

## Water Transmission FY 2025/2026 Draft Budget and Rates

### 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, are gradually aging after decades of service. A significant portion of it is approaching the end of its useful lifespan. The age of the infrastructure, 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.

Even as presented, the draft budget does not address the full needs of maintenance and improvements for the water transmission system. Sonoma Water has made considerable cuts to requested projects from its staff in order to keep proposed water rates within an acceptable range as requested by its water contractors. Sonoma Water has reduced initial project costs resulting in rate increases of nearly 40 percent, to the proposed rates within this package (9.37% for Sonoma Aqueduct/10.67% for Santa Rosa Aqueduct/11.97 percent for Petaluma Aqueduct).

Sonoma Water has been successful in securing grants from various sources and has utilized fund balances and bond proceeds to help moderate rate increases. 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	\$46.65	\$1.23
Capital Projects	\$15.66	\$19.78	\$4.12
Biological Opinion Compliance, Water Supply Planning, Water Conservation	\$7.53	\$8.88	\$1.35
Debt Service	\$5.83	\$8.93	\$3.10
Totals	\$74.43	\$84.24	\$9.80
Grants, Use of Fund Balance, and Bond Proceeds	\$18.13	\$21.37	\$3.24

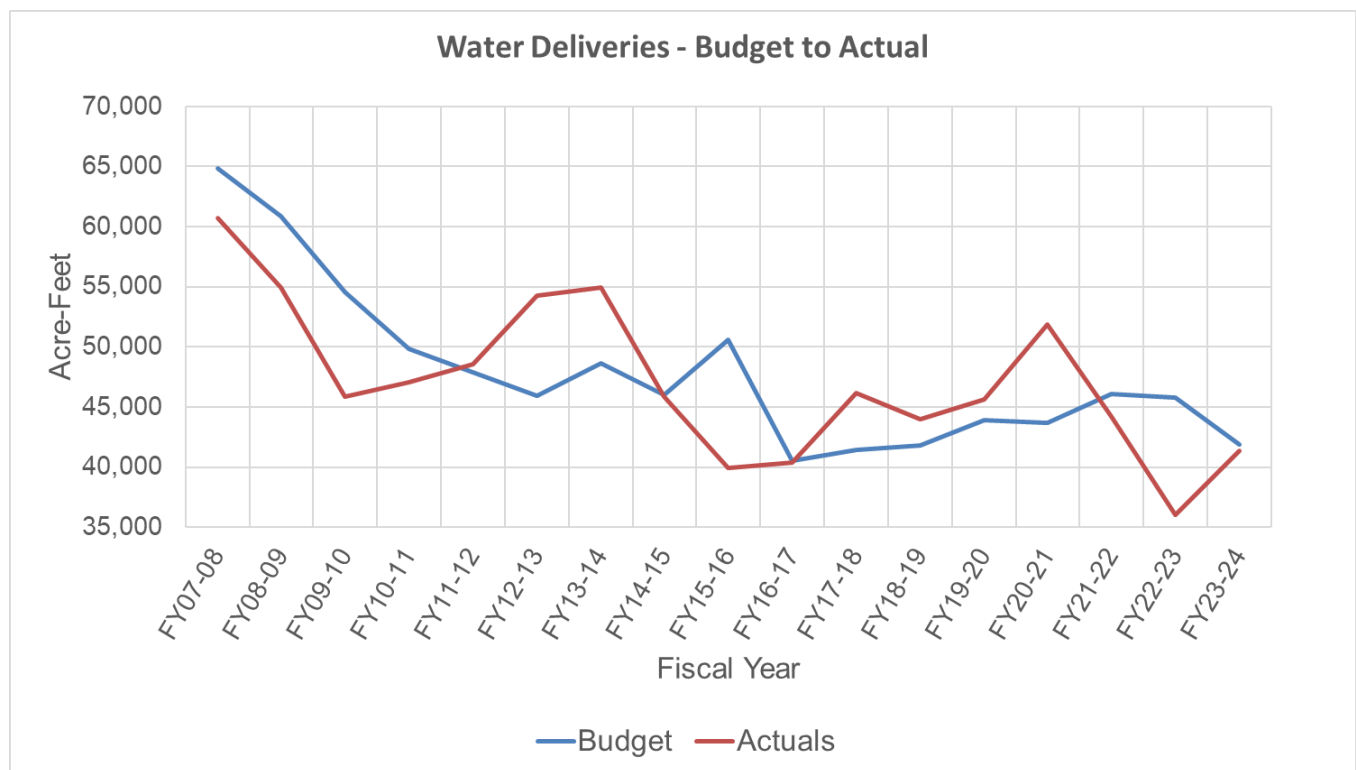
### **FY 2025/2026 Draft Budget Financial Summary compared to FY 2024/2025 Adopted Budget: Factors affecting the rate increase:**

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:

<b>Revenues</b>	<b>FY 2025/2026 Draft Budget</b>	<b>Increase/(Decrease) over FY 2024/2025</b>
Water Sales & Charges for Services	\$62,072,028	10.1%
Operating Grants	73,000	(93%)
Capital Grants	0	(0%)
Contributions	598,458	98.8%
Interest & Investment Earnings	1,094,903	(-.5%)
<b>TOTAL</b>	<b>\$63,838,388</b>	<b>8.5%</b>

\*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%.

<b>Fund Balance</b>	<b>FY 2025/2026 Draft Budget</b>	<b>Increase/(Decrease) over FY 2024/2025</b>
Use of Fund Balance: 40% from Operating Funds; 60% from Capital Funds	\$ 5,508,556	(42%)

<b>Bond Funds</b>	<b>FY 2025/2026 Draft Budget</b>	<b>Increase/(Decrease) over FY 2024/2025</b>
Use of Bond Funds (FY 2025/2026: issuing \$35.25 million in revenue bonds)	\$ 14,165,000	119%

#### 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 \$13.56 million in O&M and Subfund projects** from the FY 2025/2026 budget and **\$88 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 9.37% to 11.97% for prime contractors served from the three aqueducts. See page viii 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)

- 10.1% increase in water sales revenue due to a decrease in deliveries and the rate needed to cover budgeted expenditures.

- 2.7% 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 **\$8.6 million** by deferring maintenance costs, studies, and projects. Included in this amount is a **\$2.65 million** reduction to the Tank Recoat Program and a **\$3.0 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 2.7%.
- 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 \$35.25M 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 19-25 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 \$19.78 million increased by \$4.12 million or 26.31%. The capital program is fully funded by grants, bonds, and use of fund balance. See detailed list of capital projects on page xiv.

Capital budget has been reduced by **\$3.76 million** by deferring construction award of the Bennett Valley Fault Crossing Project pending availability of grant funding. See list of deferrals in Exhibit A.

Hazard mitigation projects (\$8.66 million) and infrastructure improvement projects/drought resiliency projects (\$11.12 million) are fully funded by Water Revenue Bonds, Grants, and Fund Balance.

Investing in Infrastructure:

<b>Construction: Hazard Mitigation Projects</b>	<b>\$8,176,284</b>
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
 <b>Design: Hazard Mitigation Projects</b>	 <b>\$485,027</b>
Collectors 3 and 5 Liquefaction Mitigation	354,780
Santa Rosa Creek Crossing	130,247

<b>Construction: Other Capital Projects</b>	<b>\$7,259,724</b>
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
 <b>Design Other Capital Projects</b>	 <b>\$3,860,753</b>
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 2 (Wohler/Mirabel)	1,146,588
Water Treatment System Modernization - Phase 3 (River Road)	1,008,905

### Biological Opinion

- 15.03% increase in revenue due to a decrease in deliveries and the rate needed to cover budgeted expenditures.
- Subfund budget has been reduced by **\$962,000** by deferring costs. See list of deferrals in Exhibit A.
- \$3.2 million in Use of Fund Balance reduces rate increase from 208.47% to 20.03%.
- 20.03% 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 \$48/AF at 42,407 AF generates \$2.0 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 33-34 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 deferrals 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 34-35 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-Marín Saving Water Partnership that will be funded by participating members and does not affect the rate for the subfund.

### **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 page 33 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/AF.

### **Debt Service**

Debt Service Expenditures increase by \$3.1M or 53.2% resulting from the planned issuance of \$35.25M 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 \$13.56 million in O&M and Subfund projects** from the FY 2025/2026 budget and **\$88 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 9.37% to 11.97% for prime contractors served from the three aqueducts. See page vii which also includes rates for Town of Windsor, NMWD, and MMWD.

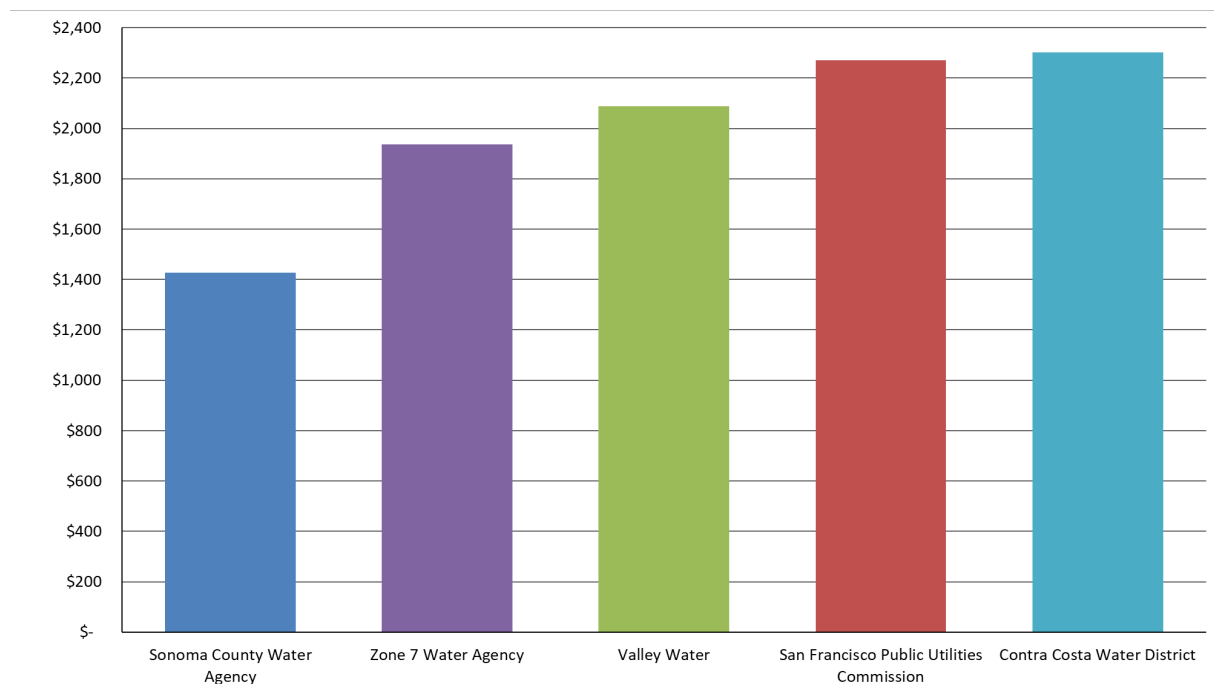
Sonoma Water recognizes the profound impact of natural hazards, the remnants of the COVID-19 pandemic, inflationary pressures, and other economic circumstances to many residents, businesses, and our retail water contractors throughout our county and beyond. In response to the far-reaching financial hardships, 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.
- 2.7% increase in O&M costs.
- 26.3% increase in Capital Project costs mostly attributable to capital project construction costs.
- 17.9% increase in Subfund costs.

