

# FY 2025-26 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 24-25 Adopted	FY 25-26 Requested	Percent Change	FY 24-25 Adopted	FY 25-26 Requested	Percent Change
Operations	\$965,298	\$1,000,247	3.62%	\$62,732	(\$106,913)	(270.43%)
Bonds	0	0	N/A	0	0	N/A
Construction	200,200	0	(100.00%)	(3,200)	(7,410)	131.56%
<b>TOTAL:</b>	<b>\$1,165,498</b>	<b>\$1,000,247</b>	<b>(14.18%)</b>	<b>\$59,532</b>	<b>(\$114,323)</b>	<b>(292.04%)</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**D. Workload Summary**

Workload Indicator	FY 23-24 Actual	FY 24-25 Budget Estimate	FY 24-25 Revised Estimate	FY 25-26 Projected	Change from FY 24-25 Budget Estimate
Total ESDs	370	371	369	370	(0.27%)
Total APNs	293	294	293	294	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 25-26 annual service charges is \$1,680 representing a 8.6% increase from FY 24-25.

**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 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Fund: **SANITATION ZONE - GEYSERVILLE - OPERATIONS**

Fund/Department ID: **44605-33110100**

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40003 Direct Charges-CY	\$479,266	\$511,000	\$31,734	6.62%
40202 Direct Charges - PY	5,000	0	(5,000)	(100.00%)
40999 Penalties and Costs on Taxes	1,000	0	(1,000)	(100.00%)
<b>Subtotal Taxes</b>	<b>\$485,266</b>	<b>\$511,000</b>	<b>\$25,734</b>	<b>5.30%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42461 Federal Funding	\$0	\$0	\$0	N/A
<b>Subtotal Intergovernmental Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$6,500	\$8,460	\$1,960	30.15%
<b>Subtotal Use of Money</b>	<b>\$6,500</b>	<b>\$8,460</b>	<b>\$1,960</b>	<b>30.15%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45221 Sewer/Water Usage Fee	\$10,800	\$12,700	\$1,900	17.59%
<b>Subtotal Charges for Services</b>	<b>\$10,800</b>	<b>\$12,700</b>	<b>\$1,900</b>	<b>17.59%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btwn Govtl Funds	\$400,000	\$575,000	\$175,000	43.75%
<b>Subtotal Other Financing Sources</b>	<b>\$400,000</b>	<b>\$575,000</b>	<b>\$175,000</b>	<b>43.75%</b>
<b>TOTAL REVENUES</b>	<b>\$902,566</b>	<b>\$1,107,160</b>	<b>\$204,594</b>	<b>22.67%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51061 Maintenance - Equipment	\$61,000	\$70,000	\$9,000	14.75%
51201 Administration Services	3,800	4,651	851	22.38%
51211 Legal Services	200	300	100	50.00%
51231 Testing/Analysis	40,000	50,000	10,000	25.00%
51241 Outside Printing & Binding	0	0	0	N/A
51244 Permits/License/Fees	31,910	33,305	1,395	4.37%
51401 Rents & Leases-Equipment	0	0	0	N/A
51509 SCADA	30,798	30,700		
51601 Training/Conference Exp	0	0	0	N/A
51605 Private Car Expense	0	0		
51803 Other Contract Services	236,500	118,000	(118,500)	(50.11%)
51902 Telecommunications Usage	600	640	40	6.67%
51917 District Operations Chgs	371,088	540,230	169,142	45.58%
51921 Equipment Usage Charges	20,000	25,000	5,000	25.00%
52072 Chemicals	18,172	24,302	6,130	33.73%
52081 Medial/Laboratory Supplies	3,920	8,370	4,450	113.52%

