

FY 2024-25 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 23-24 Adopted	FY 24-25 Requested	Percent Change	FY 23-24 Adopted	FY 24-25 Requested	Percent Change
Operations	\$1,054,000	\$965,298	(8.42%)	\$78,974	\$62,898	(20.36%)
Bonds	0	0	N/A	0	0	N/A
Construction	400,200	200,200	(49.98%)	(1,200)	(3,200)	166.67%
TOTAL:	\$1,454,200	\$1,165,498	(19.85%)	\$77,774	\$59,698	(23.24%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 22-23 Actual	FY 23-24 Budget Estimate	FY 23-24 Revised Estimate	FY 24-25 Projected	Change from FY 23-24 Budget Estimate
Total ESDs	364	370	370	371	0.27%
Total APNs	284	293	293	294	0.34%

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 24-25 annual service charges is \$1,548 representing a 8.8% increase from FY 23-24.

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 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 Direct Charges-CY	\$454,026	\$479,000	\$24,974	5.50%
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	\$460,026	\$485,000	\$24,974	5.43%
<u>INTERGOVERNMENTAL REVENUE</u>				
42461 Federal Funding	\$0	\$0	\$0	N/A
Subtotal Intergovernmental Revenue	\$0	\$0	\$0	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$5,000	\$6,500	\$1,500	30.00%
Subtotal Use of Money	\$5,000	\$6,500	\$1,500	30.00%
<u>CHARGES FOR SERVICES</u>				
45221 Sewer/Water Usage Fee	\$10,000	\$10,900	\$900	9.00%
Subtotal Charges for Services	\$10,000	\$10,900	\$900	9.00%
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btwn Govtl Funds	\$500,000	\$400,000	(\$100,000)	(20.00%)
Subtotal Other Financing Sources	\$500,000	\$400,000	(\$100,000)	(20.00%)
TOTAL REVENUES	\$975,026	\$902,400	(\$72,626)	(7.45%)

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

EXPENDITURES:

SERVICES AND SUPPLIES

51061	Maintenance - Equipment	\$66,500	\$61,000	(\$5,500)	(8.27%)
51201	Administration Services	4,100	3,800	(300)	(7.32%)
51211	Legal Services	200	200	0	0.00%
51231	Testing/Analysis	80,000	40,000	(40,000)	(50.00%)
51241	Outside Printing & Binding	100	0	(100)	(100.00%)
51244	Permits/License/Fees	36,000	31,910	(4,090)	(11.36%)
51401	Rents & Leases-Equipment	200	0	(200)	(100.00%)
51509	SCADA	0	30,798		
51601	Training/Conference Exp	200	0	(200)	(100.00%)
51605	Private Car Expense	100	0		
51803	Other Contract Services	255,000	236,500	(18,500)	(7.25%)
51902	Telecommunications Usage	600	600	0	0.00%
51917	District Operations Chgs	394,235	371,088	(23,147)	(5.87%)
51921	Equipment Usage Charges	21,000	20,000	(1,000)	(4.76%)
52072	Chemicals	7,500	18,172	10,672	142.29%
52081	Medial/Laboratory Supplies	5,000	3,920	(1,080)	(21.60%)
52091	Memberships/Certifications	75	1,500		
52111	Office Expense	0	0	0	N/A
52117	Mail and Postage Supplies	0	0		
52141	Minor Equipment/Small Tools	1,270	2,010	740	58.27%

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
52143 Software/Licensing Fees	320	0	(320)	(100.00%)
52171 Water Conservation Prog	500	2,000	1,500	300.00%
52192 Utilities - Gas/Propane	100	100	0	0.00%
52193 Utilities Power	15,000	17,700	2,700	18.00%
Subtotal Services and Supplies	\$888,000	\$841,298	(\$78,825)	(8.88%)
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$0	\$0	\$0	N/A
53402 Depreciation Expense	61,000	59,000	(2,000)	(3.28%)
53501 Contributions	0	0	0	N/A
Subtotal Other Charges	\$61,000	\$59,000	(\$2,000)	(3.28%)
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$100,000	\$50,000	(\$50,000)	(50.00%)
Subtotal Other Financing Uses	\$100,000	\$50,000	(\$50,000)	(50.00%)
<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	\$1,054,000	\$965,298	(\$120,825)	(11.46%)
TOTAL NET COST (Expenditures Minus Revenues)	\$78,974	\$62,898	(\$48,199)	(61.03%)

FY 2024-25 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 23-24 budget. The annual rate will increase 8.7%, from \$1,424 to \$1,548.

ESDs times annual rate:	323 x \$1,548	\$499,960
Less Estimated Delinquency Factor:	3.0%	14,960
		\$485,000

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		3.25%
Projected/Planned Interest on Pooled Cash		\$6,500

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 24-25 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 \$1,424 to \$1,548.