- 53.2% increase in debt service tied to 2025 Water Revenue Bond necessary to fund near-term critical capital improvement projects.
- 23.1% of the rate increase is attributable to the O&M budget, 65.1% to debt service, and 11.8% 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 FY24/25 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	\$1,047.21	\$1,047.21	\$1,047.21
Water Management Planning	\$4.10	\$4.10	\$4.10
Watershed Planning & Restoration	\$48.07	\$48.07	\$48.07
Recycled Water and Local Supply	\$0.14	\$0.14	\$0.14
Water Conservation	\$63.83	\$63.83	\$63.83
<b>Total O&amp;M</b>	<b>\$1,163.35</b>	<b>\$1,163.35</b>	<b>\$1,163.35</b>
Storage & Common Bond/Loan Charges	\$252.20	\$252.20	\$252.20
Petaluma Aqueduct Bond/Loan Charge		\$15.49	
Sonoma Aqueduct Bond/Loan Charge			\$144.56
<b>Prime Contractors</b>	<b>\$1,415.55</b>	<b>\$1,431.05</b>	<b>\$1,560.11</b>
<b><u>Discretionary Charges</u></b>			
Capital Charges - to build fund balance for future projects	\$11.00	\$0.00	\$34.90
<b>Total Prime Contractors</b>	<b>\$1,426.55</b>	<b>\$1,431.05</b>	<b>\$1,595.01</b>
Total Overall Increase:	10.67%	11.97%	9.37%

Entity	Rate per AF	Rate Increase
Town of Windsor	\$1,426.55	10.67%
Town of Windsor (Diverted Water)	\$116.14	16.21%
NMWD	1,497.69	8.12%
MMWD	\$1,768.87	9.86%

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

O&M Fund	Increase (Decrease) in Dollars	Percent Change	Description
Rate per AF	\$31.82	3.13%	Increase is attributable to increased infrastructure maintenance needs.
Revenue	\$5,559,000	9.82%	Increase in revenue is attributable to the rate increase.
Expenditures	\$5,338,000	8.41%	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	(\$1,663,000)	-13.82%	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	\$334,351	15.26%	Increase attributable to water transmission system's share of SCADA maintenance expenses and capital project costs.
Operating Transfers	\$4,104,000	8.00%	Operating Transfers (OT's) move revenue generated by rates into respective funds (debt service funds, subfunds, aqueduct capital funds and Common Facilities) and maintain an appropriate fund balance.

- **Subfunds: (Budget Packet Pages 26-35):**

- 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	\$3.75	1071.5%	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	\$165,000	712.0%	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	\$185,000	127.6%	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	\$8.02	20.0%	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	\$296,000	15.0%	Increase due to subfund rate increase and higher interest earnings offset by use of fund balance to reduce and smooth overall rate increase.
Expenditures	\$1,781,000	51.5%	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.
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 46-59):**

- 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	\$18.43	58.6%	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	\$71.09	54.2%	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	\$15.49	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):**

- 10.67% (Santa Rosa Aqueduct); 11.97% (Petaluma Aqueduct); 9.37% (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 2024-2025 Capital Projects

(Budget Packet Pages 36-45):

Water Transmission Budget Capital Projects Summary		FY25-26	
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
Collectors 3 and 5 Liquefaction Mitigation	Common	354,780	Consultant Selection 25/26; multi year design
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 2 (Wohler/Mirabel)	Common	1,146,588	Consultant Selection 25/26; multi year design; Anticipate award in FY29/30
Water Treatment System Modernization - Phase 3 (River Road)	Common	1,008,905	Land acquisition being explored in FY25/26
Wohler Plant Access Rd. Retaining Wall	Common	-	90% design; Construction 22/23
	TOTAL	19,781,788	
	Santa Rosa AQ	130,247	
	Petaluma AQ	3,119,107	
	Sonoma AQ	-	
	Storage	2,104,967	
	Common	14,427,467	
		19,781,788	

**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:							Percent Change
	Santa Rosa	Petaluma	Sonoma				
	Aqueduct	Aqueduct	Aqueduct	FY24-25 SR	Pet	Son	
<u>O&amp;M Charge [4.2]</u>	\$1,047.21	\$1,047.21	\$1,047.21	\$1,015.39	\$1,015.39	\$1,015.39	3.13%
Water Management Planning Sub-charge [4.13]	4.10	4.10	4.10	\$0.35	\$0.35	\$0.35	1071.47%
Watershed Planning/Restoration Sub-charge [4.14]	48.07	48.07	48.07	\$40.04	\$40.04	\$40.04	20.03%
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	\$1,163.35	\$1,163.35	\$1,163.35	\$1,115.33	\$1,115.33	\$1,115.33	4.31%
Storage and Common Bond & Loan Charges	252.20	252.20	252.20	\$162.69	\$162.69	\$162.69	55.02%
Petaluma Aqueduct Bond Charge		15.49			\$0.00		N/A
Sonoma Aqueduct Bond Charge			144.56			\$145.49	-0.64%
<b>PRIME CONTRACTORS</b>				<b>\$1,415.55</b>	<b>\$1,431.05</b>	<b>\$1,560.11</b>	<b>10.76%</b>
Capital Charges - to build fund balance for future projects	11.00	0.00	34.90	\$11.00	\$0.00	\$34.90	0.00%
<b>PRIME CONTRACTORS</b>	11.00	0.00	34.90	\$11.00	\$0.00	\$34.90	0.00%
<b>TOTAL PRIME CONTRACTORS</b>	<b>\$1,426.55</b>	<b>\$1,431.05</b>	<b>\$1,595.01</b>	<b>\$1,289.02</b>	<b>\$1,278.02</b>	<b>\$1,458.41</b>	<b>10.67%</b>
Increase from Fiscal Year 2024/2025	10.67%	11.97%	9.37%	9.88%	9.98%	8.14%	
With No Capital Charge	9.82%	11.97%	6.97%				

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



**Fiscal Year 2025/2026**

**Prime Contractor Rates Summary**

**CHARGE PER ACRE FOOT:**  
**Petaluma AQ**

	<b>NMWD</b>	<b>NMWD</b>	<b>Percent Change</b>
	<b>FY25-26</b>	<b>FY24-25</b>	
<b>O&amp;M Charge [4.2]</b>	\$1,047.21	\$1,015.39	3.13%
<b>Water Management Planning Sub-charge [4.13]</b>	4.10	0.35	1071.47%
<b>Watershed Planning/Restoration Sub-charge [4.14]</b>	48.07	40.04	20.03%
<b>Recycled Water &amp; Local Supply Sub-charge [4.15]</b>	0.14	0.00	N/A
<b>Water Conservation Sub-charge [4.16]</b>	63.83	\$59.55	7.20%
<b>O&amp;M Charge</b>	<b>\$1,163.35</b>	<b>\$1,115.33</b>	<b>4.31%</b>
<b>North Marin Bond &amp; Loan Charge [4.9]</b>	153.93	90.54	70.01%
<b>Russian River Conservation Charge [4.18 (a)]</b>	160.41	159.28	0.71%
<b>Russian River Projects Charge [4.18 (b)]</b>	20.00	20.00	0.00%
<b><u>TOTAL NMWD</u></b>	<b><u>\$1,497.69</u></b>	<b><u>\$1,385.15</u></b>	<b><u>8.12%</u></b>

	<b>Rates</b>	<b>Rate Increase</b>
Town of Windsor	1,426.55	10.67%
Town of Windsor (Diverted Water)	116.14	16.21%
NMWD	1,497.69	8.12%
MMWD	1,768.87	9.86%

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	1426.55	10.67%	1431.04	11.97%	1595.01	9.37%
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%

**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	\$1,426.55	\$137.54	10.67%
Petaluma Aqueduct	8,949	1,278.02	1,431.04	153.03	11.97%
Sonoma Aqueduct	3,565	1,458.41	1,595.01	136.60	9.37%
North Marin Water District	5,357	1,385.15	1,497.69	112.54	8.12%
Marin Municipal – Fourth Off Peak	4,300	1,610.09	1,768.87	158.77	9.86%
Marin Municipal – Supplemental	2,568	1,610.09	1,768.87	158.77	9.86%
Forestville Aqueduct	351	1,289.02	1,426.55	137.53	10.67%
Wholesale/Municipal	965	1,750.08	1,914.02	163.94	9.37%
Surplus	96	1,338.40	1,396.02	57.63	4.31%
Windsor	522	1,289.02	1,426.55	137.54	10.67%
<b>TOTAL</b>	42,407				

# 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
<b>PRIME CONTRACTORS</b>			
<u>O&amp;M Charge [4.2]</u>	\$1,047.21	\$1,047.21	\$1,047.21
Water Management Planning Sub-charge [4.13]	\$4.10	\$4.10	\$4.10
Watershed Planning/Restoration Sub-charge [4.14]	\$48.07	\$48.07	\$48.07
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	\$1,163.35	\$1,163.35	\$1,163.35
 <u>Bond &amp; Loan Charges - to pay for existing debt service</u>			
Storage Facilities Capital Charge [4.7]	49.89	49.89	49.89
Common Facilities Capital Charge [4.8]	202.31	202.31	202.31
Petaluma Aqueduct Facilities Capital Charges [4.6 b]		15.49	
Sonoma Aqueduct Facilities Capital Charges [4.6 b]			144.56
<b>Total Bond &amp; Loan Charges</b>	<b>\$252.20</b>	<b>\$267.69</b>	<b>\$396.76</b>
 <i>Discretionary:</i>			
<u>Aqueduct Capital Charges - to build fund balance for future projects</u>			
Aqueduct Facilities Capital Charges [4.6 e]	11.00	0.00	34.90
 LRT2 - included in Recycled Water & Local Supply Sub-Charge above.			
<b>TOTAL PRIME CONTRACTORS</b>	<b>\$1,426.55</b>	<b>\$1,431.04</b>	<b>\$1,595.01</b>
Charge without LRT2 and voluntary AQ Capital Charge	\$1,415.55	\$1,431.04	\$1,560.11
<b>OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES</b>			
<u>(WATER CO'S &amp; PUBLIC AGENCIES)</u>			
O&M Charge	\$1,163.35	\$1,163.35	\$1,163.35
Capital Charges	252.20	267.69	396.76
Aqueduct Facilities Capital Charge [4.12]	\$498.47	\$482.98	\$353.91
<b>TOTAL OTHER AGENCY CUSTOMERS/WHOLESALE CHARGES (4.12)</b>	<b>\$1,914.02</b>	<b>\$1,914.02</b>	<b>\$1,914.02</b>
<b>(120% OF HIGHEST PRIME)</b>			
<b>FORESTVILLE</b>			
O&M Charge [4.2] *	\$1,047.21		
Water Management Planning Sub-charge [4.13]	4.10		
Watershed Planning/Restoration Sub-charge [4.14]	48.07		
Recycled Water & Local Supply Sub-charge [4.15]	0.14		
Water Conservation Sub-charge [4.16]	63.83		
O&M Charge	\$1,163.35		
<u>Bond &amp; Loan Charges - to pay for existing debt service</u>			
Aqueduct Facilities Capital Charges [4.6]	11.00		
Storage Facilities Capital Charge [4.7]	49.89		
Common Facilities Capital Charge [4.8]	202.31		
<b>Total Capital Charges</b>	<b>\$263.20</b>		
<b>TOTAL FORESTVILLE</b>	<b>\$1,426.55</b>		
* Forestville Water District was exempt from Santa Rosa Aqueduct sub-charge from FY 06/07 to FY 16/17 [4.12].			
<b>NORTH MARIN WATER DISTRICT</b>			
O&M Charge		\$1,163.35	Note: N. Marin pays bond and loan charge in lieu of Capital Charge.
North Marin Bond & Loan Charge [4.9]		153.93	
Russian River Conservation Charge [4.18 (a)]		160.41	
Russian River Projects Charge [4.18 (b)]		20.00	
<b>TOTAL NORTH MARIN WATER DISTRICT</b>		<b>1,497.69</b>	
<b>FOURTH OFF-PEAK (MARIN MUNICIPAL)</b>			
Highest Prime on SR and PET AQ x 1.11		\$1,588.46	
Russian River Conservation Charge		160.41	
Russian River Projects Charge		20.00	
<b>TOTAL FOURTH OFF-PEAK</b>		<b>\$1,768.87</b>	
<b>SUPPLEMENTAL (MARIN MUNICIPAL)</b>			
Highest Prime on SR and PET AQ x 1.11		\$1,588.46	
Russian River Conservation Charge		160.41	
Russian River Projects Charge		20.00	
<b>TOTAL SUPPLEMENTAL</b>		<b>\$1,768.87</b>	
<b>SURPLUS</b>			
Non-Municipal / Municipal [4.11 (a)]	\$1,396.02	\$1,396.02	\$1,396.02
<i>(120% of O&amp;M Charge)</i>			
<b>Town of Windsor</b>			
		\$1,426.55	
Beginning in FY22/23 all water delivered to Town of Windsor is charged at the 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)].			
	\$1,426.55		