**FY 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS**

**Fund/Department ID: 44605-33110100**

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b>EXPENDITURES (cont'd):</b>				
<b><u>SERVICES AND SUPPLIES (cont'd)</u></b>				
52091 Memberships/Certifications	1,500	300		
52111 Office Expense	0	0	0	N/A
52117 Mail and Postage Supplies	0	0		
52141 Minor Equipment/Small Tools	2,010	2,120	110	5.47%
52143 Software/Licensing Fees	0	1,590	1,590	N/A
52171 Water Conservation Prog	2,000	2,000	0	0.00%
52192 Utilities - Gas/Propane	100	100	0	0.00%
52193 Utilities Power	17,700	23,640	5,940	33.56%
<b>Subtotal Services and Supplies</b>	<b>\$841,298</b>	<b>\$935,247</b>	<b>\$95,247</b>	<b>11.32%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	\$0	\$0	\$0	N/A
53402 Depreciation Expense	59,000	59,000	0	0.00%
53501 Contributions	0	1,000	1,000	N/A
<b>Subtotal Other Charges</b>	<b>\$59,000</b>	<b>\$60,000</b>	<b>\$1,000</b>	<b>1.69%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers out-within a Fund	\$50,000	\$0	(\$50,000)	(100.00%)
<b>Subtotal Other Financing Uses</b>	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(100.00%)</b>
<b><u>FIXED ASSETS</u></b>				
19820 Machinery & Equipment	\$0	\$0	\$0	N/A
19841 Work in Progress - Intangible	15,000	5,000	(10,000)	(66.67%)
<b>Subtotal Fixed Assets</b>	<b>\$15,000</b>	<b>\$5,000</b>	<b>(\$10,000)</b>	<b>(66.67%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$965,298</b>	<b>\$1,000,247</b>	<b>\$36,247</b>	<b>3.76%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$62,732</b>	<b>(\$106,913)</b>	<b>(\$168,347)</b>	<b>(268.36%)</b>

## FY 2025-26 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 24-25 budget. The annual rate will increase 8.6%, from \$1,548 to \$1,680.

ESDs times annual rate:	314 x \$1,680	\$526,760
Less Estimated Delinquency Factor:	3.0%	15,760
		\$511,000

**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	\$282,000
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	\$8,460

**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 25-26 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 \$1,548 to \$1,680.

ESDs x Annual Charge	7.55 x \$1,680 =	\$12,700
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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.

575,000

# FY 2025-26 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 25-26 Planned Maintenance-Equipment:

Headworks rag unit replacement	MS	\$60,000
Equipment Replacement Parts	NR	10,000
		\$70,000

**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 SCADA**

This account records SCADA allocations FY25-26.

SCADA		\$	30,700
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**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 2025-26 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

FY 25-26 Planned Contract Services:

Groundwater Study	LW	50,000
Hazard Materials Assistance	KB	5,000
Pond Treatment	FM	10,000
SERP Update & SSMP Audit	KB	10,000
Leete Generators Electrical As Needed	RU	7,000
Rate Study		5,000
Arc Flash Studies	SG	23,000
Sanitation Code & Standards Update	BD	8,000
		\$118,000

**51902 Telecommunication Usage**

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

FY 25-26 Planned Staff Work:

Perc Pond Drainage & settling pond maintenance	NT	20,000
Groundwater Study	LW	20,000
Hazard Materials Assistance	KB	5,000
Lift Station vegetation removal	JN	5,000
Pond Treatment	FM	5,000
Regulatory Permitting Assistance	KB	10,000
SERP Update & SSMP Audit	KB	5,000
Sludge Removal	NT	40,000
Sanitation Planning	KB	10,000
Arc Flash Studies	SG	2,600
Sanitation Code & Standards Update	KB	2,000
		124,600.00

**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.

**FY 2025-26 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

**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.

**53402 Depreciation Expense**

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

**53501 Contributions**

This account records Emergency Inventory Procurement.

