Water Transmission FY 2025/2026 Draft Budget and Rates

Sonoma Water

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. 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: Reactivate three Santa Rosa Plain Wells, utilizing $6.9 million in Department of Water Resources grant funding for two of the wells, and implement 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 will pursue 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.

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.
- San Francisco Bay Advanced Quantitative Precipitation Information System (AQPI): A $20 million grant from the Department of Water Resources was awarded to Sonoma Water and its partners to install four X-Band radars in the Bay Area to provide improved precipitation and hydrologic information to water agencies, flood control managers, and emergency personnel. The radar data will result in improved management of water supply reservoirs, and improved operations of wastewater systems and flood protection facilities.

Infrastructure Investments

The draft FY 2025/2026 Water Transmission Budget supports Sonoma Water's five-year strategic plan by continuing investments to upgrade aging infrastructure and systems. Sonoma Water's critical water infrastructure, including aqueducts, pipelines, pump stations, storage tanks, and wells supply essential water to all water contractors and ultimately 600,000 residents in Sonoma and Marin county. Undervaluing the actual costs to operate, maintain, and improve this system could jeopardize this essential service with drastic consequences given our role as a wholesaler. Our critical infrastructure is gradually aging after decades of reliable service. A significant portion of it is approaching the end of its useful lifespan. Sonoma Water is currently developing an Asset Management Program. 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, current condition of assets, combined with substantial levels of deferred maintenance, underscores the importance of making investments to guarantee a reliable water source for more than 600,000 residents in portions of Sonoma and Marin counties. Furthermore, Sonoma Water is also currently working to prepare 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.

Sonoma Water, our water retailers, and the industry at-large are facing very similar challenges: aging infrastructure, rising operating and maintenance costs, water usage fluctuations resulting in lower revenues, etc. 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 in an effort to keep water rate increases 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. As presented, the draft budget does not address the full needs of maintenance and improvements for the water transmission system but allows significant progress toward that goal. There will continue to be pressure on rates in the coming years as additional infrastructure investments are required to fully meet the needs of the system. In this budget, Sonoma Water has cut and deferred **more than $16.69 million in O&M, subfund, and capital projects** from the FY 2025/2026 budget and **$87.93 million in additional capital project**

costs that would occur in the 3-year required time frame for expending revenue bonds to finance improvements resulting in rate increases of nearly 40 percent, to the proposed rates within this package (7.60% for Sonoma Aqueduct/8.86% for Santa Rosa Aqueduct/9.98% percent for Petaluma Aqueduct).

Sonoma Water works diligently to secure alternate funding and utilize cost effective financing mechanisms to moderate rate increases. Sonoma Water has been successful in securing grants from various sources and has utilized fund balances and bond proceeds in this effort. In fact, Sonoma Water's wholesale rates (the rates that are charged to water contractors) continue to be among the lowest in the greater Bay Area. Future proposed budgets will continue to prioritize ongoing infrastructure maintenance, replacement, and improvement to ensure a sustainable source of water for the benefit of the communities served.

This draft FY 2025/2026 Water Transmission Budget has been developed based on the 36-month average water deliveries of 42,407 Acre-Feet (AF) and is shown below.

	FY24-25	FY25-26	
	Budget (in Millions)	Budget (in Millions)	Change (in Millions)
Operations and Maintenance	$45.41	$45.87	$0.46
Capital Projects	$15.66	$18.28	$2.62
Biological Opinion Compliance, Water Supply Planning, Water Conservation	$7.53	$8.80	$1.27
Debt Service	$5.83	$9.07	$3.25
Totals	$74.43	$82.02	$7.60
Grants, Use of Fund Balance, and Bond Proceeds	$18.13	$21.34	$3.21

Budget and Rate Reduction Measures: Changes made since January 17, 2025 Draft Water Transmission Budget:

- Reduced rate increase from 10.67% to 8.68% (Santa Rosa Aqueduct), 11.97% to 9.98% (Petaluma Aqueduct) and 9.37% to 7.60% (Sonoma Aqueduct).
- Reduced O&M contract services by an additional $871,000 by deferring the Collector Capacity Study, and portions of the Natural Hazard reliability study, Wohler-Mirabel Flood Resilience Alternatives Evaluation, Transmission System Condition Assessments, and the Tank Recoating Program. The consequences of reducing the tank recoat program budget are that for the subsequent two fiscal years (FY 2026/2027 and FY 2027/2028), there will be less of a buffer for cost overruns, less water sales revenue, reduced capacity to build fund balance to smooth rates, and on top of the rate increase needed to operate and maintain the water transmission system, there would be up to an additional 3% increase in rates each year just from the tank recoat program. Note that we also deferred Tank recoat costs in the prior year's budget as a rate reduction measure. The additional funding for the tank recoat program has been included in the budget to smooth rates over the 10-year tank recoat program.
- Reduced Watershed Planning/Restoration contract services by $100,000 for the Dry Creek Habitat Enhancement – Phase 4.
- Reduced Common Facilities FY25/26 budget request by $1.5 million by deferring design costs for the Water Treatment System Modernization - Phase 2 and deferring project construction of the Collector 3 and 5 Liquefaction Mitigation to FY28/29.
- Incorporated additional revenue of $860,854 tied to the Warm Springs Dam Hydropower Retrofit Project for FY24/25 in Common Facilities. This revenue reflects a new request for reimbursement from the Power and Water Resources Pooling Authority Cap-and-Trade Program. It has a dollar-for-dollar reduction on the amount of bond funding needed in Common Facilities over the 3-year bond window.
- Revised bond and loan charges: a) updated debt service figures; b) Common Bond Charges are decreasing due to removal of costs tied to the Water Treatment System Modernization - Phase 2 Project, Collector 3 and 5 Liquefaction Mitigation Project, and factoring in the additional revenue to reimburse costs for the Warm Springs Dam Hydropower Retrofit Project.
- Updated Exhibit A to reflect changes noted above and to fix typographical errors in the amount of reductions from the Tank Recoating Program and Ely BPS Flood Control and Electrical Upgrade Project.
- Fixed sum error in calculation of rate for Water Management Planning. This resulted in an additional $20,000 in expenses, increasing the rate by $0.47 A/F.
- Various other typographical or sum errors not affecting the rate.

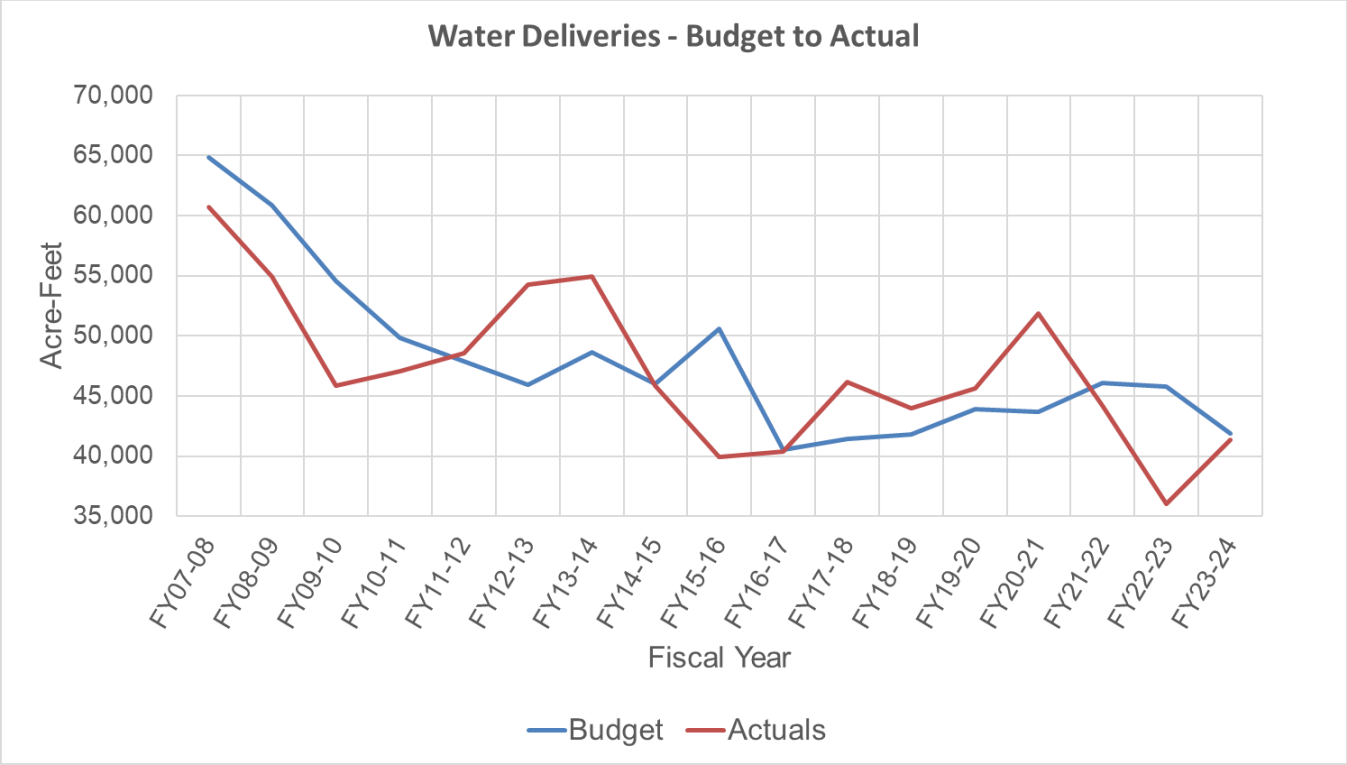
FY 2025/2026 Draft Budget Financial Summary compared to FY 2024/2025 Adopted Budget: Factors affecting the rate increase:

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 flat growth when averaged over the 3-, 5-, and 10-year periods.

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**
-2.31%	-0.37%	-0.37%	1.30%	0.56%	0.44%



** 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 significantly reduced fund balance reserves. **The FY budgeted deliveries of 42,407 AF represent a 1% decrease (419 AF) from the FY 2024/2025 budget**, and the combination of low reserves, increasing operations and maintenance costs to keep pace with critically needed infrastructure improvements, and capital projects to replace aging infrastructure, has contributed to needed rate increases.

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 2025/2026 Draft Budget	Increase/(Decrease) over FY 2024/2025
Water Sales & Charges for Services	$60,872,586	8.1%
Operating Grants	73,000	(93%)
Capital Grants	0	0%
Contributions	593,870	97.3%
Interest & Investment Earnings	1,100,172	(.8%)
TOTAL	**$62,630,890**	**6.6%**

*Operating Grant decrease associated with $1 million Sonoma Marin Drought Resiliency USBR WEEG Grant. Grant budgeted in FY24/25. This is a multi-year project and project revenues/expenses will be rolled forward into the adjusted budget.

*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 including the new $250,000 Spatial Analysis Project which is rate neutral. Without spatial analysis the increase would be 15.7%.

Fund Balance	FY 2025/2026 Draft Budget	Increase/(Decrease) over FY 2024/2025
Use of Fund Balance: 35% from Operating Funds; 65% from Capital Funds	$ 8,054,728	(24%)

Bond Funds	FY 2025/2026 Draft Budget	Increase/(Decrease) over FY 2024/2025
Use of Bond Funds (FY 2025/206: issuing $32.96 million in revenue bonds)	$ 13,215,000	105%

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.

Significant efforts have been made to cut and defer **more than $16.69 million in O&M, subfund, and capital projects** from the FY 2025/2026 budget and **$87.93 million in additional capital project costs** that would occur in the 3-year required time frame for expending revenue bonds (see Exhibit A). The proposed rate increases are 7.60% to 9.98% for prime contractors served from the three aqueducts. See page xi which also includes rates for Town of Windsor, NMWD, and MMWD. Sonoma Water is not alone in facing rate pressures, as decreasing water sales are forcing other wholesalers and retailers to raise rates beyond historical averages to address maintenance and capital needs.

Operations and Maintenance (O&M)

- 8.1% increase in water sales revenue due to a decrease in deliveries and the rate needed to cover budgeted expenditures.
- 1.0% increase in budgeted expenditures. Budgeted expenditures increase is mostly attributable to cost increases for maintenance equipment, equipment rentals and leases, SCADA system contributions,

utilities, and staff labor costs tied to negotiated labor agreements, offset by decreases in other contract services.

- O&M budget has been reduced by **$10.04 million** by deferring maintenance costs, studies, and projects. Included in this amount is a **$3.21 million** reduction to the Tank Recoat Program and a **$3.05 million** reduction to the SR AQ Cathodic Protection project. These deferrals could result in rate spikes in future years as the projects cannot be deferred indefinitely. See list of deferrals in Exhibit A.
- Deferring maintenance projects reduced the O&M rate increase from more than 21.7% to 1.4%.
- Budgeted projects have been thoroughly reviewed and edited and represent the budgeted work that can reasonably occur in FY 2025/2026. 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 this budget includes a $32.96M bond issuance to fund the capital program.
- Water Sales Revenue Shortfall:
    - FY 2021/2022: $1M
    - FY2022/2023: $10.2M
    - FY 2023/2024: $1.6M
    - FY 2024/2025:Currently estimating we will meet budgeted deliveries
- FY 2024/2025 expenditures are anticipated to align with the adjusted budget. Unspent budget is rolled forward to subsequent budget years to avoid being included in the rate calculation more than once.

See pages 19-26 for details on major services & supplies, maintenance – equipment, and consulting/contractual services occurring in FY25/26.

Capital Projects

Capital Projects: FY 2025/2026 draft budgeted expenditures of $18.28 million increased by $2.62 million or 16.73%. The capital program is fully funded by grants, bonds, and use of fund balance. See detailed list of capital projects on page xvii.

Capital budget has been reduced by **$5.37 million** by deferring design of Water Treatment System Modernization - Phase 2, construction awards for Collectors 3 and 5 Liquefaction Mitigation, and the Bennett Valley Fault Crossing Project pending availability of grant funding. Capital budget also reduced by **$87.93 million in additional capital project costs** that would have occurred in the 3-year required time frame for expending revenue bonds. See list of deferrals in Exhibit A.

Hazard mitigation projects ($8.31 million) and infrastructure improvement projects/drought resiliency projects ($9.97 million) are fully funded by Water Revenue Bonds, Grants, and Fund Balance.

Investing in Infrastructure:

Construction: Hazard Mitigation Projects	**$8,176,284**
Ely BPS Flood Control & Electrical Upgrade	426,440
River Diversion Structure (RDS) Upgrade Project	4,000,000
Seismic Retrofit of Storage Tanks	1,057,177
Wilfred Booster Station	2,692,667
Design: Hazard Mitigation Projects	**$130,247**
Santa Rosa Creek Crossing	130,247

Construction: Other Capital Projects	**$7,259,724**
Mirabel Collector Wells Pump Hoist Upgrades	2,431,357
Occidental Road Well	920,949
Ralphine Tanks Flow Thru Conversion	280,540
Sebastopol Road Well	707,215
Todd Rd Well Discharge Connection	597,110
Warm Springs Dam Hydropower Retrofit	2,322,553
Design Other Capital Projects	**$2,714,165**
Kawana-Ralphine SBS Pipeline	767,250
Mirabel/Wohler Storage Building	411,130
Water Treatment System Modernization - Phase 1	526,880
Water Treatment System Modernization - Phase 3 (River Road)	1,008,905

Biological Opinion

- 9.6% increase in revenue due to a decrease in deliveries and the rate needed to cover budgeted expenditures.
- Subfund budget has been reduced by **$1,062,000** by deferring costs. See list of deferrals in Exhibit A.
- $3.2 million in Use of Fund Balance reduces rate increase from 202.58% to 14.14%.
- 14.14% rate increase compared to 11.37% increase in FY 2024/2025 when $1.7 million in Use of Fund Balance was budgeted.
- Expenditures are anticipated to range from $3 million to $4.5 million annually in this subfund. A rate of $45.71/AF at 42,407 AF generates $1.93 million in revenue. 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 34-36 for list of consulting/contractual services occurring in FY25/26.

Water Conservation

- 14.1% decrease in revenue due to a reduction in anticipated grant revenue partially offset by rate needed to cover budgeted expenditures.
- 15.11% decrease in expenditures.
- Subfund budget has been reduced by **$126,000** by deferring costs. See list of reductions in Exhibit A.
- $210,000 in Use of Fund Balance. Reduces rate increase from 15.51% to 7.20%.
    - FY 2024/2025 Adopted Budget used $250,000 in Fund Balance to reduce the Water Conservation Rate Increase to 10.11%.
    - Without the Use of Fund Balance in the FY 2024/2025 Adopted budget, the Water Conservation rate increase would have been 20.90%.
- See pages 34-36 for list of consulting/contractual services occurring in FY25/26.

This 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. The budget also includes funds to implement a

spatial analysis project for the Sonoma-Marin Saving Water Partnership that has offsetting revenue contributed outside the subfund rate by participating members.

Water Management Planning and Recycled Water and Local Supply
For both of these subfunds, low budgeted expenditures, low rates, and use of fund balance have minimal impact (2.7% and 0.1% respectfully) on the overall rate increase.

Water Management Planning rate is increasing for budget needed for the Annual Water Supply & Demand Assessment and upcoming 2025 Urban Water Management Plan (UWMP). The increase in the rate is to fund a new consultant agreement for these tasks and associated staff time. Sonoma Water used $156,000 in Fund Balance towards this effort. See pages 34-36 for list of consulting/contractual services occurring in FY25/26.

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 2024/2025. The rate is set to $0.14/AF which covers depreciation expenses incurred in the fund.

Debt Service

Debt Service Expenditures increase by $3.25M or 55.8% resulting from the planned issuance of $32.96M in 2025 Water Revenue Bonds to fund critical infrastructure projects in Petaluma AQ, and Storage and Common capital funds.

Debt service is driving the majority of the rate increase. 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

The draft proposed budget for FY 2025/2026 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.

Significant efforts have been made to cut and defer **more than $16.68 million in O&M, subfund, and capital projects** from the FY 2025/2026 budget and **$87.93 million in additional capital project costs** that would occur in the 3-year required time frame for expending revenue bonds (see Exhibit A). The proposed rate increases are 7.60% to 9.98% for prime contractors served from the three aqueducts. See page xi which also includes rates for Town of Windsor, NMWD, and MMWD.

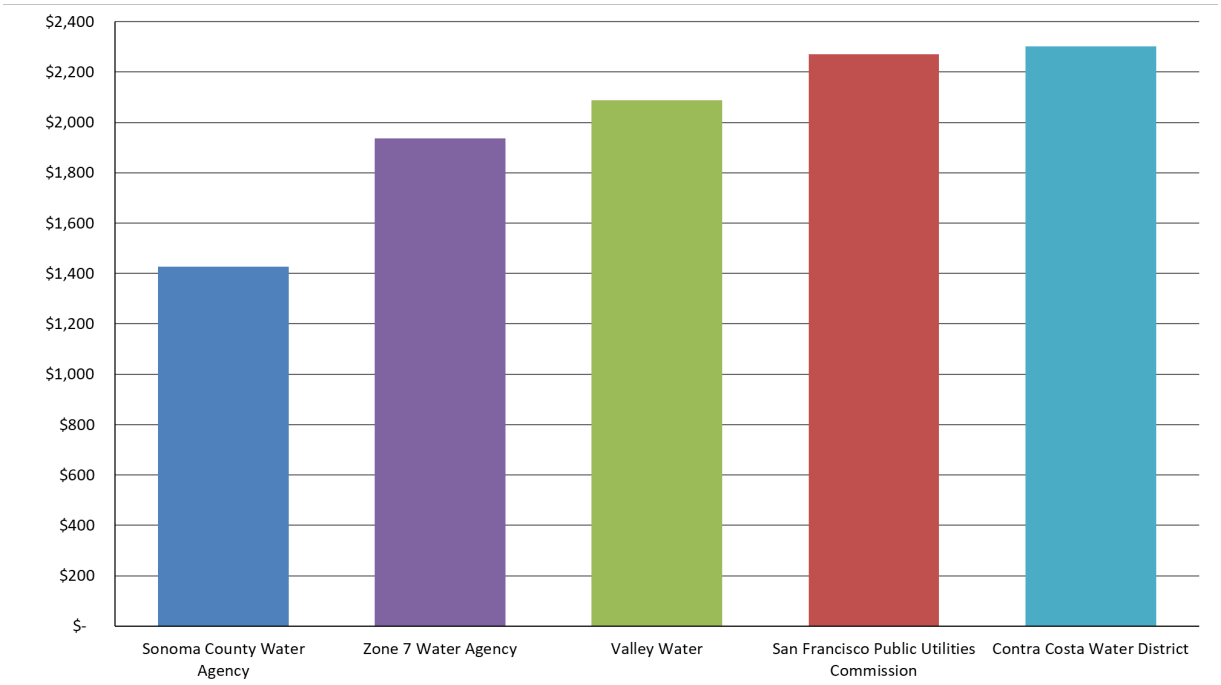
Sonoma Water recognizes the profound impact of natural hazards, the remnants of the COVID-19 pandemic, inflationary pressures, and other economic circumstances to many residents, businesses, and our retail water contractors throughout our county and beyond. In response to the far-reaching financial hardships, Sonoma Water made a conscious effort to reduce rate increases while continuing to maintain system reliability and public health and safety.