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

**FY 2025-26 BUDGET**  
**SONOMA COUNTY WATER AGENCY**  
*Operations and Maintenance Rate Computation*

**O & M REVENUE REQUIREMENT**

**FY25-26**    **ESTIMATED FISCAL YEAR EXPENDITURES** \$68,842,401

**LESS:**

Depreciation Amortization	7,569,000
Investment Income, Interest on Pooled Cash, Charges for Services	182,867
Power Sales	100,000
PWRPA Pre-paid Expense - FY 08/09 Rate Reduction- <i>One time only</i>	
<b>"Mandatory Prudent Reserve" charge</b>	
Use of Fund Balance	
Recycled Water funds (Sub-object 7277) taken from special reserve	0
Transfers Out	14,626,662

REVENUE REQUIREMENT (Net Expenditures)	<u>\$46,363,872</u>
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**O & M ACRE FOOT BASE**

DELIVERIES:	42,407.3
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**LESS:**

Marin Municipal	6,868.3
Surplus (Irrigation)	96.3

TOTAL BASE DELIVERIES	<u>35,442.7</u>
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**O & M RATE COMPUTATION:**

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

$$= \frac{46,363,872 - (4,300.00 \times 1351.07) - (2,568.26 \times 1351.07)}{42,407.3 - 96.3 - 6,868.3}$$

\* = **1,047.21**

**FY25-26**  
**Proposed Water Rates**

	<b><u>FY24-25</u></b>	<b><u>FY25-26</u></b>	
	<b>(Actual)</b>	<b>(Proposed)</b>	<b>% Change</b>
O&M Charge	1015.39	1047.21	3.13%
Water Management Planning Sub-Charge	0.35	4.10	1071.5%
Watershed Planning/Restoration Sub-Charge	40.04	48.07	20.03%
Recycled Water Sub-Charge	0.00	0.14	N/A
Water Conservation Sub-Charge	59.55	63.83	7.20%
<b>Total O&amp;M Charge</b>	<b>1115.33</b>	<b>1163.35</b>	<b>4.31%</b>

**Santa Rosa Aqueduct Rate**

O&M Charge	1115.33	1163.35	4.31%
Aqueduct Facilities Capital Charges [4.6 e]	11.00	11.00	0.0%
Storage Facilities Capital Charge [4.7]	31.47	49.89	58.57%
Common Facilities Capital Charge [4.8]	131.22	202.31	54.18%
<b>TOTAL</b>	<b>1289.02</b>	<b>1426.56</b>	<b>10.67%</b>

**Petaluma Aqueduct Rate**

O&M Charge	1115.33	1163.35	4.31%
Aqueduct Facilities Capital Charges [4.6 e]	0.00	0.00	N/A
Storage Facilities Capital Charge [4.7]	31.47	49.89	58.57%
Common Facilities Capital Charge [4.8]	131.22	202.31	54.18%
Petaluma Aqueduct Facilities Capital Charges [4.6]	0.00	15.49	N/A
<b>TOTAL</b>	<b>1278.02</b>	<b>1431.05</b>	<b>11.97%</b>

**Sonoma Aqueduct Rate**

O&M Charge	1115.33	1163.35	4.31%
Aqueduct Facilities Capital Charges [4.6 e]	34.90	34.90	0.0%
Storage Facilities Capital Charge [4.7]	31.47	49.89	58.57%
Common Facilities Capital Charge [4.8]	131.22	202.31	54.18%
Sonoma Aqueduct Facilities Capital Charges [4.6]	145.49	144.56	-0.64%
<b>TOTAL</b>	<b>1458.41</b>	<b>1595.01</b>	<b>9.37%</b>

**SONOMA COUNTY WATER AGENCY**  
**RUSSIAN RIVER CONSERVATION CHARGE COMPUTATION**

**FISCAL YEAR 2025-26**

**PROPERTY ASSESSMENT VALUES AS OF FY24-25:**

<u>TAX CODE</u>	<u>ENTITY</u>	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL VALUE</u>
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
<b>TOTAL</b>		<b>\$62,956,687,725</b>	<b>\$1,943,106,812</b>	<b>\$64,899,794,537</b>

**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

**RR Conservation Charge**  
Historical calculations

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

**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
<b>Total Deliveries</b>		49,055.4	66,417.7	1,054.3	10,694.4	127,221.8
<b>3-Year Annual Average</b>		16,351.8	22,139.2	351.4	3,564.8	42,407.3
<b>Past 12 Months</b>		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
<b>Sonoma Co. Deliveries</b>		49,055.4	29,742.0	1,054.3	10,694.4	90,546.1
<b>3-Year Annual Average</b>		16,351.8	9,914.0	351.4	3,564.8	30,182.0



**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
<b>PRIMES</b>													
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
<b>OTHER AGENCY CUSTOMERS</b>													
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
<b>OFF-PEAK CUSTOMERS</b>													
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
<b>SURPLUS CUSTOMERS</b>													
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**

		**** DELIVERING AQUEDUCT ****			
		Santa Rosa	Petaluma	Sonoma	TOTAL
DELIVERED TO:					
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

**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
<b><u>WATER SALES - O&amp;M</u></b>			
1 PRIMES without Subcharges	34,477.4	1,047.21	36,105,147
2 OTHER AGENCY CUSTOMERS	965.3	1,797.88	1,735,530
3 MARIN MUNICIPAL (OFF-PEAK)	4,300.0	1,351.07	5,809,590
4 MARIN MUNICIPAL (SUPPLEMENTAL)	2,568.3	1,351.07	3,469,898
5 SURPLUS CUSTOMERS	96.3	1,279.88	123,206
<b>TOTAL WATER SALES - O&amp;M</b>	42,407.3	N/A	\$47,243,371

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

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<b><u>WATER SALES - Sub-charges</u></b>			
1a Water Management Planning Sub-charge [4.13]	42,407.3	4.10	174,000
1b Watershed Planning/Restoration Sub-charge [4.14]	42,407.3	48.07	2,038,370
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
<b>TOTAL WATER SALES - Subcharges</b>	42,407.3	N/A	\$4,925,270

# 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
<b>WATER SALES - O&amp;M</b>			
1 SANTA ROSA AQUEDUCT	16,351.8	1,047.21	17,123,792

#### Sub-Object 4175, 4176, 4177, and 4178

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<b>WATER SALES - Sub-charges</b>			
1a Water Management Planning Sub-charge [4.13]	16,351.8	4.10	67,093
1b Watershed Planning/Restoration Sub-charge [4.14]	16,351.8	48.07	785,974
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
<b>TOTAL WATER SALES - Subcharges</b>	16,351.8	N/A	\$1,899,133

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<b>CAPITAL CHARGES</b>			
Aqueduct Facilities Capital Charges [4.6 e]	16,351.8	11.00	179,870
<b>BOND AND LOAN CAPITAL CHARGES</b>			
Storage Facilities Capital Charge [4.7]	16,351.8	49.89	815,854
Common Facilities Capital Charge [4.8]	16,351.8	202.31	3,308,134
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
<b>TOTAL WATER SALES - Capital &amp; Bond and Loan Charges</b>	16,351.8	N/A	\$4,303,858

**TOTAL ESTIMATED REVENUE**

**\$23,326,783**

# 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
<b><u>WATER SALES - O&amp;M</u></b>			
1 PETALUMA AQUEDUCT	22,139.2	1,047.21	23,184,459

#### Sub-Object 4175, 4176, 4177, and 4178

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<b><u>WATER SALES - Sub-charges</u></b>			
1a Water Management Planning Sub-charge [4.13]	22,139.2	4.10	90,839
1b Watershed Planning/Restoration Sub-charge [4.14]	22,139.2	48.07	1,064,156
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
<b>TOTAL WATER SALES - Subcharges</b>	22,139.2	N/A	\$2,571,297

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<b><u>CAPITAL CHARGES</u></b>			
Aqueduct Facilities Capital Charges [4.6 e]	22,139.2	0.00	0
<b><u>BOND AND LOAN CAPITAL CHARGES</u></b>			
Storage Facilities Capital Charge [4.7]	22,139.2	49.89	1,104,612
Common Facilities Capital Charge [4.8]	22,139.2	202.31	4,478,990
Petaluma Aqueduct Facilities Capital Charges [4.6 b]	22,139.2	15.49	342,925
Sonoma Aqueduct Facilities Capital Charges [4.6 b]	22,139.2	0.00	0
<b>TOTAL WATER SALES - Capital &amp; Bond and Loan Charges</b>	22,139.2	N/A	\$5,926,527

**TOTAL ESTIMATED REVENUE**

**\$31,682,283**

**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
<b><u>WATER SALES - O&amp;M</u></b>			
1 SONOMA AQUEDUCT	3,564.8	1,047.21	3,733,090

**Sub-Object 4175, 4176, 4177, and 4178**

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<b><u>WATER SALES - Sub-charges</u></b>			
1a Water Management Planning Sub-charge [4.13]	3,564.8	4.10	14,627
1b Watershed Planning/Restoration Sub-charge [4.14]	3,564.8	48.07	171,347
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
<b>TOTAL WATER SALES - Subcharges</b>	3,564.8	N/A	\$414,022

REVENUE CATEGORY	ESTIMATED ACRE FEET DELIVERED	ESTIMATED RATES	ESTIMATED REVENUE
<b><u>CAPITAL CHARGES</u></b>			
Aqueduct Facilities Capital Charges [4.6 e]	3,564.8	34.90	124,411
<b><u>BOND AND LOAN CAPITAL CHARGES</u></b>			
Storage Facilities Capital Charge [4.7]	3,564.8	49.89	177,861
Common Facilities Capital Charge [4.8]	3,564.8	202.31	721,193
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
<b>TOTAL WATER SALES - Capital &amp; Bond and Loan Charges</b>	3,564.8	N/A	\$1,538,780

**TOTAL ESTIMATED REVENUE                      \$5,685,892**

**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
<b>BEGINNING FUND BALANCE</b>	<b>12,327,122</b>	<b>14,640,955</b>		<b>6,610,937</b>		

