

**FY 2018-19 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 17-18 Adopted	FY 18-19 Requested	Percent Change	FY 17-18 Adopted	FY 18-19 Requested	Percent Change
Operations	\$409,783	\$642,450	56.78%	\$62,930	\$177,667	182.32%
Bonds	3,327	2,052	(38.32%)	(26,462)	(27,837)	5.20%
Construction	0	0	N/A	(1,335)	(3,213)	140.67%
<b>TOTAL:</b>	<b>\$413,110</b>	<b>\$644,502</b>	<b>56.01%</b>	<b>\$35,133</b>	<b>\$146,617</b>	<b>317.32%</b>

**C. Staffing Summary**

No staffing is allocated to this index.

**D. Workload Summary**

Workload Indicator	FY 16-17 Actual	FY 17-18 Budget Estimate	FY 17-18 Revised Estimate	FY 18-19 Projected	Change from FY 17-18 Budget Estimate
Total ESDs	356	356	355	356	0.00%
Total APNs	281	282	276	277	(1.77%)

**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 18-19 annual service charges is \$1,042 representing a 4.5% increase from FY 17-18.

**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 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

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

Account No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b><i>REVENUES:</i></b>				
<b><u>TAXES</u></b>				
40003 (1001) Direct Charges-CY	\$330,807	\$350,723	\$19,916	6.02%
40111 (1020) Supplemental Prop Taxes - CY	1,100	1,100	0	0.00%
40999 (1120) Penalties and Costs on Taxes	650	650	0	0.00%
<b><i>Subtotal Taxes</i></b>	<b><u>\$332,557</u></b>	<b><u>\$352,473</u></b>	<b><u>\$19,916</u></b>	<b><u>5.99%</u></b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$1,335	\$1,890	\$555	41.57%
<b><i>Subtotal Use of Money</i></b>	<b><u>\$1,335</u></b>	<b><u>\$1,890</u></b>	<b><u>\$555</u></b>	<b><u>41.57%</u></b>
<b><u>CHARGES FOR SERVICES</u></b>				
45221 (3400) Sewer/Water Usage Fee	\$12,961	\$10,420	(\$2,541)	(19.60%)
<b><i>Subtotal Charges for Services</i></b>	<b><u>\$12,961</u></b>	<b><u>\$10,420</u></b>	<b><u>(\$2,541)</u></b>	<b><u>(19.60%)</u></b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 (4625) Trans in - Within a Fund	\$0	\$100,000	\$100,000	N/A
<b><i>Subtotal Other Financing Sources</i></b>	<b><u>\$0</u></b>	<b><u>\$100,000</u></b>	<b><u>\$100,000</u></b>	<b><u>N/A</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$346,853</u></b>	<b><u>\$464,783</u></b>	<b><u>\$117,930</u></b>	<b><u>34.00%</u></b>

***EXPENDITURES:***

**SERVICES AND SUPPLIES**

51061 (6140) Maintenance - Equipment	\$5,000	\$5,000	\$0	0.00%
51076 Maint FACOPS	25,000	248,100	223,100	892.40%
51201 (6522&73) Administration Services	3,000	3,000	0	0.00%
51211 (6610) Legal Services	1,000	1,000	0	0.00%
51231 (6512) Testing/Analysis	25,000	25,000	0	0.00%
51241 (6430) Outside Printing & Binding	500	500	0	0.00%
51244 (6589) Permits/License/Fees	20,000	20,000	0	0.00%
51401 (6820) Rents & Leases-Equipment	10,000	8,000	(2,000)	(20.00%)
51803 (6540) Other Contract Services	48,283	58,000	9,717	20.13%
51902 (6040) Telecommunications Usage	500	500	0	0.00%
51917 (6523) District Operations Chgs	180,000	180,000	0	0.00%
51919 (6697) EFS Costs	0	0	0	N/A
51921 (7206) Equipment Usage Charges	12,000	12,350	350	2.92%
52111 (6400) Office Expense	1,000	500	(500)	(50.00%)
52141 (6880) Minor Equipment/Small Tools	1,000	1,000	0	0.00%
52061 (7201) Fuel/Gas/Oil	500	500	0	N/A
52072 (7212) Chemicals	4,000	4,000	0	0.00%

