

Water Transmission FY 2026/2027 Draft Budget and Rates

Sonoma Water Background

Sonoma Water is a wholesale water supplier to nine cities and water districts that serve more than 600,000 residents in portions of Sonoma and Marin counties. The Russian River provides most of Sonoma Water's water supply with groundwater supply from the Santa Rosa Plain as a secondary source.

Under agreements with the U.S. Army Corps of Engineers, Sonoma Water manages the water supply storage in Lake Mendocino and Lake Sonoma to provide a reliable water supply and maintain minimum instream flow requirements for fish and wildlife protection and recreation in the Russian River and Dry Creek. Sonoma Water holds water-right permits issued by the State Water Resources Control Board that authorize Sonoma Water to store up to 122,500 acre-feet per year of water in Lake Mendocino and up to 245,000 acre-feet/year of water in Lake Sonoma.

The primary points of Sonoma Water's diversion facilities near Forestville include six radial collector wells that extract Russian River underflow that has been filtered through approximately 100 feet of natural sand and gravel. This highly efficient, natural filtration process, with chlorination treatment, produces high-quality, potable water. This water is then fed directly into Sonoma Water's aqueduct system.

The Water Transmission System extends from Sonoma Water's Russian River diversion facilities located near Forestville to the Santa Rosa, Petaluma, and Sonoma valleys. The Water Transmission System consists of over 85 miles of pipelines, seven booster-pump stations, and 18 storage tanks with a combined storage capacity of 128.8 million gallons. The major pipelines that comprise the system and range in diameter from 16 to 54 inches are: the Santa Rosa Aqueduct (built in 1959), the Sonoma Aqueduct (built in 1963), the Petaluma Aqueduct (built in 1962), and the Cotati Intertie (built in 1977).

Sonoma Water remains dedicated to serving our communities and securing our future through responsible resource and environmental stewardship, continued technical innovation, investment in critical infrastructure and effective fiscal management.

Recent Highlights

A few highlights of programs and projects that Sonoma Water accomplishes in collaboration with the water contractors and other partners that benefit the community are summarized below. More information can be found on Sonoma Water's website at: <https://www.sonomawater.org>.

- **Santa Rosa Plain Water Supply Resiliency:** Reactivated three Santa Rosa Plain Wells, utilizing \$6.9 million in Department of Water Resources grant funding for two of the wells, and implemented Aquifer Storage and Recovery for additional water supply reliability and alleviate drought impacts to the water contractors and their customers.
- **Regional Water Supply Resiliency:** Sonoma Water has worked collaboratively with the water contractors to improve the region's water supply reliability during periods of water supply shortage due to drought, seismic, and other hazard events. Using Sonoma Water's transmission system as the backbone, Sonoma Water is pursuing development of a Regional Water Bank Implementation Strategy to integrate the most significant regional water storage facilities (Lake Sonoma, groundwater basins, Lake Stafford, and Marin Water reservoirs).

- **Hazard Mitigation:** Sonoma Water and its water contractors have invested substantially in efforts to protect water supply infrastructure with continued emphasis on implementing high priority seismic and flood hazard mitigation projects.
- **Sonoma-Marin Saving Water Partnership (SMSWP):** Sonoma Water is administering a \$4 million regional drought resiliency program with a \$2 million United States Bureau of Reclamation grant that is being passed through to the water contractors to implement critical drought resiliency programs.
- **Water, Stormwater, and Energy Education Program:** Sonoma Water collaborates with the SMSWP and Sonoma Clean Power to bring its education program annually to more than 16,000 local students.
- **Dry Creek Habitat Enhancement:** Sonoma Water, the water contractors, and the U.S. Army Corps have completed 5 miles of restoration to date. The U.S. Army Corps agreement with Sonoma Water provides a 65 percent cost share to complete fishery habitat restoration work in Dry Creek.
- **2025 Russian River Biological Opinion:** On April 29, 2025, the National Marine Fisheries Service (NMFS) issued a second Russian River Biological Opinion to the USACE, Sonoma Water, and the Mendocino County Russian River Flood Control and Water Conservation Improvement District. The 2025 Russian River Biological Opinion has a ten-year term and covers the USACE and Sonoma Water's operations and maintenance activities, including water supply, flood control, channel maintenance and habitat restoration in the Russian River watershed.

Sonoma Water leverages partnerships to implement programs funded from other sources that also benefit the water contractors and the community they serve:

- **Quagga Mussels:** Sonoma Water collaborates with the U.S. Army Corps of Engineers, the California Department of Fish and Wildlife, and the California Department of Boating and Waterways on a boat inspection strategy to prevent invasive mussel infestations in Lake Mendocino and Lake Sonoma.
- **Forecast Informed Reservoir Operations (FIRO):** FIRO is an ongoing collaborative program with Sonoma Water, the U.S. Army Corps of Engineers, and a multi-agency steering committee that began in 2012. FIRO is a flexible water management approach that uses data from watershed monitoring and improved weather forecasting to help water managers selectively retain or release water from reservoirs for increased resilience to droughts and floods. A significant accomplishment in 2025 was the incorporation of FIRO into updates to the water control manual for Coyote Valley Dam and Lake Mendocino. The revised manual redefines the operating rules around flood control schedules for the first time in the dam's 66-year history by incorporating the principles of modern-day forecast-informed reservoir operations, or FIRO, to enhance the facility's dual mission of flood risk management and water supply security.
- **San Francisco Bay Advanced Quantitative Precipitation Information System (AQPI):** The AQPI system provides X-Band and C-Band weather radar information that will increase the accuracy of weather forecasting and response systems throughout the Bay Area. A \$20 million grant from the Department of Water Resources awarded in 2016 to Sonoma Water and its partners to install four weather radars in the Bay Area to provide improved precipitation and hydrologic information to water agencies, flood control managers, and emergency personnel. The C-Band radar installation was accomplished in late 2025. The radar data will result in improved management of water supply reservoirs, and improved operations of wastewater systems and flood protection facilities.

Challenges

Sonoma Water, our water retailers, and the industry at-large are facing very similar challenges including aging infrastructure, rising operating and maintenance costs, and water usage fluctuations resulting in lower revenues. These challenges drive rate increases which have a financial impact on end users but are necessary to upgrade infrastructure and ensure reliable service. Similar to the water contractors, Sonoma Water has deferred maintenance and capital projects to keep water rates as low as possible while providing clean, reliable, essential water for the benefit of the water contractors and the 600,000 customers they serve every day. These challenges

will continue to put pressure on rates given the significant needs of the system in the coming years as additional infrastructure investments are required.

Aging Infrastructure

Our critical infrastructure, including aqueducts, pipelines, pump stations, storage tanks, and wells are gradually aging after decades of reliable service. A significant portion of these assets are approaching the end of their useful lifespan. Preliminary assessments of the water production/transmission systems indicate that a large portion is in less than acceptable (i.e. fair, poor, or failed) condition. The age of the infrastructure and current condition of assets, combined with substantial levels of deferred maintenance, present a significant challenge for Sonoma Water in the near term. The draft FY 2026/2027 Water Transmission Budget supports Sonoma Water's five-year strategic plan by continuing investments to upgrade critical aging infrastructure and systems that supply essential water to all the water contractors and ultimately 600,000 residents in Sonoma and Marin County.

To address this challenge, Sonoma Water has developed an Asset Management Program and is also currently preparing a 20-year Comprehensive Water Master Plan on the water production/transmission system. The assessment data collected under the Asset Management Program will be incorporated, along with recommendations of other current seismic and regional resilience planning efforts, into the 20-year Comprehensive Water Master Plan. These efforts will provide crucial information on system health and we anticipate these efforts will identify additional system needs on both the near and long-term timeframes.

Rising operating and maintenance costs

Operation and maintenance costs continue to rise due to several factors including inflation, labor costs, and increasing regulations. Economic and operational pressures include significant increases in the price of electricity, chemicals, and treatment supplies. In addition, tariffs cost increases are starting to materialize and are creating additional uncertainty in regard to future costs.

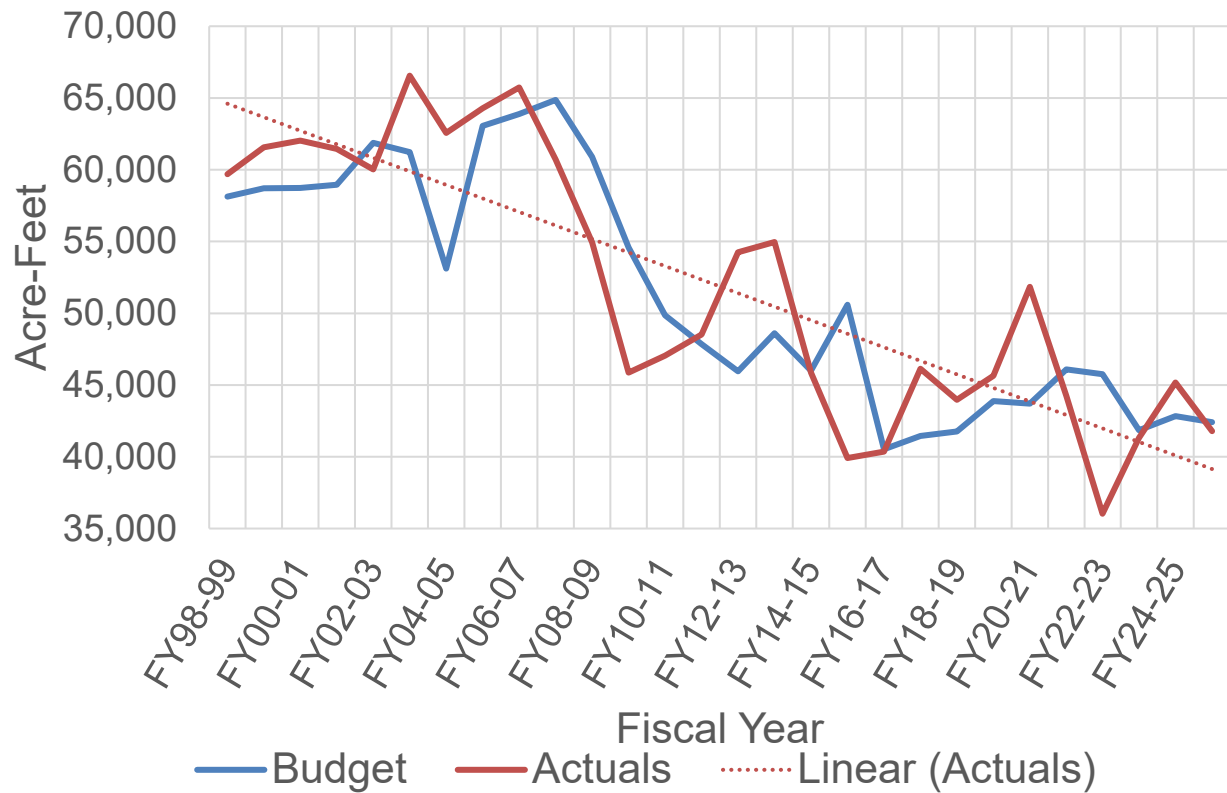
Water Usage Fluctuations/Volumetric Rate

The terms of the Restructured Agreement for Water Supply require that budgeted deliveries be the lesser of the preceding twelve months of water delivered, or the average annual amount of water delivered during the preceding 36 months. This requirement is to ensure Sonoma Water can meet its obligation to set rates at an amount that covers the projected costs for the following year. Sonoma Water must also generate sufficient revenue to cover debt obligations and maintain a debt coverage ratio as stipulated in outstanding bond issuances.

Deliveries remain low by historical standards and trends show negative or flat growth both in the near and long term. Sonoma Water's rate is fully volumetric meaning that lower deliveries drive rates higher. Year-to-year differences in budgeted deliveries averaged over the 3-, 5-, and 10-year periods have been negative, even when including the deviation proposed and approved in FY 2024/2025 to use the higher of the delivery numbers. Year-to-year differences in actual deliveries inherently have more variability but have also shown negative growth when averaged over 5-year period. The 3-year and 10-year periods show growth, but this is skewed by the fact that both FY2015/2016 and FY2022/2023 set records as our two lowest delivery years on record, meaning the 3-year and 10-year figures have abnormally low starting points.

Difference in Year-to-Year Budgeted Deliveries			Difference in Year-to-Year Actual Deliveries		
3-year average	5-year average	10-year average	3-year average	5-year average	10-year average
-2.39%	-0.49%	-1.46%	5.50%	-3.35%	1.14%

Water Deliveries - Budget to Actual



** Increase in actual deliveries in FY20-21 was partially due to the backfilling of Stafford Lake by NMWD. In FY21-22, MMWD took excess winter instream flows. FY22-23 was an historic low at 36,032 AF.*

Multiple years of drought and mandated conservation measures resulted in low water deliveries, low water sales revenue, and reduced fund balance reserves. The FY budgeted deliveries of 41,776 AF represent a 1.49% decrease (631 AF) from the FY 2025/2026 budget.

Draft Proposed Budget

This draft FY 2026/2027 Water Transmission Budget has been developed based on the prior 12-month of water deliveries of 41,776 Acre-Feet (AF) and is shown below.

	FY25-26	FY26-27	
	Budget (in Millions)	Budget (in Millions)	Change (in Millions)
Operations and Maintenance	\$45.87	\$48.75	\$2.88
Capital Projects	\$18.28	\$10.90	(\$7.38)
Biological Opinion Compliance, Water Supply Planning, Water Conservation	\$8.80	\$10.09	\$1.29
Debt Service	\$9.07	\$8.67	(\$0.41)
Totals	\$82.02	\$78.41	(\$3.62)
Grants, Use of Fund Balance, and Bond Proceeds	\$21.22	\$14.64	(\$6.58)

The proposed rate increases are 8.21% to 8.97% for prime contractors served from the three aqueducts. See page xi which includes more details and also includes rates for Town of Windsor, NMWD, and MMWD.

Sources of revenue including water sales and charges for services, federal and state grants, existing fund balances, contributions, interest, and bond financing are detailed below:

Revenues	FY 2026/2027 Draft Budget	Increase/(Decrease) over FY 2025/2026
Water Sales & Charges for Services	\$65,423,715	7.28%
Power Sales	300,000	200.00%
Operating Grants	34,871	(52.23%)
Capital Grants	0	0%
Contributions	740,370	24.67%
Interest & Investment Earnings	1,394,278	27.75%
TOTAL	\$67,893,234	8.04%

*Capital Grant figure only reflects new awards. Most capital grants are multi-year projects and project revenues/expenses will be rolled forward into the adjusted budget. New awards not known at budget time will be added to the adjusted budget.

*Contributions include TOW diverted revenue and WUE Passthroughs.

Fund Balance	FY 2026/2027 Draft Budget	Increase/(Decrease) over FY 2025/2026
Use of Fund Balance:	\$ 2,097,124	(73.56%)

Bond Funds	FY 2026/2027 Draft Budget	Increase/(Decrease) over FY 2025/2026
Use of Bond Funds	\$ 12,510,000	(5.33%)

Budget Requirements:

- Maintain 3-month operating reserve.
- Maintain 1.15x debt coverage bond covenant.
- Rates collect 1.15x debt service in accordance with the provisions of the Water Transmission System Master Ordinance.

Changes made since January 22, 2026 Draft Water Transmission Budget:

- Increased Power Sales from \$100,000 to \$300,000 as we anticipate the Warm Springs Dam Hydro Project will be operational at end of Q3. In future years this amount will reflect Power Sales for the full 12 months.
- Added revenue of \$300,000 in Common Facilities for the construction of the Warm Springs Dam Hydropower Retrofit Project. Revenue source is from Power and Water Resources Pooling Authority (PRWPA) P-3 funding.
- Fixed formula error in computation of O&M rate.
- These changes reduced rate increases:
 - Santa Rosa Aqueduct/Town of Windsor reduced from 8.83% to 8.21%
 - Petaluma Aqueduct reduced from 9.58% to 8.97%
 - Sonoma Aqueduct reduced from 9.28% to 8.72%
 - North Marin Water District reduced from 10.01% to 9.42%
 - Marin Municipal Water District reduced from 8.23% to 7.68%
- Various other typographical or sum errors not affecting the rate.

Factors affecting the Rate Increase:

- 1.49% decrease in deliveries
- Multiple years with actual water deliveries below budget reducing reserves. Total budget shortfall over prior three years is 7,888 AF.
- Erosion of fund balance available to offset rate increases.
- Lack of budgeted grant funding.
- 4.41% decrease in overall budget from PY.
- 6.28% increase in O&M costs.
- 40.37% decrease in Capital Project costs (Capital program funded by loans, bonds, and fund balance)
- 14.66% increase in Subfund costs.
- 4.52% decrease in debt service.
- 100% of the rate increase is attributable to the O&M and subfund (Water Management, Watershed Planning and Restoration, Recycled Water and Local Supply, and Water Conservation) budget the year.
- Increases in material and equipment costs for aging infrastructure and priority maintenance projects that can no longer be deferred, supply chain disruptions, long lead times on equipment, and the current inflationary environment are putting continued upward pressure on the Water Transmission System budget.

Fund Highlights:

Operations and Maintenance (O&M)

- 7.3% increase in water sales revenue due to a decrease in deliveries and the rate needed to cover budgeted expenditures.
- 7.9% increase in budgeted expenditures. Budgeted expenditure increases are attributable to cost increases for maintenance equipment, permitting costs, SCADA system contributions, utilities, staff costs (tied to negotiated labor agreements), and the Tank Recoating Program. Note that the increase in FY26/27 request for the Tank Recoat Program is partially due to cuts to its budget in prior years that reduced our rate smoothing efforts.
- O&M budget has been already been reduced by **\$1.7 million, or 2.9%**, by deferring maintenance costs, studies, and projects. Included in this amount is a **\$450,000** reduction to the Tank Recoat Program. This could result in a rate spike in future years as the project's costs cannot be deferred indefinitely.
- Deferring the maintenance projects above reduced the O&M rate increase from more than 12.32% to 8.21%.
- Budgeted projects have been thoroughly reviewed and edited and represent the budgeted work that can reasonably occur in FY 2026/2027. Budgeted maintenance projects are a priority, and further delays and cuts pose detrimental operational impact and risk.
- Must have sufficient net operating revenues to meet 1.15x debt coverage bond covenant requirement. Note that an estimated \$32.96M bond issuance is occurring in FY25/26.
- Water Sales Revenue Budget to actuals:
 - FY 2021/2022: -\$1M
 - FY2022/2023: -\$10.2M
 - FY 2023/2024: -\$1.6M
 - FY 2024/2025: \$2.6M
 - FY 2025/2026: -\$0.7M (current estimate)
- FY 2025/2026 expenditures are anticipated to align with the adjusted budget. Unspent non-routine project budget is rolled forward to subsequent budget years to avoid being included in the rate calculation more than once.

See pages 18-25 for details on major services & supplies, maintenance – equipment, and consulting/contractual services occurring in FY26/27.

Capital Projects

Capital Projects: FY 2026/2027 draft budgeted expenditures of \$10.90 million decreased by \$7.38 million or 40%. The capital program is fully funded by grants, bonds, and use of fund balance. See detailed list of capital projects on page xvii.

The Capital budget has been thoroughly reviewed and represents the budgeted work that can reasonably occur in FY 2026/2027 or will need to be encumbered in FY26/27 utilizing bond funds, capital charges, and fund balance.

Hazard mitigation projects (\$3.55 million) and infrastructure improvement projects/drought resiliency projects (\$7.36 million) are fully funded by Water Revenue Bonds, Grants, and Fund Balance.

Construction: Hazard Mitigation Projects	\$1,859,215
Bennett Valley Fault Crossing	50,220
River Diversion Structure (RDS) Upgrade Project	598,625
Seismic Retrofit of Storage Tanks – Ralphine 1	13,100
Seismic Retrofit of Storage Tanks – Sonoma 1	648,360

Wilfred Booster Station	548,910
Design: Hazard Mitigation Projects	\$1,686,640
Seismic Retrofit of Storage Tanks - Sonoma 2	480,600
Seismic Retrofit of Storage Tanks – Ralphine 2	453,100
Seismic Retrofit of Storage Tanks – Other Tanks	752,940
Construction: Other Capital Projects	\$178,054
Warm Springs Dam Hydropower Retrofit	178,054
Design Other Capital Projects	\$7,179,471
Kawana-Ralphine SBS Pipeline	267,136
Mirabel/Wohler Storage Building	4,600,995
Water Treatment System Modernization - Shone Farm & FBS	1,273,640
Water Treatment System Modernization - Wohler Facility	1,037,700

Watershed Planning/Restoration (Biological Opinion)

- 99.81% increase in revenue due to an increase in costs associated with the 2025 Russian River Biological Opinion and the rate needed to cover budgeted expenditures coupled with a decrease in available fund balance to offset rate increases.
- \$2.4 million in Use of Fund Balance reduces rate increase from 234.43% to 108.74%.
- 108.74% rate increase compared to 14.14% increase in FY 2025/2026 when \$3.2 million in Use of Fund Balance was budgeted.
- Expenditures are anticipated to range from \$3.5 million to \$5.6 million annually in this subfund. A rate of \$95.41/AF at 41,776 AF generates \$3.99 million in revenue. This gets us to the lower end of the anticipated expenditure estimate. There is a need to increase revenue in this fund to cover a greater portion of annual costs as we continue to utilize fund balance to keep the rate low. If more fund balance were used, there would be a significant rate spike in subsequent years to generate sufficient revenue for the subfund. The rate increase is intended to smooth future rate increases.
- See pages 27-28 for list of consulting/contractual services occurring in FY26/27.