Factors affecting the Rate Increase:

- 1.0% decrease in deliveries
- Three years with actual water deliveries at 4%, 21.2%, and 1.2% less than budget. Total budget shortfall over three years is 12,105 AF.
- 1.0% increase in O&M costs.
- 16.7% increase in Capital Project costs mostly attributable to capital project construction costs.
- 16.9% increase in Subfund costs.

- 55.8% increase in debt service tied to 2025 Water Revenue Bond necessary to fund near-term critical capital improvement projects.
- 12.3% of the rate increase is attributable to the O&M budget, 74.9% to capital projects and debt service, and 12.8% to the subfunds (Water Management, Watershed Planning and Restoration, Recycled Water and Local Supply, and Water Conservation).
- 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.

Sonoma Water continues to have one of the lowest wholesale water rates in the San Francisco Bay Area. The chart below compares the proposed FY25/26 (if known) rate per AF to the current rates of other wholesale water agencies in the bay area.



** SFPUC and Valley Water rates for FY25/26 not available and FY24/25 rates are used as a placeholder.*

Proposed rates are shown in the table below:

Charge / Aqueduct	Santa Rosa	Petaluma	Sonoma
Deliveries (Acre-Feet)		42,407	
O&M	$1,029.16	$1,029.16	$1,029.16
Water Management Planning	$4.57	$4.57	$4.57
Watershed Planning & Restoration	$45.71	$45.71	$45.71
Recycled Water and Local Supply	$0.14	$0.14	$0.14
Water Conservation	$63.83	$63.83	$63.83
Total O&M	**$1,143.41**	**$1,143.41**	**$1,143.41**
Storage & Common Bond/Loan Charges	$246.45	$246.45	$246.45
Petaluma Aqueduct Bond/Loan Charge		$15.66	
Sonoma Aqueduct Bond/Loan Charge			$144.56
Prime Contractors	**$1,389.86**	**$1,405.52**	**$1,534.42**
Discretionary Charges			
Capital Charges - to build fund balance for future projects	$11.00	$0.00	$34.90
Total Prime Contractors	**$1,400.86**	**$1,405.52**	**$1,569.32**
Total Overall Increase:	8.68%	9.98%	7.60%

Entity	Rate per AF	Rate Increase
Town of Windsor	$1,400.86	8.68%
Town of Windsor (Diverted Water)	$114.26	14.32%
NMWD	1,472.48	6.30%
MMWD	$1,740.53	8.10%

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

FY 2022/2023 Budget	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2023/2024 Actuals	FY 2024/2025 Budget	FY 2025/2026 Est. Budget
3-year average		*12-months*		*3-year average*	*3-year average*
45,748	*36,032*	*41,847*	*41,317*	*42,826*	*42,407*
	21.2% less than budget		*1.3% less than budget*		
A/F change	*(9716)*		*(530)*		

FY 2024/2025 Budgeted Deliveries vs FY 2025/2026 Budgeted Deliveries	1.0% decrease

- **Operations and Maintenance (O&M) – Water Transmission O&M Fund (Budget Packet Pages 15-26):**
  - 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	$13.77	1.36%	Increase is attributable to increased infrastructure maintenance needs.
Revenue	$4,489,000	7.93%	Increase in revenue is attributable to the rate increase.
Expenditures	$4,279,000	6.74%	Increase is attributable to cost increases for maintenance equipment, equipment rentals and leases, SCADA system contributions, utilities, staff labor costs tied to negotiated labor agreements, and other expenditures increases described below, offset by decreases in contract services.

Factors affecting the O&M rate:

O&M Fund Expenditures	Increase (Decrease) in Dollars	Percent Change	Description
Labor	$1,022,000	5.06%	Increase is attributable to an increase in labor costs for maintenance projects, offset by projects deferred to reduce the rate increase. The majority of this increase is due to negotiated labor rates.
Power	$553,000	13.00%	Power demand and costs expected to increase roughly 13%. The majority of this increase is associated with increased transmission and distribution costs.
Chemicals	($1,000)	-0.06%	Costs expected to remain stable after several years of large increases.
Testing/Analysis	$10,000	4.17%	Increase associated with expanded sampling and analysis tied to the Santa Rosa Plain Wells Projects as well as additional microplastics and Perfluoroalkyl/Polyfluoroalkyl Substances (PFAS) testing.
Contract Services	($2,462,000)	-20.46%	Decrease attributable to deferring cathodic protection and tank recoats.
Maintenance - Equipment	$169,000	6.78%	Increase attributable to increased costs of the Pump 9 replacement offset by $270,000 in projects that have been deferred to reduce the rate increase.
Rents and Leases - Heavy Eqt	$175,000	43.75%	Increase to align with FY23/24 actuals.

O&M Fund Expenditures	Increase (Decrease) in Dollars	Percent Change	Description
Equipment Usage Charges	$105,000	9.55%	Increase attributable to increased use of Sonoma Water equipment to implement routine maintenance projects.
SCADA	$354,351	16.17%	Increase attributable to water transmission system's share of SCADA maintenance expenses and capital project costs.
Operating Transfers	$3,824,000	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 27-36):**
  - 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	$4.22	1206.1%	Fiscal Year 2024/2025 rate is $0.35. Fund is for Urban Water Management Plan updates and the Annual Water Supply & Demand Assessment. Using $156,000 in fund balance. Rate increase is due to use of fund balance to reduce rates in prior years and work needed to submit the 2025 Urban Water Management Plan.
Revenue	$186,000	803.1%	Increase due to subfund rate increase and decreased interest earnings offset by use of fund balance. Increasing use of fund balance to smooth rate increases.
Expenditures	$205,000	141.4%	Budget increase is due to contract service and staff time related to the Annual Water Supply & Demand Assessment and 2025 Urban Water Management Plan. Low budgeted expenditures, low rates, and use of fund balance have minimal impact (2.7%) on the overall rate increase.

- 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	$5.66	14.1%	Fiscal Year 2024/2025 rate is $40.04. Rate increase is primarily a result of costs associated with maintenance of Dry Creek Phases 4 and 5, RRIFR Estuary Management & Monitoring, the new Biological Opinion, and fire fuel reduction offset by the increased use of fund balance. Rate of $121.17/AF based on $5.1M in expenditures and 42,407 AF is reduced to $45.71/AF by using $3.2M in fund balance. In Fiscal Year 2024/2025, $1.7M in fund balance was utilized to offset rate increases.
Revenue	$190,000	9.6%	Increase due to subfund rate increase and higher interest earnings offset by use of fund balance to reduce and smooth overall rate increase.
Expenditures	$1,681,000	48.6%	Increase in expenditures for maintenance of Dry Creek Habitat Enhancement Phases 4 and 5, increased efforts for RRIFR Estuary Management & Monitoring, fire fuel reduction, and required efforts for the new biological opinion.

- 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	NA – last FY rate was $0.	Fiscal Year 2024/2025 rate is $0.00. Rate increase of $0.14 for depreciation.
Revenue	($2,000)	-22.2%	Using an estimated $0 in fund balance. Decrease in revenue is associated with decreased expenses in the subfund.
Expenditures	($25,000)	-80.6%	Decrease is due to Sonoma Water's share of Groundwater Sustainability Agency mandatory fees moving to the Agency Operating Fund.

Water Conservation:

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

Water Conservation	Increase (Decrease) in Dollars	Percent Change	Description
Rate per AF	$4.29	7.2%	Fiscal Year 2024/2025 rate is $59.55. Rate increase is primarily a result of not being able to utilize as much fund balance to offset rate as was used in prior year. Rate of $68.78/AF based on $2.9M of net expenditures and 42,407 AF is reduced to $63.83/AF by using $210,000 in fund balance. In Fiscal Year 2024/2025, net expenditures were 2.8M and $250,000 in fund balance was utilized to offset rate increases.
Revenue	($539,000)	-14.1%	Decrease due to subfund rate increase offset by lower anticipated grant funding than prior year budget.
Expenditures	($589,000)	-15.1%	Decrease is associated with decreased planned expenditure due to lack of a new grant funded project. 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 48-62):**
  - The rates are calculated by dividing the annual debt service and reserve requirements (2015A, 2019A, 2022A, and anticipated 2025A Water Revenue Bonds) by water deliveries.

Storage and Common Bond/Loan Charges	Increase (Decrease) in Dollars	Percent Change	Description
Storage Bond/Loan Charge	$18.63	59.2%	Fiscal Year 2024/2025 rate is $31.47. Rate is based on revenue requirement for debt service divided by water deliveries. Total Debt service higher than previous year due to issuance of 2025 Bonds for capital projects in the Storage Fund and decrease in budgeted water deliveries.
Common Bond/Loan Charge	$65.13	49.6%	Fiscal Year 2024/2025 rate is $131.22. Rate is based on revenue requirement for debt service divided by water deliveries. Total Debt service higher than previous year due to issuance of 2025 Bonds for capital projects in the Common Fund and decrease in budgeted water deliveries.
Petaluma Aqueduct Bond/Loan Charge	$15.66	NA – last FY rate was $0.	Fiscal Year 2024/2025 rate is $0. 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. Reduced Aqueduct Capital Charge and use of Fund Balance in prior years results in total Debt service and rate increase that are higher in FY 2025/2026 as Petaluma AQ will be bonding for the first time with the 2025 Revenue Bond Issuance.
Sonoma Aqueduct Bond/Loan Charge	($0.93)	-0.6%	Fiscal Year 2024/2025 rate is $145.49. 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. Total Debt service lower than previous year due to structure of the bond payments and the fact that Sonoma AQ will not be utilizing funds from the 2025 Revenue Bond Issue.

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 2024-2025 budget included an $11 per Acre-Foot charge for the Santa Rosa Aqueduct, a $0 per Acre-Foot charge for the Petaluma Aqueduct, and a $34.90 per Acre-Foot charge for the Sonoma Aqueduct.
- The FY 2025-2026 draft budget includes a $11 per Acre-Foot charge for the Santa Rosa Aqueduct, a $0 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):**
  - 8.68% (Santa Rosa Aqueduct); 9.98% (Petaluma Aqueduct); 7.60% (Sonoma Aqueduct)
  - FY2025/2026 budgeted deliveries are based on 36-month average water deliveries (42,407 AF). FY2025/2026 budgeted deliveries are 1.0% less than FY 2024/2025 budgeted deliveries.

FY 2025-2026 Capital Projects (Budget Packet Pages 37-46):

Water Transmission Budget	FY25-26		
Capital Projects Summary			
Project	**Category**	**Amount**	**Status**
Santa Rosa Creek Crossing	Santa Rosa AQ	130,247	Funding de-obligated; re-evaluating project design and schedule
Ely BPS Flood Control & Electrical Upgrade	Petaluma AQ	426,440	Awarded Q3 FY21/22; Delayed due to Elec Supply Chain issues; Substantial Completion anticipated Oct 2025
Wilfred Booster Station	Petaluma AQ	2,692,667	90% design; Prepurchase Elec Equip in fabrication; Anticipate Construction Award Q1 FY25/26
Kawana-Ralphine SBS Pipeline	Storage	767,250	Consultant Selection 24/25; multi year design; construction award anticipated FY28/29
Seismic Retrofit of Storage Tanks	Storage	1,057,177	Site specific geotech planned at each tank; seismic upgrades tied to Tank Recoat schedule
Ralphine Tanks Flow Thru Conversion	Storage	280,540	1st tank design underway; flow mixing system upgrades tied to Tank Recoat schedule
Mirabel Collector Wells Pump Hoist Upgrades	Common	2,431,357	Design agrmt anticipated Q3 FY24/25; construction award anticipated Q4 FY25/26
Mirabel/Wohler Storage Building	Common	411,130	Design Advancing; CEQA/permitting commencing Q4 FY24/25; Anticipate award FY26/27
River Diversion Structure (RDS) Upgrade Project	Common	4,000,000	Design Advancing; Anticipate award in FY25/26
Occidental Road Well	Common	920,949	Well drilling contract complete FY23/24; topside design complete FY24/25; construction award in Q4 FY24/25
Sebastopol Road Well	Common	707,215	Construction ongoing; delays in electrical equipment delivery; Substantial Completion anticipated Q4 FY24/25
Todd Rd Well Discharge Connection	Common	597,110	Design and Construction award in 25/26
Warm Springs Dam Hydropower Retrofit	Common	2,322,553	Switchgear pre-purchased in FY24/25. Design being finalized; Anticipate award in Q2 FY25/26
Water Treatment System Modernization - Phase 1	Common	526,880	Design agrmt anticipated Q4 FY24/25; construction award anticipated FY26/27
Water Treatment System Modernization - Phase 3 (River Road)	Common	1,008,905	Land acquisition being explored in FY25/26
	TOTAL	18,280,420	
	Santa Rosa AQ	130,247	
	Petaluma AQ	3,119,107	
	Sonoma AQ	-	
	Storage	2,104,967	
	Common	12,926,099	
		18,280,420	

Sonoma County Water Agency
Fiscal Year 2025/2026 Draft Water Transmission Budget and Rates

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Fiscal Year 2025/2026 **Prime Contractor Rates Summary**

	CHARGE PER ACRE FOOT:						
	Santa Rosa Aqueduct	**Petaluma Aqueduct**	**Sonoma Aqueduct**	FY24-25 SR	Pet	Son	Percent Change
O&M Charge [4.2]	$1,029.16	$1,029.16	$1,029.16	$1,015.39	$1,015.39	$1,015.39	1.36%
Water Management Planning Sub-charge [4.13]	4.57	4.57	4.57	$0.35	$0.35	$0.35	1206.12%
Watershed Planning/Restoration Sub-charge [4.14]	45.71	45.71	45.71	$40.04	$40.04	$40.04	14.14%
Recycled Water & Local Supply Sub-charge [4.15]	0.14	0.14	0.14	$0.00	$0.00	$0.00	N/A
Water Conservation Sub-charge [4.16]	63.83	63.83	63.83	$59.55	$59.55	$59.55	7.20%
O&M Charge	**$1,143.41**	**$1,143.41**	**$1,143.41**	$1,115.33	$1,115.33	$1,115.33	2.52%
Storage and Common Bond & Loan Charges	246.45	246.45	246.45	$162.69	$162.69	$162.69	51.49%
Petaluma Aqueduct Bond Charge		15.66			$0.00		N/A
Sonoma Aqueduct Bond Charge			144.56			$145.49	-0.64%
PRIME CONTRACTORS	**$1,389.86**	**$1,405.52**	**$1,534.42**	$1,278.02	$1,278.02	$1,423.51	8.75%
Capital Charges - to build fund balance for future projects	11.00	0.00	34.90	$11.00	$0.00	$34.90	0.00%
PRIME CONTRACTORS	11.00	0.00	34.90	$11.00	$0.00	$34.90	0.00%
TOTAL PRIME CONTRACTORS	**$1,400.86**	**$1,405.52**	**$1,569.32**	$1,289.02	$1,278.02	$1,458.41	8.68%
Increase from Fiscal Year 2024/2025	8.68%	9.98%	7.60%	9.88%	9.98%	8.14%	
With No Capital Charge	7.82%	9.98%	5.21%				

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

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Fiscal Year 2025/2026 Prime Contractor Rates Summary

CHARGE PER ACRE FOOT:

Petaluma AQ

	NMWD FY25-26	NMWD FY24-25	Percent Change
O&M Charge [4.2]	$1,029.16	$1,015.39	1.36%
Water Management Planning Sub-charge [4.13]	4.57	0.35	1206.12%
Watershed Planning/Restoration Sub-charge [4.14]	45.71	40.04	14.14%
Recycled Water & Local Supply Sub-charge [4.15]	0.14	0.00	N/A
Water Conservation Sub-charge [4.16]	63.83	$59.55	7.20%
O&M Charge	$1,143.41	$1,115.33	2.52%
North Marin Bond & Loan Charge [4.9]	148.66	90.54	64.19%
Russian River Conservation Charge [4.18 (a)]	160.41	159.28	0.71%
Russian River Projects Charge [4.18 (b)]	20.00	20.00	0.00%
TOTAL NMWD	**$1,472.47**	$1,385.15	6.30%

	Rates	Rate Increase
Town of Windsor	1,400.86	8.68%
Town of Windsor (Diverted Water)	114.26	14.32%
NMWD	1,472.48	6.30%
MMWD	1,740.53	8.10%

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WATER TRANSMISSION SYSTEM
FY25-26 WATER CHARGES PER ACRE-FOOT
FOR PRIME CONTRACTORS

FISCAL YEAR	SANTA ROSA AQUEDUCT	% INCR. (DECR.)	PETALUMA AQUEDUCT	% INCR. (DECR.)	SONOMA AQUEDUCT	% INCR. (DECR.)
2025 - 2026	1400.86	8.68%	1405.52	9.98%	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%
2006 - 2007	431.29	4.51%	451.29	4.30%	442.60	4.26%

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WATER TRANSMISSION SYSTEM
FY25-26 REVENUE SUMMARY CHART

WATER CUSTOMER	FY25-26 Budgeted Water Use (Acre-Feet)	FY24-25 Rate $/Acre-Foot	FY25-26 Proposed Rate $/Acre-Foot	Dollar Change	Percent Change
Santa Rosa Aqueduct	15,733	$1,289.02	$1,400.86	$111.84	8.68%
Petaluma Aqueduct	8,949	1,278.02	1,405.52	127.50	9.98%
Sonoma Aqueduct	3,565	1,458.41	1,569.32	110.91	7.60%
North Marin Water District	5,357	1,385.15	1,472.48	87.33	6.30%
Marin Municipal – Fourth Off Peak	4,300	1,610.09	1,740.53	130.44	8.10%
Marin Municipal – Supplemental	2,568	1,610.09	1,740.53	130.44	8.10%
Forestville Aqueduct	351	1,289.02	1,400.86	111.84	8.68%
Wholesale/Municipal	965	1,750.08	1,883.18	133.10	7.61%
Surplus	96	1,338.40	1,372.09	33.69	2.52%
Windsor	522	1,289.02	1,400.86	111.84	8.68%
TOTAL	42,407				

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SONOMA COUNTY WATER AGENCY RATES FOR WATER DELIVERIES IN FY25-26

[x] ESTIMATED [ ] OFFICIAL

	CHARGE PER ACRE FOOT: Santa Rosa Aqueduct	Petaluma Aqueduct	Sonoma Aqueduct
PRIME CONTRACTORS			
O&M Charge [4.2]	$1,029.16	$1,029.16	$1,029.16
Water Management Planning Sub-charge [4.13]	$4.57	$4.57	$4.57
Watershed Planning/Restoration Sub-charge [4.14]	$45.71	$45.71	$45.71
Recycled Water & Local Supply Sub-charge [4.15]	$0.14	$0.14	$0.14
Water Conservation Sub-charge [4.16]	$63.83	$63.83	$63.83
O&M Charge	$1,143.41	$1,143.41	$1,143.41
Bond & Loan Charges - to pay for existing debt service			
Storage Facilities Capital Charge [4.7]	50.09	50.09	50.09
Common Facilities Capital Charge [4.8]	196.36	196.36	196.36
Petaluma Aqueduct Facilities Capital Charges [4.6 b]		15.66	
Sonoma Aqueduct Facilities Capital Charges [4.6 b]			144.56
Total Bond & Loan Charges	246.45	$262.11	$391.01
Discretionary:			
Aqueduct Capital Charges - to build fund balance for future projects			
Aqueduct Facilities Capital Charges [4.6 e]	11.000	0.00	34.90
LRT2 - included in Recycled Water & Local Supply Sub-Charge above.			
TOTAL PRIME CONTRACTORS	**$1,400.86**	**$1,405.52**	**$1,569.32**
Charge without LRT2 and voluntary AQ Capital Charge	$1,389.86	$1,405.52	$1,534.42
OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES			
(WATER CO'S & PUBLIC AGENCIES)			
O&M Charge	$1,143.41	$1,143.41	$1,143.41
Capital Charges	246.45	262.11	391.01
Aqueduct Facilities Capital Charge [4.12]	$493.32	$477.66	$348.76
TOTAL OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES (4.12) (120% OF HIGHEST PRIME)	$1,883.18	$1,883.18	$1,883.18
FORESTVILLE			
O&M Charge [4.2] *	$1,029.16		
Water Management Planning Sub-charge [4.13]	$4.57		
Watershed Planning/Restoration Sub-charge [4.14]	$45.71		
Recycled Water & Local Supply Sub-charge [4.15]	$0.14		
Water Conservation Sub-charge [4.16]	$63.83		
O&M Charge	$1,143.41		
Bond & Loan Charges - to pay for existing debt service			
Aqueduct Facilities Capital Charges [4.6]	11.00		
Storage Facilities Capital Charge [4.7]	50.09		
Common Facilities Capital Charge [4.8]	196.36		
Total Capital Charges	257.45		
TOTAL FORESTVILLE	$1,400.86		

* 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		$1,143.41	Note: N. Marin pays
North Marin Bond & Loan Charge [4.9]		148.66	bond and loan charge
Russian River Conservation Charge [4.18 (a)]		160.41	in lieu of Capital Charge.
Russian River Projects Charge [4.18 (b)]		20.00	
TOTAL NORTH MARIN WATER DISTRICT		1,472.48	
FOURTH OFF-PEAK (MARIN MUNICIPAL)			
Highest Prime on SR and PET AQ x 1.11		$1,560.12	
Russian River Conservation Charge		160.41	
Russian River Projects Charge		20.00	
TOTAL FOURTH OFF-PEAK		$1,740.53	
SUPPLEMENTAL (MARIN MUNICIPAL)			
Highest Prime on SR and PET AQ x 1.11		$1,560.12	
Russian River Conservation Charge		160.41	
Russian River Projects Charge		20.00	
TOTAL SUPPLEMENTAL		$1,740.53	
SURPLUS			
Non-Municipal / Municipal [4.11 (a)] *(120% of O&M Charge)*	$1,372.09	$1,372.09	$1,372.09
Town of Windsor		$1,400.86	

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)].