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (cont'd)</u></b>				
52081 (6262) Medical/Laboratory Supplies	1,000	1,000	0	0.00%
52171 (7247) Water Conservation Prog	1,000	1,000	0	0.00%
52193 (7394) Utilities-Power	12,000	12,000	0	0.00%
<b><i>Subtotal Services and Supplies</i></b>	<b><u>\$350,783</u></b>	<b><u>\$581,450</u></b>	<b><u>\$230,667</u></b>	<b><u>65.76%</u></b>
<b><u>OTHER CHARGES</u></b>				
53402 (7980) Depreciation Expense	\$44,000	\$46,000	\$2,000	4.55%
<b><i>Subtotal Other Charges</i></b>	<b><u>\$44,000</u></b>	<b><u>\$46,000</u></b>	<b><u>\$2,000</u></b>	<b><u>4.55%</u></b>
<b><u>FIXED ASSETS</u></b>				
19820 (8560) Machinery & Equipment	\$10,000	\$10,000	\$0	0.00%
<b><i>Subtotal Fixed Assets</i></b>	<b><u>\$10,000</u></b>	<b><u>\$10,000</u></b>	<b><u>\$0</u></b>	<b><u>0.00%</u></b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
55011 (9000) Appropriations for Contingency	\$5,000	\$5,000	\$0	0.00%
<b><i>Subtotal Appropriations for Contin.</i></b>	<b><u>\$5,000</u></b>	<b><u>\$5,000</u></b>	<b><u>\$0</u></b>	<b><u>0.00%</u></b>
<b><u>OTHER FINANCING USES</u></b>				
57011 (8625) Transfers out-within a Fund	\$0	\$0	\$0	N/A
<b><i>Subtotal Other Financing Uses</i></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>N/A</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$409,783</u></b>	<b><u>\$642,450</u></b>	<b><u>\$232,667</u></b>	<b><u>56.78%</u></b>
<b>TOTAL NET COST</b>				
<i>(Expenditures Minus Revenues)</i>	<b>\$62,930</b>	<b>\$177,667</b>	<b>\$114,737</b>	<b>182.32%</b>

**FY 2018-19 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 (1001) Direct Charges-CY**

Flat charge revenue from annual servic5 charges is expec to increase slightly from the adopted FY 17-18 budget. The annual rate will increase 4.5%, from \$997 to \$1,042.

ESDs times annual rate:	346 x \$1,042	\$360,532
Less Estimated Delinquency Factor:	3.00%	(10,818)
		\$350,723

(See Account 45221 for Total ESDs)

**40111 (1020) Supplemental Prop Taxes - CY**

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

**40999 (1120) 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 (1700) 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	1.89%
Projected/Planned Interest on Pooled Cash	\$1,890

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

**45221 (3400) 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 18-19 ESDs, the Zone will experience an increase in revenue from invoice entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$997 to \$1,045..

ESDs x Annual Charge	10 x <span style="color: red;">\$1,042</span>	=	\$10,420
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**Character Title:** Other Financing Sources **Character No.:** 44605-33110100-49

**47101 (4625) OT - W/in Special Dist - BOS**

This account records a transfer from SCWA General Fund to provide funds to operate the treatment plant.

**51061 (6140) Maintenance-Equipment**

This account records the costs for routine maintenance of equipment. (no longer using 6180)

**51076 (6246) Maint Fac Ops**

This account records the costs for non-routine maintenance of equipment.  
The following projects are planned for the forthcoming year:

Emergency Generator	\$214,100
Force Main Replacement	\$34,000
	<u>\$248,100</u>

**51201 (6573) Administration Costs**

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

**51211 (6610) Legal Services**

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

**51231 (6512) Testing/Analysis**

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

**51241 (6430) Outside Printing & Binding**

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

**51244 (6589) Permits/License/Fees**

This account records the cost of all permits. (No longer using 7217 State Permits/Fees)

**51401 (6820) Rents/Leases-Equipment**

This item is requested to provide funds for rents and leases of equipment.

**51803 (6540) Other Contract Services**

This account records miscellaneous services as needed \$15,000, permitting assistants \$30,000, lab accreditation \$10,000 and High Efficiency Direct Install Program (HEFIP) agreement \$3,000.

**51902 (6040) Telecommunication Usage**

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

**51917 (6523) District Operations Charges**

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

**51921 (7206) Equipment Usage Charges**

This item is requested to provide funds for equipment usage.

**52111 (6400) Office Expense**

Supplies/Expenses covers the costs of operational supplies.

**52141 (6880) Minor Equipment/Small Tools**

This item is requested to provide funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

**52061 (7201) Fuel/Gas/Oil**

This item include the costs of gas, diesel and oil.

**52072 (7212) 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 (6262) Medical/Laboratory Supplies**

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

**52171 (7247) Water Conservation Program**

This account records the cost of the High Efficiency Fixture Direct Install Program with the goal of inflow reduction and the retrofit of old high water using fixtures.