**REVENUES**

**USE OF MONEY / PROPERTY**

44002 Interest on Pooled Cash	963,245	285,142	285,142	182,867	(102,275)	(35.87%)
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
<b>SUBTOTAL</b>	<b>1,823,989</b>	<b>285,142</b>	<b>285,142</b>	<b>182,867</b>	<b>(102,275)</b>	<b>(35.87%)</b>

**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
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**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	47,243,371	1,557,370	3.41%
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	6,086,807	2,197,649	56.51%
45324 Storage Fac Rev Bond Chg	883,734	932,557	932,557	1,501,096	568,539	60.97%
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	342,925	342,925	N/A
45327 Santa Rosa Aqueduct Cap Chg	321,676	299,408	299,408	312,472	13,064	4.36%
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	824,587	332,403	67.54%
45331 Water Mgmt Plan/Restore Chg	0	15,000	15,000	174,000	159,000	1060.00%
45332 Watershed Plan/Restore Chg	1,509,849	1,714,950	1,714,950	2,038,370	323,420	18.86%
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
<b>SUBTOTAL</b>	<b>48,352,664</b>	<b>56,328,487</b>	<b>56,328,487</b>	<b>61,990,033</b>	<b>5,661,546</b>	<b>10.05%</b>

## 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
<b><u>MISCELLANEOUS REVENUES</u></b>						
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
<b><u>OTHER FINANCING SOURCES</u></b>						
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
<b><u>SPECIAL ITEMS</u></b>						
48004 Residual Equity Transfers	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>50,190,614</b>	<b>56,753,463</b>	<b>56,613,629</b>	<b>62,172,900</b>	<b>5,559,271</b>	<b>9.82%</b>
<b>EXPENDITURES</b>						
<b><u>SERVICES AND SUPPLIES</u></b>						
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%

## 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	2,525,700	334,351	15.26%
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	10,368,421	(1,662,839)	(13.82%)
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	46,001,169	729,996	1.61%
<b>OTHER CHARGES</b>						
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%



## 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
<b>FIXED ASSETS</b>						
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%
<b>OTHER FINANCING USES</b>						
57011 Transfers Out - within a Fund	10,169,217	10,522,486	10,522,486	14,626,662	4,104,176	39.00%
57012 Transfers Out - btw Govtl Fund	0	0	0	0	0	N/A
SUBTOTAL	10,169,217	10,522,486	10,522,486	14,626,662	4,104,176	39.00%
<b>APPROP. FOR CONTINGENCIES</b>						
55011 Appropriation for Contingency	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>REMIBURSEMENTS</b>						
58010 Reimb. - General	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>ADMIN. CONTROL ACCOUNT</b>						
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
<b>TOTAL EXPENDITURES</b>	<b>57,159,697</b>	<b>72,352,481</b>	<b>63,503,959</b>	<b>68,842,401</b>	<b>5,338,442</b>	<b>8.41%</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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					
<b>ENDING FUND BALANCE</b>	<b>14,640,955</b>	<b>6,610,937</b>		<b>7,510,436</b>		

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

11,661,685  
(4,151,248)

**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
<u>51061 Maintenance - Equipment</u>	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.					
<u>51211 Legal Services</u>	18,576	50,000	50,000	0	0.00%
Reflects five year average expenditures.					
<u>51231 Testing/Analysis</u>	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.					
<u>51402 Rents and Leases - Heavy Eqt</u>	577,824	400,000	575,000	175,000	43.75%
Increase to align with FY23/24 actuals.					
<u>51509 SCADA System Contributions</u>	877,390	2,191,349	2,525,700	334,351	15.26%
Increase attributable to water transmission system's share of SCADA maintenance expenses and capital project costs.					
<u>51803 Other Contract Services</u>	8,380,773	12,031,260	10,368,421	(1,662,839)	-13.82%
Decrease attributable to deferring cathodic protection and tank recoats.					
<u>51917 District Operations Chgs</u>	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.					
<u>51921 Equipment Usage Charges</u>	1,619,248	1,100,000	1,205,000	105,000	9.55%
Reflects five year average expenditures.					
<u>52072 Chemicals</u>	1,134,472	1,200,000	1,199,329	(671)	-0.06%
Costs expected to remain stable after several years of large increases.					
<u>52193 Utilities - Electric</u>	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.					

2025-26

Water Transmission System Agency Fund

51061 Maintenance - Equipment		AMOUNT
	<u>O&amp;M Routine Maintenance</u>	
1	Electrical/Instrumentation/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
	<u>O&amp;M Projects</u>	
9	Electric Vehicle Charging Station for Water Ed	15,000
10	Pump 9 Replacement	1,209,400
	<u>Emergency Management Program/Security</u>	
11	Emergency Inventory Procurement	200,000
12	TAC Emergency Coordination Committee (Grand Jury)	25,000
	<u>Other</u>	
13	Santa Rosa Plain Well Monitoring Program (SW Wells)	10,000
14	Wohler Mirabel Groundwater Monitoring	15,000
		<u>\$ 2,664,400</u>

51509 SCADA System Contributions		AMOUNT
1	SCADA System Contributions	2,525,700
		<u>\$ 2,525,700</u>

51803 Other Contract Services		AMOUNT
1	<u>O&amp;M Routine Maintenance</u> Various Routine Contracts	465,000
2	<u>Implementation</u> As-Needed Dive Services	60,000
3	Asset Management Program	250,000
4	Cathodic Protection - Maintenance	50,000
5	Cathodic Protection - Site Assessment and Design Support	50,000
6	Cathodic Protection Assessment	982,733
7	Cathodic Protection - SR/Cotati	355,000
8	Hazardous Materials Management	50,000
9	Riverfront Park Maintenance - Regional Parks	100,000
10	Lease Agreements	35,000
11	Tank Maintenance Program	1,400,548
12	Tank Recoating Program	3,874,800
13	TPW Pavement Preservation Program	25,000
14	<u>Advocacy</u> Community Outreach Program	40,000
15	IRWM North Coast	70,000
16	Government Affairs - Legislative Program	155,000
17	<u>Studies/Planning</u> Arc Flash Studies	116,840
18	Collector Capacity Study	250,000
19	Natural Hazard Reliability Study	50,000
21	Planning Studies	30,000
22	Regional Water Supply Resiliency Study	250,000
23	System Monitoring Program	20,000
24	Transmission System Condition Assessments	316,000
25	Water System Comprehensive Master Plan	400,000
27	Watershed Water Quality Study - LBNL	210,000
28	Watershed Water Quality Study - USGS	187,500
29	Wohler-Mirabel Flood Resilience Alternatives Evaluation	380,000
30	Wohler/Mirabel Groundwater Model Update and Supporting Stur	20,000
		<hr/> \$ 10,368,421

## 51803 Other Contract Services & 53501 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 anticipated to go-live in the spring 2024.

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 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.

### 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.

## **51803 Other Contract Services & 53501 Contributions Project Information**

**FY25-26  
2,525,700**

### **SCADA System Contributions**

SCADA software and hardware: This project is a continuation of ongoing work to upgrade SCADA system equipment and software. The scope of this project is to reassess and revamp programming standards to accommodate current technologies as well as implement these new standards to streamline maintenance and operations.

During FY21/22, we were able to complete much of the background work necessary to upgrade our SCADA system. This includes documenting the logic embedded in our 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 and will be completing reporting requirements.

In FY23/24, we cut-over multiple new sites to a 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, 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 and 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 (switches, routers, power supplies, and new dedicated ISP connections), and should be ready to begin installation of new SCADA radio equipment

### **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**

**3,874,800**

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.

## 51803 Other Contract Services & 53501 Contributions Project Information

FY25-26

### 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.

#### Natural Hazard Reliability Study

50,000

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

250,000

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 resiliency 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.

## **51803 Other Contract Services & 53501 Contributions Project Information**

**FY25-26**

### **Transmission System Condition Assessments**

**316,000**

During FY24/25, Sonoma Water under the Asset Management Program developed an Aqueduct Condition Assessment report that 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.

### **Water System Comprehensive Master Plan**

**400,000**

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.

### **Watershed Water Quality Monitoring - USGS and LBNL**

**397,500**

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



**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
<b>BEGINNING FUND BALANCE</b>	<b>381,063</b>	<b>344,187</b>		<b>222,405</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
44002 Interest on Pooled Cash	12,328	7,366	7,366	4,552	(2,814)	(38.20%)
44050 Unrealized Gains and Losses	13,774	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>26,102</b>	<b>7,366</b>	<b>7,366</b>	<b>4,552</b>	<b>(2,814)</b>	<b>(38.20%)</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
42619 Town of Windsor	0	852	852	9,979	9,127	1071.47%
<b>SUBTOTAL</b>	<b>0</b>	<b>852</b>	<b>852</b>	<b>9,979</b>	<b>9,127</b>	<b>1071.47%</b>
<b>CHARGES FOR SERVICES</b>						
45301 Charges for Services	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>						
47101 Transfers In - within a Fund	0	15,000	15,000	174,000	159,000	1060.00%
47102 Transfers In - btw Govtl Func	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>174,000</b>	<b>159,000</b>	<b>1060.00%</b>
<b>TOTAL REVENUES</b>	<b>26,102</b>	<b>23,218</b>	<b>23,218</b>	<b>188,531</b>	<b>165,313</b>	<b>712.01%</b>
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
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 Expenses	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	100,000	55,000	122.22%
51921 Equipment Usage Charges	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>29,716</b>	<b>145,000</b>	<b>145,000</b>	<b>330,000</b>	<b>185,000</b>	<b>127.59%</b>
<b>OTHER CHARGES</b>						
53103 Interest on LT Debt	0	0	0	0	0	N/A
53501 Contributions	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING USES</b>						
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
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>29,716</b>	<b>145,000</b>	<b>145,000</b>	<b>330,000</b>	<b>185,000</b>	<b>127.59%</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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					
<b>ENDING FUND BALANCE</b>	<b>344,187</b>	<b>222,405</b>		<b>80,936</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>12,804,811</b>	<b>10,444,099</b>		<b>3,882,765</b>		
<b>REVENUES</b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
44002 Interest on Pooled Cash	422,645	119,377	119,377	72,887	(46,490)	(38.94%)
44050 Unrealized Gains and Losses	505,094	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>927,739</b>	<b>119,377</b>	<b>119,377</b>	<b>72,887</b>	<b>(46,490)</b>	<b>(38.94%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>						
42461 Federal Other Funding	0	0	0	0	0	N/A
42619 Town of Windsor	91,162	97,387	97,387	116,898	19,510	20.03%
<b>SUBTOTAL</b>	<b>91,162</b>	<b>97,387</b>	<b>97,387</b>	<b>116,898</b>	<b>19,510</b>	<b>20.03%</b>
<b><u>CHARGES FOR SERVICES</u></b>						
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%
<b>Subtotal Charges for Service</b>	<b>61,024</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0.00%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>						
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 Reveni	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>						
47101 Transfers In - within a Fund	1,509,605	1,714,950	1,714,950	2,038,370	323,420	18.86%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>1,509,605</b>	<b>1,714,950</b>	<b>1,714,950</b>	<b>2,038,370</b>	<b>323,420</b>	<b>18.86%</b>
<b>TOTAL REVENUES</b>	<b>2,589,530</b>	<b>1,971,714</b>	<b>1,971,714</b>	<b>2,268,155</b>	<b>296,441</b>	<b>15.03%</b>
<b>EXPENDITURES</b>						
<b><u>SERVICES AND SUPPLIES</u></b>						
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	2,093,000	1,555,000	289.03%
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