$1,400.86

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

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FY 2025-26 BUDGET

SONOMA COUNTY WATER AGENCY

Operations and Maintenance Rate Computation

O & M REVENUE REQUIREMENT

FY25-26	ESTIMATED FISCAL YEAR EXPENDITURES	$67,783,211
LESS:		
	Depreciation Amortization	7,569,000
	Investment Income, Interest on Pooled Cash, Charges for Services	211,651
	Power Sales	100,000
	PWRPA Pre-paid Expense - FY 08/09 Rate Reduction-*One time only*	
	"Mandatory Prudent Reserve" charge	
	Use of Fund Balance	
	Recycled Water funds (Sub-object 7277) taken from special reserve	0
	Transfers Out	14,346,472
REVENUE REQUIREMENT (Net Expenditures)		$45,556,088

O & M ACRE FOOT BASE

DELIVERIES:		42,407.3
LESS:		
	Marin Municipal	6,868.3
	Surplus (Irrigation)	96.3
TOTAL BASE DELIVERIES		35,442.7

O & M RATE COMPUTATION:

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

$$= \frac{45{,}556{,}088 - (4{,}300.00 \times 1326.78) - (2{,}568.26 \times 1326.78)}{42{,}407.3 - 96.3 - 6{,}868.3}$$

* = 1,029.16

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FY25-26
Proposed Water Rates

	FY24-25 (Actual)	FY25-26 (Proposed)	% Change
O&M Charge	1015.39	1029.16	1.36%
Water Management Planning Sub-Charge	0.35	4.57	1206.1%
Watershed Planning/Restoration Sub-Charge	40.04	45.71	14.14%
Recycled Water Sub-Charge	0.00	0.14	N/A
Water Conservation Sub-Charge	59.55	63.83	7.20%
Total O&M Charge	**1115.33**	**1143.42**	**2.52%**
Santa Rosa Aqueduct Rate			
O&M Charge	1115.33	1143.41	2.52%
Aqueduct Facilities Capital Charges [4.6 e]	11.00	11.00	0.0%
Storage Facilities Capital Charge [4.7]	31.47	50.09	59.20%
Common Facilities Capital Charge [4.8]	131.22	196.36	49.64%
TOTAL	**1289.02**	**1400.85**	**8.68%**
Petaluma Aqueduct Rate			
O&M Charge	1115.33	1143.41	2.52%
Aqueduct Facilities Capital Charges [4.6 e]	0.00	0.00	N/A
Storage Facilities Capital Charge [4.7]	31.47	50.09	59.20%
Common Facilities Capital Charge [4.8]	131.22	196.36	49.64%
Petaluma Aqueduct Facilities Capital Charges [4.6	0.00	15.66	N/A
TOTAL	**1278.02**	**1405.51**	**9.98%**
Sonoma Aqueduct Rate			
O&M Charge	1115.33	1143.41	2.52%
Aqueduct Facilities Capital Charges [4.6 e]	34.90	34.90	0.0%
Storage Facilities Capital Charge [4.7]	31.47	50.09	59.20%
Common Facilities Capital Charge [4.8]	131.22	196.36	49.64%
Sonoma Aqueduct Facilities Capital Charges [4.6	145.49	144.56	-0.64%
TOTAL	**1458.41**	**1569.31**	**7.60%**

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SONOMA COUNTY WATER AGENCY

RUSSIAN RIVER CONSERVATION CHARGE COMPUTATION

FISCAL YEAR 2025-26

PROPERTY ASSESSMENT VALUES AS OF FY24-25:

TAX CODE	ENTITY	SECURED	UNSECURED	TOTAL VALUE
14000	Forestville Co Water District	569,038,799	3,309,543	$572,348,342
42800	City of Cotati	1,458,559,933	34,271,987	1,492,831,920
43500	City of Petaluma	13,229,983,942	518,268,914	13,748,252,856
43800	City of Rohnert Park	7,486,674,091	166,266,919	7,652,941,010
44500	City of Santa Rosa	31,834,749,820	1,075,283,013	32,910,032,833
45000	City of Sonoma	3,711,593,808	124,511,392	3,836,105,200
N/A	Valley of the Moon Water District	4,666,087,332	21,195,044	4,687,282,376
	TOTAL	$62,956,687,725	$1,943,106,812	$64,899,794,537

Notes:

1	Total value of secured and unsecured property in service areas of Prime Water Contractors of Sonoma County (see above)	$64,899,794,537
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	$4,542,986
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.*	28,320.40
5	Total Russian River Conservation Charge per Acre Foot (Line 3 / Line 4)	$160.41

Russian River Projects Charge
Historical calculations

For FY	Calculated	Actual Charge
06-07	17.02	$17.02
07-08	21.4	$20.00
08-09	25.08	$20.00
09-10	24.68	$20.00
10-11	24.4	$20.00
11-12	23.44	$20.00
12-13	20.38	$20.00
13-14	14.72	$14.72
14-15	8.72	$8.72
15-16	12.39	$12.39
16-17	12.96	$12.96
17-18	13.08	$13.08
18-19	9.13	$9.13
19-20	8.34	$8.34
20-21	8.68	$8.68
21-22	10.63	$10.63
22-23	13.92	$13.92
23-24	15.79	$15.79
24-25	20.37	$20.00
25-26	26.85	$20.00

RR Conservation Charge
Historical calculations

$48.33
$52.70
$58.44
$57.70
$74.62
$72.27
$72.08
$63.30
$63.90
$69.38
$78.73
$105.78
$109.75
$102.09
$106.12
$115.94
$115.36
$137.33
$159.28
$160.41

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

		DELIVERING AQUEDUCT				Monthly
		Santa Rosa	Petaluma	Forestville	Sonoma	Total
36	Jan-22	1073.2	1423.2	18.6	205.2	2,720.2
35	Feb-22	1041.5	1861.2	20.0	195.4	3,118.1
34	Mar-22	1227.5	2175.2	26.0	237.7	3,666.4
33	Apr-22	1233.9	2107.2	24.0	250.7	3,615.8
32	May-22	1649.3	2923.1	33.1	378.7	4,984.0
31	Jun-22	1448.3	2456.3	33.3	380.6	4,318.5
30	Jul-22	1415.9	1538.8	34.9	358.4	3,348.0
29	Aug-22	1752.9	1762.2	44.6	382.9	3,942.7
28	Sep-22	1459.2	1453.6	35.2	277.2	3,225.2
27	Oct-22	1430.9	1549.8	30.9	274.3	3,285.8
26	Nov-22	1132.2	1427.5	23.3	231.8	2,814.8
25	Dec-22	1091.1	1487.9	18.5	210.2	2,807.7
24	Jan-23	1111.4	1374.6	24.5	240.3	2,750.7
23	Feb-23	976.6	1058.4	18.4	171.8	2,225.2
22	Mar-23	1055.7	946.1	19.2	147.2	2,168.1
21	Apr-23	872.7	665.8	20.7	166.8	1,726.0
20	May-23	1388.0	1896.0	30.3	328.2	3,642.6
19	Jun-23	1413.1	2301.5	31.4	348.8	4,094.8
18	Jul-23	1853.3	2813.1	42.0	456.0	5,164.4
17	Aug-23	1832.4	2669.5	42.4	452.9	4,997.1
16	Sep-23	1552.3	2229.6	34.3	427.0	4,243.2
15	Oct-23	1600.8	2423.0	33.1	410.8	4,467.7
14	Nov-23	1201.5	1505.0	25.3	225.0	2,956.7
13	Dec-23	1039.9	1196.3	19.2	152.3	2,407.7
12	Jan-24	1173.5	1254.9	22.6	212.5	2,663.4
11	Feb-24	1024.7	975.2	18.9	127.5	2,146.4
10	Mar-24	980.2	936.0	17.6	110.9	2,044.8
9	Apr-24	1091.5	1320.5	24.3	177.1	2,613.3
8	May-24	1395.6	1587.3	28.8	315.9	3,327.6
7	Jun-24	1613.2	2179.8	37.4	454.2	4,284.6
6	Jul-24	2216.4	3252.1	52.3	574.4	6,095.3
5	Aug-24	1855.3	2751.7	41.3	400.2	5,048.5
4	Sep-24	1964.3	2830.7	45.1	427.5	5,267.6
3	Oct-24	1685.8	2692.0	38.3	411.4	4,827.5
2	Nov-24	1033.3	1769.2	21.6	290.7	3,114.7
1	Dec-24	1168.1	1623.6	22.9	281.7	3,096.4
Total Deliveries		49,055.4	66,417.7	1,054.3	10,694.4	127,221.8
3-Year Annual Average		16,351.8	22,139.2	351.4	3,564.8	42,407.3
Past 12 Months		17,201.9	23,173.0	371.2	3,784.2	44,530.2
Total Deliveries		49,055.4	66,417.7	1,054.3	10,694.4	127,221.8
Less: North Marin			16,070.9			16,070.9
Marin Municipal			20,604.8			20,604.8
Sonoma Co. Deliveries		49,055.4	29,742.0	1,054.3	10,694.4	90,546.1
3-Year Annual Average		16,351.8	9,914.0	351.4	3,564.8	30,182.0

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SONOMA COUNTY WATER AGENCY

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

Aqueduct No.		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
	PRIMES													
1	City of Santa Rosa	1,121.6	973.1	911.6	1,031.8	1,328.6	1,536.9	2,078.3	1,731.2	1,845.1	1,595.0	950.8	1,090.6	16,194.6
2	City of Petaluma	469.0	401.8	357.1	506.3	630.0	709.3	955.9	757.5	817.9	740.6	469.9	498.4	7,313.7
2	North Marin Water Dist.	424.0	360.7	358.5	488.9	628.2	697.6	891.4	632.2	923.7	751.5	459.8	477.8	7,094.5
2	City of Rohnert Park	165.9	156.2	172.0	226.7	241.3	279.2	383.7	304.2	303.6	275.4	169.7	206.5	2,884.3
2	City of Cotati	28.1	24.9	23.9	40.7	52.8	63.7	85.8	71.5	71.2	62.2	32.9	33.3	590.9
1	Town of Windsor	38.6	38.4	56.9	36.9	36.0	39.9	50.5	52.0	51.8	44.3	38.5	38.9	522.4
4	City of Sonoma	98.3	83.1	74.7	126.2	168.2	201.2	267.7	184.0	194.9	169.4	123.3	108.1	1,799.0
4	Valley of the Moon Dist.	97.9	32.4	26.1	38.4	126.6	231.2	277.1	193.2	209.7	221.4	154.9	163.7	1,772.5
	TOTAL PRIMES	2,443.4	2,070.5	1,980.8	2,495.9	3,211.6	3,758.8	4,990.4	3,925.7	4,417.9	3,859.8	2,399.7	2,617.3	38,171.7
	OTHER AGENCY CUSTOMERS													
1	Cal-American Water	12.6	12.6	10.6	21.1	29.8	32.2	44.7	36.6	38.8	33.0	43.1	37.7	352.9
2	Penngrove Water Co	11.3	10.2	9.1	11.8	16.7	18.9	23.9	19.6	20.7	18.2	10.8	11.8	183.0
4	Lawndale Mutual	1.9	1.2	1.3	2.9	3.9	5.5	8.2	7.0	6.9	5.8	2.7	1.7	49.0
4	Kenwood Village Water Co	2.1	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.8	0.7	0.9	1.2	9.3
3	Forestville Co Water Dist.	22.6	18.9	17.6	24.3	28.8	37.4	52.3	41.3	45.1	38.3	21.6	22.9	371.2
1	Other Gov-Santa Rosa Aq	0.7	0.7	1.1	0.7	0.7	0.8	1.0	0.9	0.9	0.9	0.7	0.8	9.9
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	9.6	8.1	6.3	6.5	4.8	7.6	10.9	9.5	11.3	10.9	6.7	4.1	96.3
	TOTAL OTHER AGY. CUST	60.8	52.1	46.5	67.9	85.2	102.8	141.7	115.6	124.4	107.8	86.5	80.4	1,071.7
	OFF-PEAK CUSTOMERS													
2	Marin Municipal	156.5	21.5	15.3	46.0	18.4	411.2	911.5	966.7	693.6	843.9	626.1	395.9	5,106.6
	SURPLUS CUSTOMERS													
1	Irrigation-Santa Rosa Aq	0.0	0.0	0.0	0.9	0.6	3.4	41.9	34.6	27.7	12.6	0.2	0.0	122.0
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	2.7	2.3	2.2	2.6	11.9	8.3	9.8	5.8	4.0	3.4	2.3	2.9	58.1
	TOTAL SURPLUS CUST.	2.7	2.3	2.2	3.5	12.4	11.7	51.7	40.4	31.8	16.0	2.5	2.9	180.2
	TOTAL DELIVERIES	2,663.4	2,146.4	2,044.8	2,613.3	3,327.6	4,284.6	6,095.3	5,048.5	5,267.6	4,827.5	3,114.7	3,096.4	44,530.2

SONOMA COUNTY WATER AGENCY

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

DELIVERED TO:	**** DELIVERING AQUEDUCT **** Santa Rosa	Petaluma	Sonoma	TOTAL
CITY OF SANTA ROSA (A)				
Jan 2024	965.5	0.0	156.1	1,121.6
Feb 2024	829.3	0.0	143.7	973.1
Mar 2024	766.5	0.0	145.1	911.6
Apr 2024	825.0	0.0	206.8	1,031.8
May 2024	1,103.4	0.0	225.2	1,328.6
Jun 2024	1,425.0	0.0	111.9	1,536.9
Jul 2024	1,689.2	0.0	389.1	2,078.3
Aug 2024	1,352.6	0.0	378.5	1,731.2
Sep 2024	1,408.5	0.0	436.6	1,845.1
Oct 2024	1,258.1	0.0	336.9	1,595.0
Nov 2024	842.1	0.0	108.7	950.8
Dec 2024	984.1	0.0	106.5	1,090.6
TOTAL SANTA ROSA	13,449.5	0.0	2,745.1	16,194.6
OTHER PRIME CONTRACTORS (B)				
CITY OF PETALUMA	0.0	7,313.7		7,313.7
NORTH MARIN WATER DISTRICT		7,094.5		7,094.5
CITY OF ROHNERT PARK	48.9	2,835.4		2,884.3
CITY OF COTATI	4.2	586.7		590.9
TOWN OF WINDSOR	522.4			522.4
CITY OF SONOMA			1,799.0	1,799.0
VALLEY OF THE MOON DISTRICT			1,772.5	1,772.5
TOTAL OTHER PRIME CONTRACTORS	575.5	17,830.2	3,571.4	21,977.1
TOTAL DELIVERIES TO PRIMES	14,025.0	17,830.2	6,316.5	38,171.7
LESS: NORTH MARIN		(7,094.5)		(7,094.5)
TOTAL SONOMA COUNTY DELIVERIES	14,025.0	10,735.8	6,316.5	31,077.3

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FY 2025-26 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
WATER SALES - O&M				
1	PRIMES without Subcharges	34,477.4	1,029.16	35,482,799
2	OTHER AGENCY CUSTOMERS	965.3	1,768.92	1,707,581
3	MARIN MUNICIPAL (OFF-PEAK)	**4,300.0**	1,326.78	5,705,138
4	MARIN MUNICIPAL (SUPPLEMENTAL)	2,568.3	1,326.78	3,407,512
5	SURPLUS CUSTOMERS	96.3	1,257.83	121,084
	TOTAL WATER SALES - O&M	42,407.3	N/A	$46,424,114

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

	REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
WATER SALES - Sub-charges				
1a	Water Management Planning Sub-charge [4.13]	42,407.3	4.57	194,000
1b	Watershed Planning/Restoration Sub-charge [4.14]	42,407.3	45.71	1,938,370
1c	Recycled Water & Local Supply Sub-charge [4.15]	42,407.3	0.14	6,000
1d	Water Conservation Sub-charge [4.16]	42,407.3	63.83	2,706,900
	TOTAL WATER SALES - Subcharges	42,407.3	N/A	$4,845,270

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FY 2025-26 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
WATER SALES - O&M				
1	SANTA ROSA AQUEDUCT	16,351.8	1,029.16	16,828,628

Sub-Object 4175, 4176, 4177, and 4178

	REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
WATER SALES - Sub-charges				
1a	Water Management Planning Sub-charge [4.13]	16,351.8	4.57	74,804
1b	Watershed Planning/Restoration Sub-charge [4.14]	16,351.8	45.71	747,415
1c	Recycled Water & Local Supply Sub-charge [4.15]	16,351.8	0.14	2,314
1d	Water Conservation Sub-charge [4.16]	16,351.8	63.83	1,043,752
	TOTAL WATER SALES - Subcharges	16,351.8	N/A	$1,868,285

	REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
CAPITAL CHARGES				
	Aqueduct Facilities Capital Charges [4.6 e]	16,351.8	11.00	179,870
BOND AND LOAN CAPITAL CHARGES				
	Storage Facilities Capital Charge [4.7]	16,351.8	50.09	819,101
	Common Facilities Capital Charge [4.8]	16,351.8	196.36	3,210,761
	Petaluma Aqueduct Facilities Capital Charges [4.6 b]	16,351.8	0.00	0
	Sonoma Aqueduct Facilities Capital Charges [4.6 b]	16,351.8	0.00	0
	TOTAL WATER SALES - Capital & Bond and Loan Charges	16,351.8	N/A	$4,209,732

TOTAL ESTIMATED REVENUE **$22,906,645**

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FY 2025-26 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
WATER SALES - O&M				
1	PETALUMA AQUEDUCT	22,139.2	1,029.16	22,784,826

Sub-Object 4175, 4176, 4177, and 4178

	REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
WATER SALES - Sub-charges				
1a	Water Management Planning Sub-charge [4.13]	22,139.2	4.57	101,280
1b	Watershed Planning/Restoration Sub-charge [4.14]	22,139.2	45.71	1,011,950
1c	Recycled Water & Local Supply Sub-charge [4.15]	22,139.2	0.14	3,132
1d	Water Conservation Sub-charge [4.16]	22,139.2	63.83	1,413,170
	TOTAL WATER SALES - Subcharges	22,139.2	N/A	$2,529,532

	REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
CAPITAL CHARGES				
	Aqueduct Facilities Capital Charges [4.6 e]	22,139.2	0.00	0
BOND AND LOAN CAPITAL CHARGES				
	Storage Facilities Capital Charge [4.7]	22,139.2	50.09	1,109,008
	Common Facilities Capital Charge [4.8]	22,139.2	196.36	4,347,154
	Petaluma Aqueduct Facilities Capital Charges [4.6 b]	22,139.2	15.66	346,697
	Sonoma Aqueduct Facilities Capital Charges [4.6 b]	22,139.2	0.00	0
	TOTAL WATER SALES - Capital & Bond and Loan Charges	22,139.2	N/A	$5,802,859

TOTAL ESTIMATED REVENUE **$31,117,217**

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FY 2025-26 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
WATER SALES - O&M				
1	SONOMA AQUEDUCT	3,564.8	1,029.16	3,668,743

