



## NORTH MARIN WATER DISTRICT

**NORTH MARIN WATER DISTRICT**  
**AGENDA - REGULAR MEETING**  
 March 3, 2026 – 4:00 p.m.  
 Location: 999 Rush Creek Place  
 Novato, California

Information about and copies of supporting materials on agenda items are available for public review at the District Office, at the Reception Desk, by calling the District Secretary at (415) 897-4133 or on our website at nmwd.com. A fee may be charged for copies. District facilities and meetings comply with the Americans with Disabilities Act. If special accommodations are needed, please contact the District Secretary as soon as possible, but at least two days prior to the meeting.

Item	Subject
	<b>CALL TO ORDER</b>
1.	<b>GENERAL MANAGER'S REPORT</b>
2.	<b>OPEN TIME: (Please observe a three-minute time limit)</b>  This section of the agenda is provided so that the public may express comments on any issues not listed on the agenda that are of interest to the public and within the jurisdiction of the North Marin Water District. When comments are made about matters not on the agenda, Board members can ask questions for clarification, respond to statements or questions from members of the public, refer a matter to staff, or direct staff to place a matter of business on a future agenda. The public may also express comments on agenda items at the time of Board consideration.
3.	<b>STAFF/DIRECTORS REPORTS</b>
	<b>CONSENT CALENDAR</b>  The General Manager has reviewed the following items. To his knowledge, there is no opposition to the action. The items can be acted on in one consolidated motion as recommended or may be removed from the Consent Calendar and separately considered at the request of any person.
4.	<b>Consent - Approve:</b> Minutes from Regular Meeting, February 17, 2026
	<b>ACTION CALENDAR</b>
5.	<b>Approve:</b> Authorize Affirmative Vote for Sonoma Water FY 2026/2027 Water Transmission System Budget
6.	<b>Approve:</b> Accept Fiscal Year 2024/2025 (FY 24/25) Single Audit Report
7.	<b>Approve:</b> Join ACWA Coalition for Support of Assembly Bill 2180 (AB 2180) and Senate Bill 1153 (SB 1153)
	<b>INFORMATION ITEMS</b>
8.	FY 2025/26 Mid-Year Progress Report – Engineering Department
9.	<b>NEWS AND MISCELLANEOUS REPORTS</b> Disbursements – Dated February 19, 2026 Disbursements – Dated February 26, 2026 Auditor-Controller's Monthly Report of Investments for January 2026 SWRCB "Conservation as a Way of Life" Compliance Summary: North Marin Water District (ORG ID 1748) Obituary – Barbara Munden, former NMWD Director
10.	<b>ADJOURNMENT</b>

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1 **OPEN TIME**

2 President Eichstaedt asked if anyone in the audience wished to bring up an item not on the  
3 agenda. A member of the audience spoke, Paul Deuter, with the Marin Coalition for Water  
4 Solutions, and said he was attending the meeting to just observe and listen. President Eichstaedt  
5 thanked him for attending.

6 **STAFF AND DIRECTOR'S REPORTS**

7 Director Joly asked about the rainfall reporting on the District's website and that it didn't  
8 seem accurate. Mr. Williams said that we are working on the issue.

9 Director Petterle reported that he attended the Russian River Public Policy Facilitating  
10 Committee concerning Sonoma Water's Biological Opinion. The meeting was held on January 21.  
11 He noted that in the past, attendance was around 60-70 people, but for this meeting there were  
12 approximately 30 attendees, approximately 17 of them were presenters.

13 President Eichstaedt mentioned the ACWA meeting that he attended with Mr. Williams.

14 **CONSENT CALENDAR**

15 Director Petterle requested that the two consent items be addressed separately.

16 On the motion of Director Joly, seconded by Director Fraites, the Board approved the  
17 consent item 5 by the following vote:

18 AYES: Director(s) Baker, Eichstaedt, Fraites, Joly, and Petterle

19 NOES: None

20 ABSENT: None

21 ABSTAIN: None

22 Approve January 27, 2026 Board Special Meeting minutes.

23 On the motion of Director Joly, seconded by Director Baker, the Board approved the consent  
24 item 6 by the following vote:

25 AYES: Director(s) Baker, Eichstaedt, Fraites, and Joly

26 NOES: None

27 ABSENT: None

28 ABSTAIN: Director Petterle

29 Approve February 3, 2026 Board Regular Meeting minutes.

30 **INFORMATION ITEMS**

31 **FY 2025-26 MID-YEAR PROGRESS REPORT – WATER CONSERVATION AND PUBLIC**  
32 **COMMUNICATION**

33 Ryan Grisso gave a presentation on the FY 2025-26 Mid-Year Progress Report for Water  
34 Conservation and Public Communication. Director Joly commented that it was good to have added  
35 information on Marin Water's ARC project on our website with a link that takes the reader to MW's

1 website for more information. President Eichstaedt thanked Ryan and said that he appreciates the  
2 work Ryan does on water conservation.

3 **FY 26-27 BUDGET REVIEW AND RATE HEARING SCHEDULE**

4 Julie Blue gave an overview of the FY 26-27 Budget Review and Rate Hearing Schedule.  
5 She noted that there are no Prop. 218 hearings required for Novato and West Marin this year, but  
6 there will be one for Oceana Marin. Director Petterle mentioned that we had put the hearing  
7 schedule in the Marin IJ last year. Ms. Blue said we could include it in the Waterline newsletter.

8 **FY 25-26 2<sup>ND</sup> QUARTER FINANCIAL STATEMENT**

9 Julie Blue gave an overview of this item. There was some discussion. President Eichstaedt  
10 thanked Ms. Blue.

11 **WAC/TAC MEETING AGENDA – FEBRUARY 9, 2026**

12 Mr. Williams gave a brief overview of Item #7, Water Supply Conditions and Temporary  
13 Urgency Change Order; Item #9, TAC Finance Subcommittee – FY2025-26 Draft SCWA Water  
14 Transmission System Budget (TAC); and #13 Integrated Regional Water Management Plan(s)  
15 Update.

16 **NBWA MEETING AGENDA – FEBRUARY 6, 2026**

17 Director Fraites reported on the February 6<sup>th</sup> NBWA meeting, in which the topic was the  
18 Sonoma Ecology Center’s Upper Sonoma Creek Restoration Vision.

19 **NEWS AND MISCELLANEOUS REPORTS**

20 The Board received the following miscellaneous items: Disbursements – Dated February 5  
21 and 12, 2026, Monthly Progress Report, Auditor-Controller’s Monthly Report of Investments for  
22 December 2025, Notice of Preparation of the 2026 Urban Water Management Plan and Water  
23 Shortage Contingency Plan, Sonoma-Marín Saving Water Partnership Annual Report – FY24/25,  
24 AWWA Priorities for 2<sup>nd</sup> Session of the 119<sup>th</sup> Congress Letter, ACWA Update on Priority Issues –  
25 February 2026, NOAA Seasonal Drought Outlook – January 31, 2026, and NMWD Web and Social  
26 Media Report – January 2026. Director Joly had a question about one of the disbursements that  
27 was clarified by staff.

28 The Board also received the NMWD Web and Social Media Report – January 2026.

29 The Board also received the following news articles: June ballot will be packed with Marin  
30 County races, Marin IJ – Land deal made for pipeline project, and Sacramento Bee – Bay-Delta  
31 water plan divides tribes, farmers and regulators.

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1 **ADJOURNMENT**

2 President Eichstaedt adjourned the meeting at 5:36 p.m.

3 Submitted by

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7 Eileen Mulliner  
8 District Secretary  
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DRAFT

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## MEMORANDUM

To: Board of Directors March 3, 2026

From: Tony Williams, General Manager *TW*  
 Julie Blue, Auditor-Controller *JB*

Subj: Authorize Affirmative Vote for Sonoma Water FY 2026/2027 Water Transmission System Budget  
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**RECOMMENDED ACTION:** Authorize WAC Representative to vote in favor of Sonoma Water FY 2026/2027 (FY 26/27) Water Transmission (WTS) Budget

**FINANCIAL IMPACT:** Approximately \$660,000 increase in purchased water costs

This memo outlines the proposed Sonoma Water (SW), Water Transmission System (WTS) budget for FY 2026/2027 (FY 26/27), provided as Attachment 1. Jake Spaulding, SW's Division Manager of Financial Services, will present a review of the Draft FY 26/27 SW WTS Budget (Attachment 2). A summary factsheet is provided as Attachment 3.

### **Budget Overview**

The budget proposes North Marin Water District's (NMWD) water purchases from SW at \$1,611.15 per acre-foot (AF) (\$4,944.45 per million gallons). This represents a 9.42% increase from the current fiscal year's rate of \$1,472.48 per AF (\$4,518.89 per million gallons). The estimated total cost increase is \$660,000, subject to variations based on actual water volume purchased from SW, offset by production from the Stafford Treatment Plant. The increased cost is based on NMWD projected purchases of 4,787 AF (1,560 million gallons) compared to 4,880 AF (1,590 million gallons) budgeted in FY 25/26.

As approved by the Board at the June 18, 2024 public hearing related to rate increases, the increased SW rate will be directly passed through to customers via their Tier 1 water charges. The SW increase of 9.42% is higher than the Prop 218 approved Districtwide 6% increase for other commodity and service charges and therefore, after applying the passthrough, customers can expect an approximate overall increase of 8% on their individual water bills. SW's rate adjustments are influenced by contractual arrangements with the District, differing from the other water contractors. NMWD's charges include the Russian River Conservation Charge and the Russian River Projects Charge in lieu of Sonoma County Property taxes.

### **Budget Review & Approval Process**

The Technical Advisory Committee (TAC) Finance Subcommittee is responsible for reviewing the budget with SW and is comprised of representatives from several of the water contractors, including Tony Williams, General Manager, and Julie Blue, Auditor-Controller, from NMWD. The subcommittee met five times, including two meetings in 2025 prior to the budget being finalized and three additional meetings in 2026 once the FY 26/27 budget was drafted. The full TAC will review the FY 26/27 SW WTS budget on March 2, 2026 at its regularly scheduled meeting. Based on feedback received from the subcommittee it is anticipated that the budget will pass successfully. A special joint Water Advisory Committee (WAC)/TAC meeting will be held on April 6, 2026, to consider the budget's approval. Absent any objections from Board members, staff recommends that the NMWD WAC representative, Director Baker, vote in favor of the budget as presented.

### **RECOMMENDATION**

Board authorize WAC representative to vote in favor of the FY 26/27 Sonoma Water, Water Transmission System Budget.

### **ATTACHMENTS:**

1. Sonoma Water FY 26/27 Water Transmission Budget
2. Sonoma Water FY 26/27 Water Transmission Budget Presentation
3. Sonoma Water Budget Factsheet

# Water Transmission FY 2026/2027 Draft Budget and Rates

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## Sonoma Water Background

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

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

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

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

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

## Recent Highlights

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

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

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

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

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

## Challenges

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

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

**Aging Infrastructure**

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

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

**Rising operating and maintenance costs**

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

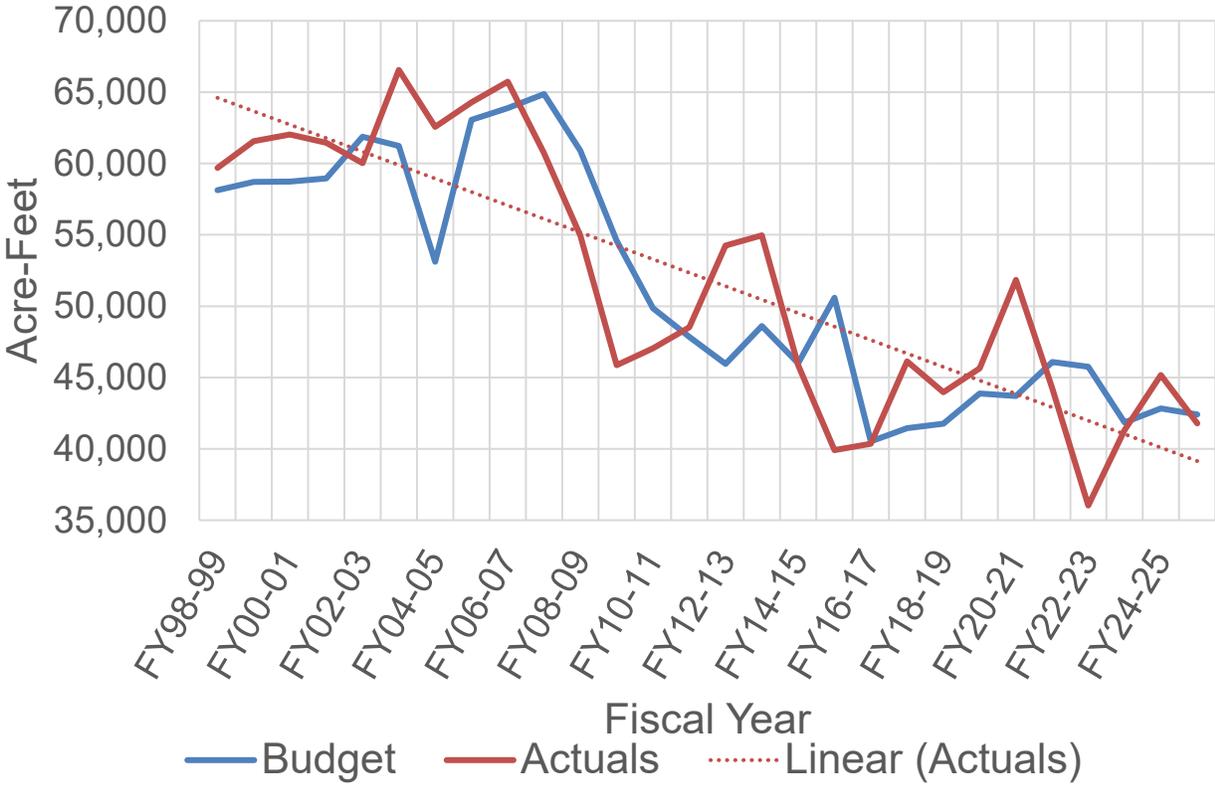
**Water Usage Fluctuations/Volumetric Rate**

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

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

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

### Water Deliveries - Budget to Actual



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

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

## Draft Proposed Budget

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

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

Grants, Use of Fund Balance, and Bond Proceeds	\$21.22	\$14.64	(\$6.58)
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The proposed rate increases are 8.21% to 8.97% for prime contractors served from the three aqueducts. See page xi which includes more details and also includes rates for Town of Windsor, NMWD, and MMWD.

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

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

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

\*Contributions include TOW diverted revenue and WUE Passthroughs.

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

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

## Budget Requirements:

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

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

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

## Factors affecting the Rate Increase:

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

## Fund Highlights:

### Operations and Maintenance (O&M)

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

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

### Capital Projects

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

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

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

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

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

### Watershed Planning/Restoration (Biological Opinion)

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

### Water Conservation

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

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

### **Water Management Planning**

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

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

### **Recycled Water and Local Supply**

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

### **Debt Service**

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

### **Summary**

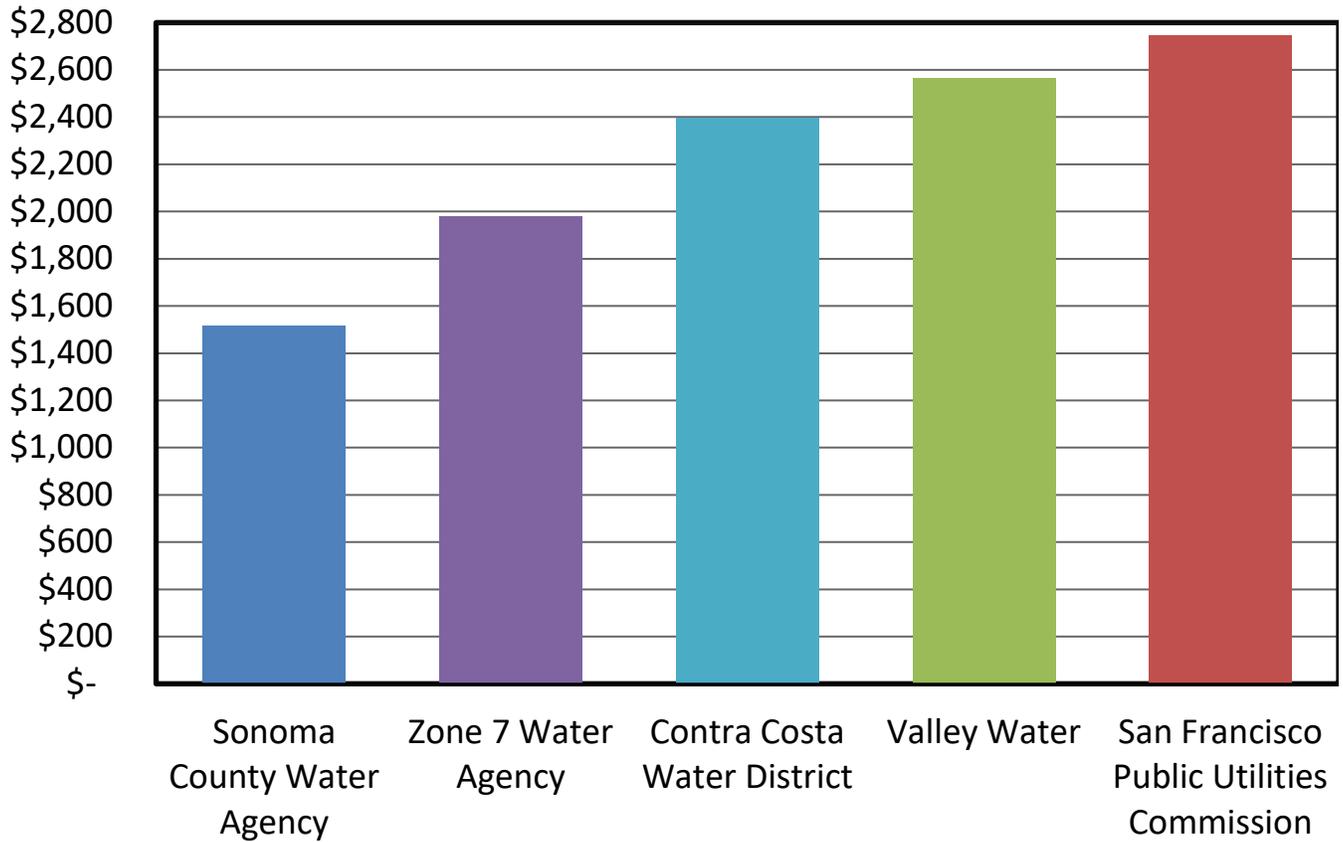
Sonoma Water, our water retailers, and the industry at-large are facing very similar challenges including aging infrastructure, rising operating and maintenance costs, and water usage fluctuations resulting in lower revenues, forcing many wholesalers and retailers to raise rates beyond historical averages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

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

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

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

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



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

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

Proposed rates are shown in the table below:

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

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

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

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

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

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

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

Factors affecting the O&M rate:

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

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

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

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

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

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

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

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

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

Water Conservation:

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

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

- **Storage, Common, and Sonoma Bond/Loan Charges: (Budget Packet Pages 41-55):**
  - The rates are calculated by dividing the annual debt service and reserve requirements (2015A, 2019A, 2022A, and anticipated 2026A Water Revenue Bonds) by water deliveries.