## 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 Expense	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
<b>SUBTOTAL</b>	<b>4,045,890</b>	<b>6,779,810</b>	<b>2,961,300</b>	<b>5,230,370</b>	<b>2,269,070</b>	<b>76.62%</b>
<b>OTHER CHARGES</b>						
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
<b>SUBTOTAL</b>	<b>208,507</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0.00%</b>
<b>REIMBURSEMENTS</b>						
58010 Reimb. - General	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>FIXED ASSETS</b>						
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
<b>SUBTOTAL</b>	<b>162,522</b>	<b>1,753,239</b>	<b>488,000</b>	<b>0</b>	<b>(488,000)</b>	<b>(100.00%)</b>
<b>OTHER FINANCING USES</b>						
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
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>4,416,919</b>	<b>8,541,049</b>	<b>3,457,300</b>	<b>5,238,370</b>	<b>1,781,070</b>	<b>51.52%</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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				
<b>ENDING FUND BALANCE</b>	<b>10,444,099</b>	<b>3,882,765</b>		<b>920,550</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>753,070</b>	<b>(13,256)</b>		<b>(5,097)</b>		
<b><u>REVENUES</u></b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
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%)
<b><u>INTERGOVERNMENTAL REVENUE</u></b>						
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
<b><u>CHARGES FOR SERVICES</u></b>						
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
<b><u>MISCELLANEOUS REVENUE</u></b>						
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
<b><u>OTHER FINANCING SOURCES</u></b>						
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
<b>TOTAL REVENUES</b>	<b>51,144</b>	<b>8,158</b>	<b>8,158</b>	<b>6,344</b>	<b>(1,814)</b>	<b>(22.24%)</b>

**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

## 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
<b>OTHER CHARGES</b>						
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%)
<b>FIXED ASSETS</b>						
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
<b>OTHER FINANCING USES</b>						
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
<b>TOTAL EXPENDITURES</b>	<b>270,858</b>	<b>6,000</b>	<b>31,000</b>	<b>6,000</b>	<b>(25,000)</b>	<b>(80.65%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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				
<b>ENDING FUND BALANCE</b>	<b>(13,256)</b>	<b>(5,097)</b>		<b>1,247</b>		

**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
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<b>BEGINNING FUND BALANCE</b>	<b>398,903</b>	<b>48,878</b>		<b>65,671</b>		
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**REVENUES**

**USE OF MONEY / PROPERTY**

44002 Interest on Pooled Cash	17,139	2,563	2,563	1,804	(759)	(29.61%)
44050 Unrealized Gains and Losses	19,743	0	0	0	0	N/A
44201 Royalties	3	0	0	0	0	N/A

<b>SUBTOTAL</b>	<b>36,885</b>	<b>2,563</b>	<b>2,563</b>	<b>1,804</b>	<b>(759)</b>	<b>(29.61%)</b>
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**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

<b>SUBTOTAL</b>	<b>267,361</b>	<b>2,530,731</b>	<b>1,181,176</b>	<b>228,237</b>	<b>(952,939)</b>	<b>(80.68%)</b>
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**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

<b>SUBTOTAL</b>	<b>46,262</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>0</b>	<b>0.00%</b>
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**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

<b>SUBTOTAL</b>	<b>14,498</b>	<b>58,000</b>	<b>58,000</b>	<b>316,000</b>	<b>258,000</b>	<b>444.83%</b>
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**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

<b>SUBTOTAL</b>	<b>2,270,233</b>	<b>2,550,140</b>	<b>2,550,140</b>	<b>2,706,900</b>	<b>156,760</b>	<b>6.15%</b>
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<b>TOTAL REVENUES</b>	<b>2,635,239</b>	<b>5,183,434</b>	<b>3,833,879</b>	<b>3,294,941</b>	<b>(538,938)</b>	<b>(14.06%)</b>
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**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

## 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
<b>SUBTOTAL</b>	<b>2,897,937</b>	<b>3,266,651</b>	<b>2,868,500</b>	<b>3,305,900</b>	<b>437,400</b>	<b>15.25%</b>
<b>OTHER CHARGES</b>						
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
<b>SUBTOTAL</b>	<b>62,497</b>	<b>2,299,990</b>	<b>1,026,000</b>	<b>0</b>	<b>(1,026,000)</b>	<b>(100.00%)</b>
<b>OTHER FINANCING USES</b>						
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
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>2,960,433</b>	<b>5,566,641</b>	<b>3,894,500</b>	<b>3,305,900</b>	<b>(588,600)</b>	<b>(15.11%)</b>

## 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

<b>ENDING FUND BALANCE</b>	<b>48,878</b>	<b>65,671</b>	<b>54,712</b>
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## Water Transmission Budget

2025-26

### 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



## Water Transmission Budget

2025-26

### Itemized Detail for Subfunds Consulting/Contractual Services

	Budget FY25-26
<u>Landscape Resiliency:</u> 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
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	\$ 843,000
<b><u>Recycled Water and Local Supply</u></b>	
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.	\$ -
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	\$ -
<b><u>Water Conservation</u></b>	
<b><u>51241-Outside Printing and Binding</u></b>	
WUE/Water Ed Program materials, Eco-Friendly Garden Tour materials, Water Smart Plant Label materials.	\$ 41,000
<b><u>51602-Business Travel/Mileage</u></b>	
Attend local and statewide meetings representing the Partnership and Sonoma Water.	\$ 13,000
<b><u>51803-Other Contract Services</u></b>	
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
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	\$ 498,400

## 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-Marín 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. \$ 15,000

Participation in national/statewide studies such as those conducted by CalWEP and AWE.

\$ 166,500

Total \$ 3,305,900

**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
<b>BEGINNING FUND BALANCE</b>	<b>9,662,681</b>	<b>10,305,302</b>		<b>10,097,733</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
44002 Interest on Pooled Cash	309,932	314,171	314,171	310,280	(3,891)	(1.24%)
44003 Other Interest Earnings	0	0	0	0	0	N/A
44050 Unrealized Gains & Losses	326,898	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>636,830</b>	<b>314,171</b>	<b>314,171</b>	<b>310,280</b>	<b>(3,891)</b>	<b>(1.24%)</b>
<b>MISCELLANEOUS REVENUES</b>						
46040 Miscellaneous Revenue	0	0	0	0	0	N/A
46021 Capital Grants - Federal	0	0	0	0	0	N/A
46029 Donations/Contributions	0	0	0	0	0	N/A
46050 Cancelled/Stale Dated Vouchers	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>						
49002 Advances	0	0	0	0	0	N/A
49003 Advances Clearing	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>						
47101 Transfers In - within a Fund	321,676	299,408	299,408	312,472	13,064	4.36%
47102 Transfers In - between Govt Units	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>321,676</b>	<b>299,408</b>	<b>299,408</b>	<b>312,472</b>	<b>13,064</b>	<b>4.36%</b>
<b>SPECIAL ITEMS</b>						
48004 Residual Equity Transfer	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>958,506</b>	<b>613,579</b>	<b>613,579</b>	<b>622,752</b>	<b>9,173</b>	<b>1.49%</b>
<b>EXPENDITURES</b>						
<b>OTHER CHARGES</b>						
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
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>FIXED ASSETS</b>						
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	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 - Intangible	0	0	0	0	0	N/A
19851 Intangible Assets - Non-Depreciable	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>821,148</b>	<b>0</b>	<b>130,247</b>	<b>130,247</b>	<b>N/A</b>

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
<b>OTHER FINANCING USES</b>						
57011 Transfers Out - within a	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>821,148</b>	<b>0</b>	<b>130,247</b>	<b>130,247</b>	<b>N/A</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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		
<b>ENDING FUND BALANCE</b>	<b>10,305,302</b>	<b>10,097,733</b>		<b>10,590,238</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>7,672,321</b>	<b>3,817,392</b>		<b>1,774,674</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
44002 Interest on Pooled Cash	234,550	104,762	104,762	28,608	(76,154)	(72.69%)
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	28,608	(76,154)	(72.69%)
<b>MISCELLANEOUS REVENUE</b>						
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
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>						
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
<b>OTHER FINANCING SOURCES</b>						
47101 Transfers In - within a Fund	80,657	0	0	0	0	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	1,450,000	1,450,000	N/A
SUBTOTAL	80,657	0	0	1,450,000	1,450,000	N/A
<b>TOTAL REVENUES</b>	<b>818,544</b>	<b>2,238,900</b>	<b>104,762</b>	<b>1,478,608</b>	<b>1,373,846</b>	<b>1311.39%</b>
<b>EXPENDITURES</b>						
<b>OTHER CHARGES</b>						
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
<b>FIXED ASSETS</b>						
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	4,281,618	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	4,281,618	2,841,016	3,119,107	278,091	9.79%

## 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
<b><u>SPECIAL ITEMS</u></b>						
56030 Residual Equity Transfers	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b><u>OTHER FINANCING USES</u></b>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>814,033</b>	<b>4,281,618</b>	<b>2,841,016</b>	<b>3,119,107</b>	<b>278,091</b>	<b>9.79%</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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					
<b>ENDING FUND BALANCE</b>	<b>3,817,392</b>	<b>1,774,674</b>		<b>134,174</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>43,111</b>	<b>208,414</b>		<b>151,556</b>		
<b><u>REVENUES</u></b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
44002 Interest on Pooled Cash	75,540	1,615	1,615	7,862	6,247	386.70%
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	386.70%
<b><u>MISCELLANEOUS REVENUES</u></b>						
46200 Transfers In - within a Fund	(46)	0	0	0	0	N/A
SUBTOTAL	(46)	0	0	0	0	N/A
<b><u>OTHER FINANCING SOURCES</u></b>						
47101 Transfers In - within a Fund	275,741	116,752	116,752	118,191	1,438	1.23%
47102 Transfers In - btw Govtl Func	0	95,000	95,000	95,000	0	0.00%
SUBTOTAL	275,741	211,752	211,752	213,191	1,438	0.68%
<b><u>SPECIAL ITEMS</u></b>						
48004 Residual Equity Transfers	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>351,916</b>	<b>213,368</b>	<b>213,368</b>	<b>221,053</b>	<b>7,685</b>	<b>3.60%</b>
<b><u>EXPENDITURES</u></b>						
<b><u>OTHER CHARGES</u></b>						
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
<b><u>FIXED ASSETS</u></b>						
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%)

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
<b>OTHER FINANCING USES</b>						
57011 Transfers Out - within a Func	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>212,041</b>	<b>270,225</b>	<b>173,200</b>	<b>0</b>	<b>(173,200)</b>	<b>(100.00%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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		
<b>ENDING FUND BALANCE</b>	<b>208,414</b>	<b>151,556</b>		<b>372,609</b>		



# 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
<b>BEGINNING FUND BALANCE</b>	<b>2,225,427</b>	<b>2,390,075</b>		<b>663,241</b>		
<b>REVENUES</b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
44002 Interest on Pooled Cash	76,546	262	262	12,061	11,799	4509.18%
44050 Unrealized Gains & Losses	46,828	0	0	0	0	N/A
SUBTOTAL	123,374	262	262	12,061	11,799	4509.18%
<b><u>MISCELLANEOUS REVENUE</u></b>						
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
<b><u>SPECIAL ITEMS</u></b>						
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
<b><u>ADMINISTRATIVE CONTROL</u></b>						
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
<b><u>OTHER FINANCING SOURCES</u></b>						
47101 Transfers In - within a Fund	77,000	55,000	55,000	1,470,000	1,415,000	2572.73%
47102 Transfers In - btw Govtl Funds	0	1,232,000	1,232,000	100,000	(1,132,000)	(91.88%)
SUBTOTAL	77,000	1,287,000	1,287,000	1,570,000	283,000	21.99%
<b>TOTAL REVENUES</b>	<b>219,705</b>	<b>1,287,262</b>	<b>1,287,262</b>	<b>1,582,061</b>	<b>294,799</b>	<b>22.90%</b>