Water Conservation

- 9.05% increase in revenue due to the rate needed to cover budgeted expenditures and lower anticipated grant revenue partially offset by increased revenue from Town of Windsor diverted water charges.
- 6.92% increase in expenditures.
- \$160,000 in Use of Fund Balance. Reduces rate increase from 19.00% to 13.00%.
 - FY 2025/2026 Adopted Budget used \$210,000 in Fund Balance to reduce the Water Conservation Rate Increase to 7.20%.
 - Without the Use of Fund Balance in the FY 2025/2026 Adopted budget, the Water Conservation rate increase would have been 15.51%.
- See pages 30-31 for list of consulting/contractual services occurring in FY26/27.

Similar to last year, the Water Conservation Subfund budget is only inclusive of what is needed to maintain existing successful regional programs of the Partnership, including the Water Education Program, Green Business Program, Garden Sense Program, Water Loss Working Group and Validation Services, QWEL Program, Eco-Friendly Garden Tour, and WaterSmart Plant Label Program.

Water Management Planning

The Water Management Planning rate is decreasing from the previous year as FY2025/2026 budget included costs for the 2025 Urban Water Management Plan (UWMP). The next UWMP will be issued in 2030. Sonoma Water attempts to smooth the cost for this 5-year report to avoid rate spikes, but rate reduction efforts in prior years resulted in the removal of the smoothing efforts. The FY2026/2027 budget request includes costs to smooth the rate for the 2030 UWMP. Sonoma Water was able to use \$50,000 in Fund Balance to help reduce the FY2026/2027 rate.

- See pages 26 for list of consulting/contractual services occurring in FY2026/2027.

Recycled Water and Local Supply

Recycled Water and Local Supply costs have historically been for Sonoma Water's share of the groundwater sustainability agency's contributions. Sonoma Water's share of mandatory fees has been included in the Agency Operating fund since FY 2024/2025. The is sufficient fund balance to set the rate at \$0.00/AF this year and still cover depreciation which is currently the only expense.

Debt Service

Debt Service Expenditures decrease by \$.41M or 4.52% as a result of debt issuance costs for the planned \$32.96M in 2026 Water Revenue Bonds being captured in the Prior Year Budget. A list of capital projects that we anticipate funding with revenue bond proceeds in the 3-year required time frame is shown in the Long-Range Financial Plan.

Summary

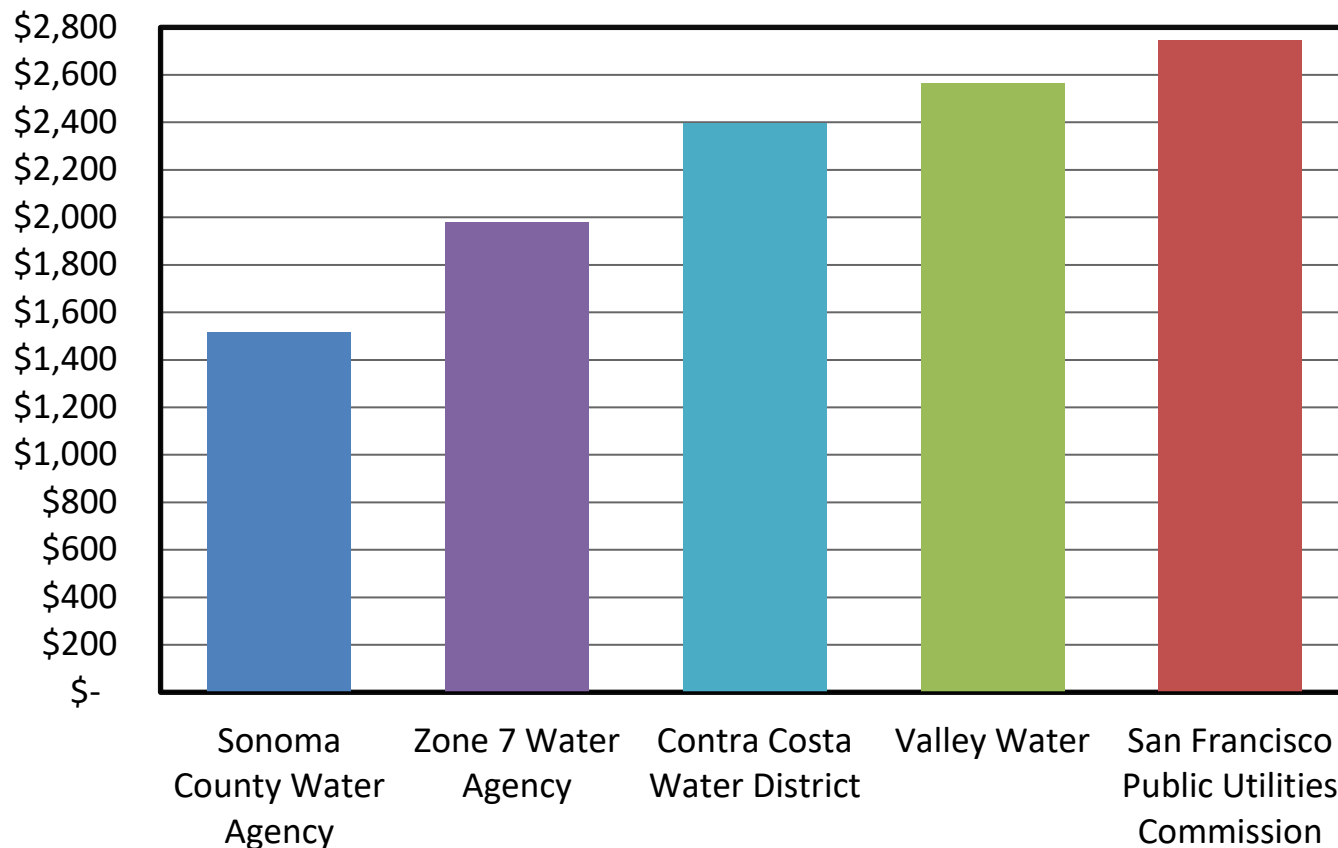
Sonoma Water, our water retailers, and the industry at-large are facing very similar challenges including aging infrastructure, rising operating and maintenance costs, and water usage fluctuations resulting in lower revenues, forcing many wholesalers and retailers to raise rates beyond historical averages to address maintenance and capital needs. These challenges drive rate increases which have a financial impact on end users but are necessary to upgrade infrastructure and ensure reliable service. Similar to the water contractors, Sonoma Water has deferred maintenance and capital projects to keep water rates as low as possible while providing clean, reliable, essential water for the benefit of the water contractors and the 600,000 customers they serve every day.

The proposed draft budget for FY 2026/2027 is based on accomplishing the required elements of the Biological Opinion, maintenance of facilities, continued implementation of hazard mitigation and reliability projects, and projects to maintain, replace, and improve critical infrastructure. The FY budgeted deliveries of 41,776 AF represent a 1.49% decrease (631 AF) from the FY 2025/2026 budget, and the combination of low reserves, increasing operations and maintenance costs to keep pace with critical system needs, and capital projects to replace aging infrastructure, has contributed to needed rate increases.

Sonoma Water recognizes the profound impact of natural hazards, the remnants of the COVID-19 pandemic, inflationary pressures, and other economic circumstances to many residents, businesses, and our retail water contractors. In response to the far-reaching financial hardships, Sonoma Water has made a conscious effort to propose reasonable rate increases while continuing to maintain system reliability and public health and safety. The many challenges we face will continue to put pressure on rates given the significant needs of the system in the coming years as additional infrastructure investments are required.

Significant efforts have been made to propose a responsible budget. The proposed rate increases are 8.21% to 8.97% for prime contractors served from the three aqueducts. See page xi for more details on prime contractors' rates and the rates for Town of Windsor, NMWD, and MMWD.

Sonoma Water continues to have one of the lowest wholesale water rates in the San Francisco Bay Area. The chart below compares the proposed FY26/27 rate per AF on the SR AQ to the current rates of other wholesale water agencies in the Bay Area.



** Valley Water rates for FY26/27 are not available as of 1.22.26. FY25/26 rates are used as a placeholder.*

**Zone 7 and Contra Costa Adjust rates on a Calendar Year. 2026 Rates are listed*

Proposed rates are shown in the table below:

Charge / Aqueduct	Santa Rosa	Petaluma	Sonoma
Deliveries (Acre-Feet)	41,776		
O&M	\$1,106.05	\$1,106.05	\$1,106.05
Water Management Planning	\$2.63	\$2.63	\$2.63
Watershed Planning & Restoration	\$95.41	\$95.41	\$95.41
Recycled Water and Local Supply	\$0.00	\$0.00	\$0.00
Water Conservation	\$72.13	\$72.13	\$72.13
Total O&M	\$1,276.22	\$1,276.22	\$1,276.22
Storage & Common Bond/Loan Charges	\$228.65	\$228.65	\$228.65
Petaluma Aqueduct Bond/Loan Charge		\$27.55	
Sonoma Aqueduct Bond/Loan Charge			\$166.46
Prime Contractors	\$1,504.87	\$1,532.42	\$1,671.33
<u>Discretionary Charges</u>			
Capital Charges - to build fund balance for future projects	\$11.00	\$10.00	\$34.90
Total Prime Contractors	\$1,515.87	\$1,542.42	\$1,706.23
Total Overall Increase:	8.21%	8.97%	8.72%

Entity	Rate per AF	Rate Increase
Town of Windsor	\$1,515.87	8.21%
Town of Windsor (Diverted Water)	\$170.18	48.94%
NMWD	1,611.15	9.42%
MMWD	\$1,886.15	7.68%

- Deliveries: (Budget Packet Pages 9-14):**

FY 2023/2024 Budget	FY 2023/2024 Actuals	FY 2024/2025 Budget	FY 2024/2025 Actuals	FY 2025/2026 Budget	FY 2026/2027 Est. Budget
12-months		3-year average		3-year average	12-months
41,847	41,317	42,826	45,184	42,407	41,776
	1.3% less than budget		5.5% more than budget		
A/F Difference	(530)		2,358		

FY 2025/2026 Budgeted Deliveries vs FY 2026/2027 Budgeted Deliveries	1.5% decrease
FY 2024/2025 Actuals vs FY 2025/2026 Estimated Actuals	7.5% decrease

- **Operations and Maintenance (O&M) – Water Transmission O&M Fund (Budget Packet Pages 15-25):**
 - In accordance with the Restructured Agreement for Water Supply:
 - The rate is calculated by dividing operations and maintenance expenditures (less specific cash and noncash revenues and expenditures) by budgeted deliveries.

O&M Fund	Increase (Decrease) in Dollars	Percent Change	Description
Rate per AF	\$76.89	7.47%	Increase is attributable to increased infrastructure maintenance needs including higher expenditures for Tank Recoat Program due to the partial removal of rate smoothing efforts in prior years.
Revenue	\$4,710,000	7.68%	Increase in revenue is attributable to the rate increase, interest earnings, and anticipated power sales.
Expenditures	\$5,358,000	7.89%	Increase is attributable to cost increases for maintenance equipment, permitting costs, SCADA system contributions, utilities, staff labor costs tied to negotiated labor agreements, and other expenditures increases described below.

Factors affecting the O&M rate:

O&M Fund Expenditures	Increase (Decrease) in Dollars	Percent Change	Description
Labor	\$1,074,000	5.06%	Increase is attributable to an increase in labor costs for maintenance projects. Most of this increase is due to negotiated labor rates.
Power	\$50,000	1.04%	Power demand and costs expected to increase roughly 1% from prior year budget.
Chemicals	\$46,000	3.81%	Costs expected to remain stable after several years of large increases.
Testing/Analysis	\$0	0.00%	Costs expected to align with FY2025/2026 budget. Budget includes sampling and analysis tied to the Santa Rosa Plain Wells Projects as well as microplastics and Perfluoroalkyl/Polyfluoroalkyl Substances (PFAS) testing.
Contract Services	\$1,979,000	20.68%	Increase primarily attributable to increased budget needs tied to the Tank Recoat Program, partially offset by deferral of tank recoat rate smoothing efforts and a decrease in costs for studies.
Maintenance - Equipment	\$166,000	6.22%	Increase is attributable to a general increase in routine maintenance costs and fencing repairs at water tanks and booster stations.
Rents and Leases - Heavy Eqt	\$0	0.00%	Costs expected to align with FY2025/2026 budget/actuals.

O&M Fund Expenditures	Increase (Decrease) in Dollars	Percent Change	Description
Equipment Usage Charges	\$0	0.00%	Costs expected to align with FY2025/2026 budget/actuals.
SCADA	\$7,200	0.28%	Increase attributable to water transmission system's share of SCADA maintenance expenses and capital project costs.
Operating Transfers	\$1,961,000	8.00%	Operating Transfers (OT's) move revenue generated by rates into respective funds (debt service funds, subfunds, aqueduct capital funds and Common Facilities) and maintain an appropriate fund balance.

- **Subfunds: (Budget Packet Pages 26-34):**

- Subfund rates are calculated by dividing subfund expenditures minus grant revenue by budgeted water deliveries.
- Water Management Planning:
 - Expenditures are for Urban Water Management Planning (UWMP) which is required to be updated every five years and the Annual Water Supply & Demand Assessment.

Water Management Planning	Increase (Decrease) in Dollars	Percent Change	Description
Rate per AF	(\$1.94)	-42.4%	Fiscal Year 2025/2026 rate is \$4.57. Fund is for Urban Water Management Plan updates and the Annual Water Supply & Demand Assessment. Using \$50,000 in fund balance. Rate decrease is due to reduced needs due to 5-year cycle of Urban Water Management Plan partially offset by lower use of fund balance.
Revenue	(\$90,000)	-42.8%	Decrease due to subfund rate decrease and decreased interest earnings.
Expenditures	(\$190,000)	-54.3%	Budget decrease is tied to reduced efforts for contract service and staff time related to the Urban Water Management Plan. The next UWMP will be issued in 2030. Sonoma Water attempts to smooth the cost for this 5-year report to avoid rate spikes.

- Watershed Planning and Restoration:
 - Expenditures are for planning, design, and implementation of watershed restoration projects and projects required under the Biological Opinion.

Watershed Planning and Restoration	Increase (Decrease) in Dollars	Percent Change	Description
Rate per AF	\$49.71	108.7%	Fiscal Year 2025/2026 rate is \$45.71. Rate increase is primarily a result of costs associated with the new Biological Opinion, including Estuary Enhancement, Eel Grass & eDNA monitoring, Dry Creek small scale restoration, Hydrologic index work, CEQA petitions, and the upper river steelhead migration study and a decrease in the use of fund balance. Rate of \$152.86/AF based on \$6.4M in expenditures and 41,776 AF is reduced to \$95.41/AF by using \$2.4M in fund balance. In Fiscal Year 2025/2026, \$3.2M in fund balance was utilized to offset rate increases.
Revenue	\$2,157,000	99.8%	Increase due to subfund rate increase partially offset by lower interest earnings and use of fund balance to reduce and smooth overall rate increase.
Expenditures	\$1,248,000	24.3%	Increase is primarily a result of costs associated with the new Biological Opinion, including Estuary Enhancement, Eel Grass & eDNA monitoring, Dry Creek small scale restoration, Hydrologic index work, CEQA petitions, and the upper river steelhead migration study and a decrease in the use of fund balance.

- Recycled Water and Local Supply:
 - Expenditures are for planning, design, and implementation of recycled water and local supply projects. The fund previously included water contractor projects under the Local Recycled Water Tier 2 (LRT2) Program.

Recycled Water and Local Supply	Increase (Decrease) in Dollars	Percent Change	Description
Rate per AF	(\$0.14)	-100.0%	Fiscal Year 2025/2026 rate is \$0.14. Dropping to \$0.00 by using Fund Balance.
Revenue	\$2,000	29.2%	Using an estimated \$6,000 in fund balance. Increase in revenue is associated with anticipated interest earnings.
Expenditures	\$0	0.0%	The only budgeted expenditure is \$6,000 in depreciation. No change from prior year.

Water Conservation:

- Expenditures are for water use efficiency projects, outreach, and education.

Water Conservation	Increase (Decrease) in Dollars	Percent Change	Description
Rate per AF	\$8.30	13.0%	Fiscal Year 2025/2026 rate is \$63.83. Rate of \$77.49/AF based on \$3.2M of net expenditures and 41,776 AF is reduced to \$73.66/AF by using \$160,000 in fund balance. In Fiscal Year 2025/2026, net expenditures were 2.9M and \$210,000 in fund balance was utilized to offset rate increases.
Revenue	\$298,000	9.1%	Increase due to subfund rate increase to cover budgeted expenditures and lower anticipated grant funding than prior year budget, partially offset by increased revenue from Town of Windsor diverted water charges.
Expenditures	\$229,000	6.9%	Increase is primarily associated with negotiated labor rates and outreach programs. Expenditures are used to implement water use efficiency, outreach and education projects, and address ongoing water conservation needs.

- **Storage, Common, and Sonoma Bond/Loan Charges: (Budget Packet Pages 41-55):**

- The rates are calculated by dividing the annual debt service and reserve requirements (2015A, 2019A, 2022A, and anticipated 2026A Water Revenue Bonds) by water deliveries.

Storage and Common Bond/Loan Charges	Increase (Decrease) in Dollars	Percent Change	Description
Storage Bond/Loan Charge	(\$4.29)	-8.6%	Fiscal Year 2025/2026 rate is \$50.09. Rate is based on revenue requirement for debt service divided by water deliveries. Total Debt service lower than previous year as issuance costs tied to the 2026 Bonds for capital projects in the Storage Fund were paid in FY2025/2026. Decrease partially offset by a decrease in budgeted water deliveries.
Common Bond/Loan Charge	(\$13.51)	-6.9%	Fiscal Year 2025/2026 rate is \$196.36. Rate is based on revenue requirement for debt service divided by water deliveries. Total Debt service lower than previous year as issuance costs tied to the 2026 Bonds for capital projects in the Common Fund were paid in FY2025/2026. Decrease partially offset by a decrease in budgeted water deliveries.
Petaluma Aqueduct Bond/Loan Charge	\$11.89	75.9%	Fiscal Year 2025/2026 rate is \$15.66. Petaluma Aqueduct pays an additional revenue bond charge for the bonds associated with Ely BPS Flood Control and Electrical Upgrade and Wilfred Booster Station Projects. Rate is based on revenue requirement for debt service divided by water deliveries.
Sonoma Aqueduct Bond/Loan Charge	\$21.91	15.2%	Fiscal Year 2025/2026 rate is \$144.56. Sonoma Aqueduct pays an additional revenue bond charge for the bonds associated with Sonoma Booster Station Electrical Upgrade and Pumping Reliability Project, Bennett Valley Fault Crossing Project, and other Creek Crossing Projects on the Aqueduct. Rate is based on revenue requirement for debt service divided by water deliveries. Total Debt service higher than previous year due to structure of the bond payments on existing debt.

- **Aqueduct Capital Charge: (Budget Packet Page 1):**

- A discretionary charge is added by the water contractors to build fund balance for future aqueduct capital projects and to provide rate stabilization capacity.
- The FY 2025-2026 budget included an \$11 per Acre-Foot charge for the Santa Rosa Aqueduct, a \$10 per Acre-Foot charge for the Petaluma Aqueduct, and a \$34.90 per Acre-Foot charge for the Sonoma Aqueduct.
- The FY 2026-2027 draft budget includes a \$11 per Acre-Foot charge for the Santa Rosa Aqueduct, a \$10 per Acre-Foot charge for the Petaluma Aqueduct, and a \$34.90 per Acre-Foot charge for the Sonoma Aqueduct pending input from the water contractors

- **Overall Draft Proposed Rate Increases: (Budget Packet Pages 1-8):**

- 8.21% (Santa Rosa Aqueduct); 8.97% (Petaluma Aqueduct); 8.72 % (Sonoma Aqueduct)
- FY2026/2027 budgeted deliveries are based on 12-month actual water deliveries (41,776 AF). FY2026/2027 budgeted deliveries are 1.5% less than FY 2025/2026 budgeted deliveries.