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

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

- A discretionary charge is added by the water contractors to build fund balance for future aqueduct capital projects and to provide rate stabilization capacity.
  - The FY 2025-2026 budget included an \$11 per Acre-Foot charge for the Santa Rosa Aqueduct, a \$10 per Acre-Foot charge for the Petaluma Aqueduct, and a \$34.90 per Acre-Foot charge for the Sonoma Aqueduct.
  - The FY 2026-2027 draft budget includes a \$11 per Acre-Foot charge for the Santa Rosa Aqueduct, a \$10 per Acre-Foot charge for the Petaluma Aqueduct, and a \$34.90 per Acre-Foot charge for the Sonoma Aqueduct pending input from the water contractors
- **Overall Draft Proposed Rate Increases: (Budget Packet Pages 1-8):**
    - 8.21% (Santa Rosa Aqueduct); 8.97% (Petaluma Aqueduct); 8.72 % (Sonoma Aqueduct)
    - FY2026/2027 budgeted deliveries are based on 12-month actual water deliveries (41,776 AF). FY2026/2027 budgeted deliveries are 1.5% less than FY 2025/2026 budgeted deliveries.

FY 2026-2027 Capital Projects

(Budget Packet Pages 35-40):

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

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

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Prime Contractor Rates Summary

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

Deliveries:

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

Fiscal Year 2026/2027

Prime Contractor Rates Summary

**CHARGE PER ACRE FOOT:**

**Petaluma AQ**

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

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

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

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

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

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

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

[x] ESTIMATED    [ ] OFFICIAL

**CHARGE PER ACRE FOOT:**

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

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

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

**O & M REVENUE REQUIREMENT**

<b>FY26-27</b>	<b>ESTIMATED FISCAL YEAR EXPENDITURES</b>	\$73,265,104
<b>LESS:</b>		
	Depreciation Amortization	8,082,000
	Investment Income, Interest on Pooled Cash, Charges for Services	487,888
	Power Sales	300,000
	PWRPA Pre-paid Expense - FY 08/09 Rate Reduction- <i>One time only</i>	
	<b>"Mandatory Prudent Reserve" charge</b>	
	Use of Fund Balance	
	Recycled Water funds taken from special reserve	0
	Transfers Out	16,432,179
		16,432,179
	REVENUE REQUIREMENT (Net Expenditures)	\$47,963,037

**O & M ACRE FOOT BASE**

DELIVERIES:		41,776.4
<b>LESS:</b>		
	Marin Municipal	5,993.6
	Surplus (Irrigation)	59.4
		59.4
	TOTAL BASE DELIVERIES	35,723.5

**O & M RATE COMPUTATION:**

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

= 47,963,037 - (4,300.00 + 1,693.56) x 1409.99  
41,776.4 - 59.4 - 5,993.6

\* = **1,106.05**

**FY26-27**  
**Proposed Water Rates**

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

**Santa Rosa Aqueduct Rate**

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

**Petaluma Aqueduct Rate**

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

**Sonoma Aqueduct Rate**

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

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

**FISCAL YEAR 2026-27**

**PROPERTY ASSESSMENT VALUES AS OF FY25-26:**

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

**Notes:**

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

**Russian River Projects Charge**  
Historical calculations

**RR Conservation Charge**  
Historical calculations

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

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

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

**SONOMA COUNTY WATER AGENCY**

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

**SONOMA COUNTY WATER AGENCY**

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

Aqueduct No.	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL	**** DELIVERING AQUEDUCT ****			
														Santa Rosa	Petaluma	Sonoma	TOTAL
<b>PRIMES</b>														<b>DELIVERED TO:</b>			
1	1,063.2	885.0	964.8	1,192.5	1,402.4	1,756.2	1,798.9	1,688.3	1,817.9	1,198.8	839.1	1,238.8	15,846.0	<b>CITY OF SANTA ROSA (A)</b>			
2	453.8	397.4	415.2	575.3	719.3	840.6	807.9	751.4	838.3	597.9	493.4	532.1	7,422.6	Jan 2025 966.8 0.0 96.5 1,063.2			
2	413.1	287.5	244.9	400.7	330.6	509.5	474.5	457.2	537.3	328.0	283.6	441.0	4,707.9	Feb 2025 799.6 0.0 85.4 885.0			
2	189.4	158.7	170.5	269.0	237.3	264.3	266.6	264.9	323.1	221.9	204.4	344.3	2,914.4	Mar 2025 816.5 0.0 148.3 964.8			
2	29.5	30.3	30.1	42.2	49.0	63.7	62.7	59.9	56.9	34.5	21.5	29.3	509.7	Apr 2025 960.5 0.0 232.0 1,192.5			
1	32.6	38.7	48.0	63.9	36.1	36.7	49.2	57.5	50.2	42.8	32.2	32.6	520.5	May 2025 1,107.3 0.0 295.2 1,402.4			
4	97.3	85.9	89.8	141.9	183.5	226.3	224.8	212.0	205.0	120.3	81.5	116.0	1,784.4	Jun 2025 1,377.1 0.0 379.1 1,756.2			
4	131.1	80.7	60.0	72.1	64.9	82.7	154.1	132.5	107.4	89.6	62.0	79.0	1,116.0	Jul 2025 1,405.5 0.0 393.5 1,798.9			
	2,410.0	1,964.2	2,023.3	2,757.7	3,023.1	3,780.0	3,838.8	3,623.8	3,935.9	2,633.6	2,017.7	2,813.3	34,821.4	Aug 2025 1,319.1 0.0 369.1 1,688.3			
														Sep 2025 1,433.7 0.0 384.1 1,817.9			
														Oct 2025 939.1 0.0 259.7 1,198.8			
														Nov 2025 671.6 0.0 167.5 839.1			
														Dec 2025 1,024.1 0.0 214.7 1,238.8			
														TOTAL SANTA ROSA 12,820.9 0.0 3,025.1 15,846.0			
<b>OTHER AGENCY CUSTOMERS</b>														<b>OTHER PRIME CONTRACTORS (B)</b>			
1	15.2	4.1	0.6	2.2	25.4	46.3	34.4	34.5	31.2	13.2	4.3	0.9	212.4	CITY OF PETALUMA 0.0 7,422.6 7,422.6			
2	11.0	9.3	9.5	12.9	16.7	21.6	21.8	19.5	21.0	13.9	10.1	13.3	180.7	NORTH MARIN WATER DISTRICT 4,707.9 4,707.9			
4	1.8	1.4	1.7	3.0	4.5	6.2	8.2	6.1	7.5	3.7	2.1	1.8	47.9	CITY OF ROHNERT PARK 95.3 2,819.1 2,914.4			
4	0.6	0.5	0.6	0.7	0.6	0.7	0.7	0.7	0.8	0.8	0.6	0.8	8.1	CITY OF COTATI 4.7 504.9 509.7			
3	20.5	19.2	19.1	24.9	29.2	40.0	42.7	40.0	44.0	27.3	20.1	24.3	351.3	TOWN OF WINDSOR 520.5 520.5			
1	0.8	0.7	0.8	0.9	0.9	1.0	1.0	0.9	1.1	0.9	0.8	1.1	11.0	CITY OF SONOMA 1,784.4 1,784.4			
2	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	VALLEY OF THE MOON DISTRICT 1,116.0 1,116.0			
4	4.9	4.4	3.8	4.9	6.1	7.1	7.5	7.8	10.3	7.7	10.8	15.4	90.7	TOTAL OTHER PRIME CONTRACTORS 620.6 15,454.5 2,900.3 18,975.4			
	54.7	39.7	36.0	49.6	83.5	122.9	116.3	109.5	115.9	67.6	48.8	57.5	902.1	TOTAL DELIVERIES TO PRIMES 13,441.5 15,454.5 5,925.4 34,821.4			
<b>OFF-PEAK CUSTOMERS</b>														<b>LESS: NORTH MARIN</b>			
2	46.0	27.6	27.6	24.6	310.0	926.8	997.4	890.0	1,058.8	745.7	509.4	429.6	5,993.5	(4,707.9) (4,707.9)			
<b>SURPLUS CUSTOMERS</b>														<b>TOTAL SONOMA COUNTY DELIVERIES</b>			
1	0.2	0.1	0.0	0.2	0.3	2.2	4.0	4.3	2.5	2.5	0.1	0.0	16.6	13,441.5 10,746.6 5,925.4 30,113.5			
2	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	1.6	1.3	1.3	2.8	11.8	5.1	5.4	4.2	4.8	1.4	1.2	1.9	42.8				
	1.7	1.5	1.3	3.0	12.1	7.3	9.4	8.5	7.3	4.0	1.3	1.9	59.4				
	2,512.5	2,033.0	2,088.2	2,834.8	3,428.7	4,837.1	4,961.9	4,631.8	5,118.0	3,450.9	2,577.3	3,302.4	41,776.4				

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

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

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

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

**FY 2026-27 BUDGET**

**Water Transmission System Agency Fund**

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

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

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

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

**TOTAL ESTIMATED REVENUE**

**\$25,173,511**

**FY 2026-27 BUDGET**

**Water Transmission System Agency Fund**

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

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

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

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

**TOTAL ESTIMATED REVENUE**

**\$33,515,151**

**FY 2026-27 BUDGET**

**Water Transmission System Agency Fund**

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

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

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

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

**TOTAL ESTIMATED REVENUE**

**\$5,272,079**

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

Section Title:

Water Transmission System Agency Fund

Fund/Department No:

44205    33040100

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

Section Title:

**Water Transmission System Agency Fund**

Fund/Department No:

**44205**

**33040100**

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

**SERVICES AND SUPPLIES**

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

**OTHER CHARGES**

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

Section Title:

**Water Transmission System Agency Fund**

Fund/Department No:

**44205**

**33040100**

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

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

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

**Water Transmission System Agency Fund**  
**Major Services & Supplies Expenditure Items**

Fund/Department No:

<b>44205</b>	<b>33040100</b>
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	Actual FY24-25	Adopted FY25-26	Requested FY26-27	Difference	Percent Change
<u>51061 Maintenance - Equipment</u>	1,554,608	2,664,400	2,830,000	165,600	6.22%
Increase is attributable to a general increase in routine maintenance costs and fencing repairs at water tanks and booster stations.					
<u>51211 Legal Services</u>	41,793	50,000	50,000	0	0.00%
Reflects five year average expenditures.					
<u>51231 Testing/Analysis</u>	183,335	250,000	250,000	0	0.00%
Costs expected to align with FY2025/2026 budget. Budget includes sampling and analysis tied to the Santa Rosa Plain Wells Projects as well as microplastics and Perfluoroalkyl/Polyfluoroalkyl Substances (PFAS) testing.					
<u>51402 Rents and Leases - Heavy Eqt</u>	321,020	575,000	575,000	0	0.00%
Costs expected to align with FY2025/2026 budget/actuals.					
<u>51509 SCADA System Contributions</u>	999,935	2,545,700	2,552,900	7,200	0.28%
Increase attributable to water transmission system's share of SCADA maintenance expenses and capital project costs.					
<u>51803 Other Contract Services</u>	7,197,367	9,569,421	11,548,805	1,979,384	20.68%
Increase primarily attributable to increased budget needs tied to the Tank Recoat Program, partially offset by deferral of tank recoat rate smoothing efforts and a decrease in costs for studies.					
<u>51917 District Operations Chgs</u>	23,380,829	21,229,384	22,303,591	1,074,207	5.06%
Increase is attributable to an increase in labor costs for maintenance projects. The majority of this increase is due to negotiated labor rates.					
<u>51921 Equipment Usage Charges</u>	1,262,792	1,205,000	1,205,000	0	0.00%
Reflects five year average expenditures.					
<u>52072 Chemicals</u>	1,165,253	1,199,329	1,245,051	45,722	3.81%
Costs expected to remain stable after several years of large increases.					
<u>52193 Utilities - Electric</u>	4,314,228	4,802,500	4,852,500	50,000	1.04%
Power demand and costs expected to increase roughly 1% from prior year budget.					

**2026-27**

**Water Transmission System Agency Fund**

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

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

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

**51803 Other Contract Services & 51509 SCADA System Contributions Project Information**

**FY26-27**

**Asset Management Program**

**150,000**

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

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

**Regional Park Maintenance Facility (offsetting revenue)**

**150,000**

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

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

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

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

**51803 Other Contract Services & 51509 SCADA System Contributions Project Information**

**FY26-27  
50,000**

**Regional Water Supply Resiliency Implementation**

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

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

**SCADA System Contributions**

**2,552,900**

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

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

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

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

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

**51803 Other Contract Services & 51509 SCADA System Contributions Project Information**

**FY26-27  
340,348**

**Tank Maintenance Program**

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

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

**Tank Rehabilitation Program**

**7,970,107**

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

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

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

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

**Warm Springs Dam Hydropower FERC Relicensing**

**100,000**

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

**Studies/Planning**

**DeMuth Property Hydrogeologic Investigation**

**150,000**

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

**Natural Hazard Reliability Study**

**100,000**

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

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

**Transmission System Condition Assessments**

**411,350**

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

**51803 Other Contract Services & 51509 SCADA System Contributions Project Information**

**FY26-27  
210,000**

**Water System Comprehensive Plan**

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

**Watershed Water Quality Study - LBNL and LBNL**

**447,500**

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

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

Section Title: Water Management Planning

Fund/Department No: 44210 33041000

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

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

Section Title: Watershed Planning/Restoration

Fund/Department No: 44215 33041100

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

## Section Title:

Watershed Planning/Restoration

## Fund/Department No:

44215

33041100

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

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

Section Title: Recycled Water and Local Supply

Fund/Department No: 44220 33041200

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

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

Section Title: Water Conservation

Fund/Department No: 44225 33041300

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

Section Title:

Water Conservation

Fund/Department No:

44225

33041300

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

## Water Transmission Budget

2026-27

### Itemized Detail for Subfunds Consulting/Contractual Services

Budget  
FY26-27

#### Water Management Planning

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

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

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

#### Watershed Planning/Restoration

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

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

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

2/11/2026

## Water Transmission Budget

2026-27

### Itemized Detail for Subfunds Consulting/Contractual Services

	Budget FY26-27
<p><u>Dry Creek:</u> To comply with the Biological Opinion's Dry Creek Adaptive Management Plan, in FY 25/26 Sonoma Water Environmental Resources staff monitored 14 enhancement reaches during the 2025 monitoring season. A contractor completed maintenance activities (sediment and vegetation management) in Reach 8. Staff also installed over 2,000 willow cuttings at three sites in Reach 10 to assist with bank stabilization. Staff continue to work on long-term programmatic permit applications to the California Department of Fish and Wildlife, Regional Water Quality Control Board, and Army Corps of Engineers for maintenance of previously constructed sites and planned maintenance for several enhancement reaches in 2026. In addition to planned monitoring and maintenance in FY 26/27, the 2025 Biological Opinion requires Sonoma Water to fund a small-scale habitat enhancement project while an alternative to the U.S. Army Corps of Engineers Phase III project is being developed. Sonoma staff are requesting \$250,000 from the Watershed Planning and Restoration Fund to support a habitat enhancement project being implemented on Mill Creek, a major tributary to Dry Creek, to satisfy this requirement. Staff are also working with the Army Corps to finalize the Operations and Maintenance Manual for completed Dry Creek enhancement projects. A portion of the requested funds in FY 26/27 will also contribute to Sonoma Water's cost-share requires for the Army Corps project.</p>	\$ 1,020,354
<p><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 FY25/26, met with CalFire and USACE to identify areas that require vegetation treatment, conducted vegetation management, and facilitated CalFire controlled burns. The same tasks will be undertaken in FY 26-27.</p>	\$ 200,000
	\$ 2,643,354
<p><b><u>Recycled Water and Local Supply</u></b></p>	
<p>Recycled Water and Local Supply costs have historically been for Sonoma Water's share of the groundwater sustainability agency's contributions. Sonoma Water's share of mandatory fees has been included in the Agency Operating fund in FY 2026/2027.</p>	\$ -
	\$ -
<p><b><u>Water Conservation</u></b></p>	
<p><b><u>51241-Outside Printing and Binding</u></b></p>	
<p>WUE/Water Ed Program materials, Eco-Friendly Garden Tour materials, Water Smart Plant Label materials.</p>	\$ 51,000
<p><b><u>51602-Business Travel/Mileage</u></b></p>	
<p>Attend local and statewide meetings representing the Partnership and Sonoma Water.</p>	\$ 13,000
<p><b><u>51803-Other Contract Services</u></b></p>	
<p>Garden Sense Contract: Funding provides onsite visits by local master gardeners to support local turf removal programs.</p>	\$ 20,000
<p>Green Business Program: Funding to staff a part time position which provides water assessments for local businesses pursuing the Green Business Certification.</p>	\$ 30,000
<p>Educational Content: Displays for Education Center.</p>	\$ 10,000
<p>Plant Labeling Program: Funding for nursery liaison to ensure locally appropriate plants are labeled, nursery staff trainings, outreach tabling.</p>	\$ 20,000
<p>QWEL: QWEL website and database maintenance contract, QWEL trainings.</p>	\$ 40,000
<p>Sonoma County Fair: Sponsorship of general WUE display/materials at the Sonoma County Fair.</p>	\$ 8,000

2/11/2026

## Water Transmission Budget

2026-27

### *Itemized Detail for Subfunds Consulting/Contractual Services*

	<b>Budget FY26-27</b>
SMSWP website: Website hosting, maintenance, and development.	\$ 8,500
Spatial Analysis: CII Landscape Measurements for contractors.	\$ -
Water Ed Bus Contract: Shuttle from school to field study sites for Water Education Program.	\$ 50,000
Water Loss Programs: Technical assistance for regional water loss meetings and audit validations.	\$ 36,200
	<u>\$ 472,700</u>
 <b><u>51917-District Operations Chgs</u></b>	
Salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Conservation Fund (Includes USBR WaterSMART Grant).	\$ 2,600,000
 <b><u>52071-Materials and Supplies Expense</u></b>	
Water Ed Teaching Materials: pH strips, fabric for displays, youth outreach displays, pencil sharpeners, pencils, classroom testing kits, maps, workbooks, rulers, toothbrushes, stickers, etc. Garden Tour, fair demo garden signage.	\$ 89,000
 <b><u>52091-Memberships/Certifications</u></b>	
Irrigation Association and AWWA Certificate Renewals, Water Education Foundation, and California Water Efficiency Partnership, Alliance for Water Efficiency, etc.	\$ 7,500
 <b><u>52171-Water Conservation Program</u></b>	
Outdoor Water Use Focused Programs: Russian River Friendly Workshops, Living Learning Landscapes Demo Gardens, etc.	\$ 1,500
Public Information/Outreach Programs: Media campaigns for the Sonoma-Marin Saving Water Partnership including media ad buys, ad development.	\$ 180,000
Saving Water Partnership Wholesaler Support: Acting as the regional liaison attend meetings of the CalWEP, Alliance for Water Efficiency, ACWA, Urban Advisory Group, CA Science Teachers Association, environmental education conference.	\$ 20,000
School Education Program: Such as assembly program, port-a-potties, steelhead in the classroom program, youth outreach events, teacher program, teacher trainings, educational workbooks, maps.	\$ 70,000
Seminars, Workshops, Training: Host trainings/ workshops to benefit the Partnership, such as Statewide Framework, Water Loss, NFT, speakers' bureau. Participation in national/statewide studies such as those conducted by CalWEP and AWE.	\$ 25,000
	<u>\$ 296,500</u>
Total	<u>\$ 3,529,700</u>

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

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

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

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

Section Title:

Petaluma Aqueduct Capital Fund

Fund/Department No:

44235

33045100

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

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

Section Title: Sonoma Aqueduct Capital Fund  
Fund/Department No: 44240 33045200

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

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

Section Title:

Storage Facilities

Fund/Department No:

44250

33043000

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

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

Section Title: Common Facilities  
Fund/Department No: 44260 33043200

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

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

Section Title: North Marin Water Deposit  
Fund/Department No: 44300 33045300

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

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

Section Title: State Loan Debt Service Fund

Fund/Department No: 44265 33047000

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

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

Section Title: State Loan Reserve Fund

Fund/Department No: 44270 33047100

Account Title	Actual 2024-2025	Estimated 2025-2026	Adopted 2025-2026	Requested 2026-27	Difference	Percent Change
<b>BEGINNING FUND BALANCE</b>	<b>\$1,314,661</b>	<b>\$1,314,661</b>		<b>\$1,314,661</b>		
<b>REVENUES</b>						
<b><u>USE OF MONEY / PROPERTY</u></b>						
44002 Interest on Pooled Cash	0	0	0	39,440	39,440	N/A
SUBTOTAL	0	0	0	39,440	39,440	N/A
<b><u>OTHER FINANCING SOURCES</u></b>						
47101 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>39,440</b>	<b>39,440</b>	<b>N/A</b>
<b>EXPENDITURES</b>						
<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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>Adjustments to Reserves/Encumbrances:</b>						
Increase in Reserve	0	0		(39,440)		
<b>ENDING FUND BALANCE</b>	<b>\$1,314,661</b>	<b>\$1,314,661</b>		<b>\$1,314,661</b>		

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

Section Title:

Storage Facilities Revenue Bonds 2015

Fund/Department No:

44290

33047500

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

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

Section Title: Common Facilities Revenue Bonds 2015

Fund/Department No: 44295 33047600

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

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

Section Title:

Sonoma Aqueduct Revenue Bonds 2015

Fund/Department No:

44305

33047700

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

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

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

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

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

Section Title:

Sonoma Aqueduct Revenue Bonds 2019

Fund/Department No:

44315

33047900

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

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

Section Title: Storage Facilities Revenue Bonds 2022  
Fund/Department No: 44325 33048100

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

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

Section Title: Common Facilities Revenue Bonds 2022  
Fund/Department No: 44335 33048300

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

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

Section Title:

Sonoma Aqueduct Revenue Bonds 2022

Fund/Department No:

44330

33048200

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

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

Section Title:

Petaluma Aqueduct Revenue Bonds Fund 2026

Fund/Department No:

44285

33047400

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

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

Section Title:

Storage Facilities Revenue Bond - 2026

Fund/Department No:

44280      33047300

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

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

Section Title:

Common Facilities Revenue Bonds - 2026

Fund/Department No:

44275      33047200

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

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

**A. ANNUAL DEBT SERVICE REQUIREMENTS**

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

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

**A. ANNUAL DEBT SERVICE REQUIREMENTS**

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

**B. CALCULATIONS OF WATER RATES FOR FY26-27**

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

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

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

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

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

**Excluded:** 2019A Revenue Bond - NMWD Paid Cash

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

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

<b>Fund</b>	<b>Index</b>	<b>OT Out (57012)</b>	<b>To</b>	<b>OT In (47101)</b>	<b>Fund Bal. (Stmt.)</b>	<b>Fund Bal. (Cash)</b>	<b>Diff.</b>
Santa Rosa Aq. Capital Fund	44230	0		323,068	11,388,796	11,388,796	(0)
Petaluma Aq. Capital Fund	44235	0		1,667,288	626,521	626,521	0
Sonoma Aq. Capital Fund	44240	0		139,950	542,009	542,009	0
Sonoma2012/Petaluma2026 Bonds	44285	1,450,000	Petaluma AQ	303,790	891,559	891,559	0
Sonoma Rev Bond 2015 Fund	44305	0	Sonoma AQ	37,604	13,103	13,103	0
Sonoma Rev Bond 2019 Fund	44315	25,000	Sonoma AQ	242,008	65,679	65,679	0
Sonoma Rev Bond 2022 Fund	44330	0	Sonoma AQ	234,741	137,345	137,345	0
Storage Rev Bond 2026 Fund	44280	2,800,000	Storage Facilities	505,842	1,961,872	1,961,872	0
Storage Rev Bond 2015 Fund	44290	70,000	Storage Facilities	471,372	46,095	46,095	1
Storage Rev Bond 2022 Fund	44325	20,000	Storage Facilities	443,417	54,419	54,419	0
Common Rev Bond 2026 Fund	44275	8,000,000	Common Facilities	2,040,180	8,089,512	8,089,512	0
Common Rev Bond 2015 Fund	44295	15,000	Common Facilities	1,215,632	246,895	246,895	0
Common Rev Bond 2019 Fund	44310	15,000	Common Facilities	680,813	122,519	122,519	0
Common Rev Bond 2022 Fund	44335	15,000	Common Facilities	1,295,822	1,379,961	1,379,961	0
State Loan Debt Service	44265	100,000	Common Facilities	1,196,269	80,021	80,021	0
State Loan Reserve	44270	0		0	1,314,661	1,314,661	0
Capital Lease Financing		0		0	0	0	0
Agency Fund (Discretionary)	44205	0	Common Facilities	0	11,092,455	11,092,455	0
Agency Fund (Charges)	44205	16,432,179		0			
Pipeline Facilities	44255			0	0	0	0
Storage Facilities	44250			2,890,000	290,979	290,979	0
Common Facilities	44260			8,145,000	1,303,898	1,303,898	0
North Marin	44300	0		0	32,953	32,954	0
Water Management Planning	44210			110,000	98,873	98,874	0
Watershed Planning/Restoration	44215			3,986,054	958,611	958,611	0
Recycled Water & Local Supply	44220			0	274,219	274,219	0
Water Conservation	44225			3,013,329	56,203	56,203	(0)
<b>Total</b>		<b>28,942,179</b>		<b>28,942,179</b>	<b>41,069,158</b>	<b>41,069,159</b>	<b>1</b>
<b>Common Facilities OT - in 47101 From</b>							
Water Transmission (discretionary)	-						
Water Transmission (Charges)	-						
North Marin	-		O&M Rate Computation				
2015 Bond Fund	15,000		Revenue Requirement - Transfers Out:				
2019 Bond Fund	15,000					16,432,179	
2022 Bond Fund	15,000						
2025 Bond Fund	8,000,000						
State Loan Debt Service	100,000						
	<u>8,145,000</u>						
<b>Agency Fund (Charges) OT - Out To:</b>							
<b>AQ Capital Funds</b>				<b>Agency Fund (Charges) OT - Out To:</b>			
<b>Summary</b>				<b>Summary</b>			
Santa Rosa Aq. Capital Fund	323,068			AQ Capital Funds	655,306		
Petaluma Aq. Capital Fund	217,288			Debt Service Funds	8,667,490		
Sonoma Aq. Capital Fund	<u>114,950</u>			WT Subfunds	<u>7,109,383</u>		
	655,306				<u>16,432,179</u>		
<b>Debt Service Funds</b>				<b>Capital Funds and North Marin</b>			
Sonoma Rev Bond 2015 Fund	37,604				0		
Sonoma Rev Bond 2019 Fund	242,008						
Sonoma Rev Bond 2022 Fund	234,741						
Sonoma2012/Petaluma2026 Bonds	303,790						
Storage Rev Bond 2015 Fund	471,372			Total	<u>16,432,179</u>		
Storage Rev Bond 2022 Fund	443,417						
Storage Rev Bond 2026 Fund	505,842						
Common Rev Bond 2015 Fund	1,215,632						
Common Rev Bond 2019 Fund	680,813						
Common Rev Bond 2026 Fund	2,040,180						
Common Rev Bond 2022 Fund	1,295,822						
State Loan Debt Service	1,196,269						
State Loan Reserve	0						
Capital Lease Financing	<u>0</u>						
	8,667,490						
<b>Capital Funds and North Marin</b>							
Pipeline Facilities	0						
Storage Facilities	0						
Common Facilities	0						
North Marin	<u>0</u>						
	0						
<b>WT Subfunds</b>							
Water Management Planning	110,000						
Watershed Planning/Restoration	3,986,054						
Recycled Water & Local Supply	0						
Water Conservation	<u>3,013,329</u>						
	7,109,383						
<b>Total</b>	<u>16,432,179</u>						



# Sonoma Water

Clean. Reliable. Essential. Every day.

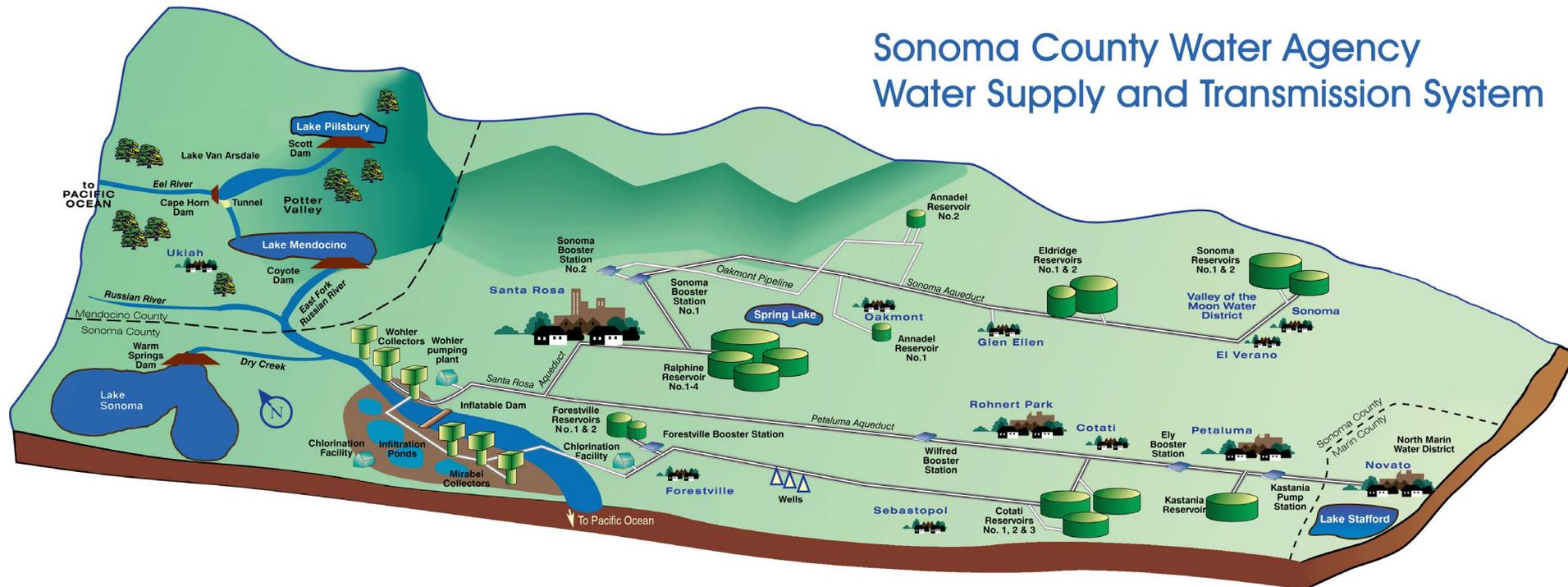
## FY 2026-2027 Proposed Budget and Rates Water Transmission System

Jake Spaulding  
FINANCIAL SERVICES  
DIVISION MANAGER  
[Jake.Spaulding@scwa.ca.gov](mailto:Jake.Spaulding@scwa.ca.gov)

    [sonomawater.org](http://sonomawater.org)



# Sonoma County Water Agency Water Supply and Transmission System



**Tanks:** 18 steel water storage tanks placed throughout the transmission system store about 129 million gallons.

**Pipelines:** Sonoma Water maintains over 88 miles of underground pipeline extending from the Russian River to the cities and water districts in our service area. The pipes range in size from 16 to 54 inches in diameter.

**Collectors & wells:** Sonoma Water has six collector wells adjacent to the Russian River. In addition, three wells in the Santa Rosa Plain are capable of providing about 4-6 million gallons per day.

**Booster stations:** Seven booster stations are located in the water transmission system with pumps to maintain water flow and adequate pressure within the aqueducts.