Sub-Object 4175, 4176, 4177, and 4178

	REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
WATER SALES - Sub-charges				
1a	Water Management Planning Sub-charge [4.13]	3,564.8	4.57	16,308
1b	Watershed Planning/Restoration Sub-charge [4.14]	3,564.8	45.71	162,941
1c	Recycled Water & Local Supply Sub-charge [4.15]	3,564.8	0.14	504
1d	Water Conservation Sub-charge [4.16]	3,564.8	63.83	227,544
	TOTAL WATER SALES - Subcharges	3,564.8	N/A	$407,297

	REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
CAPITAL CHARGES				
	Aqueduct Facilities Capital Charges [4.6 e]	3,564.8	34.90	124,411
BOND AND LOAN CAPITAL CHARGES				
	Storage Facilities Capital Charge [4.7]	3,564.8	50.09	178,569
	Common Facilities Capital Charge [4.8]	3,564.8	196.36	699,965
	Petaluma Aqueduct Facilities Capital Charges [4.6 b]	3,564.8	0.00	0
	Sonoma Aqueduct Facilities Capital Charges [4.6 b]	3,564.8	144.56	515,315
	TOTAL WATER SALES - Capital & Bond and Loan Charges	3,564.8	N/A	$1,518,260

TOTAL ESTIMATED REVENUE **$5,594,300**

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Water Transmission System Agency Fund

Fund/Department No: 44205 | 33040100

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNNG FUND BALANCE	**12,327,122**	**14,640,955**		**6,610,937**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	963,245	285,142	285,142	211,651	(73,492)	(25.77%)
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains & Losses	860,744	0	0	0	0	N/A
44109 Concessions	0	0	0	0	0	N/A
44101 Rent - Real Estate	0	0	0	0	0	N/A
SUBTOTAL	1,823,989	285,142	285,142	211,651	(73,492)	(25.77%)
INTERGOVERNMENTAL REVENUES						
42282 State CalOES Disaster Funding	0	0	0	0	0	N/A
42284 State Cal OES Admin Allowance	0	0	0	0	0	N/A
42358 State Other Funding	0	0	0	0	0	N/A
42441 Federal FEMA Disaster Funding	0	0	0	0	0	N/A
42443 Federal FEMA Admin Allowance	0	0	0	0	0	N/A
42461 Federal Other Funding	0	0	0	0	0	N/A
42610 Other Governmental Agencies	0	0	0	0	0	N/A
42621 North Marin Water District	0	0	0	0	0	N/A
42701 Revenue Appl - PY Intergovmtl	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
CHARGES FOR SERVICES						
45062 Construct/Bldg Permit Rvw Svcs	0	0	0	0	0	N/A
45065 Inspection Fees	0	0	0	0	0	N/A
45223 Sewer/Water Hook up Fees	50,004	20,000	20,000	20,000	0	0.00%
45301 Charges for Services	(65,858)	0	0	0	0	N/A
45314 Sale - Power	0	100,000	100,000	100,000	0	0.00%
45315 Sale - Water, Wholesale	37,926,149	45,686,001	45,686,001	46,424,114	738,113	1.62%
45316 Water Conservation	2,270,600	2,550,140	2,550,140	2,706,900	156,760	6.15%
45323 Common Fac Rev Bond Chg	4,233,976	3,889,158	3,889,158	5,907,651	2,018,493	51.90%
45324 Storage Fac Rev Bond Chg	883,734	932,557	932,557	1,507,069	574,513	61.61%
45325 Sonoma Aqueduct Rev Bond Chg	526,308	512,337	512,337	515,315	2,979	0.58%
45326 Petaluma Aqueduct Rev Bond Chg	0	0	0	346,697	346,697	N/A
45327 Santa Rosa Aqueduct Cap Chg	321,676	299,408	299,408	309,921	10,513	3.51%
45328 Petaluma Aqueduct Cap Chg	80,658	0	0	0	0	N/A
45329 Sonoma Aqueduct Cap Chg	161,085	116,752	116,752	118,191	1,438	1.23%
45330 North Marin Rev Bond Chg	454,484	492,184	492,184	796,359	304,175	61.80%
45331 Water Mgmt Plan/Restore Chg	0	15,000	15,000	194,000	179,000	1193.33%
45332 Watershed Plan/Restore Chg	1,509,849	1,714,950	1,714,950	1,938,370	223,420	13.03%
45333 Recycled Water & Local Supply	0	0	0	6,000	6,000	N/A
45401 Revenue Appl PY Chgs for Svcs	0	0	0	0	0	N/A
SUBTOTAL	48,352,664	56,328,487	56,328,487	60,890,586	4,562,099	8.10%

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Section Title: Water Transmission System Agency Fund

Fund/Department No: 44205 | 33040100

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
MISCELLANEOUS REVENUES						
46027 Insurance Claims Reimbursement	0	139,834	0	0	0	N/A
46029 Donations/Contributions	0	0	0	0	0	N/A
46040 Miscellaneous Revenue	4,961	0	0	0	0	N/A
46041 Discounts Earned	0	0	0	0	0	N/A
46050 Cancelled/Stale Dated Warrants	2,458	0	0	0	0	N/A
46200 Revenue Appl PY Misc Revenue	6,542	0	0	0	0	N/A
46205 PY Revenue – Charges for Servi	0	0	0	0	0	N/A
46215 Other Grants	0	0	0	0	0	N/A
SUBTOTAL	13,961	139,834	0	0	0	N/A
OTHER FINANCING SOURCES						
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
SPECIAL ITEMS						
48004 Residual Equity Transfers	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	0
TOTAL REVENUES	**50,190,614**	**56,753,463**	**56,613,629**	**61,102,237**	**4,488,608**	**7.93%**

EXPENDITURES

SERVICES AND SUPPLIES

51021 Communications Expense	0	0	0	0	0	N/A
51031 Waste Disposal Services	0	0	0	0	0	N/A
51032 Janitorial Services	7,104	7,000	7,000	7,400	400	5.71%
51041 Insurance - Liability	0	0	0	0	0	N/A
51042 Insurance - Premiums	0	5,000	5,000	4,000	(1,000)	(20.00%)
51061 Maintenance - Equipment	1,784,342	2,427,741	2,495,200	2,664,400	169,200	6.78%
51071 Maintenance - Bldg & Improve	60,687	0	0	0	0	N/A
51072 Landscaping Services	0	0	0	0	0	N/A
51077 Maint-Infrastructure	0	0	0	0	0	N/A
51083 VSP Premiums	0	0	0	0	0	N/A
51205 Advertising/Marketing Svc	199	5,000	5,000	5,000	0	0.00%
51209 Information Tech Svc (non ISD)	1,951	3,000	3,000	4,500	1,500	50.00%
51211 Legal Services	18,576	50,000	50,000	50,000	0	0.00%
51212 Outside Counsel - Legal Advice	286	2,500	2,500	2,500	0	0.00%
51214 Agency Extra/Temp Help	0	0	0	0	0	N/A
51221 Medical/Laboratory Services	5,546	15,000	15,000	10,000	(5,000)	(33.33%)
51225 Training Services	0	0	0	0	0	N/A
51226 Consulting Services	1,749	0	0	0	0	N/A
51230 Security Services	0	2,000	2,000	2,000	0	0.00%
51231 Testing/Analysis	172,939	240,000	240,000	250,000	10,000	4.17%
51241 Outside Printing and Binding	1,164	1,500	1,500	2,000	500	33.33%
51242 Bank Charges	0	50	50	50	0	0.00%
51243 Filing Fees	150	0	0	0	0	N/A
51244 Permits/License/Fees	162,675	90,000	90,000	95,510	5,510	6.12%

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Section Title: Water Transmission System Agency Fund

Fund/Department No: 44205 | 33040100

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
51249 Other Professional Services	0	0	0	0	0	N/A
51301 Publications and Legal Notices	0	0	0	0	0	N/A
51401 Rents and Leases - Equipment	217,479	400,000	400,000	400,000	0	0.00%
51402 Rents and Leases - Heavy Eqt	577,824	400,000	400,000	575,000	175,000	43.75%
51421 Rents and Leases - Bldg/Land	0	0	0	3,991	3,991	N/A
51509 SCADA System Contributions	877,390	2,191,349	2,191,349	2,545,700	354,351	16.17%
51601 Training Services	24,545	20,000	20,000	15,000	(5,000)	(25.00%)
51602 Business Travel/Mileage	(37)	6,000	6,000	6,000	0	0.00%
51605 Private Car Expense	1,557	750	750	750	0	0.00%
51801 Other Services	0	0	0	0	0	N/A
51803 Other Contract Services	8,380,773	19,597,668	12,031,260	9,569,421	(2,461,839)	(20.46%)
51902 Telecommunication Usage	58,258	75,000	75,000	75,000	0	0.00%
51911 Mail Services	0	150	150	150	0	0.00%
51917 District Operations Chgs	20,217,209	20,820,463	20,206,914	21,229,384	1,022,470	5.06%
51921 Equipment Usage Charges	1,619,248	1,100,000	1,100,000	1,205,000	105,000	9.55%
52021 Clothing, Uniforms, Personal	8,869	8,000	8,000	8,000	0	0.00%
52031 Food	0	500	500	500	0	0.00%
52041 Household Supplies Expense	0	0	0	0	0	N/A
52042 Janitorial Supplies	411	0	0	0	0	N/A
52043 Safety Supplies/Equipment	44,156	6,000	6,000	6,000	0	0.00%
52061 Fuel/Gas/Oil	887	75,000	75,000	75,000	0	0.00%
52063 Vehicle Parts	0	500	500	500	0	0.00%
52071 Materials and Supplies Expense	148,082	35,000	35,000	63,276	28,276	80.79%
52072 Chemicals	1,134,472	1,200,000	1,200,000	1,199,329	(671)	(0.06%)
52081 Medical/Laboratory Supplies	16,699	50,000	50,000	15,000	(35,000)	(70.00%)
52091 Memberships/Certifications	38,199	49,775	45,000	53,175	8,175	18.17%
52101 Other Supplies	0	0	0	0	0	N/A
52111 Office Supplies	6,162	7,500	7,500	7,500	0	0.00%
52112 Office Furniture/Fixtures	0	3,500	3,500	3,500	0	0.00%
52114 Freight/Postage	0	1,000	1,000	1,000	0	0.00%
52115 Books/Media/Subscriptions	1,532	500	500	500	0	0.00%
52117 Mail and Postage Supplies	6,103	5,000	5,000	5,000	0	0.00%
52141 Minor Equipment/Small Tools	141,764	200,000	200,000	200,000	0	0.00%
52142 Computer Equipment/Accessories	59	2,500	2,500	2,500	0	0.00%
52143 Computer Software/Licensing Fees	12,607	30,000	30,000	52,633	22,633	75.44%
52147 SBITA Payment Adjustments	0	0	0	0	0	N/A
52162 Special Department Expense	0	0	0	0	0	N/A
52171 Water Conservation Program	0	0	0	0	0	N/A
52191 Utilities	3,404	3,500	3,500	3,500	0	0.00%
52192 Utilities - Gas/Propane	35	0	0	0	0	N/A
52193 Utilities - Electric	4,025,593	4,250,000	4,250,000	4,802,500	552,500	13.00%
52194 Utilities - Water	0	0	0	0	0	N/A
SUBTOTAL	39,780,648	53,388,446	45,271,173	45,222,169	(49,004)	(0.11%)
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	0	0	N/A
53104 Other interest Expense	0	0	0	0	0	N/A
53301 Taxes and Assessments	0	0	0	0	0	N/A
53401 Amortization Expense	3,433	83,000	83,000	83,000	0	0.00%
53402 Depreciation Expense	7,206,400	7,486,000	7,486,000	7,486,000	0	0.00%
53403 Loss - Disposed Capital Asset	0	0	0	0	0	N/A
53500 Contributions Non-County Agy	0	0	0	0	0	N/A
53501 Contributions	0	125,000	0	0	0	N/A
53610 Other Charges	0	0	0	0	0	N/A
SUBTOTAL	7,209,833	7,694,000	7,569,000	7,569,000	0	0.00%

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Section Title: Water Transmission System Agency Fund

Fund/Department No: 44205 | 33040100

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
FIXED ASSETS						
19820 Machinery and Equipment	0	0	0	0	0	N/A
19822 Mobile Equipment	0	0	0	0	0	N/A
19824 Computer Equipment	0	0	0	0	0	N/A
19831 CIP - Bldg & Impr	0	0	0	0	0	N/A
19832 CIP - Infrastructure	0	0	0	0	0	N/A
19840 Work in Progress - Eqt	0	0	0	0	0	N/A
19841 Work in Progress - Intang	0	747,549	141,300	645,570	504,270	356.88%
19851 Intangible Assets - Non-amort	0	0	0	0	0	N/A
SUBTOTAL	0	747,549	141,300	645,570	504,270	356.88%
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	10,169,217	10,522,486	10,522,486	14,346,472	3,823,986	36.34%
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	10,169,217	10,522,486	10,522,486	14,346,472	3,823,986	36.34%
APPROP. FOR CONTINGENCIES						
55011 Appropriation for Contingency	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
REMIBURSEMENTS						
58010 Reimb. - General	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	0	0	0	0	0	N/A
59005 Admin Control Acct Clearing	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**57,159,697**	**72,352,481**	**63,503,959**	**67,783,211**	**4,279,252**	**6.74%**
Adjustments to Reserves/Encumbrances:						
Depreciation	7,209,833	7,569,000		7,569,000		
Donated Asset (Caltrans)	0					
Outstanding Encumbrances - Net Change	3,153,546	0				
Capitalized Interest	0					
Gain/Loss on disposal of fixed assets	0					
Unrealized Gain/ Loss (GASB 31)	(860,744)					
Change in Prepaid Expense	1,024					
Change in Prudent Reserve		0				
Post audit adjustments - Payables	(254,731)					
Use of Fund Balance				0		
Move CIP balance between funds	33,987					
Rounding	1					
ENDING FUND BALANCE	**14,640,955**	**6,610,937**		**7,498,963**		

Operations and Maintenance 44205 Fund Balance Reserve Goal ***11,466,935***

Over/(Under) Goal ***(3,967,972)***

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Water Transmission System Agency Fund

Major Services & Supplies Expenditure Items

Fund/Department No: 44205 | 33040100

	Actual FY23-24	Adopted FY24-25	Requested FY25-26	Difference	Percent Change
51061 Maintenance - Equipment	1,784,342	2,495,200	2,664,400	169,200	6.78%
Increase attributable to increased costs of the Pump 9 replacement offset by $270,000 in projects that have been deferred to reduce the rate increase.					
51211 Legal Services	18,576	50,000	50,000	0	0.00%
Reflects five year average expenditures.					
51231 Testing/Analysis	172,939	240,000	250,000	10,000	4.17%
Increase associated with expanded sampling and analysis tied to the Santa Rosa Plain Wells Projects as well as additional microplastics and Perfluoroalkyl/Polyfluoroalkyl Substances (PFAS) testing.					
51402 Rents and Leases - Heavy Eqt	577,824	400,000	575,000	175,000	43.75%
Increase to align with FY23/24 actuals.					
51509 SCADA System Contributions	877,390	2,191,349	2,545,700	354,351	16.17%
Increase attributable to water transmission system's share of SCADA maintenance expenses and capital project costs.					
51803 Other Contract Services	8,380,773	12,031,260	9,569,421	(2,461,839)	-20.46%
Decrease attributable to deferring cathodic protection and tank recoats.					
51917 District Operations Chgs	20,217,209	20,206,914	21,229,384	1,022,470	5.06%
Increase is attributable to an increase in labor costs for maintenance projects, offset by projects deferred to reduce the rate increase. The majority of this increase is due to negotiated labor rates.					
51921 Equipment Usage Charges	1,619,248	1,100,000	1,205,000	105,000	9.55%
Reflects five year average expenditures.					
52072 Chemicals	1,134,472	1,200,000	1,199,329	(671)	-0.06%
Costs expected to remain stable after several years of large increases.					
52193 Utilities - Electric	4,025,593	4,250,000	4,802,500	552,500	13.00%
Power demand and costs expected to increase roughly 13%. The majority of this increase is associated with increased transmission and distribution costs.					

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2025-26

Water Transmission System Agency Fund

	51061 Maintenance - Equipment	AMOUNT
	O&M Routine Maintenance	
1	Electrical/Instumentation/SCADA Equipment and Supplies	400,000
2	Meter and Backflow Equipment and Supplies	150,000
3	Plains Wells Equipment and Supplies	50,000
4	Production and Treatment Equipment and Supplies	220,000
5	Transmission and Storage Equipment and Supplies	300,000
6	Warehouse Equipment and Supplies	10,000
7	Warm Springs Dam Equipment and Supplies	10,000
8	Water Operations Equipment and Supplies	50,000
	O&M Projects	
9	Electric Vehicle Charging Station for Water Ed	15,000
10	Pump 9 Replacement	1,209,400
	Emergency Management Program/Security	
11	Emergency Inventory Procurement	200,000
12	TAC Emergency Coordination Committee (Grand Jury)	25,000
	Other	
13	Santa Rosa Plain Well Monitoring Program (SW Wells)	10,000
14	Wohler Mirabel Groundwater Monitoring	15,000
		$ 2,664,400

	51509 SCADA System Contributions	AMOUNT
1	SCADA System Contributions	2,545,700
		$ 2,545,700

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	51803 Other Contract Services	AMOUNT
	O&M Routine Maintenance	
1	Various Routine Contracts	465,000
	Implementation	
2	As-Needed Dive Services	60,000
3	Asset Management Program	250,000
4	Cathodic Protection - Maintenance	50,000
5	Cathodic Protection - Site Assesment and Design Support	50,000
6	Cathodic Protection - SR/Cotati	355,000
7	Hazardous Materials Management	50,000
8	Regional Water Supply Resiliency Implementation	250,000
9	Riverfront Park Maintenance - Regional Parks	100,000
10	Lease Agreements	35,000
11	Tank Maintenance Program	1,400,548
12	Tank Recoating Program	3,754,800
13	TPW Pavement Preservation Program	25,000
	Advocacy	
14	Community Outreach Program	40,000
15	IRWM North Coast	70,000
16	Government Affairs - Legislative Program	155,000
	Studies/Planning	
17	Arc Flash Studies	116,840
18	Cathodic Protection Assessment	982,733
19	Natural Hazard Reliability Study	25,000
20	Planning Studies	30,000
21	System Monitoring Program	20,000
22	Transmission System Condition Assessments	200,000
23	Water System Comprehensive Master Plan	400,000
24	Watershed Water Quality Study - LBNL	210,000
25	Watershed Water Quality Study - USGS	187,500
26	Wohler-Mirabel Flood Resilience Alternatives Evaluation	92,000
27	Wohler/Mirabel Groundwater Model Update and Supporting Stuc	20,000
		$ 9,569,421

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51803 Other Contract Services & 51509 SCADA System Contributions Project Information

	FY25-26
Asset Management Program	**250,000**

The primary objectives of Sonoma Water's Asset Management Program (AMP) are to improve the cost-effective management of assets throughout their life cycle, promote data sharing and interconnectivity, and demonstrate fiscal responsibility. Phase 1 included review of Sonoma Water's current asset management practices, development of an AMP vision and charter, asset management framework. Phase 2 included condition assessment of the water production facilities (Mirabel & Wohler); assessment of the water tanks, booster stations, and other miscellaneous water facilities; and of several of the wastewater treatment facilities. In addition, the new Computerized Maintenance Management System (CMMS) software implementation is underway and is now live.

To date the AMP has delivered: Asset Management Framework Tech Memo; State of the Assets Tech Memos; Asset Management Implementation Plan (AMIP) Report; Asset Management Program Statement of Commitments; assessment of the water and wastewater facilities; and have begun the implementation of the CMMS software. In FY 24/25, Phase 3 will involve integrating the recommendations during Phase 2 into the full roll-out of the enterprise-wide AMP, implementing the selected CMMS software, furthering data management and integration and continuing with additional condition assessments of water and wastewater facilities. Future work for FY 24/25 and 25/26 will involve continued integration with the CMMS software. Additionally, there will be a focus on implementing the AMP. This may require hiring staff or engaging a consultant to launch the program.

Cathodic Protection - SR/Cotati	**355,000**

Provide improvements to upgrade the cathodic protection system along the existing Santa Rosa Aqueduct and Russian River-Cotati Intertie. The project includes designing and constructing a new corrosion protection system to protect the pipeline from corrosion and monitor the state of the pipelines. The corrosion protection system will have a useful life of approximately 50 years, and will allow for remote assessment and data collection to quantify the condition of the pipeline and state of the cathodic protection system. The project will be constructed in two phases with a completed project that consists of 27 corrosion protection well sites and 51 test stations.