FY 2026-2027 Capital Projects

(Budget Packet Pages 35-40):

Water Transmission Budget Capital Projects Summary		FY26-27	
Project	Category	Amount	Status
Wilfred Booster Station	Petaluma AQ	548,910	Equipment prepurchase and fabrication underway; construction contract awarded Dec 2025.
Bennett Valley Fault Crossing	Sonoma AQ	50,220	90% design in progress; final design and construction on hold pending possible FEMA funding.
Kawana-Ralphine SBS Pipeline	Storage	267,136	Design agreement for Ph 1 (Ralphine to SBS) approved June 2025; multi-year design effort underway.
Seismic Retrofit of Storage Tanks-Sonoma 1	Storage	648,360	Design in progress; include with Sonoma 1 recoat project scheduled to advertise March 2026.
Seismic Retrofit of Storage Tanks-Sonoma 2	Storage	480,600	Finalizing geotech report; assessing seismic design needs for larger recoat project (design to begin Spring 2026).
Seismic Retrofit of Storage Tanks-Ralphine 1	Storage	13,100	Design in progress; include with Ralphine 1 recoat project scheduled to advertise Jan 2026.
Seismic Retrofit of Storage Tanks-Ralphine 2	Storage	453,100	Finalizing geotech report; assessing seismic design needs for larger recoat project (design to begin Spring 2026).
Seismic Retrofit of Storage Tanks Design - Other Tanks	Storage	752,940	Comprehensive tank program geotech; seismic design for Eldridge 2 and Kawana 1 to commence FY26/27.
Wohler Road Storage Facility	Common	4,600,995	Public Draft CEQA March 2026 with Board adoption in June 2026; advertisement anticipated December 2026.
River Diversion Structure (RDS) Upgrade Project	Common	598,625	Design at 99%; anticipated to advertise Feb 2026.
Warm Springs Dam Hydropower Retrofit	Common	178,054	90% design; construction advertisement expected June 2026.
Water Treatment System Modernization - Shone Farm & FBS	Common	1,273,640	ROW ongoing and geotech completed; 50% design submitted in Dec 2025 with advertise target of Dec 2026.
Water Treatment System Modernization - Wohler Facility	Common	1,037,700	Design agreement to be executed in FY26/27.
	TOTAL	10,903,380	
	Santa Rosa AQ	-	
	Petaluma AQ	548,910	
	Sonoma AQ	50,220	
	Storage	2,615,236	
	Common	7,689,014	
		10,903,380	

Sonoma County Water Agency
Fiscal Year 2026/2027 Draft Water Transmission Budget and Rates

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Fiscal Year 2026/2027

Prime Contractor Rates Summary

CHARGE PER ACRE FOOT:							Percent Change
	Santa Rosa	Petaluma	Sonoma				
	Aqueduct	Aqueduct	Aqueduct	FY25-26			
				SR	Pet	Son	
O&M Charge [4.2]	\$1,106.05	\$1,106.05	\$1,106.05	\$1,029.16	\$1,029.16	\$1,029.16	7.47%
Water Management Planning Sub-charge [4.13]	2.63	2.63	2.63	\$4.57	\$4.57	\$4.57	-42.44%
Watershed Planning/Restoration Sub-charge [4.14]	95.41	95.41	95.41	\$45.71	\$45.71	\$45.71	108.74%
Recycled Water & Local Supply Sub-charge [4.15]	0.00	0.00	0.00	\$0.14	\$0.14	\$0.14	-100.00%
Water Conservation Sub-charge [4.16]	72.13	72.13	72.13	\$63.83	\$63.83	\$63.83	13.00%
O&M Charge	\$1,276.22	\$1,276.22	\$1,276.22	\$1,143.42	\$1,143.42	\$1,143.42	11.61%
Storage and Common Bond & Loan Charges	228.65	228.65	228.65	\$246.45	\$246.45	\$246.45	-7.22%
Petaluma Aqueduct Bond Charge		27.55			\$15.66		75.92%
Sonoma Aqueduct Bond Charge			166.46			\$144.56	15.16%
PRIME CONTRACTORS	\$1,504.87	\$1,532.42	\$1,671.33	\$1,389.86	\$1,405.52	\$1,534.42	8.27%
Capital Charges - to build fund balance for future projects	11.00	10.00	34.90	\$11.00	\$10.00	\$34.90	0.00%
PRIME CONTRACTORS	11.00	10.00	34.90	\$11.00	\$10.00	\$34.90	0.00%
TOTAL PRIME CONTRACTORS	\$1,515.87	\$1,542.42	\$1,706.23	\$1,400.86	\$1,415.52	\$1,569.32	8.21%
Increase from Fiscal Year 2025/2026	8.21%	8.97%	8.72%	8.68%	10.76%	7.60%	
With No Capital Charge	7.42%	8.26%	6.50%				

Deliveries:

	12-month	36-month
FY16-17	40,524	
FY17-18	41,446	
FY18-19		41,768
FY19-20		43,870
FY20-21	43,707	
FY21-22		46,095
FY22-23		45,748
FY23-24	41,847	
FY24-25		42,826
FY25-26		42,407
FY26-27	41,776	

Fiscal Year 2026/2027

Prime Contractor Rates Summary

CHARGE PER ACRE FOOT:
Petaluma AQ

	NMWD	NMWD	Percent Change
	FY26-27	FY25-26	
O&M Charge [4.2]	\$1,106.05	\$1,029.16	7.47%
Water Management Planning Sub-charge [4.13]	2.63	4.57	-42.44%
Watershed Planning/Restoration Sub-charge [4.14]	95.41	45.71	108.74%
Recycled Water & Local Supply Sub-charge [4.15]	0.00	0.14	-100.00%
Water Conservation Sub-charge [4.16]	72.13	\$63.83	13.00%
O&M Charge	\$1,276.22	\$1,143.42	11.61%
North Marin Bond & Loan Charge [4.9]	160.87	148.66	8.22%
Russian River Conservation Charge [4.18 (a)]	154.06	160.41	-3.96%
Russian River Projects Charge [4.18 (b)]	20.00	20.00	0.00%
<i>TOTAL NMWD</i>	\$1,611.15	\$1,472.48	9.42%

	Rates	Rate Increase
Town of Windsor	1,515.87	8.21%
Town of Windsor (Diverted Water)	170.18	48.94%
NMWD	1,611.15	9.42%
MMWD	1,886.15	7.68%

WATER TRANSMISSION SYSTEM
FY26-27 WATER CHARGES PER ACRE-FOOT
FOR PRIME CONTRACTORS

FISCAL YEAR	SANTA ROSA AQUEDUCT	% INCR. (DECR.)	PETALUMA AQUEDUCT	% INCR. (DECR.)	SONOMA AQUEDUCT	% INCR. (DECR.)
2026 - 2027	1515.87	8.21%	1542.42	8.97%	1706.23	8.72%
2025 - 2026	1400.86	8.68%	1415.52	10.76%	1569.32	7.60%
2024 - 2025	1289.02	9.88%	1278.02	9.98%	1458.41	8.14%
2023 - 2024	1173.09	10.56%	1162.09	9.42%	1348.67	10.56%
2022 - 2023	1061.04	6.05%	1062.04	6.15%	1219.90	6.52%
2021 - 2022	1000.46	3.47%	1000.46	3.47%	1145.18	3.43%
2020 - 2021	966.95	5.30%	966.95	5.30%	1107.21	5.57%
2019 - 2020	918.30	4.60%	918.30	4.60%	1048.80	4.77%
2018 - 2019	877.88	3.67%	877.88	3.67%	1001.06	5.98%
2017 - 2018	846.78	4.98%	846.78	4.98%	944.56	5.58%
2016 - 2017	806.59	5.98%	806.59	5.98%	894.62	6.94%
2015 - 2016	761.05	4.16%	761.05	4.16%	836.55	5.46%
2014 - 2015	730.68	3.60%	730.68	3.60%	793.24	3.19%
2013 - 2014	705.30	4.95%	705.30	4.95%	768.75	3.84%
2012 - 2013	672.03	5.98%	672.03	5.98%	740.34	5.26%
2011 - 2012	634.11	5.00%	634.11	5.00%	703.33	4.28%
2010 - 2011	603.92	6.93%	603.92	6.93%	674.47	8.42%
2009 - 2010	564.78	19.88%	564.78	10.50%	622.11	27.95%
2008 - 2009	471.13	6.66%	511.13	10.71%	486.22	7.22%
2007 - 2008	441.70	2.41%	461.70	2.31%	453.49	2.46%

**WATER TRANSMISSION SYSTEM
FY26-27 REVENUE SUMMARY CHART**

WATER CUSTOMER	FY26-27 Budgeted Water Use (Acre-Feet)	FY25-26 Rate \$/Acre-Foot	FY26-27 Proposed Rate \$/Acre-Foot	Dollar Change	Percent Change
Santa Rosa Aqueduct	16,027	\$1,400.86	\$1,515.87	\$115.01	8.21%
Petaluma Aqueduct	10,125	1,415.52	1,542.42	126.90	8.97%
Sonoma Aqueduct	3,090	1,569.32	1,706.23	136.92	8.72%
North Marin Water District	4,708	1,472.48	1,611.15	138.67	9.42%
Marin Municipal – Fourth Off Peak	4,300	1,751.63	1,886.15	134.51	7.68%
Marin Municipal – Supplemental	1,694	1,751.63	1,886.15	134.51	7.68%
Forestville Aqueduct	351	1,400.86	1,515.87	115.01	8.21%
Wholesale/Municipal	902	1,883.18	2,047.48	164.30	8.72%
Surplus	59	1,372.09	1,531.46	159.37	11.62%
Windsor	521	1,400.86	1,515.87	115.01	8.21%
TOTAL	41,776				

SONOMA COUNTY WATER AGENCY RATES FOR WATER DELIVERIES IN FY26-27

[x] ESTIMATED [] OFFICIAL

CHARGE PER ACRE FOOT:

	Santa Rosa Aqueduct	Petaluma Aqueduct	Sonoma Aqueduct
PRIME CONTRACTORS			
<u>O&M Charge [4.2]</u>	\$1,106.05	\$1,106.05	\$1,106.05
Water Management Planning Sub-charge [4.13]	\$2.63	\$2.63	\$2.63
Watershed Planning/Restoration Sub-charge [4.14]	\$95.41	\$95.41	\$95.41
Recycled Water & Local Supply Sub-charge [4.15]	\$0.00	\$0.00	\$0.00
Water Conservation Sub-charge [4.16]	\$72.13	\$72.13	\$72.13
O&M Charge	\$1,276.22	\$1,276.22	\$1,276.22
 <u>Bond & Loan Charges - to pay for existing debt service</u>			
Storage Facilities Capital Charge [4.7]	45.80	45.80	45.80
Common Facilities Capital Charge [4.8]	182.85	182.85	182.85
Petaluma Aqueduct Facilities Capital Charges [4.6 b]		27.55	
Sonoma Aqueduct Facilities Capital Charges [4.6 b]			166.46
Total Bond & Loan Charges	228.65	\$256.20	\$395.11
 <i>Discretionary:</i>			
<u>Aqueduct Capital Charges - to build fund balance for future projects</u>			
Aqueduct Facilities Capital Charges [4.6 e]	11.00	10.00	34.90
LRT2 - included in Recycled Water & Local Supply Sub-Charge above.			
TOTAL PRIME CONTRACTORS	\$1,515.87	\$1,542.42	\$1,706.23
Charge without LRT2 and voluntary AQ Capital Charge	\$1,504.87	\$1,532.42	\$1,671.33
 OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES			
<u>(WATER CO'S & PUBLIC AGENCIES)</u>			
O&M Charge	\$1,276.22	\$1,276.22	\$1,276.22
Capital Charges	228.65	256.20	395.11
Aqueduct Facilities Capital Charge [4.12]	\$542.61	\$515.06	\$376.15
TOTAL OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES (4.12)	\$2,047.48	\$2,047.48	\$2,047.48
<i>(120% OF HIGHEST PRIME)</i>			
 FORESTVILLE			
O&M Charge [4.2] *	\$1,106.05		
Water Management Planning Sub-charge [4.13]	\$2.63		
Watershed Planning/Restoration Sub-charge [4.14]	\$95.41		
Recycled Water & Local Supply Sub-charge [4.15]	\$0.00		
Water Conservation Sub-charge [4.16]	\$72.13		
O&M Charge	\$1,276.22		
 <u>Bond & Loan Charges - to pay for existing debt service</u>			
Aqueduct Facilities Capital Charges [4.6]	11.00		
Storage Facilities Capital Charge [4.7]	45.80		
Common Facilities Capital Charge [4.8]	182.85		
Total Capital Charges	239.65		
TOTAL FORESTVILLE	\$1,515.87		
 * Forestville Water District was exempt from Santa Rosa Aqueduct sub-charge from FY 06/07 to FY 16/17 [4.12].			
 NORTH MARIN WATER DISTRICT			
O&M Charge		\$1,276.22	Note: N. Marin pays bond and loan charge in lieu of Capital Charge.
North Marin Bond & Loan Charge [4.9]		160.87	
Russian River Conservation Charge [4.18 (a)]		154.06	
Russian River Projects Charge [4.18 (b)]		20.00	
TOTAL NORTH MARIN WATER DISTRICT		1,611.15	
 FOURTH OFF-PEAK (MARIN MUNICIPAL)			
Highest Prime on SR and PET AQ x 1.11		\$1,712.09	
Russian River Conservation Charge		154.06	
Russian River Projects Charge		20.00	
TOTAL FOURTH OFF-PEAK		\$1,886.15	
 SUPPLEMENTAL (MARIN MUNICIPAL)			
Highest Prime on SR and PET AQ x 1.11		\$1,712.09	
Russian River Conservation Charge		154.06	
Russian River Projects Charge		20.00	
TOTAL SUPPLEMENTAL		\$1,886.15	
 SURPLUS			
Non-Municipal / Municipal [4.11 (a)]	\$1,531.46	\$1,531.46	\$1,531.46
<i>(120% of O&M Charge)</i>			
Town of Windsor		\$1,515.87	
Beginning in FY22/23 all water delivered to Town of Windsor is charged at the Santa Rosa Aqueduct rate [4.17 (a)]. Town of Windsor pays all subcharges [4.13, 4.14, 4.15, and 4.16] on all water they divert from the Russian River using their equipment [4.17 (b)].			
		\$1,515.87	

The applicable section of the Restructured Agreement has been indicated in brackets.

FY 2026-27 BUDGET
SONOMA COUNTY WATER AGENCY
Operations and Maintenance Rate Computation

O & M REVENUE REQUIREMENT

FY26-27 ESTIMATED FISCAL YEAR EXPENDITURES \$73,265,104

LESS:

Depreciation Amortization	8,082,000
Investment Income, Interest on Pooled Cash, Charges for Services	487,888
Power Sales	300,000
PWRPA Pre-paid Expense - FY 08/09 Rate Reduction- <i>One time only</i>	
"Mandatory Prudent Reserve" charge	
Use of Fund Balance	
Recycled Water funds taken from special reserve	0
Transfers Out	16,432,179

REVENUE REQUIREMENT (Net Expenditures)	\$47,963,037
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O & M ACRE FOOT BASE

DELIVERIES:	41,776.4
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LESS:

Marin Municipal	5,993.6
Surplus (Irrigation)	59.4

TOTAL BASE DELIVERIES	35,723.5
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O & M RATE COMPUTATION:

Rate = Revenue Requirement - Marin Municipal Deliveries x 1.11 x 0.92568 x (Highest Prime Rate
on Petaluma or Santa Rosa Aqueduct - Subfunds Rate)
Total Deliveries - Surplus Deliveries - Marin Muni Deliveries

$$= \frac{47,963,037 - (4,300.00 + 1,693.56)}{41,776.4 - 59.4 - 5,993.6} \times 1409.99$$

* = 1,106.05

FY26-27
Proposed Water Rates

	<u>FY25-26</u>	<u>FY26-27</u>	
	(Actual)	(Proposed)	% Change
O&M Charge	1029.16	1106.05	7.47%
Water Management Planning Sub-Charge	4.57	2.63	-42.4%
Watershed Planning/Restoration Sub-Charge	45.71	95.41	108.74%
Recycled Water Sub-Charge	0.14	0.00	-100.0%
Water Conservation Sub-Charge	63.83	72.13	13.00%
Total O&M Charge	1143.42	1276.23	11.62%

Santa Rosa Aqueduct Rate

O&M Charge	1143.41	1276.22	11.62%
Aqueduct Facilities Capital Charges [4.6 e]	11.00	11.00	0.0%
Storage Facilities Capital Charge [4.7]	50.09	45.80	-8.56%
Common Facilities Capital Charge [4.8]	196.36	182.85	-6.88%
TOTAL	1400.86	1515.87	8.21%

Petaluma Aqueduct Rate

O&M Charge	1143.41	1276.22	11.62%
Aqueduct Facilities Capital Charges [4.6 e]	10.00	10.00	0.0%
Storage Facilities Capital Charge [4.7]	50.09	45.80	-8.56%
Common Facilities Capital Charge [4.8]	196.36	182.85	-6.88%
Petaluma Aqueduct Facilities Capital Charges [4.6 b]	15.66	27.55	75.92%
TOTAL	1415.52	1542.42	8.97%

Sonoma Aqueduct Rate

O&M Charge	1143.41	1276.22	11.62%
Aqueduct Facilities Capital Charges [4.6 e]	34.90	34.90	0.0%
Storage Facilities Capital Charge [4.7]	50.09	45.80	-8.56%
Common Facilities Capital Charge [4.8]	196.36	182.85	-6.88%
Sonoma Aqueduct Facilities Capital Charges [4.6 b]	144.56	166.46	15.16%
TOTAL	1569.32	1706.24	8.73%

SONOMA COUNTY WATER AGENCY
RUSSIAN RIVER CONSERVATION CHARGE COMPUTATION

FISCAL YEAR 2026-27

PROPERTY ASSESSMENT VALUES AS OF FY25-26:

<u>TAX CODE</u>	<u>ENTITY</u>	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL VALUE</u>
14000	Forestville Co Water District	598,943,439	3,803,881	602,747,320
42800	City of Cotati	1,524,197,657	35,044,711	1,559,242,368
43500	City of Petaluma	13,911,178,062	532,053,317	14,443,231,379
43800	City of Rohnert Park	7,899,916,149	168,879,757	8,068,795,906
44500	City of Santa Rosa	33,561,545,162	1,083,896,031	34,645,441,193
45000	City of Sonoma	3,905,912,134	104,128,722	4,010,040,856
N/A	Valley of the Moon Water District	4,965,119,994	22,802,157	4,987,922,151
TOTAL		\$66,366,812,597	\$1,950,608,576	\$68,317,421,173

Notes:

- 1 Total value of secured and unsecured property in service areas of Prime Water Contractors of Sonoma County (see above) \$68,317,421,173
- 2 2016-17 Sonoma County tax rate per \$100 of full cash value assessed for payment of Warm Springs Dam Project Obligations 0.007
- 3 Total tax levied on citizens residing in service areas of Prime Water Contractors of Sonoma County, i.e., (Line 1/100) x Line 2 \$4,782,219
- 4 Total acre feet of water delivered to Prime Water Contractors of Sonoma County (excluding North Marin and Town of Windsor) plus deliveries to Forestville during the prior 12 month period ending March 31. 31,041.00
- 5 Total Russian River Conservation Charge per Acre Foot (Line 3 / Line 4) \$154.06

Russian River Projects Charge
Historical calculations

RR Conservation Charge
Historical calculations

For FY	Calculated	Actual Charge	
06-07	17.02	\$17.02	\$48.33
07-08	21.4	\$20.00	\$52.70
08-09	25.08	\$20.00	\$58.44
09-10	24.68	\$20.00	\$57.70
10-11	24.4	\$20.00	\$74.62
11-12	23.44	\$20.00	\$72.27
12-13	20.38	\$20.00	\$72.08
13-14	14.72	\$14.72	\$63.30
14-15	8.72	\$8.72	\$63.90
15-16	12.39	\$12.39	\$69.38
16-17	12.96	\$12.96	\$78.73
17-18	13.08	\$13.08	\$105.78
18-19	9.13	\$9.13	\$109.75
19-20	8.34	\$8.34	\$102.09
20-21	8.68	\$8.68	\$106.12
21-22	10.63	\$10.63	\$115.94
22-23	13.92	\$13.92	\$115.36
23-24	15.79	\$15.79	\$137.33
24-25	20.37	\$20.00	\$159.28
25-26	26.85	\$20.00	\$160.41
26-27	30.21	\$20.00	\$154.06

**SCHEDULE OF WATER DELIVERIES BY AQUEDUCT
PAST 36 MONTHS / 12 MONTHS AVERAGE**

		DELIVERING AQUEDUCT				Monthly
		Santa Rosa	Petaluma	Forestville	Sonoma	Total
36	Jan-23	1111.4	1374.6	24.5	240.3	2,750.7
35	Feb-23	976.6	1058.4	18.4	171.8	2,225.2
34	Mar-23	1055.7	946.1	19.2	147.2	2,168.1
33	Apr-23	872.7	665.8	20.7	166.8	1,726.0
32	May-23	1388.0	1896.0	30.3	328.2	3,642.6
31	Jun-23	1413.1	2301.5	31.4	348.8	4,094.8
30	Jul-23	1853.3	2813.1	42.0	456.0	5,164.4
29	Aug-23	1832.4	2669.5	42.4	452.9	4,997.1
28	Sep-23	1552.3	2229.6	34.3	427.0	4,243.2
27	Oct-23	1600.8	2423.0	33.1	410.8	4,467.7
26	Nov-23	1201.5	1505.0	25.3	225.0	2,956.7
25	Dec-23	1039.9	1196.3	19.2	152.3	2,407.7
24	Jan-24	1173.5	1254.9	22.6	212.5	2,663.4
23	Feb-24	1024.7	975.2	18.9	127.5	2,146.4
22	Mar-24	980.2	936.0	17.6	110.9	2,044.8
21	Apr-24	1091.5	1320.5	24.3	177.1	2,613.3
20	May-24	1395.6	1587.3	28.8	315.9	3,327.6
19	Jun-24	1613.2	2179.8	37.4	454.2	4,284.6
18	Jul-24	2216.4	3252.1	52.3	574.4	6,095.3
17	Aug-24	1855.3	2751.7	41.3	400.2	5,048.5
16	Sep-24	1964.3	2830.7	45.1	427.5	5,267.6
15	Oct-24	1685.8	2692.0	38.3	411.4	4,827.5
14	Nov-24	1033.3	1769.2	21.6	290.7	3,114.7
13	Dec-24	1168.1	1623.6	22.9	281.7	3,096.4
12	Jan-25	1112.0	1142.8	20.5	237.2	2,512.5
11	Feb-25	928.7	910.8	19.2	174.3	2,033.0
10	Mar-25	1014.2	897.8	19.1	157.2	2,088.2
9	Apr-25	1259.8	1324.7	24.9	225.4	2,834.8
8	May-25	1465.2	1662.9	29.2	271.4	3,428.7
7	Jun-25	1842.5	2626.5	40.0	328.1	4,837.1
6	Jul-25	1887.6	2630.9	42.7	400.7	4,961.9
5	Aug-25	1785.6	2443.0	40.0	363.2	4,631.8
4	Sep-25	1902.9	2835.3	44.0	335.9	5,118.0
3	Oct-25	1258.3	1941.8	27.3	223.5	3,450.9
2	Nov-25	876.5	1522.5	20.1	158.2	2,577.3
1	Dec-25	1273.4	1789.8	24.3	214.9	3,302.4
Total Deliveries		49,706.0	65,980.6	1,063.4	10,401.1	127,151.1
3-Year Annual Average		16,568.7	21,993.5	354.5	3,467.0	42,383.7
Past 12 Months		16,606.5	21,728.8	351.3	3,089.9	41,776.4
Total Deliveries		49,706.0	65,980.6	1,063.4	10,401.1	127,151.1
Less: North Marin			15,475.6			15,475.6
Marin Municipal			18,659.5			18,659.5
Sonoma Co. Deliveries		49,706.0	31,845.5	1,063.4	10,401.1	93,016.1
3-Year Annual Average		16,568.7	10,615.2	354.5	3,467.0	31,005.4