Sonoma  
Water

# Transparent and collaborative process to bring rates to Board of Directors by end of April

Technical  
Advisory  
Committee  
(Jan-March)

Water  
Contractor  
Boards &  
Councils  
(March)

Water  
Advisory  
Committee  
(April)

Sonoma  
Water Board  
of Directors  
(April)



# Budget includes multiple water transmission system activities and funds

- Operations and Maintenance
- Four Subfunds
- Five Capital Funds
- Debt Service Funds



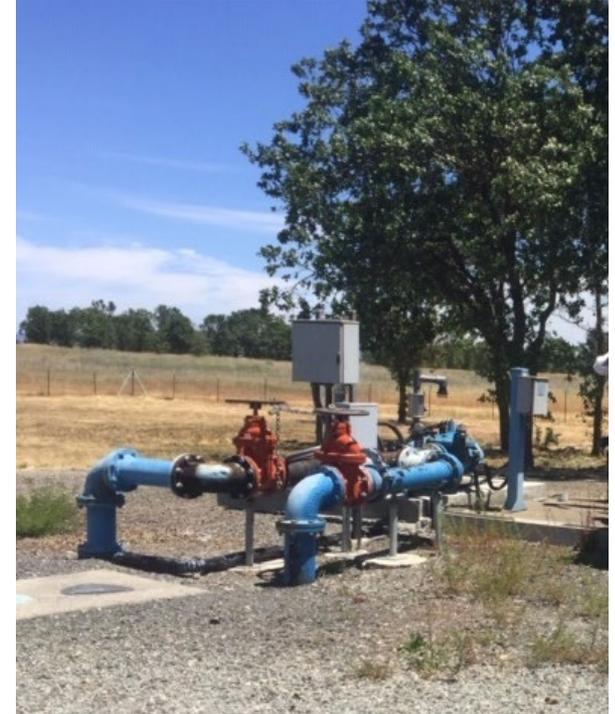
# Challenges

- Aging Infrastructure
- Rising Operating and Maintenance Costs
- Water Usage Fluctuations/Volumetric Rate



# Highlights of Sonoma Water and Water Contractor Achievements and Collaborations

- Santa Rosa Plain Wells
- Regional Water Supply Resiliency
- Hazard Mitigation Projects
- Sonoma-Marín Saving Water Partnership – Drought Resiliency
- Water Education Program
- Dry Creek Habitat Enhancement
- 2025 Biological Opinion



## Highlights of Programs Funded from Other Sources

- Forecast Informed Reservoir Operations
- Advanced Quantitative Precipitation Information Systems
- Quagga and Zebra Mussels



# Proposed FY26-27 Rates

	FY26-27	FY25-26
<b><i>North Marin Water District Rate</i></b>	<b>\$1,611.15</b>	<b>\$1,472.47</b>
Overall Increase:	9.42%	6.30%
Estimated Annual Charge:	\$7,585,124	\$7,887,989

# \$3.55 million budgeted for hazard mitigation projects to reduce risks

Bennett Valley Fault Crossing

River Diversion Structure (RDS) Upgrade Project

Seismic Retrofit of Storage Tanks

Wilfred Booster Station

# \$7.36 million budgeted for other capital projects to increase resiliency

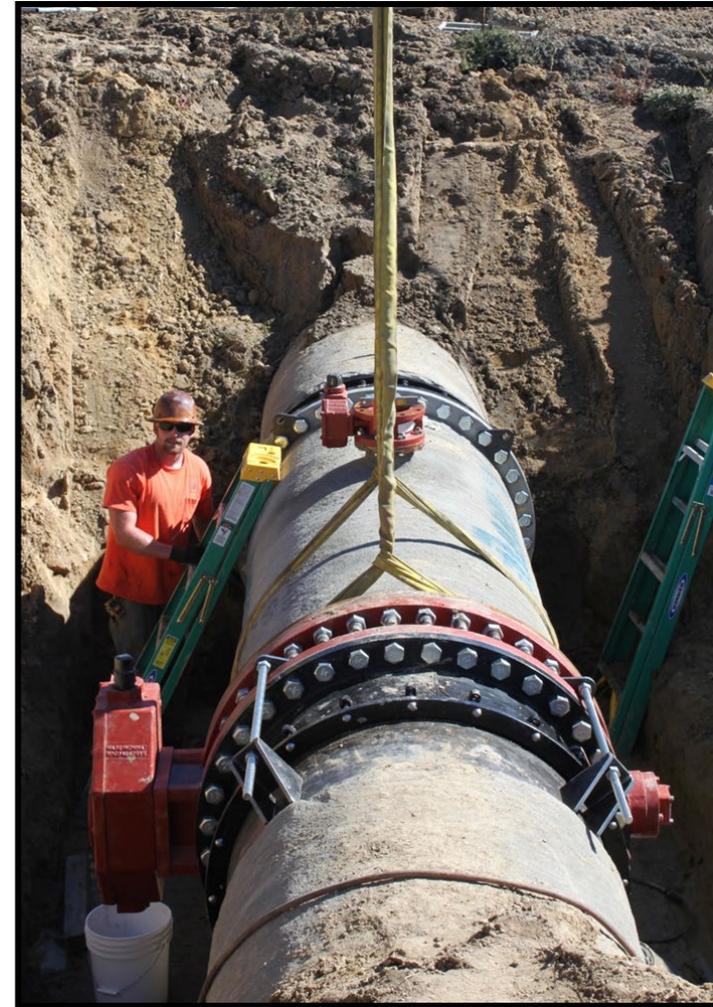
Kawana-Ralphine SBS Pipeline

Wohler Road Storage Building

Water Treatment System Modernization Phase 1

Water Treatment System Modernization Phase 3

Total FY26-27 Capital Budget including Hazard Mitigation Projects: \$10.90M



# \$48.75 million budgeted for operations and maintenance to protect, improve and maintain system reliability

## **Projects**

Asset Management Plan

Emergency Inventory Procurement

Regional Water Supply Resiliency Implementation

SCADA Improvements

Tank Maintenance Program

Tank Rehabilitation Program

## **Studies**

DeMuth Property Hydrogeologic Investigation

Natural Hazard Reliability Study

Transmission System Master Plan, Modeling & Condition Assessments Programs

Watershed Water Quality Study

# \$10.09 million for Biological Opinion, Water Supply Planning and Water Conservation



**IS YOUR TOILET RUNNING?  
BETTER CATCH IT!**

A leaky toilet is no joke and could cost you a lot of \$\$\$

## TAKE THE DYE TAB CHALLENGE

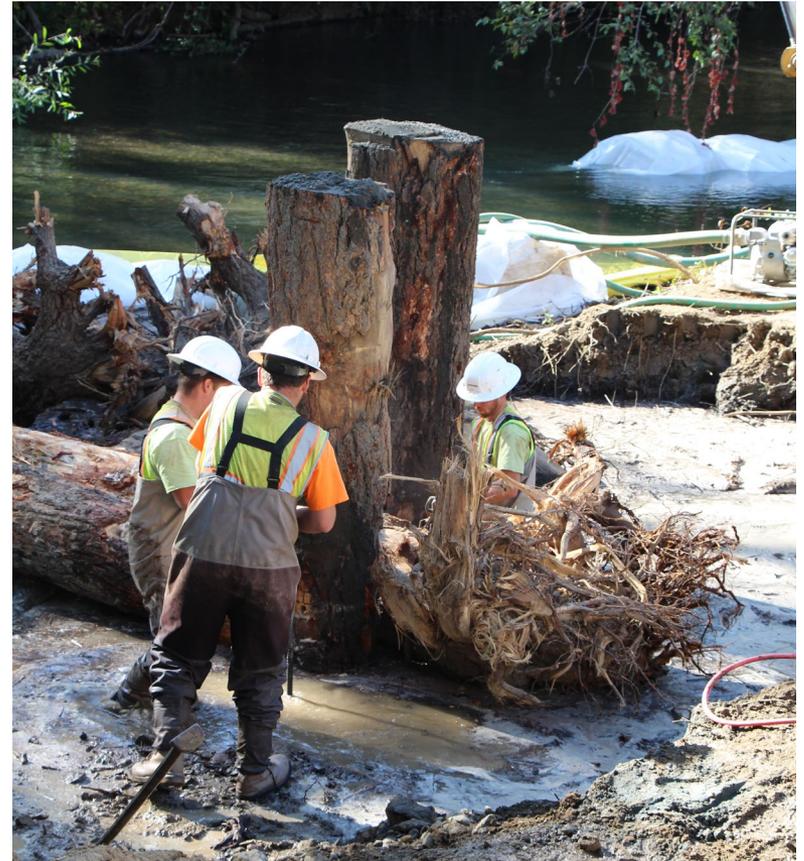
Test your toilet(s) to see if you have a sneaky leak.

## SHARE YOUR RESULTS

Visit us online to enter your toilet test results and be entered to win a \$25 gift card.



[SavingWaterPartnership.org/challenge](http://SavingWaterPartnership.org/challenge)

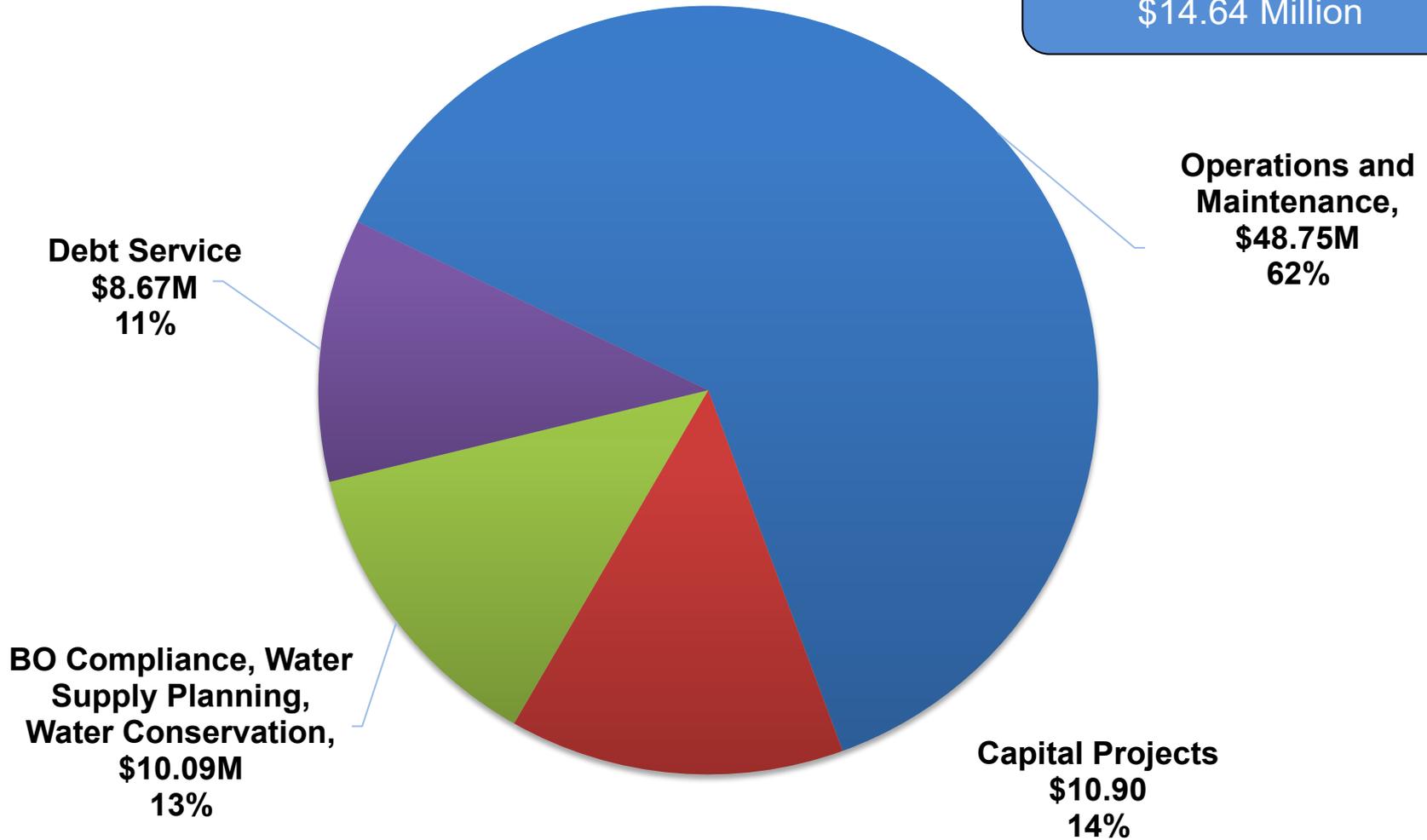


# Expenditures compared to FY 25-26

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

# FY 26-27 Budgeted Expenditures

Grants, Bond Proceeds,  
and Use of Fund Balance  
\$14.64 Million



# Example of how rates are calculated

$$\frac{\$63,332,000}{41,776 \text{ AF}} = \$1,516/\text{Acre Foot}$$

↑ Water Sold: Restructured Agreement requires use of the Lesser of:

41,776 AF

or

42,384 AF

# Proposed Rates for FY 26-27

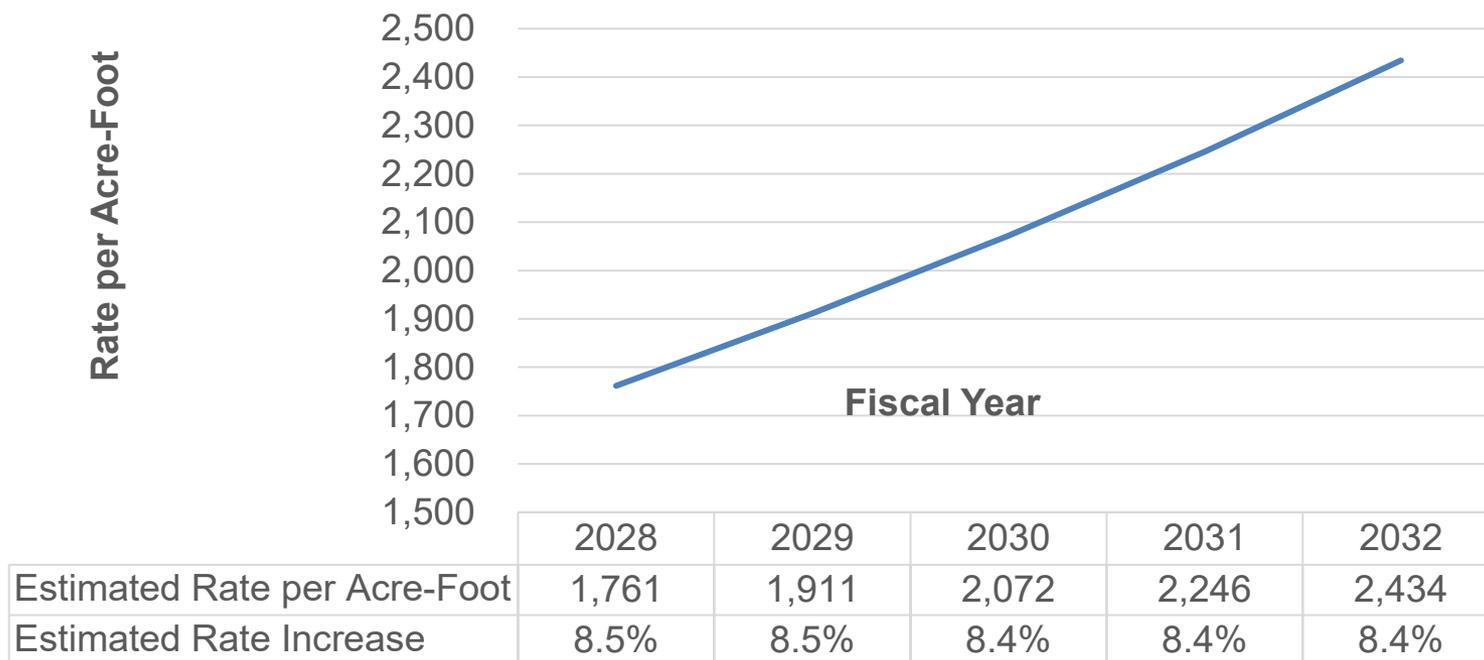
Charge / Aqueduct	Santa Rosa	Petaluma	Sonoma
Deliveries (Acre-Feet)	41,776		
O&M	\$1,106.05	\$1,106.05	\$1,106.05
Water Management Planning	\$2.63	\$2.63	\$2.63
Watershed Planning & Restoration	\$95.41	\$95.41	\$95.41
Recycled Water and Local Supply	\$0.00	\$0.00	\$0.00
Water Conservation	\$72.13	\$72.13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

# Proposed North Marin Rates for FY 26-27

Charges	FY26-27	FY25-26
Deliveries (Acre-Feet)	4,708	
O&M Charge	1,276.22	1,143.41
North Marin Bond & Loan Charge	160.87	148.66
Russian River Conservation Charge	154.06	160.41
Russian River Projects Charge	20.00	20.00
<b><i>Total North Marin Water District Rate</i></b>	<b>1,611.15</b>	<b>1,472.47</b>
Total Overall Increase:	9.42%	
Total Estimated Annual Charge:	\$7,585,124	