In FY 21-22, design efforts commenced and CEQA environmental review was completed for the project. In FY23-24, Sonoma Water reengaged design consultants to develop 90% plans and specifications for the Phase 1 Project and anticipated advertisement before the end of FY 24/25. Work completed in FY 23/24 and 24/25 includes electrical design, coordination and design approvals from PG&E, and land surveys of rectifier and test station locations.

Work in FY 25/26 will focus on acquisition of necessary rights-of-way to construct phase 2, environmental permitting, and developing plans and specifications for the remaining rectifier and test station locations.

Collector 5 Structural Evaluation	**-**

Sonoma Water has conducted preliminary structural evaluations of the Collector buildings and hoist support structures within to support a proposed hoist load capacity increase from 10 tons to 12.5 tons. Preliminary analyses suggest the Collector 5 floor slab does not appear to be adequate for the proposed 12.5 ton hoist load or the original building load.

In FY 23/24, a preliminary structural evaluation was conducted. In FY 24/25, Sonoma Water plans on conducting more sophisticated and detailed structural evaluation possibly including finite element modeling to determine what improvements may be needed to meet loading demands.

LHMP Program Planning	**-**

The LHMP program planning provides for the maintenance and update to the Local Hazard Mitigation Plan (required for FEMA funding) and the preliminary development of mitigation project concepts for the purposes of preparing grant applications and refining projected costs of projects associated with the Natural Hazard Reliability Mitigation Program.

FY 22-23 funding was used to commence development of the 2023 LHMP Update. In FY23-24, the 2023 draft LHMP Update was finalized and was submitted to CalOES for approval. In FY24-25 Sonoma Water expects to receive CalOES and FEMA approval, and funding may be needed to address comments prior to approval as well as to begin discussions and any necessary coordination with the County's Multijurisdictional LHMP update.

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51803 Other Contract Services & 51509 SCADA System Contributions Project Information

	FY25-26
Regional Water Supply Resiliency Implementation	**FY25-26**

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. The scope of work will include (1) develop a Regional Water Bank Strategy; (2) support participant and partner benefit statements; (3) develop and apply regional water bank model; (4) support engagement and outreach; (5) develop funding approach and implementation schedule; and (6) prepare implementation strategy report. **250,000**

SCADA System Contributions **2,545,700**

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. During FY21/22, we completed much of the background work necessary to replace Sonoma Water's entire SCADA software system. This included documenting the logic embedded in the existing SCADA system interface, duplicating that logic into a new PLC, and creating new interface graphics. In FY22/23, we began live, side-by-side testing of the new system software and completed the majority of reporting requirements for the new system. In FY23/24, we cut-over the majority of our sites to the new SCADA system and implemented additional improvements including optimizing system performance and hardware replacements and upgrades.

In FY24/25, we completed migration to the new SCADA system which includes historian, dashboards, and reporting. We also began an extensive planning effort to replace the legacy SCADA radio system. The SCADA radio system replacement design kickoff was held in December 2024. The project will include a joint-effort with Sonoma County TCOMM to improve performance and security of Sonoma Water's SCADA radio system. We also kicked-off a separate project for SCADA Network upgrades, including a focus on firewalls and related security improvements.

In FY25/26, we plan to continue making substantial investments in network equipment (firewalls, switches, routers, power supplies, and new dedicated ISP connections), and will begin replacement of legacy SCADA radio equipment.

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FY25-26

Tank Maintenance Program **1,400,548**

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.

In FY 24/25 Enhanced Washout Cleaning and Inspections were conducted on 2 tanks, and Visual Inspections were conducted on 12 tanks. FY25/26 funding will be used to conduct Enhanced Washout Cleaning and Inspections on 2 tanks and Visual Inspections for remaining tanks.

Tank Recoating Program **3,754,800**

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 22/23 and 23/24 Sonoma Water finalized plans and specifications, solicited bids, and entered an agreement to complete recoating Kastania and Cotati No. 1 tank. In FY 24/25 Sonoma water completed recoating at Kastania and Cotati No. 1, developed plans and specifications for Cotati No. 3, advertised for bids, and is scheduled to award the project in January of 2025. Construction is anticipated to last between March of 2025 and February of 2026. During this time, Sonoma Water will finalize plans and specifications, advertise, and enter a construction agreement to commence recoating at Ralphine No. 1 and Sonoma No. 1 tanks in FY 26/27.

Studies/Planning

Arc Flash Studies **116,840**

Arc Flash Studies and Arc Flash Labeling for electrical equipment are required to comply with NFPA 70E (National Electrical Safety Code) and OSHA requirements. Performing the study includes data collection of the electrical system, modeling, and calculations. The Code requires that Arc Flash Studies be updated on a 5-year cycle. The scope includes 28 sites in the Water System which will be completed within a 2-year period.

This update cycle began with a project kick-off in October 2024. By February 2025, data collection will be completed for 10 sites in the Water System, including the largest electrical system at Wohler and Mirabel. Draft reports for these sites will be provided in the Spring of 2025, and finalized in Summer 2025.

In the upcoming FY 25/26, studies will be completed for the 18 remaining sites.

Cathodic Protection Assessment **982,733**

This is a new request starting in FY 25/26 to establish a long term program to operate and maintain cathodic protection systems for Sonoma Water's water infrastructure. This project seeks to improve the long-term reliability of infrastructure throughout Sonoma Water's water transmission system by evaluating the effectiveness of the existing cathodic protection systems, identifying deficiencies, and developing a strategy and program to maintain systems and implement improvements as needed.
Specific objectives of the initial assessment include:
1. Enhancing system reliability and preventing premature failure by minimizing corrosion to infrastructure.
2. Extending water transmission system infrastructure service life and avoiding the need for costly repairs.
3. Developing a cathodic protection improvement strategy which accounts for corrosion risks, mitigation feasibility, and costs.
4. Improving operational efficiency by expanding Sonoma Water's cloud-hosted Cathodic Protection monitoring system.
5. Identify program operational and maintenance needs and associated budget and staffing required for continued operation of the system.

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FY25-26

Natural Hazard Reliability Study **25,000**

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 will be utilized to finalize the preliminary design of Collector 5, assess the feasibility to expand design concepts to other collectors, and prepare a final report. In FY25/26, funding will be utilized to update the draft Seismic Assessment of Water Storage Tanks report with site specific geotechnical data that is planned to be collected.

Regional Water Supply Resiliency Study

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. The scope of work will include (1) develop a Regional Water Bank Strategy; (2) support participant and partner benefit statements; (3) develop and apply regional water bank model; (4) support engagement and outreach; (5) develop funding approach and implementation schedule; and (6) prepare implementation strategy report.

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51803 Other Contract Services & 51509 SCADA System Contributions Project Information

	FY25-26
Transmission System Condition Assessments During FY24/25, Sonoma Water under the Asset Management Program developed an Aqueduct Condition Assessment report hat reviewed the water system pipeline infrastructure and developed a risk-based prioritization model for inspections. The report evaluated appropriate inspection technologies and developed an inspection projects prioritization plan. The initiation of inspection projects are planned for FY25/26.	**200,000**
Water System Comprehensive Master 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 TM1 to provide a baseline. Coordination with the Water Contracts is underway and task 2 will work to provide a forecast of future water demands on the system. This FY will also begin the work of generating a basis of cost for projects and a methodology for project prioritization. During FY 25/26, the work from the previous four tasks will be used to identify deficiencies in Sonoma Water's facilities and identify various project groupings to meet long-term capital, operations, and maintenance needs for the Water System.	**400,000**
Watershed Water Quality Monitoring - USGS and LBNL 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 will be used to complete data collection and interpretation, ultimately resulting in publication of the study findings in the peer-reviewed scientific literature. Results from this study will help inform operational decision-making and improve system resilience for Sonoma Water's RBF facilities amidst drought and future climate-change impacts.	**397,500**

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Water Management Planning

Fund/Department No: 44210 | 33041000

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**381,063**	**344,187**		**222,405**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	12,328	7,366	7,366	4,550	(2,816)	(38.23%)
44050 Unrealized Gains and Losses	13,774	0	0	0	0	N/A
SUBTOTAL	26,102	7,366	7,366	4,550	(2,816)	(38.23%)
INTERGOVERNMENTAL REVENUE						
42619 Town of Windsor	0	852	852	11,126	10,274	1206.12%
SUBTOTAL	0	852	852	11,126	10,274	1206.12%
CHARGES FOR SERVICES						
45301 Charges for Services	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	0	15,000	15,000	194,000	179,000	1193.33%
47102 Transfers In - btw Govtl Func	0	0	0	0	0	N/A
SUBTOTAL	0	15,000	15,000	194,000	179,000	1193.33%
TOTAL REVENUES	**26,102**	**23,218**	**23,218**	**209,676**	**186,458**	**803.08%**
EXPENDITURES						
SERVICES AND SUPPLIES						
51205 Advertising Marketing	0	0	0	0	0	N/A
51211 Legal Services	142	0	0	0	0	N/A
51212 Legal Services - External	0	0	0	0	0	N/A
51241 Outside Printing & Binding	0	0	0	0	0	N/A
51601 Training/Conference Expens	0	0	0	0	0	N/A
51602 Business Travel/Mileage	0	0	0	0	0	N/A
51605 Private Car Expense	0	0	0	0	0	N/A
51803 Other Contract Services	10,511	100,000	100,000	230,000	130,000	130.00%
51917 District Operations Chgs	19,063	45,000	45,000	120,000	75,000	166.67%
51921 Equipment Usage Charges	0	0	0	0	0	N/A
SUBTOTAL	29,716	145,000	145,000	350,000	205,000	141.38%
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	0	0	N/A
53501 Contributions	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING USES						
57011 Transfers Out - within a Func	0	0	0	0	0	N/A
57012 Transfers Out - btw Govtl Fu	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**29,716**	**145,000**	**145,000**	**350,000**	**205,000**	**141.38%**
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	(19,489)	0		0		
Audit Adjustment (A/P)	0	0		0		
Unrealized Gain/ Loss (GASB 31)	(13,774)	0		0		
Rounding	1					
ENDING FUND BALANCE	**344,187**	**222,405**		**82,081**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Watershed Planning/Restoration

Fund/Department No: 44215 | 33041100

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**12,804,811**	**10,444,099**		**3,882,765**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	422,645	119,377	119,377	71,964	(47,413)	(39.72%)
44050 Unrealized Gains and Losses	505,094	0	0	0	0	N/A
SUBTOTAL	927,739	119,377	119,377	71,964	(47,413)	(39.72%)
INTERGOVERNMENTAL REVENUE						
42461 Federal Other Funding	0	0	0	0	0	N/A
42619 Town of Windsor	91,162	97,387	97,387	111,163	13,775	14.14%
SUBTOTAL	91,162	97,387	97,387	111,163	13,775	14.14%
CHARGES FOR SERVICES						
45301 Charges for Services	0	0	0	0	0	N/A
45332 Watershed Plan/Restore Chg	61,024	40,000	40,000	40,000	0	0.00%
Subtotal Charges for Service	61,024	40,000	40,000	40,000	0	0.00%
MISCELLANEOUS REVENUE						
46021 Capital Grants - Federal	0	0	0	0	0	N/A
46029 Donations/Contributions	0	0	0	0	0	N/A
46040 Miscellaneous Revenue	0	0	0	0	0	N/A
46041 Discounts Earned	0	0	0	0	0	N/A
46050 Cancelled/Stale Dated Warran	0	0	0	0	0	N/A
46200 Revenue Appl PY Misc Reven	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	1,509,605	1,714,950	1,714,950	1,938,370	223,420	13.03%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	1,509,605	1,714,950	1,714,950	1,938,370	223,420	13.03%
TOTAL REVENUES	**2,589,530**	**1,971,714**	**1,971,714**	**2,161,497**	**189,782**	9.63%
EXPENDITURES						
SERVICES AND SUPPLIES						
51021 Communication Expense	0	0	0	0	0	N/A
51061 Maintenance - Equipment	30,542	0	0	0	0	N/A
51205 Advertising Marketing	555	0	0	0	0	N/A
51209 Information Tech Svc (non ISD	0	0	0	0	0	N/A
51211 Legal Services	12,675	0	0	0	0	N/A
51212 Legal Services - External	825	0	0	0	0	N/A
51221 Medical/Laboratory Services	0	0	0	0	0	N/A
51226 Consulting Services	0	0	0	0	0	N/A
51231 Testing/Analysis	82,656	0	0	0	0	N/A
51241 Outside Printing and Binding	186	0	0	0	0	N/A
51243 Filing Fees	150	0	0	0	0	N/A
51244 Permits/License/Fees	58,394	0	0	0	0	N/A
51401 Rents and Leases - Equipment	1,724	0	0	0	0	N/A
51402 Rents and Leases - Heavy Eqt	17,701	0	0	0	0	N/A
51601 Training/Conference	11	0	0	0	0	N/A
51602 Business Travel/Mileage	1,432	0	0	0	0	N/A
51605 Private Car Expense	1,259	0	0	0	0	N/A
51801 Other Services	0	0	0	0	0	N/A
51803 Other Contract Services	1,138,718	920,101	538,000	1,993,000	1,455,000	270.45%
51902 Telecommunication Usage	0	0	0	0	0	N/A
51917 District Operations Chgs	2,600,356	5,859,709	2,423,300	2,977,370	554,070	22.86%
51921 Equipment Usage Charges	56,670	0	0	0	0	N/A

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Section Title: Watershed Planning/Restoration

Fund/Department No: 44215 | 33041100

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
52021 Clothing, Uniforms, Personal	4,311	0	0	0	0	N/A
52031 Food	528	0	0	0	0	N/A
52042 Janitorial Supplies	0	0	0	0	0	N/A
52043 Safety Supplies/Equipment	0	0	0	0	0	N/A
52061 Fuel/Gas/Oil	0	0	0	0	0	N/A
52063 Vehicle Parts	0	0	0	0	0	N/A
52071 Materials and Supplies Expens	8,984	0	0	0	0	N/A
52081 Medical/Laboratory Supplies	25,488	0	0	0	0	N/A
52091 Memberships/Certifications	156	0	0	0	0	N/A
52101 Other Supplies	0	0	0	160,000	160,000	N/A
52111 Office Supplies	0	0	0	0	0	N/A
52114 Freight/Postage	0	0	0	0	0	N/A
52115 Books/Media	646	0	0	0	0	N/A
52117 Mail and Postage Supplies	88	0	0	0	0	N/A
52141 Minor Equipment/Small Tools	1,151	0	0	0	0	N/A
52142 Computer Equipment/Accesso	0	0	0	0	0	N/A
52143 Computer Software	626	0	0	0	0	N/A
52144 Equipment Allowance	0	0	0	0	0	N/A
52181 Business Meals/Supplies	0	0	0	0	0	N/A
52191 Utilities Expense	0	0	0	0	0	N/A
52192 Utilities - Gas/Propane	56	0	0	0	0	N/A
SUBTOTAL	4,045,890	6,779,810	2,961,300	5,130,370	2,169,070	73.25%
OTHER CHARGES						
53104 Other Interest Expense	0	0	0	0	0	N/A
53402 Depreciation Expense	7,665	8,000	8,000	8,000	0	0.00%
53403 Loss - Disposed Capital Asset	56,266	0	0	0	0	N/A
53501 Contributions	144,577	0	0	0	0	N/A
SUBTOTAL	208,507	8,000	8,000	8,000	0	0.00%
REIMBURSEMENTS						
58010 Reimb. - General	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
FIXED ASSETS						
19840 Acq-WIP-Equipment	16,861	0	0	0	0	N/A
19841 Acq-WIP-Intangibles	145,661	1,753,239	488,000	0	(488,000)	(100.00%)
19851 Intangible Assets - Non-amort	0	0	0	0	0	N/A
SUBTOTAL	162,522	1,753,239	488,000	0	(488,000)	(100.00%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
57012 Transfers Out - btw Govtl Func	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**4,416,919**	**8,541,049**	**3,457,300**	**5,138,370**	**1,681,070**	**48.62%**
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	(39,631)	0				
Capital Interest	0	0				
Depreciation	7,665	8,000		8,000		
Change in prepaid expense	0	0				
Gain/loss on disposal of Capital Assets	57,972					
Unrealized Gain/ Loss (GASB 31)	(505,094)	0				
Audit Adjustment (A/P)	0	0				
Post Audit Adjustment	(54,235)					
Rounding	1	0				
ENDING FUND BALANCE	**10,444,099**	**3,882,765**		**913,891**		

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FY 2025-26 BUDGET

BEGINNING AND ENDING CASH SUMMARY

Section Title: Recycled Water and Local Supply

Fund/Department No: 44220 / 33041200

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**753,070**	**(13,256)**		**(5,097)**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	24,385	8,158	8,158	0	(8,158)	(100.00%)
44050 Unrealized Gains and Losses	26,727	0	0	0	0	N/A
SUBTOTAL	51,112	8,158	8,158	0	(8,158)	(100.00%)
INTERGOVERNMENTAL REVENUE						
42358 State Other Funding	0	0	0	0	0	N/A
42619 Town of Windsor	0	0	0	344	344	N/A
SUBTOTAL	0	0	0	344	344	N/A
CHARGES FOR SERVICES						
45301 Charges for Services	0	0	0	0	0	N/A
45333 Recycled Water & Local Supply	33	0	0	0	0	N/A
45401 Revenue Appl PY Chgs for Svcs	0	0	0	0	0	N/A
SUBTOTAL	33	0	0	0	0	0
MISCELLANEOUS REVENUE						
46022 Capital Grants-State	0	0	0	0	0	N/A
46029 Donations/Contributions	0	0	0	0	0	N/A
46200 Revenue Appl PY Misc Revenue	0	0	0	0	0	N/A
46029 Donations/Contributions	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	0	0	0	6,000	6,000	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	6,000	6,000	N/A
TOTAL REVENUES	**51,144**	**8,158**	**8,158**	**6,344**	**(1,814)**	**(22.24%)**
EXPENDITURES						
SERVICES AND SUPPLIES						
51021 Communication Expense	0	0	0	0	0	N/A
51061 Maintenance - Equipment	0	0	0	0	0	N/A
51205 Advertising/Marketing Svc	0	0	0	0	0	N/A
51209 Information Tech Svc (non ISD)	0	0	0	0	0	N/A
51211 Legal Services	0	0	0	0	0	N/A
51212 Legal Services - External	0	0	0	0	0	N/A
51226 Consulting Services	0	0	0	0	0	N/A
51241 Outside Printing and Binding	0	0	0	0	0	N/A
51244 Permits/License/Fees	0	0	0	0	0	N/A
51401 Rents and Leases - Equipment	0	0	0	0	0	N/A
51601 Training Services	0	0	0	0	0	N/A
51602 Business Travel/Mileage	0	0	0	0	0	N/A
51803 Other Contract Services	240,759	0	0	0	0	N/A
51902 Telecommunication Usage	0	0	0	0	0	N/A
51915 ISD - Reprographics Services	0	0	0	0	0	N/A
51917 District Operations Chgs	472	0	0	0	0	N/A
51921 Equipment Usage Charges	0	0	0	0	0	N/A

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Section Title: Recycled Water and Local Supply

Fund/Department No: 44220 | 33041200

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
52031 Food	0	0	0	0	0	N/A
52061 Fuel/Gas	0	0	0	0	0	N/A
52101 Other Supplies	0	0	0	0	0	N/A
52115 Books/Media/Subscriptions	0	0	0	0	0	N/A
52117 Mail and Postage Supplies	0	0	0	0	0	N/A
52141 Minor Equipment/Small Tools	0	0	0	0	0	N/A
52143 Computer Software/Licensing Fees	0	0	0	0	0	N/A
52171 Water Conservation Program	0	0	0	0	0	N/A
52191 Utilities Expense	0	0	0	0	0	N/A
SUBTOTAL	241,231	0	0	0	0	N/A
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	0	0	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53402 Depreciation Expense	5,966	6,000	6,000	6,000	0	0.00%
53501 Contributions	23,662	0	25,000	0	(25,000)	(100.00%)
SUBTOTAL	29,627	6,000	31,000	6,000	(25,000)	(80.65%)
FIXED ASSETS						
19831 CIP - Bldg & Impr	0	0	0	0	0	N/A
19832 CIP - Infrastructure	0	0	0	0	0	N/A
19841 Work in Progress - Intang	0	0	0	0	0	N/A
SUBTOTAL	0	0	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	**270,858**	**6,000**	**31,000**	**6,000**	**(25,000)**	**(80.65%)**
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	(209,241)	0				
Change in Windsor Reserve	(208,769)	0				
Capital Interest	0	0		0		
Depreciation	5,966	6,000		6,000		
Audit Adjustment (A/P)	(107,840)	0		0		
Unrealized Gain/ Loss (GASB 31)	(26,727)	0		0		
Rounding	(1)	0				
ENDING FUND BALANCE	**(13,256)**	**(5,097)**		**1,247**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Water Conservation