SONOMA COUNTY WATER AGENCY

SCHEDULE OF ACTUAL PRIOR 12 MONTHS WATER DELIVERIES IN ACRE FEET (BY CUSTOMER TYPE)
JANUARY THROUGH DECEMBER

Aqueduct No.	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL
PRIMES													
1 City of Santa Rosa	1,063.2	885.0	964.8	1,192.5	1,402.4	1,756.2	1,798.9	1,688.3	1,817.9	1,198.8	839.1	1,238.8	15,846.0
2 City of Petaluma	453.8	397.4	415.2	575.3	719.3	840.6	807.9	751.4	838.3	597.9	493.4	532.1	7,422.6
2 North Marin Water Dist.	413.1	287.5	244.9	400.7	330.6	509.5	474.5	457.2	537.3	328.0	283.6	441.0	4,707.9
2 City of Rohnert Park	189.4	158.7	170.5	269.0	237.3	264.3	266.6	264.9	323.1	221.9	204.4	344.3	2,914.4
2 City of Cotati	29.5	30.3	30.1	42.2	49.0	63.7	62.7	59.9	56.9	34.5	21.5	29.3	509.7
1 Town of Windsor	32.6	38.7	48.0	63.9	36.1	36.7	49.2	57.5	50.2	42.8	32.2	32.6	520.5
4 City of Sonoma	97.3	85.9	89.8	141.9	183.5	226.3	224.8	212.0	205.0	120.3	81.5	116.0	1,784.4
4 Valley of the Moon Dist.	131.1	80.7	60.0	72.1	64.9	82.7	154.1	132.5	107.4	89.6	62.0	79.0	1,116.0
TOTAL PRIMES	2,410.0	1,964.2	2,023.3	2,757.7	3,023.1	3,780.0	3,838.8	3,623.8	3,935.9	2,633.6	2,017.7	2,813.3	34,821.4
OTHER AGENCY CUSTOMERS													
1 Cal-American Water	15.2	4.1	0.6	2.2	25.4	46.3	34.4	34.5	31.2	13.2	4.3	0.9	212.4
2 Penngrove Water Co	11.0	9.3	9.5	12.9	16.7	21.6	21.8	19.5	21.0	13.9	10.1	13.3	180.7
4 Lawndale Mutual	1.8	1.4	1.7	3.0	4.5	6.2	8.2	6.1	7.5	3.7	2.1	1.8	47.9
4 Kenwood Village Water Co	0.6	0.5	0.6	0.7	0.6	0.7	0.7	0.7	0.8	0.8	0.6	0.8	8.1
3 Forestville Co Water Dist.	20.5	19.2	19.1	24.9	29.2	40.0	42.7	40.0	44.0	27.3	20.1	24.3	351.3
1 Other Gov-Santa Rosa Aq	0.8	0.7	0.8	0.9	0.9	1.0	1.0	0.9	1.1	0.9	0.8	1.1	11.0
2 Other Gov-Petaluma Aq	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 Other Gov-Sonoma Aq	4.9	4.4	3.8	4.9	6.1	7.1	7.5	7.8	10.3	7.7	10.8	15.4	90.7
TOTAL OTHER AGY. CUST	54.7	39.7	36.0	49.6	83.5	122.9	116.3	109.5	115.9	67.6	48.8	57.5	902.1
OFF-PEAK CUSTOMERS													
2 Marin Municipal	46.0	27.6	27.6	24.6	310.0	926.8	997.4	890.0	1,058.8	745.7	509.4	429.6	5,993.5
SURPLUS CUSTOMERS													
1 Irrigation-Santa Rosa Aq	0.2	0.1	0.0	0.2	0.3	2.2	4.0	4.3	2.5	2.5	0.1	0.0	16.6
2 Irrigation-Petaluma Aq	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 Irrigation-Sonoma Aq	1.6	1.3	1.3	2.8	11.8	5.1	5.4	4.2	4.8	1.4	1.2	1.9	42.8
TOTAL SURPLUS CUST.	1.7	1.5	1.3	3.0	12.1	7.3	9.4	8.5	7.3	4.0	1.3	1.9	59.4
TOTAL DELIVERIES	2,512.5	2,033.0	2,088.2	2,834.8	3,428.7	4,837.1	4,961.9	4,631.8	5,118.0	3,450.9	2,577.3	3,302.4	41,776.4

SONOMA COUNTY WATER AGENCY

ACTUAL WATER DELIVERY DISTRIBUTION BY AQUEDUCT (ACRE FEET)
PRIOR 12 MONTHS

		***** DELIVERING AQUEDUCT *****			
		Santa Rosa	Petaluma	Sonoma	TOTAL
DELIVERED TO:					
CITY OF SANTA ROSA (A)					
Jan 2025		966.8	0.0	96.5	1,063.2
Feb 2025		799.6	0.0	85.4	885.0
Mar 2025		816.5	0.0	148.3	964.8
Apr 2025		960.5	0.0	232.0	1,192.5
May 2025		1,107.3	0.0	295.2	1,402.4
Jun 2025		1,377.1	0.0	379.1	1,756.2
Jul 2025		1,405.5	0.0	393.5	1,798.9
Aug 2025		1,319.1	0.0	369.1	1,688.3
Sep 2025		1,433.7	0.0	384.1	1,817.9
Oct 2025		939.1	0.0	259.7	1,198.8
Nov 2025		671.6	0.0	167.5	839.1
Dec 2025		1,024.1	0.0	214.7	1,238.8
TOTAL SANTA ROSA		12,820.9	0.0	3,025.1	15,846.0
OTHER PRIME CONTRACTORS (B)					
CITY OF PETALUMA		0.0	7,422.6		7,422.6
NORTH MARIN WATER DISTRICT			4,707.9		4,707.9
CITY OF ROHNERT PARK		95.3	2,819.1		2,914.4
CITY OF COTATI		4.7	504.9		509.7
TOWN OF WINDSOR		520.5			520.5
CITY OF SONOMA				1,784.4	1,784.4
VALLEY OF THE MOON DISTRICT				1,116.0	1,116.0
TOTAL OTHER PRIME CONTRACTORS		620.6	15,454.5	2,900.3	18,975.4
TOTAL DELIVERIES TO PRIMES		13,441.5	15,454.5	5,925.4	34,821.4
LESS: NORTH MARIN			(4,707.9)		(4,707.9)
TOTAL SONOMA COUNTY DELIVERIES		13,441.5	10,746.6	5,925.4	30,113.5

FY 2026-27 BUDGET
Water Transmission System Agency Fund
ESTIMATED WATER DELIVERIES AND WATER SALES - O&M plus Surcharges

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>WATER SALES - O&M</u>			
1 PRIMES without Subcharges	34,821.4	1,106.05	38,514,360
2 OTHER AGENCY CUSTOMERS	902.1	1,877.30	1,693,485
3 MARIN MUNICIPAL (OFF-PEAK)	4,300.0	1,409.99	6,062,945
4 MARIN MUNICIPAL (SUPPLEMENTAL)	1,693.6	1,409.99	2,387,904
5 SURPLUS CUSTOMERS	59.4	1,361.29	80,842
TOTAL WATER SALES - O&M	41,776.4	N/A	\$48,739,536

Note: MMWD rate adjusted per Amended MMWD Water Supply Agreements Effective 7/1/15.

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>WATER SALES - Sub-charges</u>			
1a Water Management Planning Sub-charge [4.13]	41,776.4	2.63	110,000
1b Watershed Planning/Restoration Sub-charge [4.14]	41,776.4	95.41	3,986,054
1c Recycled Water & Local Supply Sub-charge [4.15]	41,776.4	0.00	0
1d Water Conservation Sub-charge [4.16]	41,776.4	72.13	3,013,329
TOTAL WATER SALES - Subcharges	41,776.4	N/A	\$7,109,383

FY 2026-27 BUDGET

Water Transmission System Agency Fund

SANTA ROSA AQUEDUCT ESTIMATED WATER DELIVERIES AND WATER SALES - O&M plus Surcharges

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>WATER SALES - O&M</u>			
1 SANTA ROSA AQUEDUCT	16,606.5	1,106.05	18,367,672

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>WATER SALES - Sub-charges</u>			
1a Water Management Planning Sub-charge [4.13]	16,606.5	2.63	43,726
1b Watershed Planning/Restoration Sub-charge [4.14]	16,606.5	95.41	1,584,490
1c Recycled Water & Local Supply Sub-charge [4.15]	16,606.5	0.00	0
1d Water Conservation Sub-charge [4.16]	16,606.5	72.13	1,197,824
TOTAL WATER SALES - Subcharges	16,606.5	N/A	\$2,826,040

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>CAPITAL CHARGES</u>			
Aqueduct Facilities Capital Charges [4.6 e]	16,606.5	11.00	182,671
<u>BOND AND LOAN CAPITAL CHARGES</u>			
Storage Facilities Capital Charge [4.7]	16,606.5	45.80	760,639
Common Facilities Capital Charge [4.8]	16,606.5	182.85	3,036,489
Petaluma Aqueduct Facilities Capital Charges [4.6 b]	16,606.5	0.00	0
Sonoma Aqueduct Facilities Capital Charges [4.6 b]	16,606.5	0.00	0
TOTAL WATER SALES - Capital & Bond and Loan Charges	16,606.5	N/A	\$3,979,799

TOTAL ESTIMATED REVENUE

\$25,173,511

FY 2026-27 BUDGET

Water Transmission System Agency Fund

PETALUMA AQUEDUCT ESTIMATED WATER DELIVERIES AND WATER SALES - O&M plus Surcharges

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>WATER SALES - O&M</u>			
1 PETALUMA AQUEDUCT	21,728.8	1,106.05	24,033,177

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>WATER SALES - Sub-charges</u>			
1a Water Management Planning Sub-charge [4.13]	21,728.8	2.63	57,213
1b Watershed Planning/Restoration Sub-charge [4.14]	21,728.8	95.41	2,073,226
1c Recycled Water & Local Supply Sub-charge [4.15]	21,728.8	0.00	0
1d Water Conservation Sub-charge [4.16]	21,728.8	72.13	1,567,292
TOTAL WATER SALES - Subcharges	21,728.8	N/A	\$3,697,731

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>CAPITAL CHARGES</u>			
Aqueduct Facilities Capital Charges [4.6 e]	21,728.8	10.00	217,288
<u>BOND AND LOAN CAPITAL CHARGES</u>			
Storage Facilities Capital Charge [4.7]	21,728.8	45.80	995,258
Common Facilities Capital Charge [4.8]	21,728.8	182.85	3,973,094
Petaluma Aqueduct Facilities Capital Charges [4.6 b]	21,728.8	27.55	598,603
Sonoma Aqueduct Facilities Capital Charges [4.6 b]	21,728.8	0.00	0
TOTAL WATER SALES - Capital & Bond and Loan Charges	21,728.8	N/A	\$5,784,243

TOTAL ESTIMATED REVENUE

\$33,515,151

FY 2026-27 BUDGET
Water Transmission System Agency Fund
SONOMA AQUEDUCT ESTIMATED WATER DELIVERIES AND WATER SALES - O&M plus Surcharges

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>WATER SALES - O&M</u>			
1 SONOMA AQUEDUCT	3,089.9	1,106.05	3,417,558

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>WATER SALES - Sub-charges</u>			
1a Water Management Planning Sub-charge [4.13]	3,089.9	2.63	8,136
1b Watershed Planning/Restoration Sub-charge [4.14]	3,089.9	95.41	294,816
1c Recycled Water & Local Supply Sub-charge [4.15]	3,089.9	0.00	0
1d Water Conservation Sub-charge [4.16]	3,089.9	72.13	222,872
TOTAL WATER SALES - Subcharges	3,089.9	N/A	\$525,824

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<u>CAPITAL CHARGES</u>			
Aqueduct Facilities Capital Charges [4.6 e]	3,089.9	34.90	107,836
<u>BOND AND LOAN CAPITAL CHARGES</u>			
Storage Facilities Capital Charge [4.7]	3,089.9	45.80	141,527
Common Facilities Capital Charge [4.8]	3,089.9	182.85	564,981
Petaluma Aqueduct Facilities Capital Charges [4.6 b]	3,089.9	0.00	0
Sonoma Aqueduct Facilities Capital Charges [4.6 b]	3,089.9	166.46	514,353
TOTAL WATER SALES - Capital & Bond and Loan Charges	3,089.9	N/A	\$1,328,697

TOTAL ESTIMATED REVENUE \$5,272,079

FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title:

Water Transmission System Agency Fund

Fund/Department No:

44205

33040100

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	14,640,956	19,452,576		10,270,981		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	1,268,101	211,651	211,651	337,888	126,237	59.64%
44101 Rent - Real Estate	0	0	0	24,975	24,975	N/A
SUBTOTAL	1,268,101	211,651	211,651	362,863	151,212	71.44%
<u>INTERGOVERNMENTAL REVENUES</u>						
SUBTOTAL	0	0	0	0	0	N/A
<u>CHARGES FOR SERVICES</u>						
45223 Sewer/Water Hook up Fees	50,976	20,000	20,000	20,000	0	0.00%
45301 Charges for Services	176,835	0	0	150,000	150,000	N/A
45314 Sale - Power	0	100,000	100,000	300,000	200,000	200.00%
45315 Sale - Water, Wholesale	47,018,729	46,494,686	46,494,686	48,739,536	2,244,850	4.83%
45316 Water Conservation	2,757,548	2,706,900	2,706,900	3,013,329	306,429	11.32%
45323 Common Fac Rev Bond Chg	4,315,820	5,907,651	5,907,651	5,671,346	(236,304)	(4.00%)
45324 Storage Fac Rev Bond Chg	1,035,047	1,507,069	1,507,069	1,420,631	(86,439)	(5.74%)
45325 Sonoma Aqueduct Rev Bond Chg	542,469	515,315	515,315	514,353	(962)	(0.19%)
45326 Petaluma Aqueduct Rev Bond Chg	0	346,697	346,697	303,790	(42,907)	(12.38%)
45327 Santa Rosa Aqueduct Cap Chg	351,710	309,921	309,921	323,068	13,147	4.24%
45328 Petaluma Aqueduct Cap Chg	87,788	121,766	121,766	217,288	95,522	78.45%
45329 Sonoma Aqueduct Cap Chg	172,447	118,191	118,191	114,950	(3,241)	(2.74%)
45330 North Marin Rev Bond Chg	421,433	796,359	796,359	757,370	(38,989)	(4.90%)
45331 Water Mgmt Plan/Restore Chg	16,232	194,000	194,000	110,000	(84,000)	(43.30%)
45332 Watershed Plan/Restore Chg	1,854,107	1,938,370	1,938,370	3,986,054	2,047,684	105.64%
45333 Recycled Water & Local Supply	0	6,000	6,000	0	(6,000)	(100.00%)
SUBTOTAL	58,801,140	61,082,924	61,082,924	65,641,715	4,558,791	7.46%
<u>MISCELLANEOUS REVENUES</u>						
46027 Insurance Claims Reimbursement	138,834	0	0	0	0	N/A
46040 Miscellaneous Revenue	4,897	0	0	0	0	N/A
46050 Cancelled/Stale Dated Warrants	2,500	0	0	0	0	N/A
46200 Revenue Appl PY Misc Revenue	8,315	0	0	0	0	N/A
SUBTOTAL	154,546	0	0	0	0	N/A
<u>OTHER FINANCING SOURCES</u>						
47002 Sale of Capital Assets	0	0	0	0	0	N/A
47101 Transfers In - within a Fund	0	0	0	0	0	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	0
TOTAL REVENUES	60,223,788	61,294,575	61,294,575	66,004,577	4,710,003	7.68%

Section Title:

Water Transmission System Agency Fund

Fund/Department No:

44205

33040100

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
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EXPENDITURES**SERVICES AND SUPPLIES**

51032 Janitorial Services	15,879	7,683	7,400	7,600	200	2.70%
51042 Insurance - Premiums	0	4,000	4,000	2,000	(2,000)	(50.00%)
51061 Maintenance - Equipment	1,554,608	2,664,400	2,664,400	2,830,000	165,600	6.22%
51205 Advertising/Marketing Svc	875	5,000	5,000	3,000	(2,000)	(40.00%)
51209 Information Tech Svc (non ISD)	2,471	4,500	4,500	2,000	(2,500)	(55.56%)
51211 Legal Services	41,793	50,000	50,000	50,000	0	0.00%
51212 Outside Counsel - Legal Advice	0	2,500	2,500	2,500	0	0.00%
51221 Medical/Laboratory Services	0	10,000	10,000	10,000	0	0.00%
51229 Hazardous Waste Disposal Svc	736	0	0	0	0	N/A
51230 Security Services	0	2,000	2,000	2,000	0	0.00%
51231 Testing/Analysis	183,335	250,000	250,000	250,000	0	0.00%
51241 Outside Printing and Binding	2,592	2,000	2,000	2,000	0	0.00%
51242 Bank Charges	0	50	50	50	0	0.00%
51243 Filing Fees	100	0	0	0	0	N/A
51244 Permits/License/Fees	153,844	109,686	95,510	167,061	71,551	74.91%
51401 Rents and Leases - Equipment	176,207	400,000	400,000	400,000	0	0.00%
51402 Rents and Leases - Heavy Eqt	321,020	575,000	575,000	575,000	0	0.00%
51421 Rents and Leases - Bldg/Land	0	3,991	3,991	3,991	0	0.00%
51509 SCADA System Contributions	999,935	3,737,114	2,545,700	2,552,900	7,200	0.28%
51601 Training Services	25,641	15,000	15,000	25,000	10,000	66.67%
51602 Business Travel/Mileage	155	6,000	6,000	6,000	0	0.00%
51605 Private Car Expense	1,797	750	750	1,000	250	33.33%
51803 Other Contract Services	7,197,367	17,310,002	9,569,421	11,548,805	1,979,384	20.68%
51902 Telecommunication Usage	31,765	75,000	75,000	75,000	0	0.00%
51911 Mail Services	95	150	150	150	0	0.00%
51917 District Operations Chgs	23,380,829	22,210,231	21,229,384	22,303,591	1,074,207	5.06%
51921 Equipment Usage Charges	1,262,792	1,205,000	1,205,000	1,205,000	0	0.00%
52021 Clothing, Uniforms, Personal	13,973	8,000	8,000	8,000	0	0.00%
52031 Food	782	500	500	500	0	0.00%
52042 Janitorial Supplies	2,576	0	0	0	0	N/A
52043 Safety Supplies/Equipment	26,495	6,000	6,000	15,000	9,000	150.00%
52061 Fuel/Gas/Oil	42,056	75,000	75,000	75,000	0	0.00%
52063 Vehicle Parts	0	500	500	500	0	0.00%
52071 Materials and Supplies Expense	170,423	63,276	63,276	63,276	0	0.00%
52072 Chemicals	1,165,253	1,199,329	1,199,329	1,245,051	45,722	3.81%
52081 Medical/Laboratory Supplies	14,217	15,000	15,000	25,000	10,000	66.67%
52091 Memberships/Certifications	46,073	53,175	53,175	56,400	3,225	6.06%
52101 Other Supplies	0	0	0	80,000	80,000	N/A
52111 Office Supplies	9,560	7,500	7,500	7,500	0	0.00%
52112 Office Furniture/Fixtures	0	3,500	3,500	1,000	(2,500)	(71.43%)
52114 Freight/Postage	86	1,000	1,000	1,000	0	0.00%
52115 Books/Media/Subscriptions	249	500	500	500	0	0.00%
52117 Mail and Postage Supplies	3,442	5,000	5,000	5,000	0	0.00%
52141 Minor Equipment/Small Tools	171,199	200,000	200,000	200,000	0	0.00%
52142 Computer Equipment/Accessories	188	2,500	2,500	2,500	0	0.00%
52143 Computer Software/Licensing Fees	45,033	52,633	52,633	54,050	1,417	2.69%
52191 Utilities	4,163	3,500	3,500	3,500	0	0.00%
52192 Utilities - Gas/Propane	314	0	0	0	0	N/A
52193 Utilities - Electric	4,314,228	4,802,500	4,802,500	4,852,500	50,000	1.04%
SUBTOTAL	41,384,146	55,149,470	45,222,169	48,720,925	3,498,756	7.74%

OTHER CHARGES

53401 Amortization Expense	3,433	83,000	83,000	54,000	(29,000)	(34.94%)
53402 Depreciation Expense	7,179,572	7,486,000	7,486,000	8,028,000	542,000	7.24%
SUBTOTAL	7,183,005	7,569,000	7,569,000	8,082,000	513,000	6.78%

Section Title:

Water Transmission System Agency Fund

Fund/Department No:

44205

33040100

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
<u>FIXED ASSETS</u>						
19840 Work in Progress - Eqt	12,269	0	0	0	0	N/A
19841 Work in Progress - Intang	246,179	855,953	645,570	30,000	(615,570)	(95.35%)
SUBTOTAL	258,449	855,953	645,570	30,000	(615,570)	(95.35%)
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	11,066,297	14,470,747	14,470,747	16,432,179	1,961,432	13.55%
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	11,066,297	14,470,747	14,470,747	16,432,179	1,961,432	13.55%
TOTAL EXPENDITURES	59,891,897	78,045,170	67,907,486	73,265,104	5,357,618	7.89%
Adjustments to Reserves/Encumbrances:						
Depreciation	7,183,005	7,569,000		8,082,000		
Outstanding Encumbrances - Net Change	(2,262,025)	0				
Change in Prepaid Expense	(13,843)					
Change in Inventories	(418,051)					
Post audit adjustments	(9,356)					
ENDING FUND BALANCE	19,452,576	10,270,981		11,092,455		

Operations and Maintenance 44205 Fund Balance Reserve Goal
Over/(Under) Goal

12,187,731
(1,095,276)

Water Transmission System Agency Fund
Major Services & Supplies Expenditure Items

Fund/Department No:

44205

33040100

	Actual FY24-25	Adopted FY25-26	Requested FY26-27	Difference	Percent Change
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51061 Maintenance - Equipment

1,554,608

2,664,400

2,830,000

165,600

6.22%

Increase is attributable to a general increase in routine maintenance costs and fencing repairs at water tanks and booster stations.