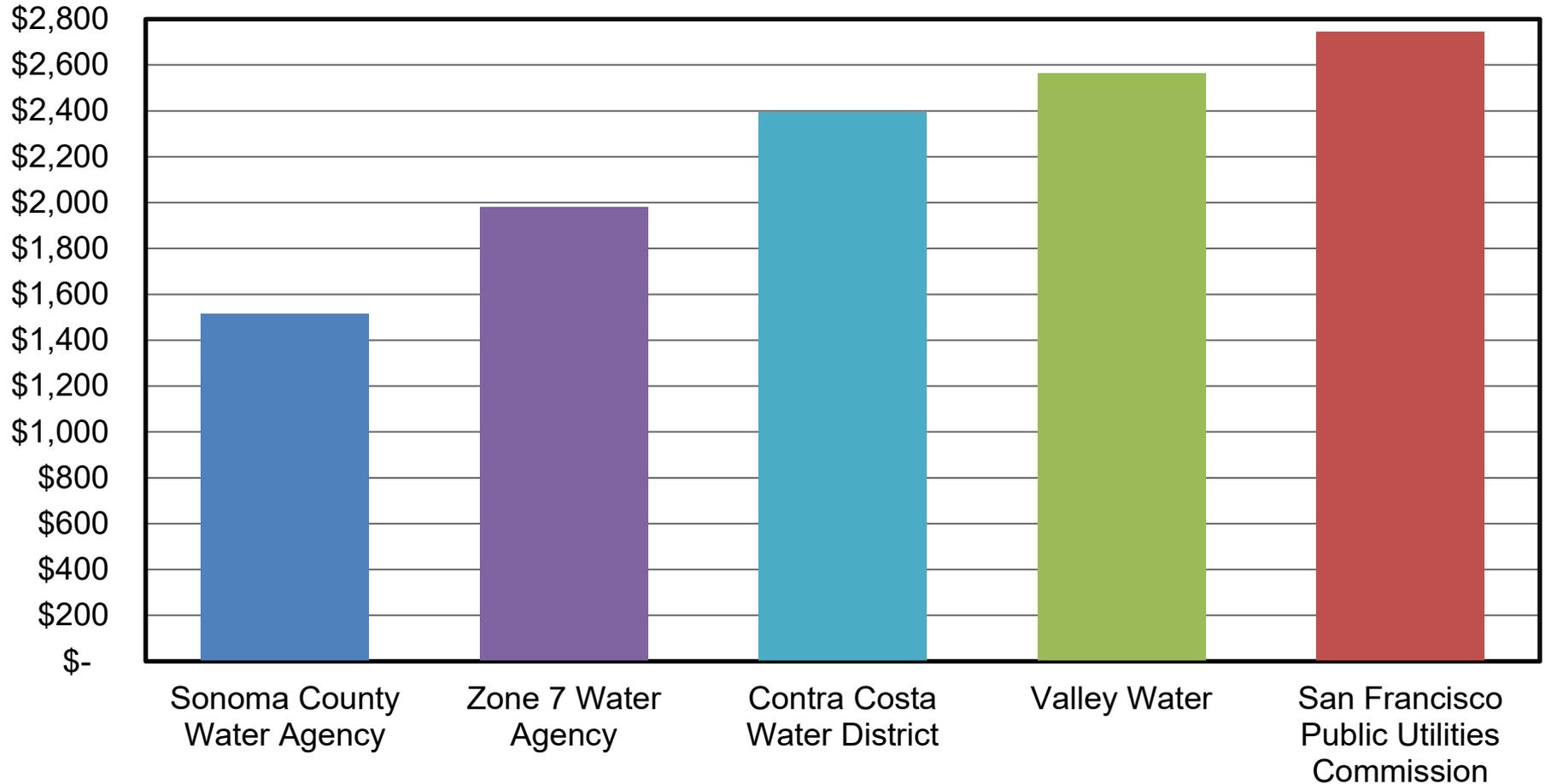
# Long Range Financial Plan

## Example North Marin Water District Rate Scenario



- Assumes Water Demand Growth of 1% based on Deliveries of 42,108 AF. NMWD Deliveries: 4,970 AF to 5,170 AF. Higher Deliveries would reduce rates.
- Estimated 6% growth in O&M Expenses.
- Estimated Financing FY 2028-2029: \$5.2 Million, FY2031-2032: \$16.9 Million.

# 2026 wholesale water rates per Acre-Foot



## Notes:

- Water systems including treatment requirements and rate structures vary between entities making direct apples to apples comparisons difficult.
- Water 2025 wholesale rates used if 2026 rates have not been published.



# Key Dates

- Technical Advisory Committee Vote –March 2
- Water Advisory Committee Vote – April 6
- Adoption by Sonoma Water’s Board – April 28



**Sonoma  
Water**

Jake Spaulding  
Financial Services Division Manager  
[Jake.Spaulding@scwa.ca.gov](mailto:Jake.Spaulding@scwa.ca.gov)



# Water Transmission System Draft Budget Overview

Fiscal Year 2026-2027

## Water Transmission System Budget FY 2026-2027 Draft, February 2026

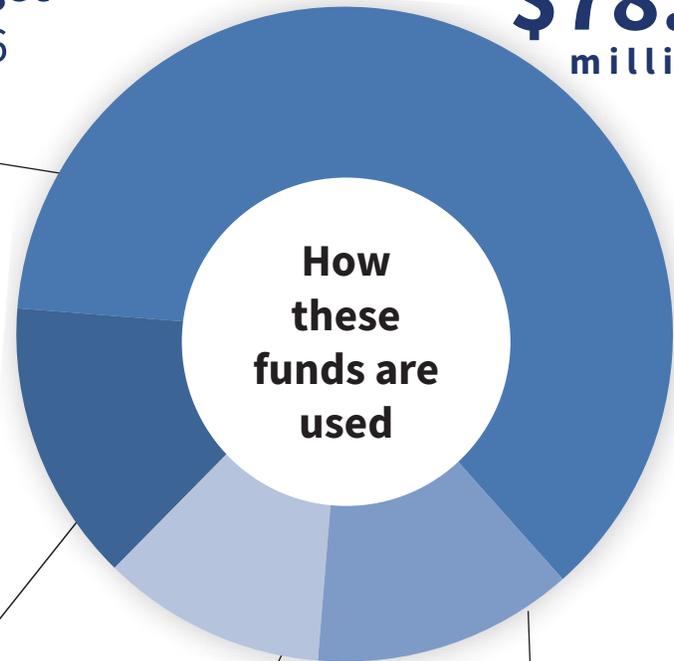
**\$78.41**  
million

### \$48.75 million

**Operations and Maintenance** budgeted for operations and maintenance to protect, improve and maintain system reliability.

**Projects:** Aqueduct Cathodic Protection, Emergency Inventory Procurement, SCADA Improvements, and Tank Rehabilitation Program & Tank Maintenance Programs.

**Planning:** Asset Management Plan, Hydrogeologic Investigations, Natural Hazard Reliability Study, Regional Water Supply Resiliency Implementation, Transmission System Comprehensive Plan, Transmission System Condition Assessment and Water Quality Studies.



### About Sonoma Water

Sonoma Water, an independent special district formed in 1949, provides drinking water to Cotati, Marin Municipal Water District, North Marin Water District, Petaluma, Rohnert Park, Santa Rosa, Sonoma, Valley of the Moon Water District and Windsor. These cities/districts in turn deliver drinking water to more than 600,000 residents in portions of Sonoma and Marin counties (customers receive their drinking water and water bill from their local city or water district). Sonoma Water maintains over 100 miles of water aqueducts and pipelines, as well as numerous pump stations, storage tanks, production wells and other critical equipment as part of its water transmission system.

### \$10.09 million

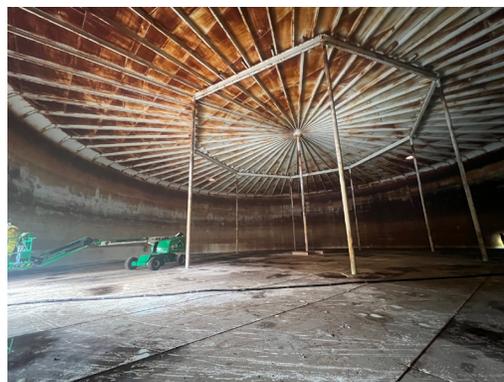
**Biological Opinion Compliance, Water Supply Planning, Water Conservation** to advance long-term water sustainability: Environmental studies, water supply planning activities and water conservation outreach tools and programs.

### \$8.67 million

**Debt Service** for previous bonds issued to fund long-term capital projects.

### \$10.90 million

**Capital Projects** budgeted for hazard mitigation projects to reduce risks: Bennett Valley Fault Crossing, River Diversion Structure (RDS) Upgrade Project, Seismic Retrofit of Storage Tanks, and Wilfred Booster Station; and for other capital projects to increase resiliency: Kawana-Ralphine Sonoma Booster Station Pipeline, Wohler Road Storage Facility, Warm Springs Dam Hydropower Retrofit and multiple phases of the Water Treatment System Modernization Project.



Kastania Tank before recoat



Kastania Tank after recoat

# Proposed Rates for FY 26-27



## Mission

To provide reliable water supply, wastewater management and flood protection — essential services for a thriving community and a healthy environment.

## Vision

Ensuring resilient water resources now and for future generations.

## Strategic Plan 2023-2028

The final 2023 Strategic Plan is a five-year roadmap for the future and includes six goals focused on planning and infrastructure, emergency preparedness, climate resiliency, organizational excellence, environmental stewardship and community engagement. To review the full plan, go to: [SonomaWater.org/StrategicPlan](http://SonomaWater.org/StrategicPlan).

404 Aviation Blvd  
Santa Rosa CA 95403  
707-526-5370  
[SonomaWater.org](http://SonomaWater.org)

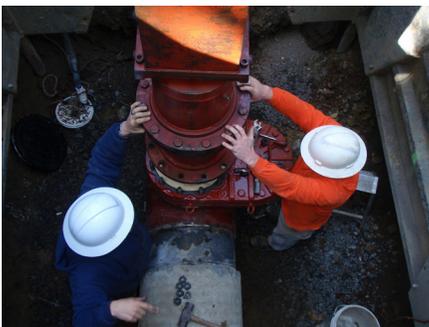
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<b>Prime Contractors</b>	<b>\$1,504.87</b>	<b>\$1,532.42</b>	<b>\$1,671.33</b>
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Capital Charges - to build fund balance for future projects	\$11.00	\$10.00	\$34.90
<b>Total Prime Contractors</b>	<b>\$1,515.87</b>	<b>\$1,542.42</b>	<b>\$1,706.23</b>
Total Overall Increase:	8.21%	8.97%	8.72%

## Budget Overview

Sonoma Water’s proposed Fiscal Year 2026-2027 budget is \$78.41 million which is \$3.62 million less than the prior year. It proposes utilizing \$14.64 million from various grants, fund balances and the use of bond proceeds to help mitigate rate increases. Sonoma Water’s wholesale rates, which are the charges for water contractors, are some of 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 communities served. This budget overview is for water transmission system services only. Sonoma Water also provides sanitation, flood protection and other services. For detailed budget information, please visit [SonomaWater.org/finance](http://SonomaWater.org/finance).

## Infrastructure Investments

Sonoma Water’s critical infrastructure, including aqueducts, pipelines, pump stations, storage tanks and wells, are gradually aging after decades of service. We have taken steps to reduce costs by deferring some lower priority nonroutine maintenance and capital projects while continuing to maintain system reliability and public health and safety. In addition, grants, bond proceeds, and our fund balance contribute \$14.64 million, keeping the total cost per gallon at \$0.005. These investments ensure that our aging infrastructure remains safe, dependable, and ready to meet future needs, providing long-term savings and water security.



6

**MEMORANDUM**

To: Board of Directors

March 3, 2026

From: Julie Blue, Auditor/Controller *JB*Subject: Accept Fiscal Year 2024/2025 (FY 24/25) Single Audit Report  
T:\AC\Board Reports\Board Memos\2026\Single Audit FY 24.25\Single Audit Board Memo FY 24.25.docx**RECOMMENDED ACTION:** Accept FY 24/25 Single Audit Report**FINANCIAL IMPACT:** Single Audit Cost of \$7,250 (Included in FY 25/26 Budget)Single Audit Summary

This year's annual financial statement audit has been completed, and in addition to the regular audit, the District was subject to a Single Audit, which is required by the Code of Federal Regulations for agencies that spend more than \$750,000 in federal grant funding. The Single Audit evaluates compliance with federal program requirements and the effectiveness of internal controls over those funds.

For FY 24/25, the District spent \$1,190,518 in Federal Emergency Management Agency (FEMA) grant funding for the Oceana Marin Treatment Pond Rehabilitation Project, which resulted in the requirement for a Single Audit. Total FEMA funding awarded for this project over multiple years was \$1.5 million, and the total project costs were \$2.1 million. The auditor reported no findings or compliance issues, indicating full compliance with all applicable federal regulations.

RECOMMENDATION

Accept Fiscal Year 2024/2025 (FY 24/25) Single Audit Report

## ATTACHMENTS:

1. Draft Single Audit Report FY 24/25



# **NORTH MARIN WATER DISTRICT**

**North Marin Water District**

**Single Audit Report**

**For the Fiscal Year Ended June 30, 2025**

**North Marin Water District  
Single Audit Report  
For the Fiscal Year Ended June 30, 2025**

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Working Draft Subject to Review

**Independent Auditor's Report on Compliance for Each Major Federal Program and  
Report on Internal Control over Compliance in Accordance with the *Uniform Guidance***

Board of Directors  
North Marin Water District  
Novato, California

***Report on Compliance for Each Major Federal Program***

We have audited the North Marin Water District's (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the North Marin Water District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the *Uniform Guidance* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## **Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the *Uniform Guidance*, continued**

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *Uniform Guidance*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

**Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the *Uniform Guidance*, continued**

***Report on Internal Control Over Compliance, continued***

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor’s Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

**C.J. Brown & Company, CPAs**  
Cypress, California  
March 3, 2026

Working Draft Subject to Review

## **Independent Auditor's Report on the Schedule of Expenditure of Federal Awards**

Board of Directors  
North Marin Water District  
Novato, California

### ***Report on the Audit of the Schedule of Expenditures of Federal Awards***

We have audited the schedule of expenditures and federal awards of North Marin Water District (District) for the year ended June 30, 2025, and the related notes (the schedule).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly in all material respects, the expenditures of federal awards of North Marin Water District for the year ended June 30, 2025 in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the *Uniform Guidance* are further described in the Auditor's Responsibilities for the Audit of the Schedule section of the report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Responsibilities of Management for Compliance***

Management is responsible for the preparation and fair presentation of the schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

## **Independent Auditor's Report on the Schedule of Expenditure of Federal Awards, continued**

### ***Auditor's Responsibilities for the Schedule***

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, whether due to fraud, or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the Schedule of Expenditures of Federal Awards as a whole. The schedule of expenditures of federal awards – reconciliation on page 10 is presented for purposes of additional analysis and is not a required part of the schedule. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedule.

The supplementary information has been subjected to the auditing procedures applied in the audit of the schedule and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedule or to the schedule itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the Schedule of Expenditures of Federal Awards as a whole.

**Independent Auditor's Report on the Schedule of Expenditure of Federal Awards,  
continued**

**C.J. Brown & Company, CPAs**  
Cypress, California  
March 3, 2026

Working Draft Subject to Review

**North Marin Water District  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2025**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title:</u>	<u>Assistance Listing Number</u>	<u>Unique Entity Identifying Number (Project Description):</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security Federal Emergency Management Agency			
<b>Major Program:</b>			
Hazard Mitigation Grant Program (HMGP)			
<b>Passed Through - California Office of Emergency Services:</b>			
	<b>97.039</b>	FEMA-4344-DR-CA (Oceana Marin Treatment and Storage Pond Repair)	\$ <u>1,190,518</u>
<b>Total for U.S. Department of Homeland Security</b>			<u>1,190,518</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ <u>1,190,518</u></u>

Working Draft Subject to Review

**North Marin Water District  
Notes to Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2025**

**(1) Scope of Presentation**

The accompanying schedule presents only the expenditures incurred by North Marin Water District (District), that are reimbursable under federal programs of federal financial assistance. For the purposes of this schedule, federal awards include federal award received indirectly by the District from a nonfederal agency, the California Office of Emergency Management Services (Cal OES). Only the portion of program expenditures reimbursable with such federal funds is reported in the accompanying schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that was funded with other state, local, or other nonfederal funds, if any, are excluded from the accompanying schedule.

**(2) Basis of Accounting**

The expenditures included in the accompanying schedule were reported on the accrual basis of accounting. Under the accrual basis of accounting, expenditures are recorded, accordingly, when incurred rather than when paid.

Expenditures reported on the SEFA Schedule are recognized following the cost principles contained in 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance*).