**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.

**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 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved BEGINNING Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$367,709</b>	<b>\$254,437</b>	<b>\$200,705</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,061,473	\$902,566	1,107,160
Expenditures - (Decrease) fund balance	(1,059,475)	(\$1,015,298)	(1,000,247)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<u>1,998</u>	<u>(112,732)</u>	<u>106,913</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Depreciation	47,666	59,000	59,000
Technical Adjustments - 1st Quarter	-	-	-
Unrealized Gain/Loss	(10,330)	-	-
Change in Prepaid Expense	(686)	-	-
Change in Encumbrances	(125,882)	-	-
Long-Term Receivable	(26,039)	-	-
Donated Asset	-	-	-
Waste/Recycled Water Loan	-	-	-
Rounding	1	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>(115,270)</u>	<u>59,000</u>	<u>59,000</u>
<b>Undesignated/Unreserved ENDING Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$254,437</b>	<b>\$200,705</b>	<b>\$366,618</b>
<b>Target Fund Balance</b>	<b>\$455,904</b>	<b>\$462,688</b>	<b>\$467,624</b>
<i>Over/(Under) Target Fund Balance</i>	(\$201,467)	(\$261,982)	(\$101,005)
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$113,272)</b>	<b>(\$53,732)</b>	<b>\$165,913</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2023</u></b>	<b><u>7/1/2024</u></b>	
Equity in Pooled Cash	\$465,704	\$483,348	
Other Receivables (Flat Charges)	21,812	15,162	
Accounts Receivable-AR Module			
Accounts Payable	(33,217)	(31,601)	
Due to Federal			
Unearned Revenue			
Encumbrances	(86,590)	(212,472)	
<b>Total Beginning Fund Balance</b>	<u>\$367,709</u>	<u>\$254,437</u>	



**FY 2025-26 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$3,250	\$7,410	\$4,160	128.00%
<b>Subtotal Use of Money</b>	<b>\$3,250</b>	<b>\$7,410</b>	<b>\$4,160</b>	<b>128.00%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
46021 Capital Grants - Federal	\$150,150	\$0	(\$150,150)	(100.00%)
<b>Subtotal Charges for Services</b>	<b>\$150,150</b>	<b>\$0</b>	<b>(\$150,150)</b>	<b>(100.00%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Trans in - Within a Fund	\$50,000	\$0	(\$50,000)	(100.00%)
<b>Subtotal Other Financing Sources</b>	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$203,400</b>	<b>\$7,410</b>	<b>(\$195,990)</b>	<b>(96.36%)</b>
<b>EXPENDITURES:</b>				
<b><u>FIXED ASSETS</u></b>				
19832 CIP - Infrastructure	\$200,200	\$0	(\$200,200)	(100.00%)
<b>Subtotal Fixed Assets</b>	<b>\$200,200</b>	<b>\$0</b>	<b>(\$200,200)</b>	<b>(100.00%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$200,200</b>	<b>\$0</b>	<b>(\$200,200)</b>	<b>(100.00%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$3,200)</b>	<b>(\$7,410)</b>	<b>(\$4,210)</b>	<b>131.56%</b>

## FY 2025-26 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	\$247,000
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	\$7,410

**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.

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

**19832 CIP - Infrastructure**

This account reflects funds for capital project.

**FY 2025-26 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 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$131,798</b>	<b>\$240,450</b>	<b>\$243,650</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	109,466	203,400	7,410
Expenditures - (Decrease) fund balance	(3,936)	(\$200,200)	-
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<u>105,531</u>	<u>3,200</u>	<u>7,410</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
Gain/Loss on disposal of Capital Assets	3,936	-	-
Rounding	(1)	-	-
Unrealized Gain/Loss	(814)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>3,121</u>	<u>-</u>	<u>-</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$240,450</b>	<b>\$243,650</b>	<b>\$251,060</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$108,652</b>	<b>\$3,200</b>	<b>\$7,410</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2023</b>	<b>7/1/2024</b>	
Equity in Pooled Cash	\$131,798	\$240,450	
Vouchers Payable	-	-	
<b>Total Beginning Fund Balance</b>	<u>\$131,798</u>	<u>\$240,450</u>	