51211 Legal Services

41,793

50,000

50,000

0

0.00%

Reflects five year average expenditures.

51231 Testing/Analysis

183,335

250,000

250,000

0

0.00%

Costs expected to align with FY2025/2026 budget. Budget includes sampling and analysis tied to the Santa Rosa Plain Wells Projects as well as microplastics and Perfluoroalkyl/Polyfluoroalkyl Substances (PFAS) testing.

51402 Rents and Leases - Heavy Eqt

321,020

575,000

575,000

0

0.00%

Costs expected to align with FY2025/2026 budget/actuals.

51509 SCADA System Contributions

999,935

2,545,700

2,552,900

7,200

0.28%

Increase attributable to water transmission system's share of SCADA maintenance expenses and capital project costs.

51803 Other Contract Services

7,197,367

9,569,421

11,548,805

1,979,384

20.68%

Increase primarily attributable to increased budget needs tied to the Tank Recoat Program, partially offset by deferral of tank recoat rate smoothing efforts and a decrease in costs for studies.

51917 District Operations Chgs

23,380,829

21,229,384

22,303,591

1,074,207

5.06%

Increase is attributable to an increase in labor costs for maintenance projects. The majority of this increase is due to negotiated labor rates.

51921 Equipment Usage Charges

1,262,792

1,205,000

1,205,000

0

0.00%

Reflects five year average expenditures.

52072 Chemicals

1,165,253

1,199,329

1,245,051

45,722

3.81%

Costs expected to remain stable after several years of large increases.

52193 Utilities - Electric

4,314,228

4,802,500

4,852,500

50,000

1.04%

Power demand and costs expected to increase roughly 1% from prior year budget.

2026-27

Water Transmission System Agency Fund

51061 Maintenance - Equipment		AMOUNT
	<u>O&M Routine Maintenance</u>	
1	Routine Maintenance Equipment - Electrical/Instrumentation	300,000
2	Routine Maintenance Equipment - Plains Wells	100,000
3	Routine Maintenance Equipment - Production and Treatment	300,000
4	Routine Maintenance Equipment - SCADA	50,000
5	Routine Maintenance Equipment - Transmission and Storage	550,000
6	Routine Maintenance Equipment - Warm Springs Dam	5,000
7	Routine Maintenance Equipment - Water Operations	100,000
	<u>O&M Projects</u>	-
8	Collector Well 2 - Pump 4 Replacement	850,000
9	Water Tank and Booster Station Fencing Repairs	200,000
	<u>Emergency Management Program</u>	
10	Water System Emergency Inventory Program	300,000
	<u>Other</u>	
11	Santa Rosa Plain Well Monitoring Program	10,000
12	Santa Rosa Plain Wells Operational Support and Planning	50,000
13	Wohler Mirabel Groundwater Monitoring	15,000
		<u>\$ 2,830,000</u>

51509 SCADA System Contributions		AMOUNT
1	SCADA System Contributions	2,552,900
		<u>\$ 2,552,900</u>

51803	Other Contract Services	AMOUNT
	<u>O&M Routine Maintenance</u>	
1	Routine Contract Services - Production and Treatment	288,500
2	Routine Contract Services - Transmission and Storage	300,000
3	Routine Contract Services - Water Education Facility	36,000
	<u>Implementation</u>	
4	Asset Management Program	150,000
5	Cathodic Protection - Maintenance	50,000
6	Cathodic Protection - Site Assessment and Design Support	50,000
7	Financial Services Agreements	30,000
8	Hazardous Materials Management	50,000
9	Lease Agreements	40,000
10	Regional Park Maintenance Facility (offsetting revenue)	150,000
11	Regional Water Supply Resiliency Implementation	50,000
12	Riverfront Park Maintenance - Regional Parks	150,000
13	Tank Maintenance Program	340,348
14	Tank Rehabilitation - Annadel No. 1	181,125
15	Tank Rehabilitation - Cotati No. 2	181,125
16	Tank Rehabilitation - Eldridge No. 2	181,125
17	Tank Rehabilitation - Kawana Spring No. 1	181,125
18	Tank Rehabilitation - Ralphine No. 2	3,567,592
19	Tank Rehabilitation - Sonoma No. 2	3,678,015
20	TPW Pavement Preservation Program	40,000
21	Warm Springs Dam Hydropower FERC Relicensing	100,000
	<u>Advocacy</u>	
22	Community Outreach Program	20,000
23	Government Affairs - Legislative Program	160,000
24	Integrated Water Management Plan IRWM North Coast	50,000
	<u>Studies/Planning</u>	
25	As-Needed Planning Studies	100,000
26	DeMuth Property Hydrogeologic Investigation	150,000
27	Natural Hazard Reliability Study	100,000
28	Stream Gage Consultant Services	10,000
29	Transmission System Condition Assessments	411,350
30	Upstreamtech Hydroforecast	80,000
31	Water System Comprehensive Plan	210,000
32	Watershed Water Quality Study - LBNL	260,000
33	Watershed Water Quality Study - USGS	187,500
34	Wohler/Mirabel Groundwater Model Update and Supporting Stuc	15,000
		<u>\$ 11,548,805</u>

51803 Other Contract Services & 51509 SCADA System Contributions Project Information

FY26-27

Asset Management Program

150,000

Sonoma Water's Asset Management Program (AMP) aims to enhance efficient asset management throughout its lifespan, promote data sharing and connectivity, and highlight responsible fiscal practices. In Phase 1, Sonoma Water reviewed existing asset management methods, established a clear vision and guiding principles, and developed a practical framework. Phase 2 focused on evaluating the condition of key facilities, including water production sites (Mirabel & Wohler), storage tanks, booster stations, and wastewater treatment plants. Sonoma Water also successfully launched the new Computerized Maintenance Management System (CMMS). Progress in Phase 3 has been somewhat slower due to the CMMS integration process. During this time, staff reviewed the Aqueduct Asset Management Strategy and Inspection plan; worked on flood control initiatives; began reviewing flood control conduits; and continued discussions on implementing AMP.

Looking ahead to FY 26/27, efforts will continue with CMMS integration and the full deployment of the AMP, which may include hiring new staff or engaging a consultant to help initiate the program; start assessing storm drain conduits, and commence the evaluation of the aqueducts, if feasible.

Regional Park Maintenance Facility (offsetting revenue)

150,000

This is part of the Wohler Road Storage Facility under Capital Projects. This project element is funded separately to track reimbursement from Regional Parks as Sonoma Water and Regional Parks are currently working together to develop a joint California Environmental Quality Act (CEQA) document for the Sonoma County Water Agency Wohler Storage Facility and Sonoma County Regional Park's Maintenance Facility and Park Residence Project (Project) on the former DeMuth property at 9841 Wohler Road near Forestville, CA. Sonoma Water is leading preliminary design, environmental studies, and development of a joint CEQA document for the Project and will invoice Parks for half of temporarily assigned staff time incurred on the Project for preliminary design, environmental studies, and development of a joint CEQA document. The net cost is zero as Regional Parks will be reimbursing full costs for their portion of the work.

In FY24/25, a funding agreement with Regional Parks was established. Design for the overall project commenced after Board approval of a consultant agreement in July 2024 and was advanced to a 60% design stage. Design was put on hold to await CEQA advancement.

In FY25/26, CEQA continued to advance. A draft CEQA document is planned for concurrent review with Regional Parks and Counsel in late January with a target draft to be released for public review in March 2026. CEQA adoption by the Board is currently scheduled for June 2026. Design is also scheduled to continue advancing through the end of FY25/26. We are currently awaiting confirmation from regulatory agencies that no regulatory permits will be required for the project.

In FY26/27, any necessary regulatory permits (if needed) will be obtained. Final design will also be reached with a target advertise date of December 2026. Award of the construction contract and Notice to Proceed is also anticipated in late FY26/27.

51803 Other Contract Services & 51509 SCADA System Contributions Project Information

**FY26-27
50,000**

Regional Water Supply Resiliency Implementation

Retail water providers to over 600,000 people in Sonoma and Marin Counties are regionally connected through existing water supply infrastructure. Along with purchasing wholesale water from the Sonoma County Water Agency, each retail provider also has local supplies which are used to meet the demands of their customers. Although these systems are connected, they are not operated or managed in a coordinated manner, especially in times of water shortage.

Funds expended between FY 19/20 and FY24/25 for the Regional Water Supply Resiliency Study were used to build a decision support model to evaluate the region's resiliency to drought, and natural hazards such as seismic events, wildfires and flooding. Based on modeling scenarios completed for the development and evaluation of projects and strategies to improve the regions water supply reliability during periods of water supply shortage due to drought and seismic events, development of regional water banking strategies were identified as priority initiatives to pursue to improve the regions water supply resiliency. Funds budgeted for FY 24/25 and FY 25/26 will be used to implement priority recommendations from the Regional Water Supply Resiliency Study to develop a Regional Water Bank Implementation Strategy, which would provide a mechanism to integrate the most significant regional water storage facilities (Lake Sonoma, Santa Rosa Plain groundwater basin, Sonoma Valley groundwater basin, Petaluma Valley groundwater basin, Lake Stafford, and reservoirs operated and managed by Marin Water), using Sonoma Water's transmission system as the backbone. Surplus surface water during wet periods could be stored in surface reservoirs or groundwater basins and subsequently extracted during critical drought periods or emergencies thus providing improved resilience and reliability to the region. In FY24/25, Sonoma Water entered into an agreement with Jacobs Engineering Group to implement the support development of an implementation strategy. Activities in FY25/26 include developing initial goals and objectives, key components and potential constraints for a water bank, meeting with Water Supply Contractors and GSAs to determine potential participants and performing initial analysis of opportunities. Activities planned for FY26/27 will include (1) develop and apply regional water bank model; (2) stakeholder engagement and outreach; (3) develop funding approach and implementation schedule; and (4) prepare implementation strategy report

SCADA System Contributions

2,552,900

The SCADA System Contributions line-item funds the Water Transmission System's portion of routine operations and maintenance of Sonoma Water's SCADA system (including SCADA staff labor) as well as capital improvement projects.

Routine work to operate and maintain the SCADA system on an annual basis includes monitoring system performance, performing software updates and patching, maintaining and replacing hardware, troubleshooting issues, providing user training and support, assessing and revamping programming standards to accommodate new/modified processes and current technologies, and implementing new standards to streamline maintenance and operations.

In addition to annual, routine work, Sonoma Water has undertaken several capital improvement projects to improve the SCADA system over the last few years. These projects are identified in Sonoma Water's SCADA Master Plan.

In FY25/26, we completed the design for a SCADA radio system replacement. Due to the scale and complexity of the project—which includes six primary sites and more than 70 remote sites—the installation has been divided into three phases. The first phase is currently underway and will be completed by the end of FY25/26. The second phase is scheduled for completion in FY26/27, and the final phase is expected to be finished in FY27/28.

During FY25/26, we also completed the design for a SCADA network upgrade that will deliver significant improvements in security and reliability. Since then, we have worked with AT&T to establish new dedicated fiber connections to 12 facilities, and we are currently testing new hardware to replace legacy phone dialers with modern cellular equipment. Installation of the network equipment will begin in late FY25/26 and is expected to continue into FY26/27.

51803 Other Contract Services & 51509 SCADA System Contributions Project Information

**FY26-27
340,348**

Tank Maintenance Program

Sonoma County Water Agency (Sonoma Water) owns and operates 18 water storage tanks with a total combined capacity of 128.8 million gallons as a part of the water transmission system that provides clean drinking water to approximately 600,000 residents in nine major cities and water districts within Sonoma and Marin counties. Maintaining these tanks is critical. This program covers a 10-year agreement for maintenance services with a Service Provider.

Since Fall 2025, Sonoma Water has completed enhanced washout cleaning, inspections, and minor repairs to 12 of the 18 tanks. Of the remaining six tanks, five have either been fully renovated or are in the process of renovation, and the one remaining tank (Eldridge #2) is scheduled for enhanced washout, inspection, and repairs this winter. In FY 26/27, Sonoma Water will continue to conduct visual inspections of the tanks and, if needed, perform minor repairs.

Tank Rehabilitation Program

7,970,107

Water storage tanks are an integral component of Sonoma Water's transmission and supply system and provide operational flexibility and system supply resiliency when demand exceeds production capacity. In total, Sonoma Water's 18 welded steel water tanks provide 129 million gallons of storage, which is approximately three times the average daily system demand. Welded-steel tanks are susceptible to corrosion and have a limited functional lifespan of approximately 50 years without coatings. With regularly scheduled and targeted maintenance, monitoring, and recoating activities welded-steel tanks can attain a lifespan of over 100 years. Sonoma Water's Tank Recoating Program specifically targets the protection and maintenance of welded-steel tanks by designing and implementing tank rehabilitation projects that include interior and exterior recoating, structural repairs, and installation of cathodic protection systems to maximize the functional life of each facility.

In FY 24/25 Sonoma water completed recoating at Kastania and Cotati No. 1. Design also progressed to completion for the Cotati No. 3 recoating project and was advertised for bids and awarded in January of 2025. Construction began in March 2025 and is expected to continue to February 2026.

In FY 25/26, design began in earnest for Ralphine No. 1 and Sonoma No. 1 recoating project. The project designs were also coordinated with the broader tank seismic project. The Ralphine No. 1 project is scheduled to advertise in January 2026 with a target construction award of April 2026. The Sonoma No. 1 project is scheduled to advertise in March 2026 with a target construction award of June or July 2026. Construction also continued to advance at Cotati No. 3 and is anticipated to wrap up in March or April 2026. Design agreements for Ralphine No. 2 and Sonoma No. 2 are also expected to occur with design commencing for both projects.

In FY26/27, construction of Ralphine No. 1 and Sonoma No. 1 will continue to advance. The Ralphine No. 2 and Sonoma No. 2 tank recoat designs will also continue to advance with a target advertise date of January 2027. Consultant design agreements will also be contracted for the next two tanks (Eldrige No. 2 and Kawana Springs No. 1) in early FY26/27 and possibly for Cotati No. 2 and Annadel No. 1 in late FY26/27.

Warm Springs Dam Hydropower FERC Relicensing

100,000

The Federal Energy Regulatory Commission (FERC) operating license for the Warm Springs Dam Hydropower project expires in 2032. Based on discussions with outside FERC counsel, it is recommended that the relicensing process be started five years prior to the license expiring. Consequently, funds will be required in FY 26/27 to retain a consultant with FERC relicensing expertise.

Studies/Planning**DeMuth Property Hydrogeologic Investigation****150,000**

The DeMuth property hydrogeologic investigation will advance feasibility evaluation of siting additional diversion facilities (i.e., a well field or additional collector well) within the DeMuth parcels adjoining the eastern bank of the Russian River, just south of Wohler Bridge. In December 2023, two monitoring wells were drilled and constructed on the parcel using Sonic drill rig. Continuous core samples collected during the drilling of the boreholes were comprised primarily of course sands and gravels. The monitoring wells have been equipped pressure/temperature transducers that will be collecting hourly water level and temperature data throughout the winter and spring of 2024. In December 2023, Sonoma Water entered into an agreement with Collier Geophysics to perform land based geophysics at the parcel. The geophysical investigation was completed in FY24/25. Based on the information provided by the monitoring wells and ground based geophysics, in FY25/26 Sonoma Water staff have planned and implemented drilling and constructing 2 additional monitoring wells and initiated the design for a high capacity test well planned to be constructed by summer 2026. Activities planned for FY26/27 include completing the test well construction and development and performing and analyzing a step-drawdown pump test and aquifer pump test. Additional future work may also include: (1) leveraging existing internal modeling tools to estimate well production efficiencies and potential well interference with existing collector wells and nearby irrigation wells; and (2) assessing strategies for mitigating seismic risks to existing Wohler/Mirabel diversion facilities by siting new diversion facilities on the DeMuth parcels.

Natural Hazard Reliability Study**100,000**

The seismic mitigation planning study will advance feasibility evaluation and refine strategic approaches to implementing measures to mitigate failure risks of the water transmission system to specific seismic vulnerabilities identified as part of prior natural hazard reliability studies. Particular focus of the study will evaluate: 1) liquefaction mitigation solutions to protect collector wells at the Wohler-Mirabel production facilities, 2) strategies that best balance risk mitigation of aqueduct failure at numerous locations of potential seismic vulnerability against a cost-effective and timely implementation approach (including conducting a broad CPT investigation at numerous sites), and 3) analyze alternative seismic retrofit solutions at select water storage tanks.

In FY 22/23, a consultant was contracted to initiate the planning study, coordinating geotechnical investigations, and securing necessary permits and permission to enter agreements. In FY23/24, CPT investigations were performed along with seismic assessment of the water storage tanks. Preliminary design of liquefaction mitigation solution of Collector 5 was also commenced to assess feasibility of implementing a secant pile wall concept. In FY24/25, funding was utilized to finalize the preliminary design of Collector 5, assess the feasibility to expand design concepts to other collectors, and update the aqueduct seismic risk analysis based on new geotechnical data. In FY25/26, funding will be used will be utilized to develop to develop a prioritization framework for seismic mitigation projects and complete a final report. In FY26/27, funding will be used to update the draft Seismic Assessment of Water Storage Tanks report with site specific geotechnical data that is planned to be collected.

Transmission System Condition Assessments**411,350**

During FY24/25, Sonoma Water under the Asset Management Program started an Aqueduct Condition Assessment report that reviews the water system's pipeline infrastructure, developed a risk-based prioritization model for inspections, and evaluates the current market of inspection technologies. During FY25/26, the report will be finalized and a work plan developed that outlines the strategic approach to pipeline inspections and monitoring. The first inspection project contract under this program is planned for FY26/27.

51803 Other Contract Services & 51509 SCADA System Contributions Project Information

**FY26-27
210,000**

Water System Comprehensive Plan

Sonoma Water aims to develop a Comprehensive Water System Master Plan (Master Plan) to define the programs, policies, and projects required to meet the potable water infrastructure needs of Sonoma Water's service area for the next 20-years. Master Plan development will consider future system demands, current system conditions, and required system improvements. This Master Plan will yield a prioritized list of projects, serving as a guide for financial commitments needed to ensure sufficient operation of the water system's infrastructure. In FY23/24, a consultant was brought under contract and a kick off meeting was held. During FY 24/25, data was collected about the Water System and compiled into Technical Memorandum 1 to provide a baseline. Sonoma Water coordinated with its Water Contracts to begin demand forecasting. In FY 25/26, a methodology for project prioritization was established that can be used across Sonoma Water's enterprises. Additional SCADA data was compiled and sent to consultant to calibrate their hydraulic model, which will be used to forecast required infrastructure improvements over the next 20-years. Water Demand Forecasting is set to begin in Q1 of 2026 with hydraulic modeling and project identification to follow this fiscal year.

Watershed Water Quality Study - LBNL and LBNL

447,500

Sonoma Water's riverbank filtration (RBF) facilities leverage the natural subsurface sediments to remove chemical pollutants and waterborne pathogens via filtration, adsorption, and degradation. RBF is a low cost and sustainable alternative to traditional drinking water treatment because it relies on natural filtration processes rather than a traditionally engineered water treatment system. Unlike an engineered system, the nature of RBF requires scientific study of the natural system processes to demonstrate continued efficacy amidst changing environmental pressures. Sonoma Water has funded studies in collaboration with USGS and LBNL to develop a robust scientific research program to demonstrate the efficacy of RBF to regulators, to understand the processes that contribute to the efficacy of RBF, and to identify any potential vulnerabilities (e.g., drought, wildfire, emerging contaminants of concern). Following the most recent drought, historically low water levels and reductions in collector efficiency were observed in Collector 6 during summer and fall, 2021. In response, USGS and LBNL developed a monitoring program to assess the role of Russian River streambed clogging (both microbial and physical) on observed reductions in collector efficiency at Wohler and Mirabel. Funds budgeted during FY23/24 and FY24/25 were used to deploy >40 sensors to measure streambed infiltration in the river adjacent to Collectors 1, 2, and 6, collect groundwater, surface water, and streambed water chemistry samples, and conduct geophysical surveying to better understand the development, persistence, and impacts of streambed clogging and its potential impacts on RBF. Funds budgeted for FY25/26 were used to complete data collection and interpretation, ultimately resulting in publication of the study findings in the peer-reviewed scientific literature. Funds budgeted for FY 26/27 will be used to continue data collection and interpretation, with additional study of RBF vulnerabilities to post-wildfire water chemistry changes. Results from this study will help inform operational decision-making and improve system resilience for Sonoma Water's RBF facilities amidst drought, wildfire, and future climate-change impacts.

FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title:

Water Management Planning

Fund/Department No:

44210

33041000

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	344,187	319,719		138,878		
<u>REVENUES</u>						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	14,733	4,550	4,550	3,592	(958)	(21.05%)
SUBTOTAL	14,733	4,550	4,550	3,592	(958)	(21.05%)
<u>INTERGOVERNMENTAL REVENUE</u>						
42619 Town of Windsor	910	11,126	11,126	6,404	(4,722)	(42.44%)
SUBTOTAL	910	11,126	11,126	6,404	(4,722)	(42.44%)
<u>CHARGES FOR SERVICES</u>						
SUBTOTAL	0	0	0	0	0	N/A
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	16,232	194,000	194,000	110,000	(84,000)	(43.30%)
47102 Transfers In - btw Govtl Func	0	0	0	0	0	N/A
SUBTOTAL	16,232	194,000	194,000	110,000	(84,000)	(43.30%)
TOTAL REVENUES	31,876	209,676	209,676	119,996	(89,680)	(42.77%)
<u>EXPENDITURES</u>						
<u>SERVICES AND SUPPLIES</u>						
51211 Legal Services	314	0	0	0	0	N/A
51803 Other Contract Services	5,349	230,000	230,000	80,000	(150,000)	(65.22%)
51917 District Operations Chgs	40,878	160,517	120,000	80,000	(40,000)	(33.33%)
SUBTOTAL	46,541	390,517	350,000	160,000	(190,000)	(54.29%)
<u>OTHER CHARGES</u>						
SUBTOTAL	0	0	0	0	0	N/A
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
57012 Transfers Out - btw Govtl Fui	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	46,541	390,517	350,000	160,000	(190,000)	(54.29%)
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	(9,803)	0		0		
ENDING FUND BALANCE	319,719	138,878		98,874		

FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Watershed Planning/Restoration

Fund/Department No: 44215 33041100

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	10,444,098	10,588,305		3,015,731		
<u>REVENUES</u>						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	457,539	71,964	71,964	60,833	(11,130)	(15.47%)
SUBTOTAL	457,539	71,964	71,964	60,833	(11,130)	(15.47%)
<u>INTERGOVERNMENTAL REVENUE</u>						
42619 Town of Windsor	104,121	111,163	111,163	232,047	120,884	108.74%
SUBTOTAL	104,121	111,163	111,163	232,047	120,884	108.74%
<u>CHARGES FOR SERVICES</u>						
45301 Charges for Services	107,940	0	0	0	0	N/A
45332 Watershed Plan/Restore Chg	16,542	40,000	40,000	40,000	0	0.00%
Subtotal Charges for Service	124,481	40,000	40,000	40,000	0	0.00%
<u>MISCELLANEOUS REVENUE</u>						
46200 Revenue Appl PY Misc Revent	(10,077)	0	0	0	0	N/A
SUBTOTAL	(10,077)	0	0	0	0	N/A
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	1,854,107	1,938,370	1,938,370	3,986,054	2,047,684	105.64%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	1,854,107	1,938,370	1,938,370	3,986,054	2,047,684	105.64%
TOTAL REVENUES	2,530,170	2,161,497	2,161,497	4,318,934	2,157,437	99.81%
<u>EXPENDITURES</u>						
<u>SERVICES AND SUPPLIES</u>						
51061 Maintenance - Equipment	226	0	0	0	0	N/A
51205 Advertising Marketing	952	0	0	0	0	N/A
51209 Information Tech Svc (non ISD)	474	0	0	0	0	N/A
51211 Legal Services	16,874	0	0	0	0	N/A
51231 Testing/Analysis	88,532	0	0	0	0	N/A
51241 Outside Printing and Binding	1,168	0	0	0	0	N/A
51243 Filing Fees	100	0	0	0	0	N/A
51244 Publications and Legal Notices	57,687	0	0	0	0	N/A
51301 Permits/License/Fees	504	0	0	0	0	N/A
51402 Rents and Leases - Heavy Eqt	9,678	0	0	0	0	N/A
51605 Private Car Expense	1,516	0	0	0	0	N/A
51803 Other Contract Services	535,882	2,552,961	1,993,000	2,643,354	650,354	32.63%
51917 District Operations Chgs	1,880,479	5,328,474	2,977,370	3,536,700	559,330	18.79%
51921 Equipment Usage Charges	17,380	0	0	0	0	N/A

Section Title:

Watershed Planning/Restoration

Fund/Department No:

44215

33041100

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
52021 Clothing, Uniforms, Personal	805	0	0	0	0	N/A
52031 Food	40	0	0	0	0	N/A
52042 Janitorial Supplies	19	0	0	0	0	N/A
52043 Safety Supplies/Equipment	22	0	0	0	0	N/A
52071 Materials and Supplies Expens	50,209	0	0	0	0	N/A
52081 Medical/Laboratory Supplies	(303)	0	0	0	0	N/A
52091 Memberships/Certifications	0	0	0	0	0	N/A
52101 Other Supplies	0	160,000	160,000	196,000	36,000	22.50%
52111 Office Supplies	11	0	0	0	0	N/A
52115 Books/Media	96	0	0	0	0	N/A
52117 Mail and Postage Supplies	90	0	0	0	0	N/A
52141 Minor Equipment/Small Tools	38	0	0	0	0	N/A
52143 Computer Software	675	0	0	0	0	N/A
SUBTOTAL	2,663,153	8,041,435	5,130,370	6,376,054	1,245,684	24.28%
OTHER CHARGES						
53402 Depreciation Expense	9,351	8,000	8,000	10,000	2,000	25.00%
SUBTOTAL	9,351	8,000	8,000	10,000	2,000	25.00%
REIMBURSEMENTS						
SUBTOTAL	0	0	0	0	0	N/A
FIXED ASSETS						
19841 Acq-WIP-Intangibles	30,580	1,692,636	0	0	0	N/A
SUBTOTAL	30,580	1,692,636	0	0	0	N/A
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	2,703,083	9,742,071	5,138,370	6,386,054	1,247,684	24.28%
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	297,691	0				
Depreciation	9,351	8,000		10,000		
Gain/loss on disposal of Capital Assets	10,077					
Rounding	1	0				
ENDING FUND BALANCE	10,588,305	3,015,731		958,611		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Recycled Water and Local Supply

Fund/Department No:

44220

33041200

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	(13,255)	259,676		266,020		
<u>REVENUES</u>						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	17,857	0	0	8,199	8,199	N/A
SUBTOTAL	17,857	0	0	8,199	8,199	N/A
<u>INTERGOVERNMENTAL REVENUE</u>						
42619 Town of Windsor	0	344	344	0	(344)	(100.00%)
SUBTOTAL	0	344	344	0	(344)	(100.00%)
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	0	6,000	6,000	0	(6,000)	(100.00%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	6,000	6,000	0	(6,000)	(100.00%)
TOTAL REVENUES	17,857	6,344	6,344	8,199	1,855	29.24%
<u>EXPENDITURES</u>						
<u>SERVICES AND SUPPLIES</u>						
51803 Other Contract Services	42,454	0	0	0	0	N/A
51917 District Operations Chgs	3,030	0	0	0	0	N/A
SUBTOTAL	45,484	0	0	0	0	N/A
<u>OTHER CHARGES</u>						
53402 Depreciation Expense	5,966	6,000	6,000	6,000	0	0.00%
SUBTOTAL	5,966	6,000	6,000	6,000	0	0.00%
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	51,450	6,000	6,000	6,000	0	0.00%
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	150,279	0				
Change in Windsor Reserve	150,279	0				
Depreciation	5,966	6,000		6,000		
ENDING FUND BALANCE	259,676	266,020		274,219		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title: Water Conservation

Fund/Department No: 44225 33041300

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	48,878	69,194		(2,242)		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	(1,285)	1,806	1,806	1,025	(781)	(43.24%)
SUBTOTAL	(1,285)	1,806	1,806	1,025	(781)	(43.24%)
<u>INTERGOVERNMENTAL REVENUE</u>						
42358 State Other Funding	424,940	38,000	38,000	0	(38,000)	(100.00%)
42461 Federal Other Funding	471,651	1,501,000	35,000	34,871	(129)	(0.37%)
42601 County of Sonoma	71,807	0	0	0	0	N/A
42619 Town of Windsor	154,856	155,237	155,237	175,420	20,183	13.00%
42621 North Marin Water District	0	0	0	0	0	N/A
SUBTOTAL	1,123,254	1,694,237	228,237	210,291	(17,946)	(7.86%)
<u>CHARGES FOR SERVICES</u>						
45301 Charges for Services	41,989	42,000	42,000	42,000	0	0.00%
45316 Water Conservation	1,893	0	0	0	0	N/A
SUBTOTAL	43,882	42,000	42,000	42,000	0	0.00%
<u>MISCELLANEOUS REVENUE</u>						
46029 Donations/Contributions	0	316,000	316,000	326,500	10,500	3.32%
46050 Cancelled/State Dated Warrants	7	0	0	0	0	N/A
46200 Revenue Appl PY Misc Revenue	100,000	0	0	0	0	N/A
SUBTOTAL	100,007	316,000	316,000	326,500	10,500	3.32%
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	2,757,598	2,706,900	2,706,900	3,013,329	306,429	11.32%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	2,757,598	2,706,900	2,706,900	3,013,329	306,429	11.32%
TOTAL REVENUES	4,023,456	4,760,943	3,294,943	3,593,145	298,202	9.05%
EXPENDITURES						
<u>SERVICES AND SUPPLIES</u>						
51061 Maintenance - Equipment	401	0	0	0	0	N/A
51205 Advertising/Marketing Svc	20,251	0	0	0	0	N/A
51209 Information Tech Svc (non ISD)	1,375	0	0	0	0	N/A

Section Title:

Water Conservation

Fund/Department No:

44225

33041300

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
51211 Legal Services	3,062	0	0	0	0	N/A
51241 Outside Printing and Binding	28,011	41,000	41,000	51,000	10,000	24.39%
51401 Rents and Leases - Equipment	1,187	0	0	0	0	N/A
51601 Training Services	5,082	0	0	0	0	N/A
51602 Business Travel/Mileage	10,112	13,000	13,000	13,000	0	0.00%
51605 Private Car Expense	293	0	0	0	0	N/A
51803 Other Contract Services	231,688	548,400	498,400	472,700	(25,700)	(5.16%)
51911 Mail Services	152	0	0	0	0	N/A
51917 District Operations Chgs	2,519,309	2,500,000	2,500,000	2,600,000	100,000	4.00%
51921 Equipment Usage Charges	10,404	0	0	0	0	N/A
52021 Clothing, Uniforms	67	0	0	0	0	N/A
52031 Food	607	0	0	0	0	N/A
52071 Materials and Supplies Expense	53,757	81,000	81,000	89,000	8,000	9.88%
52091 Memberships/Certifications	5,679	6,000	6,000	7,500	1,500	25.00%
52111 Office Supplies	70	0	0	0	0	N/A
52115 Books/Media/Subscriptions	1,029	0	0	0	0	N/A
52117 Mail and Postage Supplies	132	0	0	0	0	N/A
52143 Computer Software/Licensing Fees	1,060	0	0	0	0	N/A
52171 Water Conservation Program	50,000	166,500	166,500	296,500	130,000	78.08%
SUBTOTAL	2,943,728	3,355,900	3,305,900	3,529,700	223,800	6.77%
OTHER CHARGES						
53501 Contributions	823,511	1,476,479	0	0	0	N/A
53502 Community Grants	0	0	0	5,000	5,000	N/A
SUBTOTAL	823,511	1,476,479	0	5,000	5,000	N/A
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	3,767,238	4,832,379	3,305,900	3,534,700	228,800	6.92%
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	62,149	0		0		
Change in Windsor Reserve	(92,234)	0		0		
Post Audit Adjustment	(205,816)	0		0		
Rounding	(1)	0		0		
ENDING FUND BALANCE	69,194	(2,242)		56,203		

Water Transmission Budget

2026-27

Itemized Detail for Subfunds Consulting/Contractual Services

Budget
FY26-27

Water Management Planning

Urban Water Management Plan: Develop scope, cost, and schedule to complete an update to Sonoma Water's UWMP and preparation and submittal of the required UWMP to the Department of Water Resources by July 1, 2026. Results of the 2025 UWMP update are required to inform the work of Sonoma Water's contractors' UWMP updates to DWR. \$ 50,000

Annual Water Supply and Demand Assessment: Develop scope, cost, and schedule to complete a water supply and demand analysis and preparation and submittal of the required Annual Water Shortage Assessment Report to the Department of Water Resources by July 1 each year. Results of the Annual Assessment are also required to inform the work of Sonoma Water's contractors' Assessment Reports to DWR.

In FY 24-25 the AWSDA report was completed as described and results shared with the water contractors to inform the completion of their reports. Sonoma Water's completed AWSDA was filed with DWR prior to the July 1, 2025 reporting deadline. In FY 25-26 the AWSDA will again be completed as described and results shared with the water contractors to inform the completion of their reports. Sonoma Water's completed AWSDA will be filed with DWR prior to the July 1, 2026 reporting deadline. A new agreement will be implemented for this work in FY 26-27. \$ 30,000

Watershed Planning/Restoration

RRIFR Decision 1610 Change Petition: Russian River Flows and Fish Flow Project EIR: Continued work on Fish Habitat Flows and Water Rights Project (Fish Flow Project EIR) in preparation for any additional impact analysis, flow modeling, and monitoring needed. The EIR is being prepared by Sonoma Water staff, with assistance from consultants in some areas of analysis. In FY24/25, most of the work focused on submission of annual Temporary Urgency Change (TUC) Petitions to the State Board to approve the requested changes to minimum in-stream flows as identified in the Biological Opinion and fisheries and water quality monitoring and reporting required by any State Board TUC Order. Work being accomplished in FY25/26 includes updates project analysis, and lab analysis for water quality monitoring under TUC Orders. Work anticipated for FY26/27 includes work on the hydrologic index alternatives and water quality and flow modeling, as well as lab analysis for water quality monitoring related to TUCs. \$ 433,000

RRIFR Estuary Management: Required Annual Biological Opinion Activities: Sonoma Water, in consultation with the National Marine Fisheries Service (NMFS), California Department of Fish & Wildlife (CDFW) and the U.S. Army Corps of Engineers (Corps), is required to annually prepare an adaptive management plan; conduct and record monthly surveys of the beach topography; use a time lapse video camera to record the interaction of waves, tides and the river mouth; conduct baseline monitoring of seals and other pinnipeds, conduct estuary water quality monitoring, conduct juvenile steelhead and coho salmon rearing surveys, and prepare annual reports. Other FY25/26 activities include installation and monitoring of downstream migrant salmonid traps and water quality monitoring stations. Work being completed in FY25/26 includes preparation of the annual adaptive management plan, renewing regulatory permits, and continuation of monitoring and studies. Work anticipated for FY26/27 includes renewing regulatory permits and monitoring studies. \$ 965,000

Upper Russian River Water Quality Monitoring: This water quality monitoring was conducted for the Upper Russian River, including the East Fork Russian River above Lake Mendocino and Lake Mendocino to contribute to planning and modeling efforts for the Potter Valley Project (PVP), Lake Mendocino management, Fish Habitat Flows and Water Rights Project, the Forecast Informed Reservoir Operations (FIRO) projects, and TUC orders. Monitoring included the deployment of datasondes and collection of grab samples, as well as laboratory analysis. Work anticipated for FY26/27 includes the efforts described above. \$ 25,000

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Water Transmission Budget

2026-27

Itemized Detail for Subfunds Consulting/Contractual Services

Budget
FY26-27

Dry Creek: To comply with the Biological Opinion's Dry Creek Adaptive Management Plan, in FY 25/26 Sonoma Water Environmental Resources staff monitored 14 enhancement reaches during the 2025 monitoring season. A contractor completed maintenance activities (sediment and vegetation management) in Reach 8. Staff also installed over 2,000 willow cuttings at three sites in Reach 10 to assist with bank stabilization. Staff continue to work on long-term programmatic permit applications to the California Department of Fish and Wildlife, Regional Water Quality Control Board, and Army Corps of Engineers for maintenance of previously constructed sites and planned maintenance for several enhancement reaches in 2026. In addition to planned monitoring and maintenance in FY 26/27, the 2025 Biological Opinion requires Sonoma Water to fund a small-scale habitat enhancement project while an alternative to the U.S. Army Corps of Engineers Phase III project is being developed. Sonoma staff are requesting \$250,000 from the Watershed Planning and Restoration Fund to support a habitat enhancement project being implemented on Mill Creek, a major tributary to Dry Creek, to satisfy this requirement. Staff are also working with the Army Corps to finalize the Operations and Maintenance Manual for completed Dry Creek enhancement projects. A portion of the requested funds in FY 26/27 will also contribute to Sonoma Water's cost-share requires for the Army Corps project.

\$ 1,020,354

Landscape Resiliency: Multiyear fire landscape resiliency effort at Lake Sonoma to protect source water quality in partnership with the U.S. Army Corps and CalFire. In FY25/26, met with CalFire and USACE to identify areas that require vegetation treatment, conducted vegetation management, and facilitated CalFire controlled burns. The same tasks will be undertaken in FY 26-27.

\$ 200,000

\$ 2,643,354

Recycled Water and Local Supply

Recycled Water and Local Supply costs have historically been for Sonoma Water's share of the groundwater sustainability agency's contributions. Sonoma Water's share of mandatory fees has been included in the Agency Operating fund in FY 2026/2027.

\$ -

\$ -

Water Conservation

51241-Outside Printing and Binding

WUE/Water Ed Program materials, Eco-Friendly Garden Tour materials, Water Smart Plant Label materials.

\$ 51,000

51602-Business Travel/Mileage

Attend local and statewide meetings representing the Partnership and Sonoma Water.

\$ 13,000

51803-Other Contract Services

Garden Sense Contract: Funding provides onsite visits by local master gardeners to support local turf removal programs.

\$ 20,000

Green Business Program: Funding to staff a part time position which provides water assessments for local businesses pursuing the Green Business Certification.

\$ 30,000

Educational Content: Displays for Education Center.

\$ 10,000

Plant Labeling Program: Funding for nursery liaison to ensure locally appropriate plants are labeled, nursery staff trainings, outreach tabling.

\$ 20,000

QWEL: QWEL website and database maintenance contract, QWEL trainings.

\$ 40,000

Sonoma County Fair: Sponsorship of general WUE display/materials at the Sonoma County Fair.