**(3) Relationship to Annual Financial Report**

Amounts reported in the accompanying SEFA Schedule agree to amounts reported within the District's June 30, 2025 Annual Comprehensive Financial Report with report dated December 16, 2025.

**(4) Federal Assistance Listing Numbers/Unique Entity Identifying Number**

The program titles and federal assistance listing numbers were obtained from the federal or pass-through grantor. When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity.

**(5) Contingencies**

Under the terms of federal grants, additional audits may be requested by the grantor agencies and certain costs may be questioned as not being appropriate expenditures under terms of the grants. Such audits could lead to a request for reimbursement to grantor agencies.

**(6) Indirect Cost Rate**

The District has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**North Marin Water District  
Schedule of Findings and Questioned Costs  
Fiscal Year Ended June 30, 2025**

<b>Section I—Summary of Auditor’s Results</b>	<b>Response</b>
<b><i>Basic Financial Statements</i></b>	
Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiencies identified that are not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No
<b><i>Federal Awards</i></b>	
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiencies identified?	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR Section 200.516(a) (Uniform Guidance):	No
Identification of major programs tested include:	
U.S. Department of Homeland Security – Federal Emergency Management Agency	
Passed Through – California Office of Emergency Management Services Hazard Mitigation Grant Program – CFDA No. 97.039	
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as a low-risk auditee?	No
<b><i>Section II—Financial Statement Findings</i></b>	
No matters were reported.	
<b><i>Section III—Federal Award Findings and Questioned Costs</i></b>	
No matters were reported.	
<b><i>Section IV—Prior Year Findings and Questioned Costs</i></b>	
No matters were reported.	

## **Supplementary Information**

Working Draft Subject to Review

**North Marin Water District  
Schedule of Expenditures of Federal Awards – Reconciliation  
For the Fiscal Year Ended June 30, 2025**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title:</u>	<u>Assistance Listing Number</u>	<u>Amount Receivable June 30, 2024</u>	<u>Federal Expenditures</u>	<u>Grant Funds Received by June 30, 2025</u>	<u>Amount Receivable June 30, 2025</u>
U.S. Department of Homeland Security Federal Emergency Management Agency					
<b>Major Program:</b>					
Hazard Mitigation Grant Program (HMGP)					
<b>Passed Through - California Office of Emergency Services:</b>					
FEMA-4344-DR-CA (Oceana Marin Treatment and Storage Pond Repair)	<b>97.039</b>	\$ 192,861	1,190,518	1,235,519	147,860
<b>Total U.S. Department of Homeland Security</b>		<u>192,861</u>	<u>1,190,518</u>	<u>1,235,519</u>	<u>147,860</u>
<b>Total Federal Awards</b>		<u>\$ 192,861</u>	<u>1,190,518</u>	<u>1,235,519</u>	<u>147,860</u>

**Reconciliation of the Schedule of Expenditures of Federal Awards to the Financial Statements**

Statement of Activities:

Program revenues:

Charges for federal award grants \$ 1,190,518

Total federal awards 1,190,518

Add – Accounts receivable – federal funding – June 30, 2024 192,861

Less – Accounts receivable – federal funding – June 30, 2025 (147,860)

Federal receipts or revenues recognized per Schedule \$ 1,235,519

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## MEMORANDUM

To: Board of Directors March 3, 2026  
 From: Tony Williams, General Manager *TW*  
 Subj: Join ACWA Coalition for Support of Assembly Bill 2180 (AB 2180) and Senate Bill 1153 (SB 1153)

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**RECOMMENDED ACTION:** Authorize the General Manager to Complete the Online ACWA Support Forms for AB 2180 and SB 1153

**FINANCIAL IMPACT:** None at this time

Since the passage of Proposition 218 in 1996, public water agencies have been required to ensure that rates do not exceed the proportional cost of service attributable to each parcel. The North Marin Water District (District) has typically engaged independent experts and relies on rigorous cost-of-service studies to meet this constitutional standard. Despite these efforts, high-volume water users of other water providers in the state have continued to challenge rate structures in court. Since July 2024, multiple appellate decisions have issued opinions that appear to conflict or create uncertainty about how proportionality must be demonstrated.

AB 2180 would codify that framework into statute to ensure clear, consistent standards for agencies statewide. Providing this clarification will help agencies like the District confidently develop constitutionally sound rates while continuing to deliver safe and reliable water service to their communities. The Association of California Water Agencies (ACWA) is asking its members to sign a coalition letter in support of AB 2180 authored by Assemblymember Chris Ward (D-San Diego).

Public water systems such as the District's Novato and West Marin Water Service Areas are designed and constructed to provide safe, reliable drinking water, not to serve as wildfire defense or suppression systems. While water agencies often aid firefighting efforts, it would be physically impracticable and financially infeasible to design water systems to function as wildfire suppression infrastructure. ACWA-sponsored SB 1153, authored by Senator Anna Caballero (D-Merced), which would clarify the limited role of public water systems during wildfires while strengthening emergency preparedness in high-risk areas. The proposed bill would specifically:

- Establish that limitations in water supply or water pressure during a wildfire are not a substantial cause of wildfire damages;
- Clarify that wildfire spread is not an inherent risk of the design, construction, or maintenance of a public water system;

- Make key findings and declarations regarding the role and limitations of public water systems in responding to wildfires; and
- Require urban retail water suppliers serving high or very high fire hazard severity zones to include wildfire-specific response procedures in their emergency response plans beginning January 1, 2028.

**RECOMMENDATION**

Authorize the General Manager to complete the online ACWA forms to join the coalition in support of AB 2180 and SB 1153.

**ATTACHMENTS:**

1. ACWA Alert Notice – AB 2180
2. ACWA Alert Notice – SB 1153

**Tony Williams**

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**From:** ACWA <acwabox@acwa.com>  
**Sent:** Monday, February 23, 2026 11:56 AM  
**To:** Tony Williams  
**Subject:** Legislative Alert: Join Coalition Supporting ACWA-Sponsored Proposition 218 Rate-Setting Legislation

ACWA  **ALERT**

LEGISLATIVE

**TAKE ACTION NOW**

**Feb. 23, 2026**

## **Join Coalition Supporting ACWA-Sponsored Proposition 218 Rate-Setting Legislation**



### **Support AB 2180**

ACWA is urging members to join a coalition to support [AB 2180](#), which would clarify how water agencies comply with Proposition 218 when setting water rates. This clarification will provide predictability for agencies, support California's water-use conservation goals and help minimize unnecessary legal disputes over water rates.

Recent appellate court decisions have created uncertainty about how agencies must demonstrate proportionality — particularly for tiered rates. AB 2180, authored by Assemblymember Chris Ward (D-San Diego), would codify the framework established in *Dreher v. LADWP* and affirm that:

- Costs related to water supplies, infrastructure, and system-wide peak demand may be allocated using reasonable methodologies without tracing specific water sources to individual parcels.
- Agencies may use any reasonable method, supported by existing or projected data, to allocate service costs.
- Agencies are not required to determine the exact cost of service for each parcel.
- Uniform and tiered rate structures are permissible when based on reasonable cost allocation principles.

### Take Action Now

**Join the ACWA coalition** by completing a short [online form](#). ACWA staff is working closely with the author’s office to gain support for the bill and will notify coalition members when it is scheduled for committee hearings.

[Join Coalition Now](#)

### Background

Since the passage of Proposition 218 in 1996, public water agencies have been required to ensure that rates do not exceed the proportional cost of service attributable to each parcel. Agencies typically engage independent experts and rely on rigorous cost-of-service studies to meet this constitutional standard.

Despite these efforts, high-volume water users have continued to challenge rate structures in court. Since July 2024, multiple appellate decisions have issued opinions that appear to conflict or create uncertainty about how proportionality must be demonstrated.

The most recent decision, *Dreher v. LADWP*, provides a framework that aligns with longstanding industry practice. AB 2180 would codify that

framework into statute to ensure clear, consistent standards for agencies statewide.

Providing this clarification will help agencies confidently develop constitutionally sound rates while continuing to deliver safe and reliable water service to their communities.

## Questions

For questions about AB 2180, please contact ACWA Senior State Relations Advocate [Soren Nelson](#) at (916) 669-2367.

## Bringing Water Together



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980 9th St. Ste. 1000, Sacramento, CA 95814

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# LEGISLATIVE ALERT: JOIN COALITION SUPPORTING ACWA-SPONSORED WATER SYSTEMS AND WILDFIRE PREPAREDNESS BILL

BY CAROLINE MINASIAN FEB 19, 2026

ACWA is urging members to join a coalition to support ACWA-sponsored SB 1153, authored by Senator Anna Caballero (D-Merced), which would clarify the limited role of public water systems during wildfires while strengthening emergency preparedness in high-risk areas.

Public water systems are designed and constructed to provide safe, reliable drinking water, not to serve as wildfire defense or suppression systems. While water agencies often aid firefighting efforts, it would be physically impracticable and financially infeasible to design water systems to function as wildfire suppression infrastructure.

## How Would the Bill Help?

The bill would specifically:

Establish that limitations in water supply or water pressure during a wildfire are not a substantial cause of wildfire damages.

Clarify that wildfire spread is not an inherent risk of the design, construction, or maintenance of a public water system.

Make key findings and declarations regarding the role and limitations of public water systems in responding to wildfires.

Require urban retail water suppliers serving high or very high fire hazard severity zones to include wildfire-specific response procedures in their emergency response plans beginning Jan. 1, 2028.

## Take Action Now

**Join the ACWA coalition in support** of SB 1153 by completing a short online form. The more member agencies that join the coalition, the stronger the message ACWA can send to the Legislature.

## Background

Wildfires are increasing in frequency, severity and destructive impact across California. Public water systems continue to be vulnerable to wildfire-related impacts, including infrastructure damage, power disruptions, water quality degradation and excessive or uncontrolled water demands.

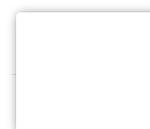
While water systems may be available to aid firefighting activities, they are intentionally designed to meet state and federal safe drinking water standards and provide water to aid in extinguishing structural fires to the properties they serve — not to serve as wildfire suppression systems. Designing water infrastructure to function as wildfire defense systems would be physically impracticable, financially infeasible and could compromise drinking water quality and affordability.

At the same time, proactive planning is essential. SB 1153 requires urban retail water suppliers serving high or very high fire hazard severity zones to incorporate incident-specific wildfire response procedures into their existing disaster preparedness and emergency response plans.

By improving wildfire planning and resilience while recognizing the physical and financial limits of water infrastructure, SB 1153 helps protect ratepayers, supports emergency response, and ensures the long-term reliability of California’s drinking water systems.

## **Questions**

For questions about SB 1153, please contact ACWA State Relations Advocate Kylie Wright at (916) 669-2382.



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**MEMORANDUM**

To: Board of Directors Date: March 3, 2026  
 From: Eric Miller, Assistant General Manager / Chief Engineer *EM*  
 Subject: FY2025/26 Mid-Year Progress Report – Engineering Department  
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**RECOMMENDED ACTION:** Information Only

**FINANCIAL IMPACT:** None

The purpose of this memorandum is to provide a mid-year (July 1, 2025 to December 31, 2025) status report on the Engineering Department’s (Department) performance completing infrastructure projects in the Novato, West Marin, and Oceana Marin service territories. The Department is responsible for managing the District’s Capital Improvement Program (CIP), providing engineering services to customers looking to develop property, and executing special studies that support those efforts.

A summary of the District’s CIP expenditures for all service areas, including contingency funds budgeted for use as needed, is provided in Table 1 below:

**Table 1 – CIP Costs**

Service Area	CIP Project Costs (\$)		% Complete Q1 & Q2
	Budget	Actual	Actual
Novato Water	4,625,000	2,306,179	50
Novato Recycled	100,000	13,272	13
West Marin (including OM)	1,295,000	316,630	24
Oceana Marin	50,000	14,270	29
<b>Total</b>	<b>6,070,000</b>	<b>2,650,351</b>	<b>44</b>

Capital Improvement Program (CIP)

A total of twenty-five (25) projects were planned for and included in the FY2025/26 CIP budget across all services areas; Novato, West Marin Water and Oceana Marin. Ten (10) were newly planned projects and fifteen (15) projects were carried over from the prior fiscal year.

Twelve (12) new projects have been added to the workplan after the fiscal year began (aka “side-door projects”), for a total of thirty-seven (37) projects currently in the CIP through the first half of the fiscal year.

Of these 37 projects, 26 are under the lead responsibility of the Department for execution, with the remaining projects being led by other departments. A summary and status of all 37 projects (30 Novato Potable, 6 West Marin, and 1 Oceana Marin), including annual contingency funds that are not currently assigned, is provided in Attachment 1.

### Novato Service Area

Of the thirty (30) Novato Service Area CIP projects, fifteen (15) are currently active, including the Novato Boulevard Widening project which is being managed by City of Novato staff. The project includes replacing 4,500 feet of main with welded steel pipe, 1,000 feet of side-street branch ties and 35 new service connections. The project represents multi-agency collaboration by combining roadway, sanitary sewer, and potable water infrastructure improvements into one construction project to minimize public inconvenience and leverage economy of scale savings such as project administration and overhead costs.

The Bahia Hydropneumatic System Replacement project was put on hold in the previous fiscal year due to resource constraints but was recently put back into the workplan and construction is planned to begin in Summer 2026. The project will replace an existing underground tank and pump station with new above-ground pressure tanks and a pump station located at the District’s Crest Tank site.

Preliminary design of the Stafford Lake Dam Adjustable Spillway Gate project has reached a milestone with both the geotechnical seepage and stability analysis and the hydrologic modeling using the most current design parameters for probable maximum precipitation (PMP) being completed. Both analyses concluded that the existing dam has adequate structural integrity to accommodate an additional 3-feet of water impoundment in Stafford Lake should the adjustable spillway gate be constructed. The project’s next milestone is environmental analysis, regulatory permitting, and related approvals.

The San Mateo Tank Transmission Main project was completed during the first half of the fiscal year, and staff gave the Board a presentation following closeout. The project installed a new and larger-diameter transmission main feeding the San Mateo Tank, which has a storage capacity of 5,000,000-gallons and serves many of the District’s northern Zone 2 customers. The project had been planned for some time and required several regulatory permits and an access agreement with the County of Marin Open Space District. The total cost of the project was just over \$2,000,000.

Of the fifteen (15) non-active projects, ten (10) were completed during the first half of the 2025/26 fiscal year, and the other five (5) projects are currently on hold due to workload limitations and reprioritization. When new projects are added to the workplan throughout the fiscal year there are impacts to other budgeted projects, but District staff strive to work efficiently and reassess priorities throughout the year.

#### West Marin Service Area

Of the six (6) West Marin CIP's, four (4) are currently active, including the Lagunitas Bridge Pipeline Replacement project on Highway 1 in Pt. Reyes Station. The project is being administered at the request of Caltrans, who is leading the bridge replacement project at the same location. District crews installed isolation valves on each side of the bridge in anticipation of Caltrans' phase of work beginning in Summer 2026. The existing pipeline will be temporarily re-routed around the bridge during the work, and ultimately a new more resilient pipeline will be installed on the new bridge in a future fiscal year.

The planning phase of the Gallagher Well No. 3 project recently began, as the District is seeking a new source water in West Marin for improved resilience and redundancy. A new water source would offset the diminishing output of the Gallagher Well No. 1 and reduce reliance on the Coast Guard Wells that are experiencing increasing salinity levels. Staff plans to use consultants to conduct a siting study and obtain environmental clearance for a new municipal groundwater well at a location to be determined. Design phase costs will be included in a future fiscal year budget(s).

#### Oceana Marin Service Area

Only one (1) capital project is currently active for this service area due to its relatively small size and capital budget. Design work continues on a segment of the sanitary sewer force main in Oceana Marin which will address a long-standing vulnerability of that system. Once design is complete, staff will seek grant sources to potentially fund construction of those improvements.

#### Developer Projects

In addition to delivering the CIP, the Department also provides engineering services to developers and residential customers looking to expand their property. When a development application is submitted to the City or County, or a new water service application is submitted directly to the District, the Department determines whether that application requires over-the-counter services, or if it is more complex and requires engineering analysis. On average, the Department receives approximately five (5) over-the-counter permit applications (referrals) each week.

When an application is deemed to require engineering analysis, a Developer Project is created and one of the District’s engineers are assigned to that project. Each developer project requires its own level of effort depending on the complexity and project phase (e.g. design, agreement, construction, and closeout). It is often hard to predict when a Developer Project will be submitted and what level of effort that project will require. The unpredictability in this part of the workplan continues to impact the District’s ability to execute the CIP as planned.

During the first half of the fiscal year, the Department managed eighteen (18) different Developer Projects concurrently. A budget summary of all 18 projects (13 Novato Potable, 5 West Marin, and 0 Oceana Marin), is provided in Attachment 2.