ESDs x Annual Charge	7.05 x \$1,548	=	\$10,900
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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 2024-25 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 24-25 Planned Maintenance-Equipment:

Headworks rag unit replacement	\$30,000
Equipment Replacement Parts	10,000
Lift Station Vegetation Removal	5,000
Perc Pond Drainage & Maintenance Plan	15,000
Emergency Inventory	1,000
	\$61,000

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 provides funds for rents and leases of equipment.

51509 Contributions

This account records SCADA allocations FY24-25.

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 24-25 Planned Contract Services:

Permitting Assistance	\$30,000
Groundwater Study	50,000
Hazard Materials Assistance	5,000
TPW Pavement Preservation	0
Sanitation Code & Standards Update	20,000
Sanitation Planning	25,000
Sludge Removal	75,000
Arc Flash Studies	24,500
Leete Generators Electrical As Needed	7,000
	\$236,500

**FY 2024-25 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

51902 Telecommunication Usage

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

51911 District Operations Charges

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

FY 24-25 Planned Staff Work:

Permitting Assistance	\$10,000
Groundwater Study	20,000
Hazard Materials Assistance	2,500
TPW Pavement Preservation	0
Sanitation Code & Standards Update	5,000
Sanitation Planning	10,000
Arc Flash Studies	4,000
	\$51,500

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 2024-25 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.

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 24-25 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 2024-25 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 22-23	Estimated FY 23-24	Requested FY 24-25
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$480,754	\$367,709	\$241,935
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	660,111	\$975,026	902,400
Expenditures - (Decrease) fund balance	(745,616)	(\$1,161,800)	(965,298)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(85,505)</u>	<u>(186,774)</u>	<u>(62,898)</u>
Adjustments to Reserves/Encumbrances:			
Depreciation	49,897	61,000	59,000
Unrealized Gain/Loss	(6,358)	-	-
Change in Encumbrances	(71,080)	-	-
Donated Asset	-	-	-
Waste/Recycled Water Loan	-	-	-
Rounding	1	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(27,540)</u>	<u>61,000</u>	<u>59,000</u>
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	\$367,709	\$241,935	\$238,037
Target Fund Balance	\$317,523	\$527,854	\$420,649
<i>Over/(Under) Target Fund Balance</i>	\$50,186	(\$285,918)	(\$182,612)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$113,045)	(\$125,774)	(\$3,898)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2022</u>	<u>7/1/2023</u>	
Equity in Pooled Cash	\$506,099	\$465,704	
Other Receivables (Flat Charges)	38,840	21,812	
Accounts Receivable-AR Module	7,537		
Accounts Payable	(47,241)	(33,217)	
Due to Federal	(1,566)		
Unearned Revenue	(7,405)		
Encumbrances	(15,510)	(86,590)	
Total Beginning Fund Balance	<u>\$480,754</u>	<u>\$367,709</u>	

FY 2024-25 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2023-24	Requested 2024-25	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$1,250	\$3,250	\$2,000	160.00%
Subtotal Use of Money	\$1,250	\$3,250	\$2,000	160.00%
<u>CHARGES FOR SERVICES</u>				
46021 Capital Grants - Federal	\$300,150	\$150,150	(\$150,000)	(49.98%)
Subtotal Charges for Services	\$300,150	\$150,150	(\$150,000)	(49.98%)
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - Within a Fund	\$100,000	\$50,000	(\$50,000)	(50.00%)
Subtotal Other Financing Sources	\$100,000	\$50,000	(\$50,000)	(50.00%)
TOTAL REVENUES	\$401,400	\$203,400	(\$198,000)	(49.33%)
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19832 CIP - Infrastructure	\$400,200	\$200,200	(\$200,000)	(49.98%)
Subtotal Fixed Assets	\$400,200	\$200,200	(\$200,000)	(49.98%)
TOTAL EXPENDITURES	\$400,200	\$200,200	(\$200,000)	(49.98%)
TOTAL NET COST	(\$1,200)	(\$3,200)	(\$2,000)	166.67%
<i>(Expenditures Minus Revenues)</i>				

FY 2024-25 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	\$100,000
Projected Interest Rate	<u>3.25%</u>
Projected/Planned Interest on Pooled Cash	\$3,250

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 24-25 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 2024-25 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 22-23	Estimated FY 23-24	Requested FY 24-25
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$82,799	\$131,798	\$132,998
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	51,442	401,400	203,400
Expenditures - (Decrease) fund balance	(2,359)	(\$400,200)	(200,200)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	49,084	1,200	3,200
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	(85)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(85)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$131,798	\$132,998	\$136,198
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$48,999	\$1,200	\$3,200
<u>Fund Balance Components at Beginning of FY</u>	7/1/2022	7/1/2023	
Equity in Pooled Cash	\$82,799	\$131,798	
Vouchers Payable	-	-	
Total Beginning Fund Balance	\$82,799	\$131,798	