## 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

## 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
<b><u>FIXED ASSETS</u></b>						
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%
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>						
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
<b><u>OTHER FINANCING USES</u></b>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>227,635</b>	<b>3,014,096</b>	<b>1,245,086</b>	<b>2,104,967</b>	<b>859,881</b>	<b>69.06%</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
Repayment of Loan from SR Aqueduct Cal	0	0		0		
Princ. Pymnt on loan from SR Aqueduct Cal	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		
<b>ENDING FUND BALANCE</b>	<b>2,390,075</b>	<b>663,241</b>		<b>140,334</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>11,595,612</b>	<b>11,311,998</b>		<b>2,343,855</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
44002 Interest on Pooled Cash	323,616	103,245	103,245	77,564	(25,681)	(24.87%)
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	77,564	(25,681)	(24.87%)
<b>CHARGES FOR SERVICES</b>						
45062 Construct/Bldg Permit Rvw Svc	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>MISCELLANEOUS REVENUES</b>						
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
SUBTOTAL	2,327,469	3,174,592	0	0	0	N/A
<b>ADMINISTRATIVE CONTROL</b>						
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
<b>OTHER FINANCING SOURCES</b>						
47101 Transfers In - within a Fund	3,619,858	5,078,000	5,078,000	12,500,000	7,422,000	146.16%
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	3,619,858	5,078,000	5,078,000	12,500,000	7,422,000	146.16%
<b>TOTAL REVENUES</b>	<b>6,559,395</b>	<b>8,355,837</b>	<b>5,181,245</b>	<b>12,577,564</b>	<b>7,396,319</b>	<b>142.75%</b>

**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
19832 CIP - Infrastructure	4,016,308	16,179,160	11,403,800	14,427,467	3,023,667	26.51%

## 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
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	14,427,467	3,023,667	26.51%
<b>OTHER FINANCING USES</b>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>						
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
<b>TOTAL EXPENDITURES</b>	<b>4,784,737</b>	<b>17,323,980</b>	<b>11,403,800</b>	<b>14,427,467</b>	<b>3,023,667</b>	<b>26.51%</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
Loan from Petaluma Aqueduct Capital Fund	0	0		0		
Technical Adjustments - BRO's	0	0		0		
Principal payment on Loan from Petaluma /	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		
<b>ENDING FUND BALANCE</b>	<b>11,311,998</b>	<b>2,343,855</b>		<b>493,952</b>		

# 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
<b>BEGINNING FUND BALANCE</b>	<b>28,669</b>	<b>29,711</b>		<b>30,682</b>		
<b>REVENUES</b>						
<u><b>USE OF MONEY / PROPERTY</b></u>						
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
<b>SUBTOTAL</b>	<b>2,163</b>	<b>971</b>	<b>971</b>	<b>934</b>	<b>(36)</b>	<b>(3.72%)</b>
<u><b>INTERGOVERNMENTAL REVENUE</b></u>						
42610 Other Governmental Agencies	52,545	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>52,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<u><b>OTHER FINANCING SOURCES</b></u>						
47101 Transfers In - within a Fund	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>54,708</b>	<b>971</b>	<b>971</b>	<b>934</b>	<b>(36)</b>	<b>(3.72%)</b>
<b>EXPENDITURES</b>						
<u><b>OTHER CHARGES</b></u>						
53501 Contributions	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<u><b>OTHER FINANCING USES</b></u>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
Unrealized Gain/ Loss (GASB 31)	(1,121)	0				
Post Audit Adjustment	(52,545)	0				
Post Audit Adjustment	0	0				
Rounding	0	0				
<b>ENDING FUND BALANCE</b>	<b>29,711</b>	<b>30,682</b>		<b>31,616</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>\$480,004</b>	<b>\$550,566</b>		<b>\$159,026</b>		
<b>REVENUES</b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
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
<b>SUBTOTAL</b>	<b>91,400</b>	<b>10,425</b>	<b>10,425</b>	<b>2,651</b>	<b>(7,774)</b>	<b>(74.57%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>						
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
<b>SUBTOTAL</b>	<b>1,196,268</b>	<b>1,196,267</b>	<b>1,196,267</b>	<b>1,196,269</b>	<b>2</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>1,287,668</b>	<b>1,206,692</b>	<b>1,206,692</b>	<b>1,198,920</b>	<b>(7,772)</b>	<b>(0.64%)</b>
<b>EXPENDITURES</b>						
<b><u>OTHER CHARGES</u></b>						
53103 Interest on LT Debt	128,407	102,759	102,759	76,390	(26,369)	(25.66%)
<b>SUBTOTAL</b>	<b>128,407</b>	<b>102,759</b>	<b>102,759</b>	<b>76,390</b>	<b>(26,369)</b>	<b>(25.66%)</b>
<b><u>OTHER FINANCING USES</u></b>						
57011 Transfers Out - within a Fund	120,000	558,000	558,000	300,000	(258,000)	(46.24%)
<b>SUBTOTAL</b>	<b>120,000</b>	<b>558,000</b>	<b>558,000</b>	<b>300,000</b>	<b>(258,000)</b>	<b>(46.24%)</b>
<b><u>ADMIN. CONTROL ACCOUNT</u></b>						
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%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>248,407</b>	<b>660,759</b>	<b>660,759</b>	<b>376,390</b>	<b>(284,369)</b>	<b>(43.04%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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		
<b>ENDING FUND BALANCE</b>	<b>\$550,566</b>	<b>\$159,026</b>		<b>\$17,712</b>		

**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
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<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>	<b>\$1,314,661</b>		<b>\$1,314,661</b>		
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**REVENUES**

**USE OF MONEY / PROPERTY**

44002 Interest on Pooled Cash	0	0	0	39,440	39,440	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
<b>SUBTOTAL</b>	<b>45,058</b>	<b>0</b>	<b>0</b>	<b>39,440</b>	<b>39,440</b>	<b>N/A</b>

**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>45,058</b>	<b>0</b>	<b>0</b>	<b>39,440</b>	<b>39,440</b>	<b>N/A</b>

**EXPENDITURES**

**OTHER FINANCING USES**

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

**Adjustments to Reserves/Encumbrances:**

Increase in Reserve	1,314,661	0	(39,440)
Unrealized Gain/ Loss (GASB 31)	(45,058)	0	
Rounding	0	0	

<b>ENDING FUND BALANCE</b>	<b>\$1,314,661</b>	<b>\$1,314,661</b>		<b>\$1,314,661</b>		
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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
<b>BEGINNING FUND BALANCE</b>	<b>(\$17,071)</b>	<b>\$8,666</b>		<b>\$21,216</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
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
<b>SUBTOTAL</b>	<b>35,343</b>	<b>329</b>	<b>329</b>	<b>594</b>	<b>265</b>	<b>80.54%</b>
<b>Miscellaneous Revenues</b>						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>						
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
<b>SUBTOTAL</b>	<b>477,198</b>	<b>476,590</b>	<b>476,590</b>	<b>471,733</b>	<b>(4,856)</b>	<b>(1.02%)</b>
<b>TOTAL REVENUES</b>	<b>512,541</b>	<b>476,919</b>	<b>476,919</b>	<b>472,328</b>	<b>(4,591)</b>	<b>(0.96%)</b>
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
51242 Bank Charges	1,179	1,500	1,500	1,500	0	0.00%
<b>SUBTOTAL</b>	<b>1,179</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.00%</b>
<b>OTHER CHARGES</b>						
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
<b>SUBTOTAL</b>	<b>133,053</b>	<b>136,385</b>	<b>136,385</b>	<b>122,558</b>	<b>(13,827)</b>	<b>(10.14%)</b>
<b>OTHER FINANCING USES</b>						
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
<b>SUBTOTAL</b>	<b>47,000</b>	<b>55,000</b>	<b>55,000</b>	<b>70,000</b>	<b>15,000</b>	<b>27.27%</b>
<b>ADMIN. CONTROL ACCOUNT</b>						
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%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>181,231</b>	<b>192,885</b>	<b>192,885</b>	<b>194,058</b>	<b>1,173</b>	<b>0.61%</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
Change in Principal due to Bond Reallocation	0					
Change in Bond Premium due to Bond Reallc	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)				
<b>ENDING FUND BALANCE</b>	<b>\$8,666</b>	<b>\$21,216</b>		<b>\$18,399</b>		



**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
<b>BEG. FUND BALANCE</b>	<b>\$178,906</b>	<b>\$159,769</b>		<b>\$67,868</b>		
<b>REVENUES</b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
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
<b>SUBTOTAL</b>	<b>46,621</b>	<b>3,390</b>	<b>3,390</b>	<b>1,510</b>	<b>(1,881)</b>	<b>(55.47%)</b>
<b><u>MISCELLANEOUS REVENUES</u></b>						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>						
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
<b>SUBTOTAL</b>	<b>1,228,700</b>	<b>1,228,157</b>	<b>1,228,157</b>	<b>1,218,046</b>	<b>(10,112)</b>	<b>(0.82%)</b>
<b>TOTAL REVENUES</b>	<b>1,275,321</b>	<b>1,231,548</b>	<b>1,231,548</b>	<b>1,219,555</b>	<b>(11,993)</b>	<b>(0.97%)</b>
<b>EXPENDITURES</b>						
<b><u>SERVICES AND SUPPLIES</u></b>						
51242 Bank Charges	2,047	2,500	2,500	2,500	0	0.00%
<b>SUBTOTAL</b>	<b>2,047</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>						
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
<b>SUBTOTAL</b>	<b>399,036</b>	<b>396,691</b>	<b>396,691</b>	<b>363,252</b>	<b>(33,439)</b>	<b>(8.43%)</b>
<b><u>OTHER FINANCING USES</u></b>						
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
<b>SUBTOTAL</b>	<b>200,000</b>	<b>260,000</b>	<b>260,000</b>	<b>200,000</b>	<b>(60,000)</b>	<b>(23.08%)</b>
<b><u>ADMIN. CONTROL ACCOUNT</u></b>						
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%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>601,082</b>	<b>659,191</b>	<b>659,191</b>	<b>565,752</b>	<b>(93,439)</b>	<b>(14.17%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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		
<b>ENDING FUND BALANCE</b>	<b>\$159,769</b>	<b>\$67,868</b>		<b>\$32,768</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>\$24,686</b>	<b>\$5,855</b>		<b>\$6,001</b>		
<b>REVENUES</b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
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
<b>SUBTOTAL</b>	<b>4,380</b>	<b>193</b>	<b>193</b>	<b>182</b>	<b>(11)</b>	<b>(5.93%)</b>
<b><u>MISCELLANEOUS REVENUES</u></b>						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>						
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
<b>SUBTOTAL</b>	<b>37,971</b>	<b>37,971</b>	<b>37,971</b>	<b>37,702</b>	<b>(269)</b>	<b>(0.71%)</b>
<b>TOTAL REVENUES</b>	<b>42,351</b>	<b>38,164</b>	<b>38,164</b>	<b>37,883</b>	<b>(281)</b>	<b>(0.74%)</b>
<b>EXPENDITURES</b>						
<b><u>SERVICES AND SUPPLIES</u></b>						
51242 Bank Charges	362	500	500	500	0	0.00%
<b>SUBTOTAL</b>	<b>362</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>						
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
<b>SUBTOTAL</b>	<b>13,078</b>	<b>12,830</b>	<b>12,830</b>	<b>11,846</b>	<b>(984)</b>	<b>(7.67%)</b>
<b><u>OTHER FINANCING USES</u></b>						
57011 Transfers Out - within a Fund	25,000	5,000	5,000	5,000	0	0.00%
<b>SUBTOTAL</b>	<b>25,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<b><u>ADMIN. CONTROL ACCOUNT</u></b>						
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%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>38,440</b>	<b>18,330</b>	<b>18,330</b>	<b>17,346</b>	<b>(984)</b>	<b>(5.37%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
Change in Principal due to Bond Reallocation	0	0		0		
Change in Bond Premium due to Bond Realk	0	0		0		
Accrual of Principal Payment - Revenue Bond	(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		
<b>ENDING FUND BALANCE</b>	<b>\$5,855</b>	<b>\$6,001</b>		<b>\$6,100</b>		