Fund/Department No: 44225 | 33041300

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**398,903**	**48,878**		**65,671**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	17,139	2,563	2,563	1,806	(757)	(29.54%)
44050 Unrealized Gains and Losses	19,743	0	0	0	0	N/A
44201 Royalties	3	0	0	0	0	N/A
SUBTOTAL	36,885	2,563	2,563	1,806	(757)	(29.54%)
INTERGOVERNMENTAL REVENUE						
42358 State Other Funding	71,817	388,330	0	38,000	38,000	N/A
42461 Federal Other Funding	26,718	1,942,860	1,036,360	35,000	(1,001,360)	(96.62%)
42601 County of Sonoma	31,727	54,725	0	0	0	N/A
42610 Other Governmental Agencies	0	0	0	0	0	N/A
42611 City of Santa Rosa	0	0	0	0	0	N/A
42612 City of Petaluma	0	0	0	0	0	N/A
42613 City of Rohnert Park	0	0	0	0	0	N/A
42615 City of Cotati	0	0	0	0	0	N/A
42618 City of Sonoma	0	0	0	0	0	N/A
42619 Town of Windsor	137,098	144,816	144,816	155,237	10,421	7.20%
42621 North Marin Water District	0	0	0	0	0	N/A
SUBTOTAL	267,361	2,530,731	1,181,176	228,237	(952,939)	(80.68%)
CHARGES FOR SERVICES						
45301 Charges for Services	44,706	42,000	42,000	42,000	0	0.00%
45316 Water Conservation	1,555	0	0	0	0	N/A
SUBTOTAL	46,262	42,000	42,000	42,000	0	0.00%
MISCELLANEOUS REVENUE						
46021 Capital Gains - Federal	0	0	0	0	0	N/A
46022 Capital Grants - State	0	0	0	0	0	N/A
46029 Donations/Contributions	0	58,000	58,000	316,000	258,000	444.83%
46040 Miscellaneous Revenue	0	0	0	0	0	N/A
46041 Discounts Earned	0	0	0	0	0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	0	0	0	N/A
46200 Revenue Appl PY Misc Revenue	0	0	0	0	0	N/A
46204 PY Intergovmntl Rev - Other	14,498	0	0	0	0	N/A
46215 Other Grants	0	0	0	0	0	N/A
SUBTOTAL	14,498	58,000	58,000	316,000	258,000	444.83%
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	2,270,233	2,550,140	2,550,140	2,706,900	156,760	6.15%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	2,270,233	2,550,140	2,550,140	2,706,900	156,760	6.15%
TOTAL REVENUES	**2,635,239**	**5,183,434**	**3,833,879**	**3,294,943**	**(538,936)**	**(14.06%)**
EXPENDITURES						
SERVICES AND SUPPLIES						
51021 Communication Expense	0	0	0	0	0	N/A
51032 Janitorial Services	0	0	0	0	0	N/A
51061 Maintenance - Equipment	9,105	0	0	0	0	N/A
51071 Maintenance - Bldg & Improve	0	0	0	0	0	N/A
51205 Advertising/Marketing Svc	39,143	0	0	0	0	N/A
51209 Information Tech Svc (non ISD)	775	0	0	0	0	N/A

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Section Title: Water Conservation

Fund/Department No: 44225 | 33041300

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
51211 Legal Services	639	0	0	0	0	N/A
51214 Agency Extra/Temp Help	0	0	0	0	0	N/A
51225 Training Services	0	0	0	0	0	N/A
51230 Security Services	0	0	0	0	0	N/A
51241 Outside Printing and Binding	34,534	41,000	41,000	41,000	0	0.00%
51244 Permits/License	0	0	0	0	0	N/A
51249 Other Professional Services	0	0	0	0	0	N/A
51250 Planning/Mapping/Inspections	0	0	0	0	0	N/A
51301 Publications and Legal Notices	0	0	0	0	0	N/A
51401 Rents and Leases - Equipment	2,640	0	0	0	0	N/A
51601 Training Services	5,896	0	0	0	0	N/A
51602 Business Travel/Mileage	0	13,000	13,000	13,000	0	0.00%
51605 Private Car Expense	525	0	0	0	0	N/A
51801 Other Services	0	0	0	0	0	N/A
51803 Other Contract Services	187,748	650,000	236,000	498,400	262,400	111.19%
51902 Telecommunication Usage	0	0	0	0	0	N/A
51915 ISD Reprographics Services	0	0	0	0	0	N/A
51917 District Operations Chgs	2,515,538	2,214,151	2,200,000	2,500,000	300,000	13.64%
51921 Equipment Usage Charges	26,408	0	0	0	0	N/A
52021 Clothing, Uniforms	0	0	0	0	0	N/A
52031 Food	753	0	0	0	0	N/A
52042 Janitorial Supplies	0	0	0	0	0	N/A
52043 Safety Supplies/Equipment	0	0	0	0	0	N/A
52061 Fuel/Gas/Oil	0	0	0	0	0	N/A
52071 Materials and Supplies Expense	31,508	93,500	93,500	81,000	(12,500)	(13.37%)
52091 Memberships/Certifications	5,974	12,000	12,000	6,000	(6,000)	(50.00%)
52101 Other Supplies	0	0	0	0	0	N/A
52111 Office Supplies	1,107	0	0	0	0	N/A
52112 Office Furniture/Fixtures	0	0	0	0	0	N/A
52114 Freight/Postage	0	0	0	0	0	N/A
52115 Books/Media/Subscriptions	3,827	0	0	0	0	N/A
52117 Mail and Postage Supplies	216	0	0	0	0	N/A
52141 Minor Equipment/Small Tools	1,602	0	0	0	0	N/A
52142 Computer Equipment/Accessories	0	0	0	0	0	N/A
52162 Special Department Expense	0	0	0	0	0	N/A
52171 Water Conservation Program	30,000	243,000	273,000	166,500	(106,500)	(39.01%)
52181 Business Meals/Supplies	0	0	0	0	0	N/A
SUBTOTAL	2,897,937	3,266,651	2,868,500	3,305,900	437,400	15.25%
OTHER CHARGES						
53500 Contributions Non-County Agy	0	0	0	0	0	N/A
53501 Contributions	62,497	2,299,990	1,026,000	0	(1,026,000)	(100.00%)
53502 Community Grants	0	0	0	0	0	N/A
SUBTOTAL	62,497	2,299,990	1,026,000	0	(1,026,000)	(100.00%)
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	**2,960,433**	**5,566,641**	**3,894,500**	**3,305,900**	**(588,600)**	**(15.11%)**
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Char	(77,903)	0		0		
Change in Windsor Reserve	(121,784)	400,000		0		
Change in Prepaid Expense	6,500	0		0		
Unrealized Gain/ Loss (GASB 31)	(19,743)	0		0		
Post Audit Adjustment	188,098	0		0		
Rounding	2	0		0		
ENDING FUND BALANCE	**48,878**	**65,671**		**54,714**		

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Itemized Detail for Subfunds Consulting/Contractual Services	Budget FY25-26
Water Management Planning	
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 23-24 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, 2024 reporting deadline. In FY 24-25 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, 2025 reporting deadline. The same tasks will be completed in FY 25-26.	$ 30,000
Watershed Planning/Restoration	
RRIFR Decision 1610 Change Petition: Russian River Flows and Fish Flow Project EIR: Continued preparation of Environmental Impact Report for 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 on some areas of analysis. In FY23/24, 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 FY24/25 includes updates to modeling and project analysis, and lab analysis for water quality monitoring under the multiple TUC Orders issued in 2024. Work anticipated for FY25/26 includes work on the draft EIR, in particular flow modeling, as well as lab analysis for water quality monitoring related to the annual TUC.	$ 183,000
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 a lagoon outlet adaptive management plan by April 1; conduct and record monthly surveys of the beach topography and the outlet channel; 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 FY23/24 and FY24/25 activities include installation and monitoring of downstream migrant salmonid traps and water quality monitoring stations. Work being completed in FY24/25 includes preparation of the annual adaptive management plan, renewing regulatory permits, and continuation of monitoring and studies. Work anticipated for FY25/26 includes renewing regulatory permits and monitoring studies.	$ 435,000
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 FY25/26 includes the efforts described above.	$ 25,000

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Itemized Detail for Subfunds Consulting/Contractual Services	Budget FY25-26
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 FY24/25, 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 25-26.	$ 200,000
	$ 843,000
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 2025/2026.	$ -
	$ -
Water Conservation	
51241-Outside Printing and Binding	
WUE/Water Ed Program materials, Eco-Friendly Garden Tour materials, Water Smart Plant Label materials.	$ 41,000
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.	$ 64,000
Sonoma County Fair: Sponsorship of general WUE display/materials at the Sonoma County Fair.	$ 10,000
SMSWP website: Website hosting, maintenance, and development.	$ 8,400
Spatial Analysis: CII Landscape Measurements for contractors.	$ 250,000
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.	$ 36,000
	$ 498,400

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Water Transmission Budget
2025-26

Itemized Detail for Subfunds Consulting/Contractual Services

	Budget FY25-26
51917-District Operations Chgs	
Salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Conservation Fund (Includes USBR WaterSMART Grant).	$ 2,500,000
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 sign.	$ 81,000
52091-Memberships/Certifications	
Irrigation Association and AWWA Certificate Renewals, Water Education Foundation, and California Water Efficiency Partnership, Alliance for Water Efficiency, etc.	$ 6,000
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 campaign for the Sonoma-Marin Saving Water Partnership including media ad buy, ad development.	$ 60,000
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, speakers bureau. Participation in national/statewide studies such as those conducted by CalWEP and AWE.	$ 15,000
	$ 166,500
Total	$ 3,305,900

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

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

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**9,662,681**	**10,305,302**		**10,097,733**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	309,932	314,171	314,171	310,281	(3,890)	(1.24%)
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains & Los	326,898	0	0	0	0	N/A
SUBTOTAL	636,830	314,171	314,171	310,281	(3,890)	(1.24%)
MISCELLANEOUS REVENUES						
46040 Miscellaneous Revenue	0	0	0	0	0	N/A
46021 Capital Grants - Federa	0	0	0	0	0	N/A
46029 Donations/Contributions	0	0	0	0	0	N/A
46050 Cancelled/Stale Dated \	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
ADMINISTRATIVE CONTROL ACCOUNT						
49002 Advances	0	0	0	0	0	N/A
49003 Advances Clearing	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a F	321,676	299,408	299,408	309,921	10,513	3.51%
47102 Transfers In - btw Govtl	0	0	0	0	0	N/A
SUBTOTAL	321,676	299,408	299,408	309,921	10,513	3.51%
SPECIAL ITEMS						
48004 Residual Equity Transfe	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL REVENUES	**958,506**	**613,579**	**613,579**	**620,202**	**6,623**	**1.08%**
EXPENDITURES						
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	0	0	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
FIXED ASSETS						
19820 Machinery and Equipme	0	0	0	0	0	N/A
19822 Mobile Equipment	0	0	0	0	0	N/A
19824 Computer Equipment	0	0	0	0	0	N/A
19831 CIP - Bldg & Impr	0	0	0	0	0	N/A
19832 CIP - Infrastructure	0	821,148	0	130,247	130,247	N/A
19840 Work in Progress - Eqt	0	0	0	0	0	N/A
19841 Work in Progress - Intar	0	0	0	0	0	N/A
19851 Intangible Assets - Non-	0	0	0	0	0	N/A
SUBTOTAL	0	821,148	0	130,247	130,247	N/A

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Section Title: Santa Rosa Aqueduct Capital Fund

Fund/Department No: 44230 | 33045000

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
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	**0**	**821,148**	**0**	**130,247**	**130,247**	**N/A**
Adjustments to Reserves/Encumbrances:						
Repayment of Loan to Storage	0	0		0		
Unrealized Gain/ Loss (GASB 31)	11,013	0		0		
Capitalized Interest	(326,898)	0		0		
Post Audit Adjustment	0	0		0		
Rounding	0	0		0		
ENDING FUND BALANCE	**10,305,302**	**10,097,733**		**10,587,688**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: **Petaluma Aqueduct Capital Fund**
Fund/Department No: **44235** **33045100**

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**7,672,321**	**3,817,392**		**4,615,690**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	234,550	104,762	104,762	28,633	(76,130)	(72.67%)
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains & Losses	260,888	0	0	0	0	N/A
SUBTOTAL	495,438	104,762	104,762	28,633	(76,130)	(72.67%)
MISCELLANEOUS REVENUE						
46021 Capital Gains - Federal	242,448	2,134,138	0	0	0	N/A
SUBTOTAL	242,448	2,134,138	0	0	0	N/A
ADMINISTRATIVE CONTROL ACCOUNT						
49002 Advances	0	0	0	0	0	N/A
49003 Advances Clearing	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	80,657	0	0	1,450,000	1,450,000	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	80,657	0	0	1,450,000	1,450,000	N/A
TOTAL REVENUES	**818,544**	**2,238,900**	**104,762**	**1,478,633**	**1,373,870**	**1311.42%**
EXPENDITURES						
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	0	0	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	0	0	N/A
53403 Loss - Disposed Capital Asset	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
FIXED ASSETS						
19820 Machinery and Equipment	0	0	0	0	0	N/A
19822 Mobile Equipment	0	0	0	0	0	N/A
19824 Computer Equipment	0	0	0	0	0	N/A
19831 CIP - Bldg & Impr	0	0	0	0	0	N/A
19832 CIP - Infrastructure	797,227	1,440,602	2,841,016	3,119,107	278,091	9.79%
19840 Work in Progress - Eqt	0	0	0	0	0	N/A
19841 Work in Progress - Intang	16,805	0	0	0	0	N/A
19851 Intangible Assets - Non-amort	0	0	0	0	0	N/A
SUBTOTAL	814,033	1,440,602	2,841,016	3,119,107	278,091	9.79%

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Section Title: Petaluma Aqueduct Capital Fund

Fund/Department No: 44235 | 33045100

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
SPECIAL ITEMS						
56030 Residual Equity Transfers	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
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	**814,033**	**1,440,602**	**2,841,016**	**3,119,107**	**278,091**	**9.79%**
Adjustments to Reserves/Encumbrances:						
Advance to Common	0	0		0		
Increase/(Decrease) in Loan Payable	0	0		0		
Capitalized Interest	0	0		0		
Loss on Fixed Asset	0	0		0		
Principal Received on Loan	0	0		0		
Change in Encumbrances	(3,598,553)	0		0		
Donated Asset	0	0		0		
Unrealized Gain/ Loss (GASB 31)	(260,888)	0		0		
Rounding	0					
ENDING FUND BALANCE	**3,817,392**	**4,615,690**		**2,975,215**		

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FY 2025-26 BUDGET

BEGINNING AND ENDING CASH SUMMARY

Section Title: Sonoma Aqueduct Capital Fund

Fund/Department No: 44240 | 33045200

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**43,111**	**208,414**		**151,556**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	75,540	1,615	1,615	7,862	6,247	386.72%
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains & Losses	681	0	0	0	0	N/A
SUBTOTAL	76,221	1,615	1,615	7,862	6,247	386.72%
MISCELLANEOUS REVENUES						
46200 Transfers In - within a Fund	(46)	0	0	0	0	N/A
SUBTOTAL	(46)	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	275,741	211,752	211,752	213,191	1,438	0.68%
47102 Transfers In - btw Govtl Func	0	0	0	0	0	N/A
SUBTOTAL	275,741	211,752	211,752	213,191	1,438	0.68%
SPECIAL ITEMS						
48004 Residual Equity Transfers	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL REVENUES	**351,916**	**213,368**	**213,368**	**221,053**	**7,685**	**3.60%**
EXPENDITURES						
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	0	0	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	0	0	N/A
53403 Loss-Disposed Capital Asset	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
FIXED ASSETS						
19820 Machinery and Equipment	0	0	0	0	0	N/A
19822 Mobile Equipment	0	0	0	0	0	N/A
19824 Computer Equipment	0	0	0	0	0	N/A
19831 CIP - Bldg & Impr	0	0	0	0	0	N/A
19832 CIP - Infrastructure	212,041	270,225	173,200	0	(173,200)	(100.00%)
19840 Work in Progress - Eqt	0	0	0	0	0	N/A
19841 Work in Progress - Intang	0	0	0	0	0	N/A
19851 Intangible Assets - Non-amor	0	0	0	0	0	N/A
SUBTOTAL	212,041	270,225	173,200	0	(173,200)	(100.00%)

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Section Title: Sonoma Aqueduct Capital Fund

Fund/Department No: 44240 | 33045200

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
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	**212,041**	**270,225**	**173,200**	**0**	**(173,200)**	**(100.00%)**
Adjustments to Reserves/Encumbrances:						
Outstanding Encumbrances - Net Change	26,062	0		0		
Sale or Purchase of Fixed Asset	0	0		0		
Gain/loss on disposal of Capital Assets	46	0		0		
Unrealized Gain/ Loss (GASB 31)	(681)	0		0		
Post Audit Adjustment	0					
Rounding	1	(1)		0		
ENDING FUND BALANCE	**208,414**	**151,556**		**372,609**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Storage Facilities

Fund/Department No: 44250 | 33043000

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**2,225,427**	**2,390,075**		**663,241**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	76,546	262	262	12,054	11,792	4506.51%
44050 Unrealized Gains & Losses	46,828	0	0	0	0	N/A
SUBTOTAL	123,374	262	262	12,054	11,792	4506.51%
MISCELLANEOUS REVENUE						
46021 Capital Grants - Federal	0	0	0	0	0	N/A
46022 Capital Grants - State	0	0	0	0	0	N/A
46029 Donations/Contributions	0	0	0	0	0	N/A
46040 Miscellaneous Revenue	0	0	0	0	0	N/A
46041 Discounts Earned	0	0	0	0	0	N/A
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
SPECIAL ITEMS						
48004 Residual Equity Transfers	0	0	0	0	0	N/A
48005 Contributed Capital	19,331	0	0	0	0	N/A
SUBTOTAL	19,331	0	0	0	0	N/A
ADMINISTRATIVE CONTROL						
49002 Advances	0	0	0	0	0	N/A
49003 Advances Clearing	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	77,000	1,287,000	1,287,000	1,570,000	283,000	21.99%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	77,000	1,287,000	1,287,000	1,570,000	283,000	21.99%
TOTAL REVENUES	**219,705**	**1,287,262**	**1,287,262**	**1,582,054**	**294,792**	**22.90%**
EXPENDITURES						
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	0	0	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53403 Loss - Disposed Capital Asset	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A

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Section Title: Storage Facilities

Fund/Department No: 44250 | 33043000

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
FIXED ASSETS						
19831 CIP - Bldg & Impr	0	0	0	0	0	N/A
19832 CIP - Infrastructure	153,900	3,014,096	1,245,086	2,104,967	859,881	69.06%
19841 Acq-WIP-Intangibles	73,735	0	0	0	0	N/A
19851 Intangible Assets - Non-amort	0	0	0	0	0	N/A
SUBTOTAL	227,635	3,014,096	1,245,086	2,104,967	859,881	69.06%
ADMINISTRATIVE CONTROL ACCOUNT						
59002 Advances	0	0	0	0	0	N/A
59003 Advances Clearing	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
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	**227,635**	**3,014,096**	**1,245,086**	**2,104,967**	**859,881**	**69.06%**
Adjustments to Reserves/Encumbrances:						
Repayment of Loan from SR Aqueduct Ca	0	0		0		
Princ. Pymnt on loan from SR Aqueduct C	0	0		0		
Advances	0	0		0		
Outstanding Encumbrances - Net Change	0	0		0		
PY CIP adjustment - reclass to PY Exp	0	0		0		
B & I Tsfrs	0	0		0		
LTD Proceeds	0	0		0		
Sold Asset	0	0		0		
Capitalized Interest	0	0		0		
Move Project CIP Balance	(19,331)	0		0		
Gain/loss on disposal of Capital Assets	0	0		0		
Unrealized Gain/ Loss (GASB 31)	(46,828)	0		0		
Change in Encumbrances	238,736	0		0		
Rounding	1	0		0		
ENDING FUND BALANCE	**2,390,075**	**663,241**		**140,327**		