**52193 (7394) Utilities-Power**

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

**53402 (7980) Depreciation Expense**

Generally Accepted Accounting Principles require that depreciation be expensed each year. Commencing FY 98-99, the Fixed Asset threshold changed from \$3,000 to \$5,000. An accounting

**19820 (8560) Machinery & Equipment**

This account records cost for equipment over \$5,000.

**55011 (9000) Appropriations for Contingencies**

This account provides funding for unanticipated expenditures or revenue shortfalls.

**57011 (8625) 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 are no planned transfer in FY 18-19.

**FY 2018-19 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 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved BEGINNING Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$98,888</b>	<b>\$270,248</b>	<b>\$141,613</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	436,433	354,329	464,783
Expenditures - (Decrease) fund balance	(305,047)	(519,485)	(642,450)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>131,386</b>	<b>(165,156)</b>	<b>(177,667)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
53402 - Depreciation	38,084	36,521	46,000
Unrealized Gain/Loss	831	-	-
Change in Reserve Fund Balance	1,060	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>39,975</b>	<b>36,521</b>	<b>46,000</b>
<b>Undesignated/Unreserved ENDING Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$270,248</b>	<b>\$141,613</b>	<b>\$9,946</b>
<b>Target Fund Balance</b>	<b>\$133,309</b>	<b>\$236,482</b>	<b>\$290,725</b>
<i>Over/(Under) Target Fund Balance</i>	<i>\$136,939</i>	<i>(\$94,869)</i>	<i>(\$280,779)</i>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$171,360</b>	<b>(\$128,635)</b>	<b>(\$131,667)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$86,217	\$262,249	
Other Receivables (Flat Charges)	10,154	9,820	
Accounts Receivable-AR Module	5,508	-	
Accounts Payable	(303)	(40)	
Prepaid Expenses	153	-	
Reserve for Water Conservation	(2,841)	(1,781)	
<b>Total Beginning Fund Balance</b>	<b>\$98,888</b>	<b>\$270,248</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$1,335	\$3,213	\$1,878	140.67%
<b><i>Subtotal Use of Money</i></b>	<b>\$1,335</b>	<b>\$3,213</b>	<b>\$1,878</b>	<b>140.67%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 (4625) Trans in - Within a Fund	\$0	\$0	\$0	N/A
<b><i>Subtotal Other Financing Sources</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$1,335</b>	<b>\$3,213</b>	<b>\$1,878</b>	<b>140.67%</b>
<b>EXPENDITURES:</b>				
<b><u>FIXED ASSETS</u></b>				
19832 (9400) CIP - Infrastructure	\$0	\$0	\$0	N/A
<b><i>Subtotal Fixed Assets</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 (8625) Transfers out-within a Fund	\$0	\$0	\$0	N/A
<b><i>Subtotal Other Financing Uses</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$1,335)</b>	<b>(\$3,213)</b>	<b>(\$1,878)</b>	<b>140.67%</b>



**FY 2018-19 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 (1700) 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	\$170,000
Projected Interest Rate	<u>1.89%</u>
Projected/Planned Interest on Pooled Cash	\$3,213

**Character Title:** Other Financing Sources **Character No.:** 44610-33110200-47

**47101 (4625) 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 are no planned transfer in FY 18-19.

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

**19832 (9400) CIP - Infrastructure**

This account reflects funds for miscellaneous improvements.. There are no planned capital projects for FY 18/19.

**FY 2018-19 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 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
Available for Budgeting (See Detailed Components Below)	<b>\$197,345</b>	<b>\$199,374</b>	<b>\$202,479</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	760	3,105	3,213
Expenditures - (Decrease) fund balance	-	-	-
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>760</b>	<b>3,105</b>	<b>3,213</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	1,269	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>1,269</b>	<b>-</b>	<b>-</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
Available for Budgeting	<b>\$199,374</b>	<b>\$202,479</b>	<b>\$205,692</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$2,029</b>	<b>\$3,105</b>	<b>\$3,213</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/16</b>	<b>7/1/17</b>	
Cash	\$197,345	\$199,374	
<b>Total Beginning Fund Balance</b>	<b>\$197,345</b>	<b>\$199,374</b>	

**FY 2018-19 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund: SANITATION ZONE - GEYSERVILLE - BONDS**  
**Fund/Department ID: 44615-33110300**