**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
<b>BEG. FUND BALANCE</b>	<b>\$631,233</b>	<b>\$737,241</b>		<b>\$38,313</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
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
<b>SUBTOTAL</b>	<b>41,906</b>	<b>12,852</b>	<b>12,852</b>	<b>993</b>	<b>(11,859)</b>	<b>(92.27%)</b>
<b>MISCELLANEOUS REVENUES</b>						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>						
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
<b>SUBTOTAL</b>	<b>676,992</b>	<b>676,356</b>	<b>676,356</b>	<b>679,114</b>	<b>2,758</b>	<b>0.41%</b>
<b>TOTAL REVENUES</b>	<b>718,898</b>	<b>689,208</b>	<b>689,208</b>	<b>680,107</b>	<b>(9,101)</b>	<b>(1.32%)</b>
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
51242 Bank Charges	2,683	3,000	3,000	3,000	0	0.00%
<b>SUBTOTAL</b>	<b>2,683</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<b>OTHER CHARGES</b>						
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
<b>SUBTOTAL</b>	<b>224,630</b>	<b>264,038</b>	<b>264,038</b>	<b>247,983</b>	<b>(16,055)</b>	<b>(6.08%)</b>
<b>OTHER FINANCING USES</b>						
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
<b>SUBTOTAL</b>	<b>0</b>	<b>800,000</b>	<b>800,000</b>	<b>100,000</b>	<b>(700,000)</b>	<b>(87.50%)</b>
<b>ADMIN. CONTROL ACCOUNT</b>						
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%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>227,313</b>	<b>1,067,038</b>	<b>1,067,038</b>	<b>350,983</b>	<b>(716,055)</b>	<b>(67.11%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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		
<b>ENDING FUND BALANCE</b>	<b>\$737,241</b>	<b>\$38,313</b>		<b>\$27,886</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>\$216,915</b>	<b>\$164,495</b>		<b>\$112,244</b>		
<b>REVENUES</b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
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
<b>SUBTOTAL</b>	<b>18,473</b>	<b>6,389</b>	<b>6,389</b>	<b>2,528</b>	<b>(3,862)</b>	<b>(60.44%)</b>
<b><u>MISCELLANEOUS REVENUES</u></b>						
46200 PY Revenue - Miscellaneous	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,862)</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>						
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
<b>SUBTOTAL</b>	<b>240,651</b>	<b>240,426</b>	<b>240,426</b>	<b>241,406</b>	<b>980</b>	<b>0.41%</b>
<b>TOTAL REVENUES</b>	<b>259,124</b>	<b>246,815</b>	<b>246,815</b>	<b>243,933</b>	<b>(6,744)</b>	<b>(2.73%)</b>
<b>EXPENDITURES</b>						
<b><u>SERVICES AND SUPPLIES</u></b>						
51242 Bank Charges	1,254	1,500	1,500	1,500	0	0.00%
<b>SUBTOTAL</b>	<b>1,254</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>						
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
<b>SUBTOTAL</b>	<b>79,683</b>	<b>93,663</b>	<b>93,663</b>	<b>87,968</b>	<b>(5,695)</b>	<b>(6.08%)</b>
<b><u>OTHER FINANCING USES</u></b>						
57011 Transfers Out - within a Fund	90,000	90,000	90,000	90,000	0	0.00%
<b>SUBTOTAL</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>	<b>0.00%</b>
<b><u>ADMIN. CONTROL ACCOUNT</u></b>						
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%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>170,937</b>	<b>185,163</b>	<b>185,163</b>	<b>179,468</b>	<b>(5,695)</b>	<b>(3.08%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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		
<b>ENDING FUND BALANCE</b>	<b>\$164,495</b>	<b>\$112,244</b>		<b>\$56,259</b>		

**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
<b>BEG. FUND BALANCE</b>	<b>(\$10,443)</b>	<b>\$9,730</b>		<b>\$62,767</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
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
<b>SUBTOTAL</b>	<b>21,071</b>	<b>1,200</b>	<b>1,200</b>	<b>1,299</b>	<b>99</b>	<b>8.26%</b>
<b>MISCELLANEOUS REVENUES</b>						
46200 PY Revenue - Miscellaneous	4,749	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>4,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>	<b>4,749</b>					
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
<b>SUBTOTAL</b>	<b>355,015</b>	<b>451,088</b>	<b>455,967</b>	<b>458,050</b>	<b>2,083</b>	<b>0.46%</b>
<b>SPECIAL ITEMS</b>						
48004 Residual Equity Transfers	432	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>381,267</b>	<b>452,287</b>	<b>457,167</b>	<b>459,348</b>	<b>2,182</b>	<b>0.48%</b>
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
51242 Bank Charges	720	1,000	1,000	1,000	0	0.00%
<b>SUBTOTAL</b>	<b>720</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.00%</b>
<b>OTHER CHARGES</b>						
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
<b>SUBTOTAL</b>	<b>86,947</b>	<b>165,680</b>	<b>165,680</b>	<b>154,190</b>	<b>(11,490)</b>	<b>(6.94%)</b>
<b>SPECIAL ITEMS</b>						
56030 Residual Equity Transfers	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING USES</b>						
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
<b>SUBTOTAL</b>	<b>30,000</b>	<b>1,232,000</b>	<b>1,232,000</b>	<b>100,000</b>	<b>(1,132,000)</b>	<b>(91.88%)</b>
<b>ADMIN. CONTROL ACCOUNT</b>						
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%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>117,667</b>	<b>1,398,680</b>	<b>1,398,680</b>	<b>255,190</b>	<b>(1,143,490)</b>	<b>(81.75%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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		
<b>ENDING FUND BALANCE</b>	<b>\$9,730</b>	<b>\$62,767</b>		<b>\$23,811</b>		

**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
<b>BEG. FUND BALANCE</b>	<b>\$8,405,605</b>	<b>\$5,576,812</b>		<b>\$1,171,317</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
44002 Interest on Pooled Cash	260,878	116,082	116,082	36,699	(79,384)	(68.39%)
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
<b>SUBTOTAL</b>	<b>705,449</b>	<b>116,082</b>	<b>116,082</b>	<b>36,699</b>	<b>(79,384)</b>	<b>(68.39%)</b>
<b>MISCELLANEOUS REVENUES</b>						
46200 PY Revenue - Miscellaneous	27,402	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>27,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>						
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
<b>SUBTOTAL</b>	<b>1,378,983</b>	<b>1,285,442</b>	<b>1,280,562</b>	<b>1,282,250</b>	<b>1,688</b>	<b>0.13%</b>
<b>SPECIAL ITEMS</b>						
48004 Residual Equity Transfers	605	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>2,112,438</b>	<b>1,401,525</b>	<b>1,396,644</b>	<b>1,318,949</b>	<b>(77,695)</b>	<b>(5.56%)</b>
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
51242 Bank Charges	2,688	3,000	3,000	3,000	0	0.00%
<b>SUBTOTAL</b>	<b>2,688</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<b>OTHER CHARGES</b>						
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
<b>SUBTOTAL</b>	<b>579,852</b>	<b>584,533</b>	<b>584,533</b>	<b>558,233</b>	<b>(26,300)</b>	<b>(4.50%)</b>
<b>SPECIAL ITEMS</b>						
56030 Residual Equity Transfers	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING USES</b>						
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
<b>SUBTOTAL</b>	<b>3,299,858</b>	<b>3,460,000</b>	<b>3,460,000</b>	<b>100,000</b>	<b>(3,360,000)</b>	<b>(97.11%)</b>
<b>ADMIN. CONTROL ACCOUNT</b>						
59004 Administrative Control Account	528,630	530,243	525,999	553,767	27,768	5.28%
59005 Admin Control Acct Clearing	(528,630)	(525,999)	(525,999)	(553,767)	(27,768)	5.28%
<b>SUBTOTAL</b>	<b>0</b>	<b>4,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>3,882,398</b>	<b>4,051,777</b>	<b>4,047,533</b>	<b>661,233</b>	<b>(3,386,300)</b>	<b>(83.66%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
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		
<b>ENDING FUND BALANCE</b>	<b>\$5,576,812</b>	<b>\$1,171,317</b>		<b>\$1,275,266</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>\$3,851</b>	<b>\$36,819</b>		<b>\$69,011</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
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
<b>SUBTOTAL</b>	<b>(7,407)</b>	<b>1,678</b>	<b>1,678</b>	<b>2,571</b>	<b>893</b>	<b>53.18%</b>
<b>MISCELLANEOUS REVENUES</b>						
46200 PY Revenue - Miscellaneous	2,552	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>2,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>						
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
<b>SUBTOTAL</b>	<b>234,526</b>	<b>233,940</b>	<b>233,940</b>	<b>236,208</b>	<b>2,268</b>	<b>0.97%</b>
<b>SPECIAL ITEMS</b>						
48004 Residual Equity Transfers	355	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>230,026</b>	<b>235,618</b>	<b>235,618</b>	<b>238,779</b>	<b>3,160</b>	<b>1.34%</b>
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
51242 Bank Charges	530	350	350	600	250	71.43%
<b>SUBTOTAL</b>	<b>530</b>	<b>350</b>	<b>350</b>	<b>600</b>	<b>250</b>	<b>71.43%</b>
<b>OTHER CHARGES</b>						
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
<b>SUBTOTAL</b>	<b>41,606</b>	<b>58,888</b>	<b>58,888</b>	<b>51,678</b>	<b>(7,210)</b>	<b>(12.24%)</b>
<b>SPECIAL ITEMS</b>						
56030 Residual Equity Transfers	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING USES</b>						
57011 Transfers Out - within a Fund	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>ADMIN. CONTROL ACCOUNT</b>						
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%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>42,136</b>	<b>59,238</b>	<b>59,238</b>	<b>52,278</b>	<b>(6,960)</b>	<b>(11.75%)</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
Gain on Refunding	(4,040)	0		0		
Accrual of Principal Payment - Revenue B	(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		
<b>ENDING FUND BALANCE</b>	<b>\$36,819</b>	<b>\$69,011</b>		<b>\$102,392</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		
<b>REVENUES</b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
44002 Interest on Pooled Cash	0	0	0	34,182	34,182	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
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,182</b>	<b>34,182</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>						
47101 Transfers In - within a Fund	0	0	0	342,925	342,925	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,925</b>	<b>342,925</b>	<b>N/A</b>
<b><u>SPECIAL ITEMS</u></b>						
48004 Transfers In - within a Fund	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>377,107</b>	<b>377,107</b>	<b>N/A</b>
<b>EXPENDITURES</b>						
<b><u>SERVICES AND SUPPLIES</u></b>						
51242 Bank Charges	0	0	0	447	447	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>447</b>	<b>447</b>	<b>N/A</b>
<b><u>OTHER CHARGES</u></b>						
53103 Interest on LT Debt	0	0	0	149,458	149,458	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	34,790	34,790	N/A
53109 Capitalized Interest	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,248</b>	<b>184,248</b>	<b>N/A</b>
<b><u>OTHER CHARGES</u></b>						
56030 Interest on LT Debt	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>						
57011 Transfers Out - within a Fund	0	0	0	1,450,000	1,450,000	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>N/A</b>
<b><u>ADMIN. CONTROL ACCOUNT</u></b>						
59004 Administrative Control Account	0	0	0	113,500	113,500	N/A
59005 Admin Control Acct Clearing	0	0	0	(113,500)	(113,500)	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,634,695</b>	<b>1,634,695</b>	<b>N/A</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
(Increase)/Decrease in Bonds Payable						
Principal Payments on Bonds	0	0		0		
Proceeds from issuance	0	0		3,503,850		
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 refund	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		
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$2,246,262</b>		