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FY 2025-26 BUDGET

BEGINNING AND ENDING CASH SUMMARY

Section Title: Common Facilities

Fund/Department No: 44260 / 33043200

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**11,595,612**	**11,311,998**		**3,204,708**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	323,616	103,245	103,245	54,913	(48,331)	(46.81%)
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains & Losses	288,451	0	0	0	0	N/A
SUBTOTAL	612,067	103,245	103,245	54,913	(48,331)	(46.81%)
CHARGES FOR SERVICES						
45062 Construct/Bldg Permit Rvw Svc	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
MISCELLANEOUS REVENUES						
46021 Capital Grants - Federal	0	0	0	0	0	N/A
46022 Capital Grants - State	2,327,469	3,174,592	0	0	0	N/A
46027 Insurance Claims Reimburseme	0	0	0	0	0	N/A
46029 Donations/Contributions	0	0	0	0	0	N/A
46040 Miscellaneous Revenue	0	0	0	0	0	N/A
46041 Discounts Earned	0	0	0	0	0	N/A
46200 Revenue Appl PY Misc Revenu	0	0	0	0	0	N/A
46215 Other Grants	0	860,854	0	0	0	N/A
SUBTOTAL	2,327,469	4,035,446	0	0	0	N/A
ADMINISTRATIVE CONTROL						
49002 Advances	0	0	0	0	0	N/A
49003 Advances Clearing	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	3,619,858	5,078,000	5,078,000	10,100,000	5,022,000	98.90%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	3,619,858	5,078,000	5,078,000	10,100,000	5,022,000	98.90%
TOTAL REVENUES	**6,559,395**	**9,216,690**	**5,181,245**	**10,154,913**	**4,973,669**	**95.99%**
EXPENDITURES						
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	0	0	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53403 Loss - Disposed Capital Asset	39,422	0	0	0	0	N/A
SUBTOTAL	39,422	0	0	0	0	N/A
FIXED ASSETS						
19810 Land	0	0	0	0	0	N/A
19811 Acq-Land Improvements	75,323	0	0	0	0	N/A
19812 Acq-CIP-Land	653,683	1,124,820	0	0	0	N/A
19831 CIP - Bldg & Impr	0	0	0	0	0	N/A

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Section Title: Common Facilities

Fund/Department No: 44260 | 33043200

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
19832 CIP - Infrastructure	4,016,308	16,179,160	11,403,800	12,926,099	1,522,299	13.35%
19840 Acq-WIP-Equipment	0	0	0	0	0	N/A
19841 Work in Progress - Intang	0	20,000	0	0	0	N/A
19851 Intangible Assets - Non-amort	0	0	0	0	0	N/A
SUBTOTAL	4,745,315	17,323,980	11,403,800	12,926,099	1,522,299	13.35%
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
ADMINISTRATIVE CONTROL ACCOUNT						
59002 Advances	0	0	0	0	0	N/A
59003 Advances Clearing	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**4,784,737**	**17,323,980**	**11,403,800**	**12,926,099**	**1,522,299**	**13.35%**
Adjustments to Reserves/Encumbrances:						
Loan from Petaluma Aqueduct Capital Fun	0	0		0		
Technical Adjustments - BRO's	0	0		0		
Principal payment on Loan from Petaluma A	0	0		0		
Advances	0	0		0		
Outstanding Encumbrances - Net Change	(1,955,735)	0		0		
Capitalized Interest	0	0		0		
Gain/loss on disposal of Capital Assets	39,632	0		0		
Proceeds from State Loan & Other LT Debt	0	0		0		
PY CIP adjustment - reclass to PY Exp (los	0	0		0		
B & I Tsfr to ISF (Facilities) Fund	0	0		0		
Auditor Adj - Reversal of Duplicate Pymt	0	0		0		
Sale or Purchase of Fixed Asset	0	0		0		
Change in Deposit w/Others	0	0		0		
Move Project CIP Balance	(33,987)	0		0		
Change in Contingent Liability	0	0		0		
Post Audit Adjustment	180,269	0		0		
Unrealized Gain/ Loss (GASB 31)	(288,451)	0		0		
Rounding	0	0		0		
ENDING FUND BALANCE	**11,311,998**	**3,204,708**		**433,523**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: North Marin Water Deposit

Fund/Department No: 44300 33045300

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**28,669**	**29,711**		**30,682**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	1,042	971	971	934	(36)	(3.72%)
44050 Unrealized Gains and Losses	1,121	0	0	0	0	N/A
SUBTOTAL	2,163	971	971	934	(36)	(3.72%)
INTERGOVERNMENTAL REVENUE						
42610 Other Governmental Agencie	52,545	0	0	0	0	N/A
SUBTOTAL	52,545	0	0	0	0	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	**54,708**	**971**	**971**	**934**	**(36)**	**(3.72%)**
EXPENDITURES						
OTHER CHARGES						
53501 Contributions	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
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:						
Unrealized Gain/ Loss (GASB 31)	(1,121)	0				
Post Audit Adjustment	(52,545)	0				
Post Audit Adjustment	0	0				
Rounding	0	0				
ENDING FUND BALANCE	**29,711**	**30,682**		**31,616**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: State Loan Debt Service Fund

Fund/Department No: 44265 | 33047000

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**$480,004**	**$550,566**		**$159,026**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	34,525	10,425	10,425	2,651	(7,774)	(74.57%)
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains and Losses	56,875	0	0	0	0	N/A
SUBTOTAL	91,400	10,425	10,425	2,651	(7,774)	(74.57%)
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	1,196,268	1,196,267	1,196,267	1,196,269	2	0.00%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	1,196,268	1,196,267	1,196,267	1,196,269	2	0.00%
TOTAL REVENUES	**1,287,668**	**1,206,692**	**1,206,692**	**1,198,920**	**(7,772)**	**(0.64%)**
EXPENDITURES						
OTHER CHARGES						
53103 Interest on LT Debt	128,407	102,759	102,759	76,390	(26,369)	(25.66%)
SUBTOTAL	128,407	102,759	102,759	76,390	(26,369)	(25.66%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	120,000	558,000	558,000	300,000	(258,000)	(46.24%)
SUBTOTAL	120,000	558,000	558,000	300,000	(258,000)	(46.24%)
ADMIN. CONTROL ACCOUNT						
59002 Advances	911,824	937,473	937,473	963,844	26,371	2.81%
59003 Advances Clearing	(911,824)	(937,473)	(937,473)	(963,844)	(26,371)	2.81%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**248,407**	**660,759**	**660,759**	**376,390**	**(284,369)**	**(43.04%)**
Adjustments to Reserves/Encumbrances:						
Principal payments on loan	(911,824)	0				
(Increase) / Decrease in Principal Payable	0	(937,473)		(963,844)		
Advances from Other Govt	(56,875)	0		0		
Unrealized Gain/ Loss (GASB 31)	1	0		0		
Rounding	0	0		0		
ENDING FUND BALANCE	**$550,566**	**$159,026**		**$17,712**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: State Loan Reserve Fund

Fund/Department No: 44270 | 33047100

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**$0**	**$0**		**$0**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	0	0	0	0	0	N/A
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains and Losses	45,058	0	0	0	0	N/A
SUBTOTAL	45,058	0	0	0	0	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	**45,058**	**0**	**0**	**0**	**0**	**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		0		
Unrealized Gain/ Loss (GASB 31)	(45,058)	0				
Rounding	0	0				
ENDING FUND BALANCE	**$0**	**$0**		**$0**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Storage Facilities Revenue Bonds 2015

Fund/Department No: 44290 | 33047500

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**($17,071)**	**$8,666**		**$21,216**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	(1,958)	329	329	594	265	80.54%
44003 Other Interest Earnings	30,430	0	0	0	0	N/A
44050 Unrealized Gains and Losses	6,872	0	0	0	0	N/A
SUBTOTAL	35,343	329	329	594	265	80.54%
Miscellaneous Revenues						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	477,198	476,590	476,590	471,733	(4,856)	(1.02%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	477,198	476,590	476,590	471,733	(4,856)	(1.02%)
TOTAL REVENUES	**512,541**	**476,919**	**476,919**	**472,328**	**(4,591)**	**(0.96%)**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	1,179	1,500	1,500	1,500	0	0.00%
SUBTOTAL	1,179	1,500	1,500	1,500	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	144,521	131,327	131,327	117,500	(13,827)	(10.53%)
53104 Other Interest Expense	(11,468)	5,058	5,058	5,058	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	133,053	136,385	136,385	122,558	(13,827)	(10.14%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	47,000	55,000	55,000	70,000	15,000	27.27%
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	47,000	55,000	55,000	70,000	15,000	27.27%
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	263,876	276,541	276,541	286,145	9,604	3.47%
59005 Admin Control Acct Clearing	(263,876)	(276,541)	(276,541)	(286,145)	(9,604)	3.47%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**181,231**	**192,885**	**192,885**	**194,058**	**1,173**	**0.61%**
Adjustments to Reserves/Encumbrances:						
Change in Principal due to Bond Reallocation	0					
Change in Bond Premium due to Bond Realloc	0					
Capitalized Interest	0					
Loss on Refunding of Debt	5,058	5,058		5,058		
Principal Payment	(263,876)	(276,541)		(286,145)		
Special Fund Stmts'!B449	0	0		0		
Amortization of Bond Premium	(16,526)	0		0		
Change in Reserved Fund Balance	(23,358)					
Unrealized Gain/ Loss (GASB 31)	(6,872)					
Rounding	0	(0)				
ENDING FUND BALANCE	**$8,666**	**$21,216**		**$18,399**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Common Facilities Revenue Bonds 2015

Fund/Department No: 44295 | 33047600

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEG. FUND BALANCE	**$178,906**	**$159,769**		**$67,868**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	1,582	3,390	3,390	1,510	(1,881)	(55.47%)
44003 Other Interest Earnings	27,191	0	0	0	0	N/A
44050 Unrealized Gains and Losses	17,848	0	0	0	0	N/A
SUBTOTAL	46,621	3,390	3,390	1,510	(1,881)	(55.47%)
MISCELLANEOUS REVENUES						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	1,228,700	1,228,157	1,228,157	1,218,046	(10,112)	(0.82%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	1,228,700	1,228,157	1,228,157	1,218,046	(10,112)	(0.82%)
TOTAL REVENUES	**1,275,321**	**1,231,548**	**1,231,548**	**1,219,555**	**(11,993)**	**(0.97%)**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	2,047	2,500	2,500	2,500	0	0.00%
SUBTOTAL	2,047	2,500	2,500	2,500	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	424,043	392,175	392,175	358,736	(33,439)	(8.53%)
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	399,036	396,691	396,691	363,252	(33,439)	(8.43%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	200,000	260,000	260,000	200,000	(60,000)	(23.08%)
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	200,000	260,000	260,000	200,000	(60,000)	(23.08%)
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	637,374	668,772	668,772	693,418	24,646	3.69%
59005 Admin Control Acct Clearing	(637,374)	(668,772)	(668,772)	(693,418)	(24,646)	3.69%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**601,082**	**659,191**	**659,191**	**565,752**	**(93,439)**	**(14.17%)**
Adjustments to Reserves/Encumbrances:						
Principal Payment	(637,374)	(668,772)		(693,418)		
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	(13,146)					
Loss on Refunding Debt	4,515	4,515		4,515		
Unrealized Gain/ Loss (GASB 31)	(17,848)	0		0		
Rounding	1	(1)		0		
ENDING FUND BALANCE	**$159,769**	**$67,868**		**$32,768**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Sonoma Aqueduct Revenue Bonds 2015

Fund/Department No: 44305 | 33047700

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**$24,686**	**$5,855**		**$6,001**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	648	193	193	182	(11)	(5.93%)
44003 Other Interest Earnings	1	0	0	0	0	N/A
44050 Unrealized Gains and Losses	3,730	0	0	0	0	N/A
SUBTOTAL	4,380	193	193	182	(11)	(5.93%)
MISCELLANEOUS REVENUES						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	37,971	37,971	37,971	37,702	(269)	(0.71%)
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	37,971	37,971	37,971	37,702	(269)	(0.71%)
TOTAL REVENUES	**42,351**	**38,164**	**38,164**	**37,883**	**(281)**	**(0.74%)**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	362	500	500	500	0	0.00%
SUBTOTAL	362	500	500	500	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	13,767	12,830	12,830	11,846	(984)	(7.67%)
53104 Other Interest Expense	(689)	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	0	0	N/A
SUBTOTAL	13,078	12,830	12,830	11,846	(984)	(7.67%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	25,000	5,000	5,000	5,000	0	0.00%
SUBTOTAL	25,000	5,000	5,000	5,000	0	0.00%
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	18,750	19,688	19,688	20,438	750	3.81%
59005 Admin Control Acct Clearing	(18,750)	(19,688)	(19,688)	(20,438)	(750)	3.81%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**38,440**	**18,330**	**18,330**	**17,346**	**(984)**	**(5.37%)**
Adjustments to Reserves/Encumbrances:						
Change in Principal due to Bond Reallocatior	0	0		0		
Change in Bond Premium due to Bond Realle	0	0		0		
Accrual of Principal Payment - Revenue Bon	(18,750)	(19,688)		(20,438)		
Principal Payment	0	0		0		
Amortization of Bond Premium	(689)	0		0		
Unrealized Gain/ Loss (GASB 31)	(3,730)	0		0		
Change in Reserved Fund Balance	427					
Rounding	1	0		0		
ENDING FUND BALANCE	**$5,855**	**$6,001**		**$6,100**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Common Facilities Revenue Bonds 2019

Fund/Department No: 44310 | 33047800

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEG. FUND BALANCE	**$631,233**	**$737,241**		**$38,313**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	17,311	12,852	12,852	993	(11,859)	(92.27%)
44003 Other Interest Earnings	76	0	0	0	0	N/A
44050 Unrealized Gains and Losses	24,519	0	0	0	0	N/A
SUBTOTAL	41,906	12,852	12,852	993	(11,859)	(92.27%)
MISCELLANEOUS REVENUES						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	676,992	676,356	676,356	679,114	2,758	0.41%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	676,992	676,356	676,356	679,114	2,758	0.41%
TOTAL REVENUES	**718,898**	**689,208**	**689,208**	**680,107**	**(9,101)**	**(1.32%)**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	2,683	3,000	3,000	3,000	0	0.00%
SUBTOTAL	2,683	3,000	3,000	3,000	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	279,354	264,038	264,038	247,983	(16,055)	(6.08%)
53104 Other Interest Expense	(54,724)	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	0	0	N/A
SUBTOTAL	224,630	264,038	264,038	247,983	(16,055)	(6.08%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	800,000	800,000	100,000	(700,000)	(87.50%)
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	0	800,000	800,000	100,000	(700,000)	(87.50%)
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	306,334	321,098	321,098	339,551	18,453	5.75%
59005 Admin Control Acct Clearing	(306,334)	(321,098)	(321,098)	(339,551)	(18,453)	5.75%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**227,313**	**1,067,038**	**1,067,038**	**350,983**	**(716,055)**	**(67.11%)**
Adjustments to Reserves/Encumbrances:						
Principal Payment	(306,334)	(321,098)		(339,551)		
Amortization of Bond Premium	(54,724)	0		0		
Unrealized Gain/ Loss (GASB 31)	(24,519)	0		0		
Changed in Reserved Fund Balance	1	(1)		0		
Rounding	0	0		0		
ENDING FUND BALANCE	**$737,241**	**$38,313**		**$27,886**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Sonoma Aqueduct Revenue Bonds 2019

Fund/Department No: 44315 | 33047900

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**$216,915**	**$164,495**		**$112,244**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	5,917	6,389	6,389	2,528	(3,862)	(60.44%)
44003 Other Interest Earnings	27	0	0	0	0	N/A
44050 Unrealized Gains and Losses	12,529	0	0	0	0	N/A
SUBTOTAL	18,473	6,389	6,389	2,528	(3,862)	(60.44%)
MISCELLANEOUS REVENUES						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
	0	0	0	0	(3,862)	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	240,651	240,426	240,426	241,406	980	0.41%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	240,651	240,426	240,426	241,406	980	0.41%
TOTAL REVENUES	**259,124**	**246,815**	**246,815**	**243,933**	**(6,744)**	**(2.73%)**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	1,254	1,500	1,500	1,500	0	0.00%
SUBTOTAL	1,254	1,500	1,500	1,500	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	99,096	93,663	93,663	87,968	(5,695)	(6.08%)
53104 Other Interest Expense	(19,412)	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	0	0	N/A
SUBTOTAL	79,683	93,663	93,663	87,968	(5,695)	(6.08%)
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	90,000	90,000	90,000	90,000	0	0.00%
SUBTOTAL	90,000	90,000	90,000	90,000	0	0.00%
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	108,666	113,903	113,903	120,450	6,547	5.75%
59005 Admin Control Acct Clearing	(108,666)	(113,903)	(113,903)	(120,450)	(6,547)	5.75%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**170,937**	**185,163**	**185,163**	**179,468**	**(5,695)**	**(3.08%)**
Adjustments to Reserves/Encumbrances:						
Unrealized Gains and Losses	0	0		0		
Proceeds Bond Issuance	0	0		0		
Restricted Cash w/Fiscal Agent	0	0		0		
Accrual of Principal Payment - Revenue Bo	(108,666)	(113,903)		(120,450)		
Principal Payment	0	0		0		
Deposit to Cost of Issuance Fund	0	0		0		
Bond Premium - Issuance of Revenue Bon	0	0		0		
Amortization of Bond Premium	(19,412)	0		0		
Unrealized Gain/ Loss (GASB 31)	(12,529)	0		0		
Change in Reserved Fund Balance	0	0		0		
Rounding	1	(1)		0		
ENDING FUND BALANCE	**$164,495**	**$112,244**		**$56,259**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Storage Facilities Revenue Bonds 2022

Fund/Department No: 44325 | 33048100

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEG. FUND BALANCE	**($10,443)**	**$9,730**		**$62,767**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	(1,326)	1,200	1,200	1,299	99	8.26%
44003 Other Interest Earnings	173	0	0	0	0	N/A
44050 Unrealized Gains and Losses	22,224	0	0	0	0	N/A
SUBTOTAL	21,071	1,200	1,200	1,299	99	8.26%
MISCELLANEOUS REVENUES						
46200 PY Revenue - Miscellaneous	4,749	0	0	0	0	N/A
SUBTOTAL	4,749	0	0	0	0	N/A
OTHER FINANCING SOURCES	4,749					
47101 Transfers In - within a Fund	355,015	451,088	455,967	458,050	2,083	0.46%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	355,015	451,088	455,967	458,050	2,083	0.46%
SPECIAL ITEMS						
48004 Residual Equity Transfers	432	0	0	0	0	N/A
SUBTOTAL	432	0	0	0	0	N/A
TOTAL REVENUES	**381,267**	**452,287**	**457,167**	**459,348**	**2,182**	**0.48%**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	720	1,000	1,000	1,000	0	0.00%
SUBTOTAL	720	1,000	1,000	1,000	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	119,586	165,680	165,680	154,190	(11,490)	(6.94%)
53104 Other Interest Expense	(32,639)	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	0	0	N/A
SUBTOTAL	86,947	165,680	165,680	154,190	(11,490)	(6.94%)
SPECIAL ITEMS						
56030 Residual Equity Transfers	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	30,000	1,232,000	1,232,000	100,000	(1,132,000)	(91.88%)
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	30,000	1,232,000	1,232,000	100,000	(1,132,000)	(91.88%)
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	188,562	225,570	229,813	243,114	13,301	5.79%
59005 Admin Control Acct Clearing	(188,562)	(225,570)	(229,813)	(243,114)	(13,301)	5.79%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**117,667**	**1,398,680**	**1,398,680**	**255,190**	**(1,143,490)**	**(81.75%)**
Adjustments to Reserves/Encumbrances:						
Gain on Refunding	(4,913)	0		0		
Amortization of Bond Premium	(27,727)					
Proceeds from Bond Issuance	0	0		0		
Accrual of Principal Payment - Revenue Bo	(188,562)	(225,570)		(243,114)		
Unrealized Gain/ Loss (GASB 31)	(22,224)	0		0		
Rounding	(2)	0		0		
ENDING FUND BALANCE	**$9,730**	**$62,767**		**$23,811**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Common Facilities Revenue Bonds 2022

