	0	0.00%
Subtotal Services and Supplies	\$802,700	\$888,000	\$85,075	10.60%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$0	\$0	\$0	N/A
53402 Depreciation Expense	88,000	61,000	(27,000)	(30.68%)
53501 Contributions		7,800	7,800	N/A
Subtotal Other Charges	\$88,000	\$68,800	(\$19,200)	(21.82%)
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$50,000	\$100,000	\$50,000	100.00%
Subtotal Other Financing Uses	\$50,000	\$100,000	\$50,000	100.00%
<u>FIXED ASSETS</u>				
19820 Machinery & Equipment	\$0	\$0	\$0	N/A
19841 Work in Progress - Intangible	15,000	5,000	(10,000)	(66.67%)
Subtotal Fixed Assets	\$15,000	\$5,000	(\$10,000)	(66.67%)
TOTAL EXPENDITURES	\$955,700	\$1,061,800	\$105,875	11.08%
TOTAL NET COST (Expenditures Minus Revenues)	\$218,820	\$86,774	(\$132,271)	(60.45%)

FY 2023-24 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 22-23 budget. The annual rate will increase 8.8%, from \$1,310 to \$1,424.

ESDs times annual rate:	350 x \$1,424	\$498,400
Less Estimated Delinquency Factor:	7.7%	38,370
		\$460,026

40202 Direct Charges - PY

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

40999 Penalties and Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money Character No.: 44605-33110100-44

44002 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance		\$200,000
Projected Interest Rate		2.50%
Projected/Planned Interest on Pooled Cash		\$5,000

Character Title: Charges for Services Character No.: 44605-33110100-45

45221 Sewer/Water Usage Fee

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through account 40003-Direct Charges-CY. In the following year based on projected FY 23-24 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 \$1,310 to \$1,424.

ESDs x Annual Charge	7 x \$1,424	=	\$10,000
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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 2023-24 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 23-24 Planned Maintenance-Equipment:

Access Road	\$5,000
CCTV & Card Reader	5,000
Equipment Replacement Parts	10,000
Lift Station Vegetation Removal	5,000
Perc Pond Drainage & Maintenance Plan	20,500
Recoat the Contact Chambers	20,000
Emergency Inventory	1,000
	\$66,500

51201 Administration Costs

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

51211 Legal Services

This account covers the estimated costs of legal services to be provided by County Counsel or outside legal services.

51231 Testing/Analysis

This account records expenses incurred to comply with all regulatory testing requirements.

51241 Outside Printing & Binding

This account represents the cost of outside printing services.

51244 Permits/License/Fees

This account records the cost of all permits.

51401 Rents/Leases-Equipment

This account provides funds for rents and leases of equipment.

51601 Training/Conference Exp

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

51605 Private Car Expense

Private Car Expense is reimbursed to employees for the use of their private vehicles.

51803 Other Contract Services

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

FY 23-24 Planned Contract Services:

SEACAP Analysis	\$100,000
Groundwater Study	40,000
Hazard Materials Assistance	10,000
TPW Pavement Preservation	15,000
Substation & Transformer Painting	10,000
Sanitation Planning	30,000
Sludge Removal	50,000
	\$255,000

FY 2023-24 BUDGET CHARACTER JUSTIFICATION

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

51902 Telecommunication Usage

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

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 Geyserville SZ's facilities.

FY 23-24 Planned Staff Work:

CCTV & card reader	\$10,000
Recoat the Contact Chambers	10,000
Groundwater Study	20,000
Sludge Removal	25,000
TPW Pavement Preservation	10,000
Substation & Transformer Painting	5,000
	\$80,000

51921 Equipment Usage Charges

This account records the cost of equipment usage.

52072 Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The anticipated amount is considered necessary to meet the discharge requirements of the Geyserville SZ waste discharge requirements issued by the State Water Quality Control Board.

52081 Medical/Laboratory Supplies

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

52091 Memberships/Certifications

This account records membership dues/certificates.

52111 Office Expense

This account records costs for operational supplies.

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.

FY 2023-24 BUDGET
CHARACTER JUSTIFICATION

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

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

53402 Depreciation Expense

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

53501 Contributions

This account records SCADA allocations FY23-24.

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 a planned transfer of \$100,000 in FY 23-24 for Force Main Replacement projects.

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 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$132,351	\$480,754	\$294,934
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,038,426	\$736,880	975,026
Expenditures - (Decrease) fund balance	(826,801)	(\$1,010,700)	(1,061,800)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>211,625</u>	<u>(273,820)</u>	<u>(86,774)</u>
Adjustments to Reserves/Encumbrances:			
Depreciation	49,290	88,000	61,000
Unrealized Gain/Loss	18,948	-	-
Change in Encumbrances	68,540	-	-
Donated Asset	-	-	-
Waste/Recycled Water Loan	-	-	-
Rounding	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>136,778</u>	<u>88,000</u>	<u>61,000</u>
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	\$480,754	\$294,934	\$269,160
Target Fund Balance	\$362,847	\$430,248	\$444,000
<i>Over/(Under) Target Fund Balance</i>	<i>\$117,907</i>	<i>(\$135,314)</i>	<i>(\$174,840)</i>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$348,403	(\$185,820)	(\$25,774)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2021</u>	<u>7/1/2022</u>	
Equity in Pooled Cash	\$215,276	\$506,099	
Other Receivables (Flat Charges)	39,433	38,840	
Accounts Receivable-AR Module	6,091	7,537	
Accounts Payable	(6,195)	(47,241)	
Due to Federal	-	(1,566)	
Unearned Revenue	(38,204)	(7,405)	
Encumbrances	(84,050)	(15,510)	
Total Beginning Fund Balance	<u>\$132,351</u>	<u>\$480,754</u>	

FY 2023-24 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2022-23	Requested 2023-24	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$240	\$1,250	\$1,010	420.83%
Subtotal Use of Money	\$240	\$1,250	\$1,010	420.83%
<u>CHARGES FOR SERVICES</u>				
46021 Capital Grants - Federal	\$0	\$300,150	\$300,150	N/A
Subtotal Charges for Services	\$0	\$300,150	\$300,150	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - Within a Fund	\$50,000	\$100,000	\$50,000	100.00%
Subtotal Other Financing Sources	\$50,000	\$100,000	\$50,000	100.00%
TOTAL REVENUES	\$50,240	\$401,400	\$351,160	698.96%
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19832 CIP - Infrastructure	\$58,321	\$400,200	\$341,879	586.20%
Subtotal Fixed Assets	\$58,321	\$400,200	\$341,879	586.20%
TOTAL EXPENDITURES	\$58,321	\$400,200	\$341,879	586.20%
TOTAL NET COST	\$8,081	(\$1,200)	(\$9,281)	(114.85%)
<i>(Expenditures Minus Revenues)</i>				

**FY 2023-24 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	2.50%
Projected/Planned Interest on Pooled Cash	\$1,250

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 23-24 in the amount of \$100,000 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 2023-24 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 21-22	Estimated FY 22-23	Requested FY 23-24
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$73,651	\$82,799	\$56,718
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	7,875	50,240	401,400
Expenditures - (Decrease) fund balance	(1,577)	(\$76,321)	(400,200)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	6,298	(26,081)	1,200
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	2,850	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	2,850	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$82,799	\$56,718	\$57,918
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$9,148	(\$26,081)	\$1,200
<u>Fund Balance Components at Beginning of FY</u>	7/1/2021	7/1/2022	
Equity in Pooled Cash	\$73,651	\$82,799	
Vouchers Payable	-	-	
Total Beginning Fund Balance	\$73,651	\$82,799	