**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
<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
44002 Interest on Pooled Cash	0	0	0	71,813	71,813	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	71,813	71,813	N/A
<b>OTHER FINANCING SOURCES</b>						
47101 Transfers In - within a Fund	0	0	0	571,312	571,312	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	571,312	571,312	N/A
<b>SPECIAL ITEMS</b>						
48004 Transfers In - within a Fund	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>643,124</b>	<b>643,124</b>	<b>N/A</b>
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
51242 Bank Charges	0	0	0	745	745	N/A
SUBTOTAL	0	0	0	745	745	N/A
<b>OTHER CHARGES</b>						
53103 Interest on LT Debt	0	0	0	248,997	248,997	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	57,960	57,960	N/A
SUBTOTAL	0	0	0	306,957	306,957	N/A
<b>OTHER CHARGES</b>						
56030 Interest on LT Debt	0	0	0	0	0	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>OTHER FINANCING USES</b>						
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
<b>ADMIN. CONTROL ACCOUNT</b>						
59004 Administrative Control Account	0	0	0	189,091	189,091	N/A
59005 Admin Control Acct Clearing	0	0	0	(189,091)	(189,091)	N/A
SUBTOTAL	0	0	0	0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,707,702</b>	<b>1,707,702</b>	<b>N/A</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
Principal payments on bonds	0	0		0		
Proceeds from issuance	0	0		5,837,400		
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				
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$4,772,822</b>		

**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
<b>BEG. FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		
<b>REVENUES</b>						
<b>USE OF MONEY / PROPERTY</b>						
44002 Interest on Pooled Cash	0	0	0	201,023	201,023	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
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,023</b>	<b>201,023</b>	<b>N/A</b>
<b>OTHER FINANCING SOURCES</b>						
47101 Transfers In - within a Fund	0	0	0	2,535,714	2,535,714	N/A
47102 Transfers In - btw Govtl Funds	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,535,714</b>	<b>2,535,714</b>	<b>N/A</b>
<b>SPECIAL ITEMS</b>						
48004 Transfers In - within a Fund	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,736,738</b>	<b>2,736,738</b>	<b>N/A</b>
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
51242 Bank Charges	0	0	0	3,308	3,308	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,308</b>	<b>3,308</b>	<b>N/A</b>
<b>OTHER CHARGES</b>						
53103 Interest on LT Debt	0	0	0	1,105,150	1,105,150	N/A
53104 Other Interest Expense	0	0	0	0	0	N/A
53105 Costs of Issuance	0	0	0	257,250	257,250	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,362,400</b>	<b>1,362,400</b>	<b>N/A</b>
<b>OTHER CHARGES</b>						
56030 Interest on LT Debt	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OTHER FINANCING USES</b>						
57011 Transfers Out - within a Fund	0	0	0	11,800,000	11,800,000	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,800,000</b>	<b>11,800,000</b>	<b>N/A</b>
<b>ADMIN. CONTROL ACCOUNT</b>						
59004 Administrative Control Account	0	0	0	839,261	839,261	N/A
59005 Admin Control Acct Clearing	0	0	0	(839,261)	(839,261)	N/A
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,165,708</b>	<b>13,165,708</b>	<b>N/A</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
Principal payments on bonds	0	0		0		
Proceeds from issuance	0	0		25,908,750		
(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		
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$15,479,780</b>		

**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>2025 A Revenue Bond</b>	<b>44275</b>			<b>44280</b>	<b>44285</b>	<b>44340</b>
PRINCIPAL	839,261	N.A	N.A	189,091	0	113,500
INTEREST	1,105,150	N.A	N.A	248,997	0	149,458
OTHER INTEREST - DEFERRED REFUNDING CHARGE	0	N.A	N.A	0	0	0
FISCAL AGENT FEES	3,308	N.A	N.A	745	0	447
DEBT ISSUANCE COSTS	257,250	N.A	N.A	57,960	0	34,790
Total Individual Bond Payments	2,204,969	N.A	N.A	496,793	0	298,195
Bond Reserve	330,745	N.A	N.A	74,519	0	44,729
<b>Total Individual Bond Debt Service</b>	<b>2,535,714</b>	<b>N.A</b>	<b>N.A</b>	<b>571,312</b>	<b>0</b>	<b>342,925</b>
<b>2015A Revenue Bond</b>	<b>44295</b>			<b>44290</b>	<b>44305</b>	
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
<b>Total Individual Bond Debt Service</b>	<b>1,218,046</b>	<b>N.A</b>	<b>N.A</b>	<b>471,734</b>	<b>37,702</b>	<b>N.A</b>
<b>2019A Revenue Bond</b>	<b>44310</b>			<b>44320</b>	<b>44315</b>	
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
<b>Total Individual Bond Debt Service</b>	<b>679,115</b>	<b>N.A</b>	<b>N.A</b>	<b>N.A</b>	<b>241,406</b>	<b>N.A</b>
<b>2022A Revenue Bond</b>	<b>44335</b>			<b>44325</b>	<b>44330</b>	
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	167,250.00	N.A	N.A	59,746	30,810	N.A
<b>Total Individual Bond Debt Service</b>	<b>1,282,250</b>	<b>N.A</b>	<b>N.A</b>	<b>458,050</b>	<b>236,208</b>	<b>N.A</b>
<b>SRF LOAN</b>	<b>44265</b>					
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
<b>Total SRF Debt Service</b>	<b>1,196,269</b>	<b>N.A</b>	<b>N.A</b>	<b>N.A</b>	<b>N.A</b>	<b>N.A</b>
<b>SRF LOAN RESERVE</b>						
RESERVE		N.A	N.A	N.A	N.A	N.A
<b>Total SRF Debt Service</b>	<b>1,196,269</b>	<b>N.A</b>	<b>N.A</b>	<b>N.A</b>	<b>N.A</b>	<b>N.A</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$6,911,394</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,501,096</b>	<b>\$515,315</b>	<b>\$342,925</b>
LESS REV. FROM N. MARIN REV. BOND CHARGES	824,587					
<b>REMAINING REVENUE REQUIREMENT</b>	<b>\$6,086,807</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,501,096</b>	<b>\$515,315</b>	<b>\$342,925</b>

**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
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**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 Revenue Bonds Charge
REVENUE REQUIREMENT	\$6,086,807.04	\$0	\$0	\$1,501,096	\$515,315	\$342,925
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	<b>\$202.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49.89</b>	<b>\$144.56</b>	<b>\$15.49</b>

**C. CALCULATIONS OF NORTH MARIN REVENUE BONDS CHARGE**

REVENUE REQUIREMENT FOR COMMON FACILITIES DEBT SERVICE ( <i>Remaining Facilities per RA 4.3a2</i> )	\$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 ( <i>Additional Facilities per RA 4.3b9</i> )	4,291,465
N. MARIN'S SHARE (REV. REQMT. FOR COMMON FAC. DEBT SERVICE X (19.9/146.2))	584,132
ESTIMATED WATER DELIVERIES TO NORTH MARIN (IN A.F.)	5,357
NORTH MARIN REVENUE BONDS CHARGE	109.04

**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

FY23/24					
	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	839,261	1,105,150	330,745	260,558	2,535,714
2025A Revenue Bond New Money	839,261	1,105,150	330,745	260,558	2,535,714

**FY 2025-26 BUDGET**  
**Water Transmission System - Fund Balances and Operating Transfers**

Fund	Index	OT Out (57012)	To	OT In (47101)	Fund Bal. (Stmnt.)	Fund Bal. (Cash)	Diff.
Santa Rosa Aq. Capital Fund	44230	0		312,472	10,590,238	10,590,238	(0)
Petaluma Aq. Capital Fund	44235	0		1,450,000	134,174	134,174	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	342,925	2,246,262	2,246,262	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	571,312	4,772,823	4,772,822	(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	11,800,000	Common Facilities	2,535,714	15,479,779	15,479,780	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	1,275,266	1,275,266	0
State Loan Debt Service	44265	300,000	Common Facilities	1,196,269	17,712	17,712	0
State Loan Reserve	44270	0		0	1,314,661	1,314,661	0
Capital Lease Financing		0		0	0	0	0
Agency Fund (Discretionary)	44205	0	Common Facilities	0	7,510,436	7,510,436	0
Agency Fund (Charges)	44205	14,626,662		0			
Pipeline Facilities	44255			0	0	0	0
Storage Facilities	44250			1,570,000	140,334	140,334	0
Common Facilities	44260			12,500,000	493,952	493,952	(1)
North Marin	44300	0		0	31,616	31,616	0
Water Management Planning	44210			174,000	80,935	80,936	0
Watershed Planning/Restoration	44215			2,038,370	920,550	920,550	0
Recycled Water & Local Supply	44220			6,000	1,247	1,247	(0)
Water Conservation	44225			2,706,900	54,712	54,712	0
<b>Total</b>		<b>30,241,662</b>		<b>30,241,660</b>	<b>45,704,922</b>	<b>45,704,921</b>	<b>(1)</b>

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	11,800,000
State Loan Debt Service	300,000
	<u>12,500,000</u>

O&M Rate Computation  
Revenue Requirement - Transfers Out:

14,626,662

Agency Fund (Charges) OT - Out To:

<u>AQ Capital Funds</u>	
Santa Rosa Aq. Capital Fund	312,472
Petaluma Aq. Capital Fund	0
Sonoma Aq. Capital Fund	118,191
	<u>430,662</u>

Agency Fund (Charges) OT - Out To:  
Summary

AQ Capital Funds	430,662
Debt Service Funds	9,270,728
WT Subfunds	4,925,270
	<u>14,626,660</u>

Debt Service Funds

Petaluma Rev Bond 2025 Fund	342,925
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	571,312
Common Rev Bond 2015 Fund	1,218,046
Common Rev Bond 2019 Fund	679,114
Common Rev Bond 2025 Fund	2,535,714
Common Rev Bond 2022 Fund	1,282,250
State Loan Debt Service	1,196,269
State Loan Reserve	0
Capital Lease Financing	0
	<u>9,270,728</u>

Capital Funds and North Marin

0

Total 14,626,660

Capital Funds and North Marin

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

WT Subfunds

Water Management Planning	174,000
Watershed Planning/Restoration	2,038,370
Recycled Water & Local Supply	6,000
Water Conservation	2,706,900
	<u>4,925,270</u>

Total 14,626,660