Fund/Department No: 44335 | 33048300

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEG. FUND BALANCE	**$8,405,605**	**$5,576,812**		**$1,175,561**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	260,878	116,082	116,082	36,826	(79,256)	(68.28%)
44003 Other Interest Earnings	1,000	0	0	0	0	N/A
44050 Unrealized Gains and Losses	443,571	0	0	0	0	N/A
SUBTOTAL	705,449	116,082	116,082	36,826	(79,256)	(68.28%)
MISCELLANEOUS REVENUES						
46200 PY Revenue - Miscellaneous	27,402	0	0	0	0	N/A
SUBTOTAL	27,402	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	1,378,983	1,285,442	1,280,562	1,282,250	1,688	0.13%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	1,378,983	1,285,442	1,280,562	1,282,250	1,688	0.13%
SPECIAL ITEMS						
48004 Residual Equity Transfers	605	0	0	0	0	N/A
SUBTOTAL	605	0	0	0	0	N/A
TOTAL REVENUES	**2,112,438**	**1,401,525**	**1,396,644**	**1,319,076**	**(77,568)**	**(5.55%)**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	2,688	3,000	3,000	3,000	0	0.00%
SUBTOTAL	2,688	3,000	3,000	3,000	0	0.00%
OTHER CHARGES						
53103 Interest on LT Debt	666,486	584,533	584,533	558,233	(26,300)	(4.50%)
53104 Other Interest Expense	(86,634)	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	0	0	N/A
SUBTOTAL	579,852	584,533	584,533	558,233	(26,300)	(4.50%)
SPECIAL ITEMS						
56030 Residual Equity Transfers	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	3,299,858	3,460,000	3,460,000	100,000	(3,360,000)	(97.11%)
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	3,299,858	3,460,000	3,460,000	100,000	(3,360,000)	(97.11%)
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	528,630	530,243	525,999	553,767	27,768	5.28%
59005 Admin Control Acct Clearing	(528,630)	(530,243)	(525,999)	(553,767)	(27,768)	5.28%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**3,882,398**	**4,047,533**	**4,047,533**	**661,233**	**(3,386,300)**	**(83.66%)**
Adjustments to Reserves/Encumbrances:						
Proceeds Bond Issuance	0	0		0		
Gain on Refunding	(6,879)	0		0		
Accrual of Principal Payment - Revenue Bo	(528,630)	(530,243)		(553,767)		
Principal Payment	0	0		0		
Amortization of Bond Premium	(79,755)	0		0		
Unrealized Gain/ Loss (GASB 31)	(443,571)	0		0		
Changed in Reserved Fund Balance	0	0		0		
Post Audit Adjustment	0	0		0		
Change in Principal due to Refunding of De	0	(1,225,000)		0		
Rounding	1	0		0		
ENDING FUND BALANCE	**$5,576,812**	**$1,175,561**		**$1,279,637**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Sonoma Aqueduct Revenue Bonds 2022

Fund/Department No: 44330 | 33048200

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**$3,851**	**$36,819**		**$69,011**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	(440)	1,678	1,678	2,571	893	53.18%
44003 Other Interest Earnings	93	0	0	0	0	N/A
44050 Unrealized Gains and Losses	(7,059)	0	0	0	0	N/A
SUBTOTAL	(7,407)	1,678	1,678	2,571	893	53.18%
MISCELLANEOUS REVENUES						
46200 PY Revenue - Miscellaneous	2,552	0	0	0	0	N/A
SUBTOTAL	2,552	0	0	0	0	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	234,526	233,940	233,940	236,208	2,268	0.97%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	234,526	233,940	233,940	236,208	2,268	0.97%
SPECIAL ITEMS						
48004 Residual Equity Transfers	355	0	0	0	0	N/A
SUBTOTAL	355	0	0	0	0	N/A
TOTAL REVENUES	**230,026**	**235,618**	**235,618**	**238,779**	**3,160**	**1.34%**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	530	350	350	600	250	71.43%
SUBTOTAL	530	350	350	600	250	71.43%
OTHER CHARGES						
53103 Interest on LT Debt	65,778	58,888	58,888	51,678	(7,210)	(12.24%)
53104 Other Interest Expense	(24,172)	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	0	0	N/A
SUBTOTAL	41,606	58,888	58,888	51,678	(7,210)	(12.24%)
SPECIAL ITEMS						
56030 Residual Equity Transfers	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
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	137,808	144,188	144,188	153,120	8,932	6.19%
59005 Admin Control Acct Clearing	(137,808)	(144,188)	(144,188)	(153,120)	(8,932)	6.19%
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**42,136**	**59,238**	**59,238**	**52,278**	**(6,960)**	**(11.75%)**
Adjustments to Reserves/Encumbrances:						
Gain on Refunding	(4,040)	0		0		
Accrual of Principal Payment - Revenue Bo	(137,808)	(144,188)		(153,120)		
Principal Payment	0	0		0		
Amortization of Bond Premium	(20,132)	0		0		
Unrealized Gain/ Loss (GASB 31)	7,059	0		0		
Rounding	(2)	0		0		
ENDING FUND BALANCE	**$36,819**	**$69,011**		**$102,392**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Petaluma Aqueduct Revenue Bonds 2025

Fund/Department No: 44340 TBD

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**$0**	**$0**		**$0**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	0	0	0	33,851	33,851	N/A
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains and Losses	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	33,851	33,851	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	0	0	0	346,697	346,697	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	346,697	346,697	N/A
SPECIAL ITEMS						
48004 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**	**380,548**	**380,548**	**N/A**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	0	0	0	480	480	N/A
SUBTOTAL	0	0	0	480	480	N/A
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	149,872	149,872	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	37,310	37,310	N/A
53109 Capitalized Interest	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	187,182	187,182	N/A
OTHER CHARGES						
56030 Interest on LT Debt	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	0	0	1,450,000	1,450,000	N/A
SUBTOTAL	0	0	0	1,450,000	1,450,000	N/A
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	0	0	0	113,814	113,814	N/A
59005 Admin Control Acct Clearing	0	0	0	(113,814)	(113,814)	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**0**	**0**	**0**	**1,637,662**	**1,637,662**	**N/A**
Adjustments to Reserves/Encumbrances:						
(Increase)/Decrease in Bonds Payable						
Principal Payments on Bonds	0	0		0		
Proceeds from issuance	0	0		3,513,536		
Amortization of bond discount	0	0		0		
Change in Reserved Fund Balance	0	0		0		
Capitalized Interest	0	0		0		
Amortization of deferred amount of refunc	0	0		0		
Change in Principal - Refund of Debt	0	0		0		
Change in bond premium - Refund of Del	0	0		0		
Unrealized Gain/ Loss (GASB 31)	0	0		0		
Residual Equity Transfers	0	0		0		
Rounding	0	0		0		
ENDING FUND BALANCE	**$0**	**$0**		**$2,256,422**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Storage Facilities Revenue Bond - 2025

Fund/Department No: 44280 / 33047300

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEGINNING FUND BALANCE	**$0**	**$0**		**$0**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	0	0	0	71,805	71,805	N/A
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains and Losses	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	71,805	71,805	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	0	0	0	577,285	577,285	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	577,285	577,285	N/A
SPECIAL ITEMS						
48004 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**	**649,091**	**649,091**	**N/A**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	0	0	0	799	799	N/A
SUBTOTAL	0	0	0	799	799	N/A
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	249,552	249,552	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	62,125	62,125	N/A
SUBTOTAL	0	0	0	311,677	311,677	N/A
OTHER CHARGES						
56030 Interest on LT Debt	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	0	0	1,400,000	1,400,000	N/A
SUBTOTAL	0	0	0	1,400,000	1,400,000	N/A
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	0	0	0	189,512	189,512	N/A
59005 Admin Control Acct Clearing	0	0	0	(189,512)	(189,512)	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**0**	**0**	**0**	**1,712,476**	**1,712,476**	**N/A**
Adjustments to Reserves/Encumbrances:						
Principal payments on bonds	0	0		0		
Proceeds from issuance	0	0		5,850,400		
Restricted cash with trustee (reserve)	0					
Debt Issuance Costs						
(Increase) / Decrease in Bonds Payable	0					
Amortization of bond discount	0	0		0		
Amortization of deferred amount of refunding	0	0		0		
Changed in Reserved Fund Balance	0					
Unrealized Gain/ Loss (GASB 31)	0					
Change in Principal - Refund of Debt						
Change in bond premium - Refund of Debt						
Residual Equity Transfers		0				
Rounding	0	0				
ENDING FUND BALANCE	**$0**	**$0**		**$4,787,015**		

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FY 2025-26 BUDGET
BEGINNING AND ENDING CASH SUMMARY

Section Title: Common Facilities Revenue Bonds - 2025

Fund/Department No: 44275 | 33047200

Account Title	Actual 2023-2024	Estimated 2024-2025	Adopted 2024-2025	Requested 2025-26	Difference	Percent Change
BEG. FUND BALANCE	**$0**	**$0**		**$0**		
REVENUES						
USE OF MONEY / PROPERTY						
44002 Interest on Pooled Cash	0	0	0	231,977	231,977	N/A
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains and Losses	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	231,977	231,977	N/A
OTHER FINANCING SOURCES						
47101 Transfers In - within a Fund	0	0	0	2,328,330	2,328,330	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	2,328,330	2,328,330	N/A
SPECIAL ITEMS						
48004 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**	**2,560,307**	**2,560,307**	**N/A**
EXPENDITURES						
SERVICES AND SUPPLIES						
51242 Bank Charges	0	0	0	3,222	3,222	N/A
SUBTOTAL	0	0	0	3,222	3,222	N/A
OTHER CHARGES						
53103 Interest on LT Debt	0	0	0	1,006,501	1,006,501	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	250,565	250,565	N/A
SUBTOTAL	0	0	0	1,257,066	1,257,066	N/A
OTHER CHARGES						
56030 Interest on LT Debt	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
OTHER FINANCING USES						
57011 Transfers Out - within a Fund	0	0	0	9,400,000	9,400,000	N/A
SUBTOTAL	0	0	0	9,400,000	9,400,000	N/A
ADMIN. CONTROL ACCOUNT						
59004 Administrative Control Account	0	0	0	764,346	764,346	N/A
59005 Admin Control Acct Clearing	0	0	0	(764,346)	(764,346)	N/A
SUBTOTAL	0	0	0	0	0	N/A
TOTAL EXPENDITURES	**0**	**0**	**0**	**10,660,288**	**10,660,288**	**N/A**
Adjustments to Reserves/Encumbrances:						
Principal payments on bonds	0	0		0		
Proceeds from issuance	0	0		23,596,064		
(Increase) / Decrease in Bonds Payable	0	0		0		
Restricted cash with trustee (reserve)	0	0		0		
Amortization of bond discount	0	0		0		
Amortization of bond premium	0	0		0		
Amortization of deferred amount of refunding	0	0		0		
Unrealized Gain/ Loss (GASB 31)	0	0		0		
Change in Principal - Refund of Debt	0					
Change in bond premium - Refund of Debt	0					
Residual Equity Transfers		0				
Rounding	0	0		0		
ENDING FUND BALANCE	**$0**	**$0**		**$15,496,082**		

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REVENUE BOND / STATE LOAN CHARGES - WATER RATES AND ESTIMATED REVENUES FOR FY25-26

A. ANNUAL DEBT SERVICE REQUIREMENTS

	Common Facilities	O&M Fund	Water Conservation	Storage Facilities	Sonoma Pipeline Facilities	Petaluma Pipeline Facilities
2025 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	250,565	N.A	N.A	62,125	0	37,310
Total Individual Bond Payments	2,024,635	N.A	N.A	501,987	0	301,475
Bond Reserve	303,695	N.A	N.A	75,298	0	45,221
Total Individual Bond Debt Service	**2,328,330**	**N.A**	**N.A**	**577,285**	**0**	**346,697**
2015A Revenue Bond	**44295**			**44290**	**44305**	
PRINCIPAL	693,418	N.A	N.A	286,145	20,438	N.A
INTEREST	358,736	N.A	N.A	117,500	11,846	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	1,059,170	N.A	N.A	410,203	32,784	N.A
Bond Reserve	158,876	N.A	N.A	61,531	4,918	N.A
Total Individual Bond Debt Service	**1,218,046**	**N.A**	**N.A**	**471,734**	**37,702**	**N.A**
2019A Revenue Bond	**44310**			**44320**	**44315**	
PRINCIPAL	339,551	N.A	N.A	N.A	120,450	N.A
INTEREST	247,983	N.A	N.A	N.A	87,968	N.A
FISCAL AGENT FEES	3,000	N.A	N.A	N.A	1,500	N.A
DEBT ISSUANCE COSTS						
Total Individual Bond Payments	590,534	N.A	N.A	N.A	209,918	N.A
Bond Reserve	88,581	N.A	N.A	N.A	31,488	N.A
Total Individual Bond Debt Service	**679,115**	**N.A**	**N.A**	**N.A**	**241,406**	**N.A**
2022A Revenue Bond	**44335**			**44325**	**44330**	
PRINCIPAL	553,767	N.A	N.A	243,114	153,120	N.A
INTEREST	558,233	N.A	N.A	154,190	51,678	N.A
FISCAL AGENT FEES	3,000	N.A	N.A	1,000	600	N.A
DEBT ISSUANCE COSTS						
Total Individual Bond Payments	1,115,000	N.A	N.A	398,304	205,398	N.A
Bond Reserve	167,250	N.A	N.A	59,746	30,810	N.A
Total Individual Bond Debt Service	**1,282,250**	**N.A**	**N.A**	**458,050**	**236,208**	**N.A**
SRF LOAN	**44265**					
PRINCIPAL	963,844	N.A	N.A	N.A	N.A	N.A
INTEREST	76,390	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	**$6,704,009**	**$0**	**$0**	**$1,507,069**	**$515,315**	**$346,697**
LESS REV. FROM N. MARIN REV. BOND CHARGES	796,359					
REMAINING REVENUE REQUIREMENT	**$5,907,651**	**$0**	**$0**	**$1,507,069**	**$515,315**	**$346,697**

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REVENUE BOND / STATE LOAN CHARGES - WATER RATES AND ESTIMATED REVENUES FOR FY25-26

A. ANNUAL DEBT SERVICE REQUIREMENTS

	Common Facilities	O&M Fund	Water Conservation	Storage Facilities	Sonoma Pipeline Facilities	Petaluma Pipeline Facilities

B. CALCULATIONS OF WATER RATES FOR FY25-26

	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 venue Bonds Charge
REVENUE REQUIREMENT	$5,907,650.56	$0	$0	$1,507,069	$515,315	$346,697
APPLICABLE BASE WATER DELIVERIES IN A.F.	30,085.78	42,311.0	42,311.0	30,085.78	3,564.8	22,139.2
CHARGES PER ACRE-FEET	**$196.36**	**$0.00**	**$0.00**	**$50.09**	**$144.56**	**$15.66**

C. CALCULATIONS OF NORTH MARIN REVENUE BONDS CHARGE

REVENUE REQUIREMENT FOR COMMON FACILITIES DEBT SERVICE (*Remaining Facilities per RA 4.3a2*)	$1,940,813
N. MARIN'S SHARE (REV. REQMT. FOR COMMON FAC. DEBT SERVICE X (11.2/90.4))	240,455
ESTIMATED WATER DELIVERIES TO NORTH MARIN (IN A.F.)	5,357
NORTH MARIN REVENUE BONDS CHARGE	44.89
REVENUE REQUIREMENT FOR COMMON FACILITIES DEBT SERVICE (*Additional Facilities per RA 4.3b9*)	4,084,081
N. MARIN'S SHARE (REV. REQMT. FOR COMMON FAC. DEBT SERVICE X (19.9/146.2))	555,904
ESTIMATED WATER DELIVERIES TO NORTH MARIN (IN A.F.)	5,357
NORTH MARIN REVENUE BONDS CHARGE	103.77

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

FY25/26					
	Principal	**Interest**	**Reserve Requirement**	**Fiscal Agent Fee + Other Charges**	**Total**
SRF LOAN	963,844	76,390	156,035		1,196,269
2015A Revenue Bond	693,418	358,736	158,876	7,016	1,218,045
2015A Revenue Bond New Money	*478,811*	*277,513*	*114,205*	*5,043*	*875,573*
2015A Revenue Bond Refunding	*214,606*	*81,223*	*44,670*	*1,973*	*342,472*
2019A Revenue Bond	339,551	247,983	88,581	3,000	679,115
2022A Revenue Bond	553,767	558,233	167,250	3,000	1,282,249
2022A Revenue Bond New Money	*293,067*	*470,246*	*114,806*	*2,059*	*880,178*
2022A Revenue Bond Refunding	*260,700*	*87,986*	*52,444*	*941*	*402,071*
2025A Revenue Bond	764,346	1,006,501	303,695	253,787	2,328,330
2025A Revenue Bond New Money	*764,346*	*1,006,501*	*303,695*	*253,787*	*2,328,330*

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FY 2025-26 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		309,921	10,587,689	10,587,688	(0)
Petaluma Aq. Capital Fund	44235	0		1,450,000	2,975,215	2,975,215	0
Sonoma Aq. Capital Fund	44240	0		213,191	372,609	372,609	0
Petaluma Rev Bond 2025 Fund	44340	1,450,000	Petaluma AQ	346,697	2,256,422	2,256,422	0
Sonoma Rev Bond 2025 Fund	44285	0	Sonoma AQ	0	(0)	(0)	0
Sonoma Rev Bond 2015 Fund	44305	5,000	Sonoma AQ	37,702	6,100	6,100	0
Sonoma Rev Bond 2019 Fund	44315	90,000	Sonoma AQ	241,406	56,259	56,259	0
Sonoma Rev Bond 2022 Fund	44330	0	Sonoma AQ	236,208	102,392	102,392	0
Storage Rev Bond 2025 Fund	44280	1,400,000	Storage Facilities	577,285	4,787,016	4,787,015	(1)
Storage Rev Bond 2015 Fund	44290	70,000	Storage Facilities	471,733	18,399	18,399	(0)
Storage Rev Bond 2022 Fund	44325	100,000	Storage Facilities	458,050	23,811	23,811	0
Common Rev Bond 2025 Fund	44275	9,400,000	Common Facilities	2,328,330	15,496,082	15,496,082	0
Common Rev Bond 2015 Fund	44295	200,000	Common Facilities	1,218,046	32,768	32,768	0
Common Rev Bond 2019 Fund	44310	100,000	Common Facilities	679,114	27,886	27,886	0
Common Rev Bond 2022 Fund	44335	100,000	Common Facilities	1,282,250	1,279,637	1,279,637	0
State Loan Debt Service	44265	300,000	Common Facilities	1,196,269	17,712	17,712	0
State Loan Reserve	44270	0		0	0	0	0
Capital Lease Financing		0		0	0	0	0
Agency Fund (Discretionary)	44205	0	Common Facilities	0	7,498,963	7,498,963	0
Agency Fund (Charges)	44205	14,346,472		0			
Pipeline Facilities	44255			0	0	0	0
Storage Facilities	44250			1,570,000	140,327	140,327	0
Common Facilities	44260			10,100,000	433,522	433,523	1
North Marin	44300	0		0	31,616	31,616	0
Water Management Planning	44210			194,000	82,080	82,081	0
Watershed Planning/Restoration	44215			1,938,370	913,891	913,891	0
Recycled Water & Local Supply	44220			6,000	1,247	1,247	(0)
Water Conservation	44225			2,706,900	54,714	54,714	0
Total		**27,561,472**		**27,561,470**	**47,196,358**	**47,196,359**	**0**

Common Facilities OT - in 47101 From

Water Transmission (discretionary)	-
Water Transmission (Charges)	-
North Marin	-
2015 Bond Fund	200,000
2019 Bond Fund	100,000
2022 Bond Fund	100,000
2025 Bond Fund	9,400,000
State Loan Debt Service	300,000
	10,100,000

O&M Rate Computation
Revenue Requirement - Transfers Out: 14,346,472

Agency Fund (Charges) OT - Out To:
AQ Capital Funds

Santa Rosa Aq. Capital Fund	309,921
Petaluma Aq. Capital Fund	0
Sonoma Aq. Capital Fund	118,191
	428,112

Debt Service Funds

Petaluma Rev Bond 2025 Fund	346,697
Sonoma Rev Bond 2015 Fund	37,702
Sonoma Rev Bond 2019 Fund	241,406
Sonoma Rev Bond 2022 Fund	236,208
Sonoma Rev Bond 2025 Fund	0
Storage Rev Bond 2015 Fund	471,733
Storage Rev Bond 2022 Fund	458,050
Storage Rev Bond 2025 Fund	577,285
Common Rev Bond 2015 Fund	1,218,046
Common Rev Bond 2019 Fund	679,114
Common Rev Bond 2025 Fund	2,328,330
Common Rev Bond 2022 Fund	1,282,250
State Loan Debt Service	1,196,269
State Loan Reserve	0
Capital Lease Financing	0
	9,073,089

Capital Funds and North Marin

Pipeline Facilities	0
Storage Facilities	0
Common Facilities	0
North Marin	0
	0

WT Subfunds

Water Management Planning	194,000
Watershed Planning/Restoration	1,938,370
Recycled Water & Local Supply	6,000
Water Conservation	2,706,900
	4,845,270

Total	14,346,470

Agency Fund (Charges) OT - Out To: Summary

AQ Capital Funds	428,112
Debt Service Funds	9,073,089
WT Subfunds	4,845,270
	14,346,470
Capital Funds and North Marin	0
Total	14,346,470

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