\$ 8,000

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Water Transmission Budget

2026-27

Itemized Detail for Subfunds Consulting/Contractual Services

	Budget FY26-27
SMSWP website: Website hosting, maintenance, and development.	\$ 8,500
Spatial Analysis: CII Landscape Measurements for contractors.	\$ -
Water Ed Bus Contract: Shuttle from school to field study sites for Water Education Program.	\$ 50,000
Water Loss Programs: Technical assistance for regional water loss meetings and audit validations.	\$ 36,200
	<u>\$ 472,700</u>

51917-District Operations Chgs

Salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Conservation Fund (Includes USBR WaterSMART Grant).	\$ 2,600,000
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52071-Materials and Supplies Expense

Water Ed Teaching Materials: pH strips, fabric for displays, youth outreach displays, pencil sharpeners, pencils, classroom testing kits, maps, workbooks, rulers, toothbrushes, stickers, etc. Garden Tour, fair demo garden signage.	\$ 89,000
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52091-Memberships/Certifications

Irrigation Association and AWWA Certificate Renewals, Water Education Foundation, and California Water Efficiency Partnership, Alliance for Water Efficiency, etc.	\$ 7,500
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52171-Water Conservation Program

Outdoor Water Use Focused Programs: Russian River Friendly Workshops, Living Learning Landscapes Demo Gardens, etc.	\$ 1,500
Public Information/Outreach Programs: Media campaigns for the Sonoma-Marín Saving Water Partnership including media ad buys, ad development.	\$ 180,000
Saving Water Partnership Wholesaler Support: Acting as the regional liaison attend meetings of the CalWEP, Alliance for Water Efficiency, ACWA, Urban Advisory Group, CA Science Teachers Association, environmental education conference.	\$ 20,000
School Education Program: Such as assembly program, port-a-potties, steelhead in the classroom program, youth outreach events, teacher program, teacher trainings, educational workbooks, maps.	\$ 70,000
Seminars, Workshops, Training: Host trainings/ workshops to benefit the Partnership, such as Statewide Framework, Water Loss, NFT, speakers' bureau. Participation in national/statewide studies such as those conducted by CalWEP and AWE.	\$ 25,000
	<u>\$ 296,500</u>
Total	\$ 3,529,700

2/11/2026

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title: Santa Rosa Aqueduct Capital Fund
Fund/Department No: 44230 33045000

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	10,305,302	10,959,009		10,733,771		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	407,954	310,281	310,281	331,956	21,675	6.99%
SUBTOTAL	407,954	310,281	310,281	331,956	21,675	6.99%
OTHER FINANCING SOURCES						
47101 Transfers In - within a F	351,710	309,921	309,921	323,068	13,147	4.24%
SUBTOTAL	351,710	309,921	309,921	323,068	13,147	4.24%
TOTAL REVENUES	759,663	620,202	620,202	655,024	34,822	5.61%
EXPENDITURES						
FIXED ASSETS						
19832 CIP - Infrastructure	69,562	845,440	130,247	0	(130,247)	(100.00%)
SUBTOTAL	69,562	845,440	130,247	0	(130,247)	(100.00%)
OTHER FINANCING USES						
57011 Transfers Out - within a	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	69,562	845,440	130,247	0	(130,247)	(100.00%)
Adjustments to Reserves/Encumbrances:						
Unrealized Gain/ Loss (GASB 31)	(36,393)	0		0		
Rounding	(1)	0		0		
ENDING FUND BALANCE	10,959,009	10,733,771		11,388,796		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Petaluma Aqueduct Capital Fund

Fund/Department No:

44235

33045100

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	3,817,392	3,870,847		(492,431)		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	280,517	28,633	28,633	574	(28,059)	(98.00%)
SUBTOTAL	280,517	28,633	28,633	574	(28,059)	(98.00%)
MISCELLANEOUS REVENUE						
46021 Capital Gains - Federal	509,747	1,624,391	0	0	0	N/A
SUBTOTAL	509,747	1,624,391	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	87,788	1,571,766	1,571,766	1,667,288	95,522	6.08%
SUBTOTAL	87,788	1,571,766	1,571,766	1,667,288	95,522	6.08%
TOTAL REVENUES	878,053	3,224,790	1,600,399	1,667,862	67,463	4.22%
EXPENDITURES						
FIXED ASSETS						
19832 CIP - Infrastructure	1,676,597	7,588,067	3,119,107	548,910	(2,570,197)	(82.40%)
19841 Work in Progress - Intang	1,619	0	0	0	0	N/A
SUBTOTAL	1,678,216	7,588,067	3,119,107	548,910	(2,570,197)	(82.40%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	1,678,216	7,588,067	3,119,107	548,910	(2,570,197)	(82.40%)
Adjustments to Reserves/Encumbrances:						
Change in Encumbrances	849,391	0		0		
Rounding	4,228					
ENDING FUND BALANCE	3,870,847	(492,431)		626,521		

FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title:

Sonoma Aqueduct Capital Fund

Fund/Department No:

44240

33045200

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	208,414	265,572		436,845		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	7,609	7,862	7,862	15,435	7,572	96.31%
SUBTOTAL	7,609	7,862	7,862	15,435	7,572	96.31%
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	267,447	213,191	213,191	139,950	(73,241)	(34.35%)
SUBTOTAL	267,447	213,191	213,191	139,950	(73,241)	(34.35%)
TOTAL REVENUES	275,056	221,053	221,053	155,384	(65,669)	(29.71%)
EXPENDITURES						
FIXED ASSETS						
19832 CIP - Infrastructure	163,367	49,780	0	50,220	50,220	N/A
SUBTOTAL	163,367	49,780	0	50,220	50,220	N/A
OTHER FINANCING USES						
57011 Transfers Out - within a Func	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	163,367	49,780	0	50,220	50,220	N/A
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	(54,531)	0		0		
ENDING FUND BALANCE	265,572	436,845		542,009		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Storage Facilities

Fund/Department No:

44250

33043000

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	2,390,075	2,050,152		11,675		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	87,288	12,054	12,054	4,540	(7,514)	(62.34%)
SUBTOTAL	87,288	12,054	12,054	4,540	(7,514)	(62.34%)
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	1,280,000	1,570,000	1,570,000	2,890,000	1,320,000	84.08%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	1,280,000	1,570,000	1,570,000	2,890,000	1,320,000	84.08%
TOTAL REVENUES	1,367,288	1,582,054	1,582,054	2,894,540	1,312,486	82.96%
EXPENDITURES						
<u>FIXED ASSETS</u>						
19832 CIP - Infrastructure	427,059	3,620,531	2,104,967	2,615,236	510,269	24.24%
19841 Acq-WIP-Intangibles	29,416	0	0	0	0	N/A
SUBTOTAL	456,475	3,620,531	2,104,967	2,615,236	510,269	24.24%
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	456,475	3,620,531	2,104,967	2,615,236	510,269	24.24%
Adjustments to Reserves/Encumbrances:						
Change in Encumbrances	(1,250,737)	0		0		
Rounding	1	0		0		
ENDING FUND BALANCE	2,050,152	11,675		290,979		

FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title:

Common Facilities

Fund/Department No:

44260

33043200

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	11,311,997	10,420,078		509,093		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	536,736	54,913	54,913	38,818	(16,095)	(29.31%)
SUBTOTAL	536,736	54,913	54,913	38,818	(16,095)	(29.31%)
<u>MISCELLANEOUS REVENUES</u>						
46022 Capital Grants - State	3,174,592	0	0	0	0	N/A
46040 Miscellaneous Revenue	0	0	0	300,000	300,000	N/A
SUBTOTAL	3,174,592	0	0	300,000	300,000	N/A
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	5,293,000	10,100,000	10,100,000	8,145,000	(1,955,000)	(19.36%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	5,293,000	10,100,000	10,100,000	8,145,000	(1,955,000)	(19.36%)
TOTAL REVENUES	9,004,327	10,154,913	10,154,913	8,483,818	(1,671,095)	(16.46%)
EXPENDITURES						
<u>FIXED ASSETS</u>						
19812 Acq-CIP-Land	(6)	0	0	0	0	N/A
19832 CIP - Infrastructure	6,660,119	20,065,897	12,926,099	7,689,014	(5,237,085)	(40.52%)
19841 Work in Progress - Intang	89,958	0	0	0	0	N/A
SUBTOTAL	6,750,071	20,065,897	12,926,099	7,689,014	(5,237,085)	(40.52%)
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>						
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	6,750,071	20,065,897	12,926,099	7,689,014	(5,237,085)	(40.52%)
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	(2,932,889)	0		0		
Post Audit Adjustment	(213,287)	0		0		
Rounding	1	(1)		0		
ENDING FUND BALANCE	10,420,078	509,093		1,303,898		

FY 2026-27 BUDGET BEGINNING AND ENDING CASH SUMMARY

Section Title: North Marin Water Deposit

Fund/Department No: 44300 33045300

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	29,711	31,045		31,980		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	1,334	934	934	974	40	4.23%
SUBTOTAL	1,334	934	934	974	40	4.23%
<u>INTERGOVERNMENTAL REVENUE</u>						
42610 Other Governmental Agencies	52,545	0	0	0	0	N/A
SUBTOTAL	52,545	0	0	0	0	N/A
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL REVENUES	53,879	934	934	974	40	4.23%
EXPENDITURES						
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	0	0	0	0	N/A
Adjustments to Reserves/Encumbrances:						
Post Audit Adjustment	(52,545)	0				
ENDING FUND BALANCE	31,045	31,980		32,954		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title: State Loan Debt Service Fund

Fund/Department No: 44265 33047000

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	\$524,916	\$163,762		\$22,448		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	53,904	2,651	2,651	1,537	(1,114)	(42.02%)
SUBTOTAL	53,904	2,651	2,651	1,537	(1,114)	(42.02%)
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	1,196,267	1,196,269	1,196,269	1,196,269	0	0.00%
SUBTOTAL	1,196,267	1,196,269	1,196,269	1,196,269	0	0.00%
TOTAL REVENUES	1,250,171	1,198,920	1,198,920	1,197,806	(1,114)	(0.09%)
EXPENDITURES						
<u>OTHER CHARGES</u>						
53103 Interest on LT Debt	102,759	76,390	76,390	49,278	(27,112)	(35.49%)
SUBTOTAL	102,759	76,390	76,390	49,278	(27,112)	(35.49%)
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	558,000	300,000	300,000	100,000	(200,000)	(66.67%)
SUBTOTAL	558,000	300,000	300,000	100,000	(200,000)	(66.67%)
<u>ADMIN. CONTROL ACCOUNT</u>						
59002 Advances	937,473	963,844	963,844	990,956	27,112	2.81%
59003 Advances Clearing	(937,473)	(963,844)	(963,844)	(990,956)	(27,112)	2.81%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	660,759	376,390	376,390	149,278	(227,112)	(60.34%)
Adjustments to Reserves/Encumbrances:						
Principal payments on loan	(950,567)	0				
(Increase) / Decrease in Principal Payable	0	(963,844)		(990,956)		
Unrealized Gain/ Loss (GASB 31)	1	0		0		
ENDING FUND BALANCE	\$163,762	\$22,448		\$80,021		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title: State Loan Reserve Fund

Fund/Department No: 44270 33047100

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	\$1,314,661	\$1,314,661		\$1,314,661		

REVENUES

USE OF MONEY / PROPERTY

44002 Interest on Pooled Cash	0	0	0	39,440	39,440	N/A
SUBTOTAL	0	0	0	39,440	39,440	N/A

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL REVENUES	0	0	0	39,440	39,440	N/A

EXPENDITURES

OTHER FINANCING USES

57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	0	0	0	0	N/A

Adjustments to Reserves/Encumbrances:

Increase in Reserve	0	0	(39,440)
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ENDING FUND BALANCE	\$1,314,661	\$1,314,661		\$1,314,661		
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**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Storage Facilities Revenue Bonds 2015

Fund/Department No:

44290

33047500

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	\$8,666	\$50,957		\$48,140		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	2,298	594	594	1,413	819	137.87%
44003 Other Interest Earnings	21,438	0	0	0	0	N/A
SUBTOTAL	23,735	594	594	1,413	819	137.87%
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	476,950	471,733	471,733	471,372	(361)	(0.08%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	476,950	471,733	471,733	471,372	(361)	(0.08%)
TOTAL REVENUES	500,685	472,328	472,328	472,786	458	0.10%
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	1,182	1,500	1,500	1,500	0	0.00%
SUBTOTAL	1,182	1,500	1,500	1,500	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	131,327	117,500	117,500	111,062	(6,438)	(5.48%)
53104 Other Interest Expense	(11,468)	5,058	5,058	5,058	0	0.00%
SUBTOTAL	119,859	122,558	122,558	116,120	(6,438)	(5.25%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	55,000	70,000	70,000	70,000	0	0.00%
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	55,000	70,000	70,000	70,000	0	0.00%
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	276,541	286,145	286,145	292,268	6,123	2.14%
59005 Admin Control Acct Clearing	(276,541)	(286,145)	(286,145)	(292,268)	(6,123)	2.14%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	176,041	194,058	194,058	187,620	(6,438)	(3.32%)
Adjustments to Reserves/Encumbrances:						
Loss on Refunding of Debt	5,058	5,058		5,058		
Principal Payment	(276,541)	(286,145)		(292,268)		
Amortization of Bond Premium	(16,526)	0		0		
Change in Reserved Fund Balance	5,656					
ENDING FUND BALANCE	\$50,957	\$48,140		\$46,095		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Common Facilities Revenue Bonds 2015

Fund/Department No:

44295

33047600

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEG. FUND BALANCE	\$159,769	\$129,475		\$94,376		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	10,694	1,510	1,510	4,444	2,934	194.31%
44003 Other Interest Earnings	42,616	0	0	0	0	N/A
44050 Unrealized Gains and Losses	0	0	0	0	0	N/A
SUBTOTAL	53,310	1,510	1,510	4,444	2,934	194.31%
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	1,228,157	1,218,046	1,218,046	1,215,632	(2,414)	(0.20%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	1,228,157	1,218,046	1,218,046	1,215,632	(2,414)	(0.20%)
TOTAL REVENUES	1,281,467	1,219,556	1,219,556	1,220,076	520	0.04%
EXPENDITURES						
<u>SERVICES AND SUPPLIES</u>						
51242 Bank Charges	2,062	2,500	2,500	2,500	0	0.00%
SUBTOTAL	2,062	2,500	2,500	2,500	0	0.00%
<u>OTHER CHARGES</u>						
53103 Interest on LT Debt	392,175	358,736	358,736	343,135	(15,601)	(4.35%)
53104 Other Interest Expense	(25,008)	4,516	4,516	4,516	0	0.00%
53105 Costs of Issuance	0	0	0	0	0	N/A
53109 Capitalized Interest	0	0	0	0	0	N/A
SUBTOTAL	367,167	363,252	363,252	347,651	(15,601)	(4.29%)
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	260,000	200,000	200,000	15,000	(185,000)	(92.50%)
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	260,000	200,000	200,000	15,000	(185,000)	(92.50%)
<u>ADMIN. CONTROL ACCOUNT</u>						
59004 Administrative Control Account	668,772	693,418	693,418	706,920	13,502	1.95%
59005 Admin Control Acct Clearing	(668,772)	(693,418)	(693,418)	(706,920)	(13,502)	1.95%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	629,229	565,752	565,752	365,151	(200,601)	(35.46%)
Adjustments to Reserves/Encumbrances:						
Principal Payment	(668,772)	(693,418)		(706,920)		
Change in Principal due to Bond Realloca	0	0		0		
Change in Bond Premium due to Bond Re	0	0		0		
Revenue Bonds Pay - Change in Current	0	0		0		
Amortization of Bond Premium	(29,523)	0		0		
Capitalized Interest	0					
Change in Reserved Fund Balance	11,247					
Loss on Refunding Debt	4,515	4,515		4,515		
Unrealized Gain/ Loss (GASB 31)	0	0		0		
Rounding	0	0		0		
ENDING FUND BALANCE	\$129,475	\$94,376		\$246,895		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Sonoma Aqueduct Revenue Bonds 2015

Fund/Department No:

44305

33047700

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	\$5,855	\$7,784		\$7,883		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	364	182	182	315	133	73.42%
44003 Other Interest Earnings	1,302	0	0	0	0	N/A
SUBTOTAL	1,666	182	182	315	133	73.42%
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	37,791	37,702	37,702	37,604	(98)	(0.26%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	37,791	37,702	37,702	37,604	(98)	(0.26%)
TOTAL REVENUES	39,457	37,883	37,883	37,919	36	0.09%
EXPENDITURES						
<u>SERVICES AND SUPPLIES</u>						
51242 Bank Charges	355	500	500	500	0	0.00%
SUBTOTAL	355	500	500	500	0	0.00%
<u>OTHER CHARGES</u>						
53103 Interest on LT Debt	12,830	11,846	11,846	11,386	(460)	(3.88%)
53104 Other Interest Expense	(689)	0	0	0	0	N/A
SUBTOTAL	12,140	11,846	11,846	11,386	(460)	(3.88%)
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	5,000	5,000	5,000	0	(5,000)	(100.00%)
SUBTOTAL	5,000	5,000	5,000	0	(5,000)	(100.00%)
<u>ADMIN. CONTROL ACCOUNT</u>						
59004 Administrative Control Account	19,688	20,438	20,438	20,813	375	1.83%
59005 Admin Control Acct Clearing	(19,688)	(20,438)	(20,438)	(20,813)	(375)	1.83%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	17,496	17,346	17,346	11,886	(5,460)	(31.48%)
Adjustments to Reserves/Encumbrances:						
Accrual of Principal Payment - Revenue Bonds	(19,688)	(20,438)		(20,813)		
Amortization of Bond Premium	(689)	0		0		
Change in Reserved Fund Balance	344					
ENDING FUND BALANCE	\$7,784	\$7,883		\$13,103		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title: Common Facilities Revenue Bonds 2019
Fund/Department No: 44310 33047800

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEG. FUND BALANCE	\$737,241	\$56,540		\$46,113		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	30,536	993	993	2,604	1,612	162.29%
44003 Other Interest Earnings	239	0	0	0	0	N/A
SUBTOTAL	30,775	993	993	2,604	1,612	162.29%
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	676,356	679,114	679,114	680,813	1,699	0.25%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	676,356	679,114	679,114	680,813	1,699	0.25%
TOTAL REVENUES	707,131	680,107	680,107	683,417	3,310	0.49%
EXPENDITURES						
<u>SERVICES AND SUPPLIES</u>						
51242 Bank Charges	2,697	3,000	3,000	3,000	0	0.00%
SUBTOTAL	2,697	3,000	3,000	3,000	0	0.00%
<u>OTHER CHARGES</u>						
53103 Interest on LT Debt	264,038	247,983	247,983	231,006	(16,977)	(6.85%)
53104 Other Interest Expense	(54,724)	0	0	0	0	N/A
SUBTOTAL	209,314	247,983	247,983	231,006	(16,977)	(6.85%)
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	800,000	100,000	100,000	15,000	(85,000)	(85.00%)
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	800,000	100,000	100,000	15,000	(85,000)	(85.00%)
<u>ADMIN. CONTROL ACCOUNT</u>						
59004 Administrative Control Account	321,097	339,551	339,551	358,005	18,454	5.43%
59005 Admin Control Acct Clearing	(321,097)	(339,551)	(339,551)	(358,005)	(18,454)	5.43%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	1,012,011	350,983	350,983	249,006	(101,977)	(29.05%)
Adjustments to Reserves/Encumbrances:						
Principal Payment	(321,097)	(339,551)		(358,005)		
Amortization of Bond Premium	(54,724)	0		0		
Changed in Reserved Fund Balance	1	0		0		
Rounding	(1)	0		0		
ENDING FUND BALANCE	\$56,540	\$46,113		\$122,519		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Sonoma Aqueduct Revenue Bonds 2019

Fund/Department No:

44315

33047900

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	\$164,494	\$113,253		\$57,268		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	7,065	2,528	2,528	1,844	(683)	(27.04%)
44003 Other Interest Earnings	85	0	0	0	0	N/A
SUBTOTAL	7,150	2,528	2,528	1,844	(683)	(27.04%)
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	240,426	241,406	241,406	242,008	602	0.25%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	240,426	241,406	241,406	242,008	602	0.25%
TOTAL REVENUES	247,576	243,933	243,933	243,852	(81)	(0.03%)
EXPENDITURES						
<u>SERVICES AND SUPPLIES</u>						
51242 Bank Charges	1,252	1,500	1,500	1,500	0	0.00%
SUBTOTAL	1,252	1,500	1,500	1,500	0	0.00%
<u>OTHER CHARGES</u>						
53103 Interest on LT Debt	93,662	87,968	87,968	81,945	(6,023)	(6.85%)
53104 Other Interest Expense	(19,412)	0	0	0	0	N/A
SUBTOTAL	74,250	87,968	87,968	81,945	(6,023)	(6.85%)
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	90,000	90,000	90,000	25,000	(65,000)	(72.22%)
SUBTOTAL	90,000	90,000	90,000	25,000	(65,000)	(72.22%)
<u>ADMIN. CONTROL ACCOUNT</u>						
59004 Administrative Control Account	113,903	120,450	120,450	126,996	6,546	5.43%
59005 Admin Control Acct Clearing	(113,903)	(120,450)	(120,450)	(126,996)	(6,546)	5.43%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	165,502	179,468	179,468	108,445	(71,023)	(39.57%)
Adjustments to Reserves/Encumbrances:						
Accrual of Principal Payment - Revenue Bo	(113,903)	(120,450)		(126,996)		
Amortization of Bond Premium	(19,412)	0		0		
Rounding	0	(1)		0		
ENDING FUND BALANCE	\$113,253	\$57,268		\$65,679		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Storage Facilities Revenue Bonds 2022

Fund/Department No:

44325

33048100

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEG. FUND BALANCE	\$9,731	\$54,488		\$15,533		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	2,762	1,299	1,299	1,049	(249)	(19.20%)
44003 Other Interest Earnings	110,867	0	0	0	0	N/A
SUBTOTAL	113,629	1,299	1,299	1,049	(249)	(19.20%)
MISCELLANEOUS REVENUES						
46200 PY Revenue - Miscellaneous	(112,082)	0	0	0	0	N/A
SUBTOTAL	(112,082)	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	442,662	458,050	458,050	443,417	(14,633)	(3.19%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	442,662	458,050	458,050	443,417	(14,633)	(3.19%)
TOTAL REVENUES	444,209	459,348	459,348	444,466	(14,882)	(3.24%)
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	590	1,000	1,000	1,000	0	0.00%
SUBTOTAL	590	1,000	1,000	1,000	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	158,354	154,190	154,190	135,142	(19,048)	(12.35%)
53104 Other Interest Expense	(36,700)	0	0	0	0	N/A
SUBTOTAL	121,654	154,190	154,190	135,142	(19,048)	(12.35%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	1,225,000	100,000	100,000	20,000	(80,000)	(80.00%)
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	1,225,000	100,000	100,000	20,000	(80,000)	(80.00%)
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	225,570	243,114	243,114	249,438	6,324	2.60%
59005 Admin Control Acct Clearing	(225,570)	(243,114)	(243,114)	(249,438)	(6,324)	2.60%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	1,347,244	255,190	255,190	156,142	(99,048)	(38.81%)
Adjustments to Reserves/Encumbrances:						
Gain on Refunding	(4,913)	0		0		
Amortization of Bond Premium	61,606					
Proceeds from Bond Issuance	1,116,667	0		0		
Accrual of Principal Payment - Revenue Bor	(225,570)	(243,114)		(249,438)		
Rounding	1	1		0		
ENDING FUND BALANCE	\$54,488	\$15,533		\$54,419		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Common Facilities Revenue Bonds 2022

Fund/Department No:

44335

33048300

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEG. FUND BALANCE	\$5,576,812	\$1,083,870		\$1,187,946		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	221,905	36,826	36,826	37,994	1,168	3.17%
44003 Other Interest Earnings	(110,597)	0	0	0	0	N/A
SUBTOTAL	111,308	36,826	36,826	37,994	1,168	3.17%
MISCELLANEOUS REVENUES						
46200 PY Revenue - Miscellaneous	112,082	0	0	0	0	N/A
SUBTOTAL	112,082	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	1,293,866	1,282,250	1,282,250	1,295,822	13,572	1.06%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	1,293,866	1,282,250	1,282,250	1,295,822	13,572	1.06%
TOTAL REVENUES	1,517,256	1,319,076	1,319,076	1,333,816	14,740	1.12%
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	3,036	3,000	3,000	3,300	300	10.00%
SUBTOTAL	3,036	3,000	3,000	3,300	300	10.00%
OTHER CHARGES						
53103 Interest on LT Debt	591,858	558,233	558,233	537,438	(20,795)	(3.73%)
53104 Other Interest Expense	(82,573)	0	0	0	0	N/A
SUBTOTAL	509,285	558,233	558,233	537,438	(20,795)	(3.73%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	3,675,000	100,000	100,000	15,000	(85,000)	(85.00%)
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	3,675,000	100,000	100,000	15,000	(85,000)	(85.00%)
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	530,243	553,767	553,767	586,063	32,296	5.83%
59005 Admin Control Acct Clearing	(530,243)	(553,767)	(553,767)	(586,063)	(32,296)	5.83%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	4,187,322	661,233	661,233	555,738	(105,495)	(15.95%)
Adjustments to Reserves/Encumbrances:						
Gain on Refunding	(6,879)	0		0		
Accrual of Principal Payment - Revenue Bor	(530,243)	(553,767)		(586,063)		
Amortization of Bond Premium	(169,088)	0		0		
Change in Principal due to Refunding of Det	(1,116,667)	0		0		
Rounding	1	0		0		
ENDING FUND BALANCE	\$1,083,870	\$1,187,946		\$1,379,961		

FY 2026-27 BUDGET BEGINNING AND ENDING CASH SUMMARY

Section Title:

Sonoma Aqueduct Revenue Bonds 2022

Fund/Department No:

44330

33048200

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	\$36,820	\$69,738		\$103,119		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	2,320	2,571	2,571	3,607	1,036	40.29%
44003 Other Interest Earnings	21	0	0	0	0	N/A
SUBTOTAL	2,341	2,571	2,571	3,607	1,036	40.29%
MISCELLANEOUS REVENUES						
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	233,940	236,208	236,208	234,741	(1,466)	(0.62%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	233,940	236,208	236,208	234,741	(1,466)	(0.62%)
TOTAL REVENUES	236,281	238,779	238,779	238,348	(431)	(0.18%)
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	288	600	600	600	0	0.00%
SUBTOTAL	288	600	600	600	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	58,887	51,678	51,678	44,022	(7,656)	(14.81%)
53104 Other Interest Expense	(24,172)	0	0	0	0	N/A
SUBTOTAL	34,715	51,678	51,678	44,022	(7,656)	(14.81%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	144,188	153,120	153,120	159,500	6,380	4.17%
59005 Admin Control Acct Clearing	(144,188)	(153,120)	(153,120)	(159,500)	(6,380)	4.17%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	35,003	52,278	52,278	44,622	(7,656)	(14.64%)
Adjustments to Reserves/Encumbrances:						
Gain on Refunding	(4,040)	0		0		
Accrual of Principal Payment - Revenue Bo	(144,188)	(153,120)		(159,500)		
Amortization of Bond Premium	(20,132)	0		0		
ENDING FUND BALANCE	\$69,738	\$103,119		\$137,345		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Petaluma Aqueduct Revenue Bonds Fund 2026

Fund/Department No:

44285

33047400

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	\$0	\$0		\$2,142,608		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	0	33,851	33,851	45,512	11,661	34.45%
SUBTOTAL	0	33,851	33,851	45,512	11,661	34.45%
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	0	346,697	346,697	303,790	(42,907)	(12.38%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	346,697	346,697	303,790	(42,907)	(12.38%)
<u>SPECIAL ITEMS</u>						
48004 Transfers In - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL REVENUES	0	380,548	380,548	349,303	(31,245)	(8.21%)
EXPENDITURES						
<u>SERVICES AND SUPPLIES</u>						
51242 Bank Charges	0	480	480	480	0	0.00%
SUBTOTAL	0	480	480	480	0	0.00%
<u>OTHER CHARGES</u>						
53103 Interest on LT Debt	0	149,872	149,872	149,872	0	0.00%
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	37,310	37,310	0	(37,310)	(100.00%)
53109 Capitalized Interest	0	0	0	0	0	N/A
SUBTOTAL	0	187,182	187,182	149,872	(37,310)	(19.93%)
<u>OTHER CHARGES</u>						
SUBTOTAL	0	0	0	0	0	N/A
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	0	1,450,000	1,450,000	1,450,000	0	0.00%
SUBTOTAL	0	1,450,000	1,450,000	1,450,000	0	0.00%
<u>ADMIN. CONTROL ACCOUNT</u>						
59004 Administrative Control Account	0	113,814	113,814	113,814	0	0.00%
59005 Admin Control Acct Clearing	0	(113,814)	(113,814)	(113,814)	0	0.00%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	1,637,662	1,637,662	1,600,352	(37,310)	(2.28%)
Adjustments to Reserves/Encumbrances:						
(Increase)/Decrease in Bonds Payable						
Proceeds from issuance	0	3,513,536		0		
Principal Payments on Bonds	0	(113,814)		0		
Rounding	0	(1)		0		
ENDING FUND BALANCE	\$0	\$2,142,608		\$891,559		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Storage Facilities Revenue Bond - 2026

Fund/Department No:

44280

33047300

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEGINNING FUND BALANCE	\$0	\$0		\$4,597,502		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	0	71,805	71,805	98,391	26,585	37.02%
SUBTOTAL	0	71,805	71,805	98,391	26,585	37.02%
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	0	577,285	577,285	505,842	(71,444)	(12.38%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	577,285	577,285	505,842	(71,444)	(12.38%)
<u>SPECIAL ITEMS</u>						
48004 Transfers In - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL REVENUES	0	649,091	649,091	604,232	(44,859)	(6.91%)
EXPENDITURES						
<u>SERVICES AND SUPPLIES</u>						
51242 Bank Charges	0	799	799	799	0	0.00%
SUBTOTAL	0	799	799	799	0	0.00%
<u>OTHER CHARGES</u>						
53103 Interest on LT Debt	0	249,552	249,552	249,552	0	0.00%
53105 Costs of Issuance	0	62,125	62,125	0	(62,125)	(100.00%)
SUBTOTAL	0	311,677	311,677	249,552	(62,125)	(19.93%)
<u>OTHER CHARGES</u>						
SUBTOTAL	0	0	0	0	0	N/A
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	0	1,400,000	1,400,000	2,800,000	1,400,000	100.00%
SUBTOTAL	0	1,400,000	1,400,000	2,800,000	1,400,000	100.00%
<u>ADMIN. CONTROL ACCOUNT</u>						
59004 Administrative Control Account	0	189,512	189,512	189,512	0	0.00%
59005 Admin Control Acct Clearing	0	(189,512)	(189,512)	(189,512)	0	0.00%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	1,712,476	1,712,476	3,050,351	1,337,875	78.13%
Adjustments to Reserves/Encumbrances:						
Principal payments on bonds	0	(189,512)		(189,512)		
Proceeds from issuance	0	5,850,400		0		
Rounding	0	(1)				
ENDING FUND BALANCE	\$0	\$4,597,502		\$1,961,872		

**FY 2026-27 BUDGET
BEGINNING AND ENDING CASH SUMMARY**

Section Title:

Common Facilities Revenue Bonds - 2026

Fund/Department No:

44275

33047200

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
BEG. FUND BALANCE	\$0	\$0		\$14,731,737		
REVENUES						
<u>USE OF MONEY / PROPERTY</u>						
44002 Interest on Pooled Cash	0	231,977	231,977	327,319	95,342	41.10%
SUBTOTAL	0	231,977	231,977	327,319	95,342	41.10%
<u>OTHER FINANCING SOURCES</u>						
47101 Transfers In - within a Fund	0	2,328,330	2,328,330	2,040,180	(288,150)	(12.38%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	2,328,330	2,328,330	2,040,180	(288,150)	(12.38%)
<u>SPECIAL ITEMS</u>						
48004 Transfers In - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL REVENUES	0	2,560,307	2,560,307	2,367,499	(192,808)	(7.53%)
EXPENDITURES						
<u>SERVICES AND SUPPLIES</u>						
51242 Bank Charges	0	3,222	3,222	3,222	0	0.00%
SUBTOTAL	0	3,222	3,222	3,222	0	0.00%
<u>OTHER CHARGES</u>						
53103 Interest on LT Debt	0	1,006,501	1,006,501	1,006,501	0	0.00%
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	250,565	250,565	0	(250,565)	(100.00%)
SUBTOTAL	0	1,257,066	1,257,066	1,006,501	(250,565)	(19.93%)
<u>OTHER CHARGES</u>						
SUBTOTAL	0	0	0	0	0	N/A
<u>OTHER FINANCING USES</u>						
57011 Transfers Out - within a Fund	0	9,400,000	9,400,000	8,000,000	(1,400,000)	(14.89%)
SUBTOTAL	0	9,400,000	9,400,000	8,000,000	(1,400,000)	(14.89%)
<u>ADMIN. CONTROL ACCOUNT</u>						
59004 Administrative Control Account	0	764,346	764,346	764,346	0	0.00%
59005 Admin Control Acct Clearing	0	(764,346)	(764,346)	(764,346)	0	0.00%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	10,660,288	10,660,288	9,009,723	(1,650,565)	(15.48%)
Adjustments to Reserves/Encumbrances:						
Principal payments on bonds	0	(764,346)		0		
Proceeds from issuance	0	23,596,064		0		
Rounding	0	1		0		
ENDING FUND BALANCE	\$0	\$14,731,737		\$8,089,512		

REVENUE BOND / STATE LOAN CHARGES - WATER RATES AND ESTIMATED REVENUES FOR FY26-27

A. ANNUAL DEBT SERVICE REQUIREMENTS

	Common Facilities	O&M Fund	Water Conservation	Storage Facilities	Sonoma Pipeline Facilities	Petaluma Pipeline Facilities
2026 A Revenue Bond	44275			44280		44285
PRINCIPAL	764,346	N.A	N.A	189,512	0	113,814
INTEREST	1,006,501	N.A	N.A	249,552	0	149,872
OTHER INTEREST - DEFERRED REFUNDING CHARGE	0	N.A	N.A	0	0	0
FISCAL AGENT FEES	3,222	N.A	N.A	799	0	480
DEBT ISSUANCE COSTS		N.A	N.A		0	
Total Individual Bond Payments	1,774,070	N.A	N.A	439,862	0	264,165
Bond Reserve	266,110	N.A	N.A	65,979	0	39,625
Total Individual Bond Debt Service	2,040,180	N.A	N.A	505,842	0	303,790
2015A Revenue Bond	44295			44290	44305	
PRINCIPAL	706,920	N.A	N.A	292,268	20,813	N.A
INTEREST	343,135	N.A	N.A	111,062	11,386	N.A
OTHER INTEREST - DEFERRED REFUNDING CHARGE	4,516	N.A	N.A	5,058	0	N.A
FISCAL AGENT FEES	2,500	N.A	N.A	1,500	500	N.A
DEBT ISSUANCE COSTS						
Total Individual Bond Payments	1,057,071	N.A	N.A	409,888	32,699	N.A
Bond Reserve	158,561	N.A	N.A	61,484	4,905	N.A
Total Individual Bond Debt Service	1,215,632	N.A	N.A	471,372	37,604	N.A
2019A Revenue Bond	44310			44320	44315	
PRINCIPAL	358,005	N.A	N.A	N.A	126,996	N.A
INTEREST	231,006	N.A	N.A	N.A	81,945	N.A
FISCAL AGENT FEES	3,000	N.A	N.A	N.A	1,500	N.A
DEBT ISSUANCE COSTS						
Total Individual Bond Payments	592,011	N.A	N.A	N.A	210,441	N.A
Bond Reserve	88,802	N.A	N.A	N.A	31,566	N.A
Total Individual Bond Debt Service	680,813	N.A	N.A	N.A	242,008	N.A
2022A Revenue Bond	44335			44325	44330	
PRINCIPAL	586,063	N.A	N.A	249,438	159,500	N.A
INTEREST	537,438	N.A	N.A	135,142	44,022	N.A
FISCAL AGENT FEES	3,300	N.A	N.A	1,000	600	N.A
DEBT ISSUANCE COSTS						
Total Individual Bond Payments	1,126,801	N.A	N.A	385,580	204,122	N.A
Bond Reserve	169,020	N.A	N.A	57,837	30,618	N.A
Total Individual Bond Debt Service	1,295,822	N.A	N.A	443,417	234,741	N.A
SRF LOAN	44265					
PRINCIPAL	990,956	N.A	N.A	N.A	N.A	N.A
INTEREST	49,278	N.A	N.A	N.A	N.A	N.A
Total Individual Loan Payments	1,040,234	N.A	N.A	N.A	N.A	N.A
Reserve Requirement	156,035	N.A	N.A	N.A	N.A	N.A
Total SRF Debt Service	1,196,269	N.A	N.A	N.A	N.A	N.A
SRF LOAN RESERVE						
RESERVE		N.A	N.A	N.A	N.A	N.A
Total SRF Debt Service	1,196,269	N.A	N.A	N.A	N.A	N.A
TOTAL DEBT SERVICE	\$6,428,716	\$0	\$0	\$1,420,631	\$514,353	\$303,790
LESS REV. FROM N. MARIN REV. BOND CHARGES	757,370					
REMAINING REVENUE REQUIREMENT	\$5,671,346	\$0	\$0	\$1,420,631	\$514,353	\$303,790

REVENUE BOND / STATE LOAN CHARGES - WATER RATES AND ESTIMATED REVENUES FOR FY26-27

A. ANNUAL DEBT SERVICE REQUIREMENTS

Common Facilities	O&M Fund	Water Conservation	Storage Facilities	Sonoma Pipeline Facilities	Petaluma Pipeline Facilities
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B. CALCULATIONS OF WATER RATES FOR FY26-27

	Common Facilities Debt Service Charge	O&M Fund Debt Service Charge	Water Conservation Debt Service Charge	Storage Facilities Revenue Bonds Charge	Sonoma Pipeline Facilities Revenue Bonds Charge	Petaluma Pipeline Facilities Revenue Bonds Charge
REVENUE REQUIREMENT	\$5,671,346.06	\$0	\$0	\$1,420,631	\$514,353	\$303,790
APPLICABLE BASE WATER DELIVERIES IN A.F.	31,015.61	41,717.1	41,717.1	31,015.61	3,089.9	11,027.3
CHARGES PER ACRE-FEET	\$182.85	\$0.00	\$0.00	\$45.80	\$166.46	\$27.55

C. CALCULATIONS OF NORTH MARIN REVENUE BONDS CHARGE

REVENUE REQUIREMENT FOR COMMON FACILITIES DEBT SERVICE (<i>Remaining Facilities per RA 4.3a2</i>)	\$1,941,373
N. MARIN'S SHARE (REV. REQMT. FOR COMMON FAC. DEBT SERVICE X (11.2/90.4))	240,524
ESTIMATED WATER DELIVERIES TO NORTH MARIN (IN A.F.)	4,708
NORTH MARIN REVENUE BONDS CHARGE	51.09
REVENUE REQUIREMENT FOR COMMON FACILITIES DEBT SERVICE (<i>Additional Facilities per RA 4.3b9</i>)	3,797,126
N. MARIN'S SHARE (REV. REQMT. FOR COMMON FAC. DEBT SERVICE X (19.9/146.2))	516,845
ESTIMATED WATER DELIVERIES TO NORTH MARIN (IN A.F.)	4,708
NORTH MARIN REVENUE BONDS CHARGE	109.78

Remaining Facilities: SRF Loan, 2015A Revenue Bond Refunding, 2022A Revenue Bond Refunding

Additional Facilities: 2015A Revenue Bond New Money, 2022A Revenue Bond New Money, 2025A Revenue Bond

Excluded: 2019A Revenue Bond - NMWD Paid Cash

FY26/27					
	Principal	Interest	Reserve Requirement	Fiscal Agent Fee + Other Charges	Total
SRF LOAN	990,956	49,278	156,035		1,196,269
2015A Revenue Bond	693,418	358,736	158,561	7,016	1,217,730
<i>2015A Revenue Bond New Money</i>	<i>478,811</i>	<i>277,513</i>	<i>113,979</i>	<i>5,043</i>	<i>875,346</i>
<i>2015A Revenue Bond Refunding</i>	<i>214,606</i>	<i>81,223</i>	<i>44,582</i>	<i>1,973</i>	<i>342,384</i>
2019A Revenue Bond	358,005	231,006	88,802	3,000	680,813
2022A Revenue Bond	553,767	558,233	169,020	3,300	1,284,319
<i>2022A Revenue Bond New Money</i>	<i>293,067</i>	<i>470,246</i>	<i>116,021</i>	<i>2,265</i>	<i>881,599</i>
<i>2022A Revenue Bond Refunding</i>	<i>260,700</i>	<i>87,986</i>	<i>52,999</i>	<i>1,035</i>	<i>402,720</i>
2026A Revenue Bond	764,346	1,006,501	266,110	3,222	2,040,180
<i>2026A Revenue Bond New Money</i>	<i>764,346</i>	<i>1,006,501</i>	<i>266,110</i>	<i>3,222</i>	<i>2,040,180</i>

FY 2026-27 BUDGET
Water Transmission System - Fund Balances and Operating Transfers

Fund	Index	OT Out (57012)	To	OT In (47101)	Fund Bal. (Stmt.)	Fund Bal. (Cash)	Diff.
Santa Rosa Aq. Capital Fund	44230	0		323,068	11,388,796	11,388,796	(0)
Petaluma Aq. Capital Fund	44235	0		1,667,288	626,521	626,521	0
Sonoma Aq. Capital Fund	44240	0		139,950	542,009	542,009	0
Sonoma2012/Petaluma2026 Bonds	44285	1,450,000	Petaluma AQ	303,790	891,559	891,559	0
Sonoma Rev Bond 2015 Fund	44305	0	Sonoma AQ	37,604	13,103	13,103	0
Sonoma Rev Bond 2019 Fund	44315	25,000	Sonoma AQ	242,008	65,679	65,679	0
Sonoma Rev Bond 2022 Fund	44330	0	Sonoma AQ	234,741	137,345	137,345	0
Storage Rev Bond 2026 Fund	44280	2,800,000	Storage Facilities	505,842	1,961,872	1,961,872	0
Storage Rev Bond 2015 Fund	44290	70,000	Storage Facilities	471,372	46,095	46,095	1
Storage Rev Bond 2022 Fund	44325	20,000	Storage Facilities	443,417	54,419	54,419	0
Common Rev Bond 2026 Fund	44275	8,000,000	Common Facilities	2,040,180	8,089,512	8,089,512	0
Common Rev Bond 2015 Fund	44295	15,000	Common Facilities	1,215,632	246,895	246,895	0
Common Rev Bond 2019 Fund	44310	15,000	Common Facilities	680,813	122,519	122,519	0
Common Rev Bond 2022 Fund	44335	15,000	Common Facilities	1,295,822	1,379,961	1,379,961	0
State Loan Debt Service	44265	100,000	Common Facilities	1,196,269	80,021	80,021	0
State Loan Reserve	44270	0		0	1,314,661	1,314,661	0
Capital Lease Financing		0		0	0	0	0
Agency Fund (Discretionary)	44205	0	Common Facilities	0	11,092,455	11,092,455	0
Agency Fund (Charges)	44205	16,432,179		0			
Pipeline Facilities	44255			0	0	0	0
Storage Facilities	44250			2,890,000	290,979	290,979	0
Common Facilities	44260			8,145,000	1,303,898	1,303,898	0
North Marin	44300	0		0	32,953	32,954	0
Water Management Planning	44210			110,000	98,873	98,874	0
Watershed Planning/Restoration	44215			3,986,054	958,611	958,611	0
Recycled Water & Local Supply	44220			0	274,219	274,219	0
Water Conservation	44225			3,013,329	56,203	56,203	(0)
Total		28,942,179		28,942,179	41,069,158	41,069,159	1

Common Facilities OT - in 47101 From

Water Transmission (discretionary)	-
Water Transmission (Charges)	-
North Marin	-
2015 Bond Fund	15,000
2019 Bond Fund	15,000
2022 Bond Fund	15,000
2025 Bond Fund	8,000,000
State Loan Debt Service	100,000
	<u>8,145,000</u>

O&M Rate Computation
Revenue Requirement - Transfers Out:

16,432,179

Agency Fund (Charges) OT - Out To:

<u>AQ Capital Funds</u>	
Santa Rosa Aq. Capital Fund	323,068
Petaluma Aq. Capital Fund	217,288
Sonoma Aq. Capital Fund	<u>114,950</u>
	655,306

Agency Fund (Charges) OT - Out To:
Summary

AQ Capital Funds	655,306
Debt Service Funds	8,667,490
WT Subfunds	<u>7,109,383</u>
	16,432,179

Debt Service Funds

Sonoma Rev Bond 2015 Fund	37,604
Sonoma Rev Bond 2019 Fund	242,008
Sonoma Rev Bond 2022 Fund	234,741
Sonoma2012/Petaluma2026 Bonds	303,790
Storage Rev Bond 2015 Fund	471,372
Storage Rev Bond 2022 Fund	443,417
Storage Rev Bond 2026 Fund	505,842
Common Rev Bond 2015 Fund	1,215,632
Common Rev Bond 2019 Fund	680,813
Common Rev Bond 2026 Fund	2,040,180
Common Rev Bond 2022 Fund	1,295,822
State Loan Debt Service	1,196,269
State Loan Reserve	0
Capital Lease Financing	<u>0</u>
	8,667,490

Capital Funds and North Marin

Pipeline Facilities	0
Storage Facilities	0
Common Facilities	0
North Marin	<u>0</u>
	0

WT Subfunds

Water Management Planning	110,000
Watershed Planning/Restoration	3,986,054
Recycled Water & Local Supply	0
Water Conservation	<u>3,013,329</u>
	7,109,383

Total 16,432,179

Capital Funds and North Marin 0

Total 16,432,179