Sub-Object No. and Title	Adopted 2017-18	Requested 2018-19	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
40002 (1000) Prop Tax - CY,Secured	\$28,000	\$28,000	\$0	0.00%
40111 (1020) Supplemental Prop Taxes - CY	600	600	0	0.00%
40101 (1040) Prop Taxes - CY, Unsecured	600	600	0	0.00%
<b>Subtotal Taxes</b>	<b>\$29,200</b>	<b>\$29,200</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>USE OF MONEY</u></b>				
44002 (1700) Interest on Pooled Cash	\$89	\$189	\$100	112.36%
<b>Subtotal Use of Money</b>	<b>\$89</b>	<b>\$189</b>	<b>\$100</b>	<b>112.36%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42291 (2440) State Homeowners Tax Relief	\$500	\$500	\$0	0.00%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$29,789</b>	<b>\$29,889</b>	<b>\$100</b>	<b>0.34%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 (6635) Bank Charges	\$52	\$52	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$52</b>	<b>\$52</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 (7920) Interest on LT Debt	\$3,275	\$2,000	(\$1,275)	(38.93%)
<b>Subtotal Other Charges</b>	<b>\$3,275</b>	<b>\$2,000</b>	<b>(\$1,275)</b>	<b>(38.93%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 (9200) Admin Control Acct	\$25,000	\$26,000	\$1,000	4.00%
59005 (9209) Admin Control Acct-Clearing	(25,000)	(26,000)	(1,000)	4.00%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,327</b>	<b>\$2,052</b>	<b>(\$1,275)</b>	<b>(38.32%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$26,462)</b>	<b>(\$27,837)</b>	<b>(\$1,375)</b>	<b>5.20%</b>

**FY 2018-19 BUDGET  
CHARACTER JUSTIFICATION**

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

**Character Title:** Taxes **Character No.:** 44615-33110300-40

**40002 (1000) Prop Taxes - CY Secured**

The Auditor-Controller establishes a tax rate sufficient to accumulate tax revenues necessary to make bond payments of interest and principal. The bonds were passed to fund construction of sewage facilities.

**40111 (1020) Prop Taxes - CY Supplemental**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**40101 (1040) Prop Taxes - CY Unsecured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**Note:** The FY 18-19 bond payment amount (principal and interest) is \$28,052. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

**Character Title:** Use of Money **Character No.:** 44615-33110300-44

**44002 (1700) 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>1.89%</u>
Projected/Planned Interest on Pooled Cash	\$189

**Character Title:** Intergovernmental Revenue **Character No.:** 44615-33110300-42

**42291 (2440) State Homeowners Prop Tax Relief**

This account records the receipt of State Home Owner's Property Tax Relief as allocated by the Auditor's Office. The claim is filed with the State based on the number of Homeowner's exemptions filed with the County.

**Character Title:** Services and Supplies **Character No.:** 44615-33110300-51

**51242 (6635) Bank Charges**

This account records the fee collected by the County Treasurer for acting as the fiscal agent.

**53103 (7920) Interest on Long-Term Debt**

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began January 1, 1981 and will continue semi-annually until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

**59004 (9200) Admin Control Account**

This account reflects the principal payment for general obligation bonds that were issued in 1980 to finance the local share of a wastewater collection system. Payments on the bonds will continue until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$500,000
Total FY 80-81 through FY 16-17 Principal Payments:	(422,000)
FY 17-18 Principal Payment:	<u>(25,000)</u>
Outstanding Bond Amount	\$53,000

**59005 (9209) Admin Control Account-Clearing**

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

**FY 2018-19 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Sanitation  
Fund: SANITATION ZONE - GEYSERVILLE - BONDS  
Fund/Department ID: 44615-33110300

DESCRIPTION OF FUND ACTIVITY	Actual FY 16-17	Estimated FY 17-18	Requested FY 18-19
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$13,188</b>	<b>\$13,867</b>	<b>\$15,462</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	29,973	30,922	29,889
Expenditures - (Decrease) fund balance	(4,500)	(3,327)	(2,052)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>25,473</u>	<u>27,595</u>	<u>27,837</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
59004 (9200) - Enterprise Principal	(24,000)	(25,000)	(26,000)
Unrealized Gain/Loss	205	-	-
Change In Mature Bonds Payable	(1,000)	(1,000)	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<u>(24,795)</u>	<u>(26,000)</u>	<u>(26,000)</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$13,867</b>	<b>\$15,462</b>	<b>\$17,299</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$679</b>	<b>\$1,595</b>	<b>\$1,837</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/16</u></b>	<b><u>7/1/17</u></b>	
Cash	\$37,188	\$38,867	
Matured Bonds Payable	(24,000)	(25,000)	
<b>Total Beginning Fund Balance</b>	<u>\$13,188</u>	<u>\$13,867</u>	