Special Studies

In addition to CIP and Developer Projects, the Department work plan includes various Special Studies that require significant engineering staff time, use of outside consultants, and time and effort from staff in other departments. A summary of Special Studies led by the Department is provided in Table 2 below:

**Table 2 – Special Studies Costs**

Study Name	Study Costs (\$)		% Complete Q1 & Q2
	Budget	Actual	
Urban Water Management Plan – 2025 Update	80,000	13,864	25
Novato Water Master Plan – 2025 Update	225,000	194,422	95
Stafford Bathymetric Survey	15,000	22,479	100
Stafford Dam Monument Survey	10,000	7,806	100
MMWD ARC	0	1,067	n/a
West Marin Water Supply Resiliency Feasibility	75,000	0	0
Oceana Marin Master Plan	50,000	0	0

A comprehensive list of Special Studies can be found in Attachment 1.

Engineering Department Resources

As described above, the Department has a varied workplan spanning the CIP, Developer Projects, Special Studies, and general engineering support of the overall operation, maintenance and expansion of the District’s water and wastewater facilities. There are approximately 16,000 labor hours available annually in the Department. A comparison of

budgeted labor hours vs. actual labor hours worked by the department during the first half of the fiscal year is provided in Table 3 below:

**Table 3 – Engineering Department Labor Distribution**

<b>Work Classification</b>	<b>Q1 &amp; Q2 Budget (hrs)</b>	<b>Q1 &amp; Q2 Budget (%)</b>	<b>Q1 &amp; Q2 Actual (hrs)</b>	<b>Q1 &amp; Q2 Actual (%)</b>
General Engineering	2,975	37	3,264	40
CIP Projects	3,330	42	2,949	36
Developer Projects	1,510	19	1,507	19
Special Studies	178	2	420	5
<b>Total</b>	<b>7,933</b>	<b>100</b>	<b>8,140</b>	<b>100</b>

Timesheet records indicate that 40% of the Department’s staff time was spent working on general engineering tasks, while time spent working on CIP and Developer Projects represent 36% and 19% of the Department’s annual hours respectively. Due to significant special studies in the current work plan, staff spent a total of 5% working on the Novato System Master Plan update and other studies which is higher than in previous years.

Despite over 16,000 hours of in-house staff resources annually, the Department continues to rely on outside consultants for assistance with various CIP projects and special studies. Of the total CIP expenditure of \$2,650,351 over the first half of the fiscal year, approximately \$61,704 of that was consultant expenses (2% of total, compared to 15% through the first half of last FY). Approximately \$182,842 in consultant expenses were used to assist with special studies over the same period.

**ATTACHMENTS:**

1. CIP Budget Status Report – FY25/26 through December 31, 2025
2. Developer Project Budget Status Report – FY 25/26 through December 31, 2025

NORTH MARIN WATER DISTRICT  
**CAPITAL IMPROVEMENT PROGRAM**  
**PERIOD ENDING DECEMBER 31, 2025**

Description		COST THRU JUNE 2025	DECEMBER 2025	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
<b>1. PIPELINES</b>							
<b>1a Pipeline Improvements</b>							
1-7195-00	1 Novato Blvd Widening Diablo to Grant	\$180,376	\$20,377	\$86,470	\$1,200,000	\$1,113,530	\$266,846
1-7150-00	2 San Mateo Tank Transmission Main	384,117	221,406	1,622,148	1,650,000	27,852	2,006,265
<b>1b Pipeline Replacements</b>							
1-8737-08	1 Closed - Repl 8" CI w/pvc-Railroad/Rose	\$406,051	\$0	\$1,513	\$0	(\$1,513)	\$407,564
1-7212-00	2 Stafford Lake Park Service Line	4,464	0	997	0	(997)	5,461
1-7213-00	3 Olive Avenue Main Replacement	26,491	0	399	0	(399)	26,889
<b>1c Aqueduct Improvements</b>							
<b>1d Pipeline Contingency</b>							
	1 Sync w/ City or County Paving	\$0	\$0	\$0	\$10,000	\$10,000	\$0
	2 Pipeline Resiliency Improvements-(25' Master Plan)	0	0	0	200,000	200,000	\$0
	3 Polybutylene (PB) Service Line Replacements	0	0	0	10,000	10,000	\$0
<b>Subtotal Pipelines</b>		<b>\$1,001,498</b>	<b>\$241,783</b>	<b>\$1,711,526</b>	<b>\$3,070,000</b>	<b>\$1,358,474</b>	<b>\$2,713,025</b>
<b>2. STORAGE TANKS &amp; PUMP STATIONS</b>							
<b>2a Tank Rehabilitation / Replacement</b>							
1-6208-02	1 Dickson Tank Vent Replacement	\$0	\$0	\$0	\$40,000	\$40,000	\$0
<b>2b Pump Station Rehabilitation / Replacement</b>							
1-6112-26	1 Lynwood PS Replacement	\$614,132	\$288	\$12,242	\$300,000	\$287,758	\$626,374
1-6141-00	2 Crest PS	2,404,534	4,124	19,228	30,000	10,772	2,423,762
1-6103-22	3 Cherryhill PS Retaining Wall Repair	232,495	1,180	208,675	260,000	51,325	441,171
	4 School Road PS Decommissioning	0	0	0	30,000	30,000	0
	5 Cherry Hill PS Improvements	0	0	0	50,000	50,000	0
1-6405-11	6 Hayden Press Tank-Pit Replacement	78,159	0	2,172	0	(2,172)	80,331
1-6112-29	7 Lynwood Pump Rebuild	0	0	0	50,000	50,000	0
<b>2c Hydropneumatic Systems</b>							
1-7170-01	1 Bahia Hydropneumatic System Replacement	\$32,159	\$1,814	\$5,613	\$0	\$0	\$37,772
<b>2d Tank &amp; Pump Station Contingency</b>							
	1 PS Pump Replacements (5/yr)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Storage Tanks &amp; Pump Stations</b>		<b>\$3,361,479</b>	<b>\$7,405</b>	<b>\$247,931</b>	<b>\$760,000</b>	<b>\$517,683</b>	<b>\$3,609,410</b>

NORTH MARIN WATER DISTRICT  
**CAPITAL IMPROVEMENT PROGRAM**  
**PERIOD ENDING DECEMBER 31, 2025**

Description	COST THRU JUNE 2025	DECEMBER 2025	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
<b>3. STAFFORD IMPROVEMENTS</b>						
<b>3a Stafford Treatment Plant (STP)</b>						
1-6610-38 1 STP PLC (Prog Logic Controllers) Replacements	\$0	\$0	\$0	\$185,000	\$185,000	\$0
1-6610-29 2 STP-Tower Hose Replacement	46,771	10,806	11,295	0	(11,295)	58,066
<b>3b Stafford Dam / Watershed</b>						
1-6610-24 1 Water Supply Enhancements-Spillway ASG	\$262,182	\$1,701	\$14,581	\$50,000	\$35,419	\$276,762
1-6610-37 2 Dam Spillway Concrete Repair	0	1,175	14,702	75,000	60,298	14,702
1-6610-31 3 Dam Piezometer Automation	56,506	2,327	4,149	80,000	75,851	60,655
<b>3c Stafford Contingency</b>						
1 Other Stafford Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1-6610-36 2 Recirculation Pump 231/232 Rpl	0	0	35,107	40,000	4,893	35,107
<b>Subtotal Stafford Improvements</b>	<b>\$365,458</b>	<b>\$16,010</b>	<b>\$79,834</b>	<b>\$430,000</b>	<b>\$350,166</b>	<b>\$445,292</b>
<b>4. MISCELLANEOUS IMPROVEMENTS (NOVATO)</b>						
<b>4a District Offices</b>						
1-6502-54 1 Construction Building 1st Floor Improvements	\$0	\$37,970	\$37,970	\$50,000	\$12,030	\$37,970
1-6502-55 2 Construction Building 2nd Floor Improvements	0	0	0	50,000	50,000	0
3 Construction Yard Improvements - Pipe Racks	0	0	0	25,000	25,000	0
1-6501-50 4 Misc. Project - Confidential	155,510	21,344	79,737	0	(79,737)	235,247
1-6502-52 6 Closed - EV Charging Stations (9)	0	24,795	67,493	0	(67,493)	67,493
1-6501-51 7 RCP Gate Improvements	0	0	18,214	0	(18,214)	18,214
<b>4b System Pressure / Valving</b>						
1-7215-00 1 System Wide PR Station Rehab	\$308,565	\$0	\$27,101	25,000	(2,101)	\$335,666
2 San Marin Valve Pit Improvements	0	0	0	15,000	15,000	0
1-7219-00 3 655 Canyon Road Fire Service Replacement	0	0	0	40,000	40,000	0
1-7218-00 4 1180 Lynwood Dr. Fire Service Replacement	0	0	0	40,000	40,000	0
5 Gateway Commons- Backflow Prevention	0	0	0	60,000	60,000	0
1-6317-11 6 Landing Way Regulators	0	359	359	50,000	49,641	359
7 Tamalpais Cr Sr Apts Fire Rvc	847	0	19,790	0	(19,790)	20,637
<b>4c Miscellaneous Projects</b>						
1-6610-35 1 Scada Server Upgrade	8,806	1,400	16,225	0	(16,225)	25,031
<b>4d Miscellaneous Contingency</b>						
1 Cathodic Protection-Anode Installation (FY26)	\$0	\$0	\$0	\$10,000	\$10,000	\$0
2 Other System Improvements	0	0	0	0	0	0
<b>Subtotal Miscellaneous Improvements (Novato)</b>	<b>\$473,728</b>	<b>\$85,868</b>	<b>\$266,888</b>	<b>\$365,000</b>	<b>\$98,112</b>	<b>\$740,616</b>

NORTH MARIN WATER DISTRICT  
**CAPITAL IMPROVEMENT PROGRAM**  
**PERIOD ENDING DECEMBER 31, 2025**

Description	COST THRU JUNE 2025	DECEMBER 2025	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
<b>5. RECYCLED WATER SYSTEM (NOVATO)</b>						
<b>5a RW Pipelines</b>						
5-7162-07 1 Hamilton Homeward Bound RW Main Ext <sup>1</sup>	\$233,861	\$0	\$13,272	\$0	(\$13,272)	\$247,133
<b>5b RW Tanks &amp; Pump Stations</b>						
	\$0	\$0	\$0	\$0	\$0	\$0
<b>5c RW Contingency</b>						
1 Other Recycled Water Improvements	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$100,000	\$100,000	\$0
<b>TOTAL RECYCLED WATER</b>	<b>\$233,861</b>	<b>\$0</b>	<b>\$13,272</b>	<b>\$100,000</b>	<b>\$86,728</b>	<b>\$247,133</b>
<b>6. WEST MARIN SYSTEM</b>						
<b>6a WM Pipelines</b>						
2-8912-00 1 Lagunitas Bridge Pipeline Replacement	\$195,213	\$152,614	\$300,036	\$750,000	\$449,964	\$495,249
2 Olema Creek Bridge Pipe Replacement (County)	0	0	0	25,000	25,000	0
2-7192-01 3 Galv Pipe Repl -Balboa	8,290	0	0	0	0	8,290
2-7192-02 4 Galv Pipe Repl - 4 Locations	197,298	0	4,453	250,000	245,547	201,751
2-7214-00 5 St Rt 1 Caltrans Pipe Relocate	3,835	439	4,591	40,000	35,409	8,426
<b>6b WM Tanks &amp; Pump Stations</b>						
<b>6c WM Wells</b>						
2-6613-00 1 Gallagher Well #3	\$3,458	\$0	\$0	\$100,000	\$100,000	\$3,458
<b>6d WM Treatment Plant</b>						
<b>6e WM Contingency</b>						
1 Sync w/County Paving	\$0	\$0	\$0	\$25,000	\$25,000	\$0
2 Other Water System Improvements <sup>2</sup>	0	0	0	100,000	100,000	0
2-7217-00 3 West Marin Fire Services	0	6,629	6,629	0	(6,629)	6,629
2-7185-00 4 Gallagher Ranch Streambank Stabilization <sup>2</sup>	735,835	0	922	5,000	4,078	736,757
<b>TOTAL WEST MARIN</b>	<b>\$1,143,929</b>	<b>\$159,682</b>	<b>\$316,630</b>	<b>\$1,295,000</b>	<b>\$978,370</b>	<b>\$1,460,560</b>
<b>7. OCEANA MARIN</b>						
<b>7a OM Pipelines</b>						
8-7208-01 1 Sewer Force Main Improvements-FM 1A (Design Only)	\$53,602	\$6,309	\$12,154	\$25,000	\$12,846	\$65,756
<b>7b OM Lift Station</b>						
<b>7c OM Treatment Ponds</b>						
8-7173-02 1 OM Treatment Pond Rehab-PH 2 Const FEMA	2,135,933	0	2,116	0	(2,116)	2,138,049
<b>7d OM Contingency</b>						
1 Other Sewer System Improvements	\$0	\$0	\$0	\$25,000	\$25,000	\$0
<b>TOTAL OCEANA MARIN</b>	<b>\$2,189,535</b>	<b>\$6,309</b>	<b>\$14,270</b>	<b>\$50,000</b>	<b>\$35,730</b>	<b>\$2,203,805</b>

NORTH MARIN WATER DISTRICT  
**CAPITAL IMPROVEMENT PROGRAM**  
**PERIOD ENDING DECEMBER 31, 2025**

Description	COST THRU JUNE 2025	DECEMBER 2025	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
<b>SUMMARY - GROSS PROJECT OUTLAY</b>						
		<b>Current Month</b>	<b>FYTD Total</b>	<b>FY 25/26 Budget</b>	<b>FYTD/ Budget%</b>	
Novato Water Capital Projects		\$351,065	\$2,306,179	\$4,625,000	50%	
Novato Recycled Water Capital Projects		0	13,272	100,000	13%	
West Marin Water Capital Projects		159,682	316,630	1,295,000	24%	
Oceana Marin Sewer Capital Projects		6,309	14,270	50,000	29%	
<b>Gross Capital Improvement Project Outlays</b>		<b>\$517,056</b>	<b>\$2,650,351</b>	<b>\$6,070,000</b>	<b>44%</b>	
<b>8 LESS FUNDED BY GRANTS, LOANS &amp; REIMBURSEMENTS</b>						
<b>(Accrued)/Deferred</b>						
a NW - Loan Funds - Gateway Commons On-Bill Financing Reimb	\$0	\$0	\$0	\$0	\$0	\$0
b RW - Capital Replacement Expansion Fund	0	0	0	0	0	\$0
c WM - Loan For "Near-Term" Capital Projects	146,634	0	0	0	0	\$146,634
<b>FUNDING BY OTHERS (ACCRUED)/DEFERRED</b>	<b>\$146,634</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$146,634</b>
<b>Received</b>						
a NW - Loan Funds - Gateway Commons On-Bill Financing Reimb	\$0	\$0	\$0	(\$60,000)	(\$60,000)	\$0
b RW - Capital Replacement Expansion Fund	(286,761)	0	0	(100,000)	(100,000)	(\$286,761)
c WM - Loan For "Near-Term" Capital Projects	(554,228)	0	0	(1,295,000)	(1,295,000)	(\$554,228)
<b>FUNDING BY OTHERS RECEIVED</b>	<b>(\$840,989)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,455,000)</b>	<b>(\$1,455,000)</b>	<b>(\$840,989)</b>
<b>NET PROJECT EXPENDITURES</b>	<b>\$7,781,866</b>	<b>\$517,056</b>	<b>\$2,650,351</b>	<b>\$4,615,000</b>	<b>\$1,970,262</b>	<b>\$10,725,485</b>

<b>CIP SUMMARY-NET EXPENDITURES:</b>	<b>Current Month</b>	<b>FYTD Total</b>	<b>FY 25/26 Budget</b>	<b>FYTD/ Budget%</b>
Novato Water Capital Projects	\$351,065	\$2,306,179	\$4,565,000	51%
Novato Recycled Water Capital Projects	0	13,272	0	-
West Marin Water Capital Projects	159,682	316,630	0	-
Oceana Marin Sewer Capital Projects	6,309	14,270	50,000	29%
<b>Net Capital Improvement Project Outlays</b>	<b>\$517,056</b>	<b>\$2,650,351</b>	<b>\$4,615,000</b>	<b>57%</b>

8. EQUIPMENT BUDGET						
1 Class 8 Service Truck (2) #565 & 564		\$0	\$757,183	\$498,000	(\$259,183)	
2 Lease/Purchase Vehicles		57,559	105,339	313,000	207,661	
3 Programmable Logic Controller (6) (Operations)		0	17,833	100,000	82,167	
4 Turbidity Analyzers (8) (Operations)		0	10,322	55,000	44,678	
5 Chlorine Analyzer (3) (Operations)		0	0	42,000	42,000	
6 Incubator (Lab)		0	5,961	10,000	4,039	
7 Miscellaneous Equipment Purchases		0	6,310	15,000	8,690	
<b>Total Equipment Purchases</b>		<b>\$57,559</b>	<b>\$902,948</b>	<b>\$1,033,000</b>	<b>\$130,052</b>	

NORTH MARIN WATER DISTRICT  
**CAPITAL IMPROVEMENT PROGRAM**  
**PERIOD ENDING DECEMBER 31, 2025**

Description	COST THRU JUNE 2025	DECEMBER 2025	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
<b>9. STUDIES &amp; SPECIAL PROJECTS</b>						
<b>9a General Studies</b>						
1-4102-00 1 GIS Support	\$99,684	\$5,184	\$8,833	\$12,000	\$3,167	\$108,518
2 Grant Consultant	0	0	0	10,000	10,000	0
3 Strategic Plan Update (2025-2029)	10,460	0	12,180	15,000	2,820	22,640
1-4088-00 4 Emergency Operations Response Plan	28,139	0	21,191	100,000	78,809	49,329
5 Retiree Health Benefits (OPEB) Footnote FY25	6,000	0	1,000	0	(1,000)	7,000
1-4073-00 6 Surplus Property	0	0	1,496	0	(1,496)	1,496
<b>9b Novato Service Area Studies</b>						
1-4050-25 1 Urban Water Mgmt Plan - 2025 Update	17,062	12,214	13,864	80,000	66,136	30,926
1-4104-23 2 Novato Water Master Plan	313,401	45,508	194,422	225,000	30,578	507,823
3 Stafford Lake Bathymetric Survey	0	0	22,479	15,000	(7,479)	22,479
4 Stafford Dam Monument Survey	0	0	7,806	10,000	2,194	7,806
5 Stafford Treatment Plant Risk Management Plan Update	0	0	0	35,000	35,000	0
1-4077-00 6 Potter Valley Project FERC Decommissioning	52,237	2,980	7,400	5,000	(2,400)	59,637
1-4106-00 7 STP Risk Management Program Update	38,441	0	702	0	(702)	39,143
1-4109-00 8 MMWD ARC	0	0	1,067	0	(1,067)	1,067
<b>9c WM Service Area Studies</b>						
1 West Marin Water Supply Resiliency Feasibility Study	0	0	0	75,000	75,000	0
<b>9d OM Service Area Studies</b>						
1 Oceana Marin Master Plan	0	360	360	50,000	49,640	360
<b>9e Other Studies</b>						
2 Recycled Water-G&A Consultants/Studies General	890	0	0	0	0	890
	<b>\$747,848</b>	<b>\$66,246</b>	<b>\$292,800</b>	<b>\$632,000</b>	<b>\$339,200</b>	<b>\$1,040,648</b>

**Notes to Capital Improvement Projects Schedule:**

- (1) Funded by Capital Replacement & Expansion Fund.
- (2) Loan from Novato Water-As included in the 2021 WM Water rate study - to be paid with interest. Loan received 6/30/22.
- (3) OM Treatment Pond Rehab-Project funded at 75% by grants. Eligible project costs were budgeted at \$2.2M (75%=\$1.425M)
- (4) Loan from Novato Water-As included in the five-year financial forecast

**NORTH MARIN WATER DISTRICT  
DEVELOPER PROJECTS  
PERIOD ENDING DECEMBER 31, 2025**

<b>JOB NUMBER</b>	<b>JOB NAME</b>	<b>ENGINEERING ADVANCE</b>	<b>ESTIMATE/ AGREEMENT</b>	<b>COST THRU JUNE 2025</b>	<b>FYTD TOTAL</b>	<b>TOTAL COST</b>
<b>NOVATO</b>						
1-2849-00	777 SAN MARIN	30,000	-	19,206	911	20,117
1-2855-00	IGNACIO FAC POTABLE WATER IMPR	0	82,215	25,243	100,097	125,340
1-2860-00	HABITAT REDWOOD BLVD	15,000	-	13,593	0	13,593
1-2868-00	BAHIA RIVERVIEW	5,355	1,340,649	11,719	0	11,719
1-2869-00	LANDING COURT	26,700	-	18,339	5388	23,727
1-2870-00	VALLEY OAKS BY TRI POINTE HOME	2,500	-	4193	0	4,193
1-2873-00	SHEEDY LAND DIVISION	5,250	-	6,224	0	6,224
1-2880-00	PARSONAGE LIVING QUARTERS-PRE	6,500	-	122	0	122
1-2882-00	1595 GRANT AVE - FIRE SVC	11,750	72,597	10,926	2,243	13,169
1-2885-00	GATEWAY COMMONS-CR CONNECT	15,000	-	2,462	1,909	4,372
1-2888-00	JACK IN THE BOX FIRE SERVICE	5,610	45,895	0	16,083	16,083
1-2889-00	MARIN COUNTRY CLUB	6,630	-	0	8,652	8,652
1-2890-00	106 GALLI DRIVE-NEW FIRE SVS	11,750	46,755	0	6,582	6,582
<b>TOTAL NOVATO</b>		<b>\$142,045</b>		<b>\$112,028</b>	<b>\$141,864</b>	<b>\$253,892</b>
<b>WEST MARIN</b>						
2-2877-00	17 CYPRESS RD-FIRE HYDRANT	4,000	163,679	98,610	6,505	105,115
2-2881-00	CUI FAMILY LAND SUBDIVISION-PR	20,000	-	5,743	2,690	8,433
2-2884-00	11401 ST. RT. 1 PR STA	11,750	164,204	5,623	6,802	12,425
2-2886-00	PT.REYES CGHS REDVP PRJ	19,350	-	5,001	7,204	12,205
2-2891-00	CLAM 6TH AND B	13,350	95,847	0	5,443	5,443
<b>TOTAL WEST MARIN</b>		<b>\$68,450</b>		<b>\$114,977</b>	<b>\$28,644</b>	<b>\$143,621</b>

9

**DISBURSEMENTS - DATED FEBRUARY 26, 2026**

Date Prepared 2/23/26

The following demands made against the District are listed for approval and authorization for payment in accordance with Section 31302 of the California Water Code, being a part of the California Water District Law:

Seq	Payable To	For	Amount
P/R*	Employees	Net Payroll PPE 2/15/26	\$204,164.79
91008-09*	Internal Revenue Service	Federal & FICA Taxes PPE 2/15/26	93,286.04
91010-11*	State of California	State Taxes & SDI PPE 2/15/26	22,503.15
91012*	CalPERS	Pension Contribution PPE 2/15/26	59,762.57
91006*	Nationwide	Deferred Compensation-457 PPE 2/15/26	16,102.81
91007*	Nationwide	Deferred Compensation 2/15/26-401A Match	2,914.33
EFT*	US Bank	January Bank Analysis Charge (Lockbox \$1,563 & Other \$670 Less Interest \$129)	2,104.42
91004*	Amazon	Office Supplies (\$210), Computer Supplies (\$1,326), Kitchen Supplies (\$328), Battery Pack (\$486), Brake Builder Kit (\$431), Antennas for Telemetering Equipment (\$247), Vacuum Pump (\$126), Mixing Mats for Concrete (\$450) & Air Purifier Filter (\$144)	3,898.15
91005*	US Bank Card	Job Posting-Lab Analyst (\$450), W2, 1099'S, 1095C, & 4th Quarter Payroll Tax Filings (\$626), Internet PRTP & Gallagher Well #2, Zoom Subscription, Starlink Internet Monthly & Equipment (\$1,394), Encroachment Permits (3) (\$2,043), Level Door Spacer (\$178), Retirement Book (\$189), Food for Meetings (\$268), Sight Glass, & Automatic Gate Opener Parts (\$230)	6,199.63
1	Alpha Analytical Labs	Lab Testing	1,074.00
2	AT&T Services	Claim for Damage to Power Pole Caused by NMWD Backhoe	9,509.31
3	Automation Direct	Pressure Transmitters (3) (\$429), Connection Cables (2) & Powerline Filter (\$310)	783.32
4	Bold & Polisner	Jan Legal Fees-General	2,502.50

Seq	Payable To	For	Amount
5	California Water Service	February Water Service (OM)	40.45
6	Caltest Analytical Laboratory	Lab Testing	125.30
7	Canyon Rock Co., Inc.	Sand (34 yds)	2,423.01
8	Diesel Direct West	Diesel (300 gal) & Gasoline (882 gal)	5,346.45
9	Ferguson Waterworks	Hydrants (2) (\$5,102), Nipples (55) (\$723) & Couplings (30) (\$1,326)	7,150.57
10	Fisher Scientific	pH Buffer & Pipettes (Lab)	74.16
11	Home Depot Credit Services	Toilet Seat & Socket Set (\$233)	277.49
12	Lincoln Life Employer Serv	Deferred Compensation PPE 2/15/26	7,092.35
13	McLellan Co, WK	Miscellaneous Paving (\$11,701) & Concrete Services (\$2,802)	14,503.22
14	Metrohm USA, Inc.	Preventative Maintenance Parts for Lab (\$1,373), 'O' Rings (1) & Washers (4)	1,463.28
15	ODP Business Solutions, LLC	Miscellaneous Office Supplies	396.54
16	Scott Technology Group	February Monthly Maintenance on Engineering & Admin Copiers & Overage Charge	652.94
17	Soiland Co., Inc.	Rock (22 yds)	792.38
18	Sonoma County Water Agency	January Contract Water	555,319.17
19	SPG Solar Facility XII, LLC	January Energy Delivered Under Solar Services Agreement	8,263.50
20	Thomas Scientific	Agar (\$204), Mediums (2) (\$324) & Tryptic Soy Broth (Lab)	626.56
21	Underground Republic Water Works, Inc.	8" Swivel Joint Flanges (3) (\$5,572) & Spools (13) (\$35,183) (WM Lagunitas Pipeline Project)	40,754.62
22	USA BlueBook	Potassium Hydroxide Standard & Buffer Solution (Lab)	133.58
23	VWR International LLC	Acetone, Flasks (4), Electrode Arm (\$102), Wide Mouth Bottles (250) (\$405) & Phosphorus Buffer (Lab)	679.81

Seq	Payable To	For	Amount
24	Water Works Engineers	Prog Pymt#8: Emergency Response Plan Update (Balance Remaining on Contract \$41,660)	770.45
25	West Coast Energy Systems	Muffler (O.M. Generator)	1,896.16
26	White Cap L.P.	Emergency Supplies to Repair Landslide @ Cherry Hill Pump Station	940.91
<b>TOTAL DISBURSEMENTS</b>			<b><u>940.91</u></b> <b><u>\$1,074,527.92</u></b>

The foregoing payroll and accounts payable vouchers totaling \$1,074,527.92 are hereby approved and authorized for payment.


02/23/26  
 \_\_\_\_\_  
 Auditor-Controller Date


2/23/2026  
 \_\_\_\_\_  
 General Manager Date

## DISBURSEMENTS - DATED FEBRUARY 19, 2026

Date Prepared 2/17/26

The following demands made against the District are listed for approval and authorization for payment in accordance with Section 31302 of the California Water Code, being a part of the California Water District Law:

Seq	Payable To	For	Amount
1	ACC Environmental Consultants	Prog Pymt#5: Final Payment - Update to Risk Management Program for STP	\$3,343.39
2	Adapt Certification Services Inc.	Fume Hood Calibration & Certification (Lab)	625.00
3		Retiree Exp Reimb (Feb Health Ins)	1,667.84
4	Backflow Distributors	Bolts (4) (\$111) & Nuts (4) for Gate Valves	151.91
5	Bank of Marin	Bank of Marin Loan (Pymt# 172 of 240) Aqueduct Energy Efficiency Project	46,066.67
6	Bay Alarm Company	Quarterly Fire Alarm Monitoring Fee (3/1/26-5/31/26) (999 Rush Creek Place)	539.07
7	Jennifer Bowman	Refund Excess Advance Over Actual Job Cost	3,579.69
8		Retiree Exp Reimb (Feb Health Ins)	650.36
9	CDW-Government, Inc.	Rail Clip for Modem & Router for Valve Pit & Tank Sites (\$555)	580.16
10		Retiree Exp Reimb (Feb Health Ins)	674.31
11	Chase	Chase Loan Payment - AMI Project (Pymt# 16 of 30)	341,113.25
12		Retiree Exp Reimb (Feb Health Ins)	674.31
13	Cinquini & Passarino Inc.	Prog Pymt#8: San Mateo Tank Transmission Project (Balance Remaining on as Needed Contract \$37,947)	423.00
14	CJ Brown & Company, CPAs	January Progress Billing Financial Statement Audit FY24/25 (Balance Remaining on Contract \$7,090)	750.00
15	Consolidated CM	Prog Pymt#56: Construction Management for Admin & Lab Upgrade Project (Balance Remaining on Contract \$15,859)	1,827.00

Seq	Payable To	For	Amount
16	Colleen Cornell	Refund Excess Advance Over Actual Job Cost	4,572.14
17	CSW/Stuber-Stroeh Engineering	Prog Pymt#9: San Mateo Tank Transmission Project (Balance Remaining on as Needed Contract \$23,610)	6,470.50
18	Cummings Trucking	Rock (85 yds) & Sand (51 yds) Deliveries	2,450.00
19	L. Edminster	Refund Excess Advance Over Actual Job Cost	142.11
20	Enterprise FM Trust	Monthly Leases for Nissan Rogue (2), Nissan Frontier, F-150's (6), F-250's (4), Ford Rangers (6), Chevy Bolts (2) & Nissan Leaf	11,696.07
21	Ferguson Waterworks	5/8" Meter Registers (50)	12,044.81
22	Grainger	Thread Sealant Tape (20) (\$213), Plumbing Supplies (\$535), Battery Charger & Cables (\$229), Water Hose (50') (\$122), Adjustable Wrenches (2) (\$230), Elbows (4) (\$136), Bumper Stops (2) (\$199), Full Body Harness (\$136) & Miscellaneous Tools & Supplies	2,831.89
23	Grisso, Ryan	Exp Reimb: Mileage, Bridge Toll & Parking for Landscape Trade Show on 2/5/26	95.38
24	Idexx Distribution, Inc.	QT Comparator (Lab)	57.27
25	InfoSend, Inc.	January Fee for Processing Water Bills (\$1,485), Postage (\$4,839) & Monthly Support Fee (\$1,151)	7,474.94
26		Retiree Exp Reimb (Feb Health Ins)	674.31
27	Leete Generators	300 kw Generator (999 Rush Creek Place) (Pymt 2 of 3)	28,793.52
28		Retiree Exp Reimb (Feb Health Ins)	1,667.84
29	Lemos, James	Exp Reimb: Lodging While Attending D3 Exam Review Class (12/10-12/11/25) (\$191) & Exam Application Fee (\$100)	290.74
30	Wesley, Liang	Refund Over Payment on Closed Account	448.43
31	Marin Sanitary Service	Shredding Services (1 Container) (Lab)	90.00

Seq	Payable To	For	Amount
32	Marin County	Encroachment Permit (100 6th St-Pt. Reyes Station)	736.20
33	Metrohm USA, Inc.	Preventative Maintenance Parts for Lab	509.35
34	New Pig Corporation	Storm Drain Filters (4) (\$388) & Oil Drip Pan (\$205) (STP)	593.14
35	Orkin Commercial Services	Monthly Pest Control Services	144.00
36	O'Rourke Electric Inc.	Installation for 300 kw Generator (999 Rush Creek Place)	18,748.72
37	Peterson Trucks	Electrical Switch Repair ('15 Int'l 4400-\$2,270) & HVAC Blower Motor ('02 Int'l-\$150)	2,419.13
38	NMWD Petty Cash	Safety Meeting Snacks, Online Training Registration Fee, Retirement Gift, Police Report & Party Supplies	179.05
39	Recology Sonoma Marin	January Waste Removal (Yard & STP)	1,456.46
40	Red Wing Business Advantage	Safety Boots (Kane & Rhodas)	450.39
41	Redwood Health Services, Inc.	December 2025 RHS Dental Claims & February 2026 Fees Expense	6,993.11
42		Retiree Exp Reimb (Feb Health Ins)	674.31
43		Retiree Exp Reimb (Feb Health Ins)	1,667.84
44	Sylvester, Rebecca	Exp Reimb: Food for BOD Master Plan Workshop on 1/27/26	152.45
45	USA BlueBook	Tank Mixing Eductors (3) (\$250) & Turbidity Standard (\$386) (STP)	635.75
46	Veolia Water Technologies	Sand Recirculation Part (STP)	3,207.35
47	VertexOne Software LLC	January Service Fee	52.13
48	Waste Management	Waste Disposal	253.47
49	Webster Bank	Webster Bank Loan Interest (Pynt #8 of 40)	1,074,365.66

Seq	Payable To	For	Amount
50	ZORO	Magnetic Levels (4), Level Switches (3) (\$176), Label Tape (2), Wood Screws (28), 3" Core Bit (\$141), Steel Pallet (\$306) & Card Reader Covers (2) (\$164)	904.90
		<b>TOTAL DISBURSEMENTS</b>	<b><u>\$1,596,609.32</u></b>

The foregoing payroll and accounts payable vouchers totaling \$1,596,609.32 are hereby approved and authorized for payment.

	<u>02/17/26</u>
Auditor-Controller	Date
	<u>2/17/2026</u>
General Manager	Date



**MEMORANDUM**

To: Board of Directors

March 3, 2026

From: Julie Blue, Auditor-Controller *JB*  
 Nancy Williamson, Accounting Supervisor *NW*

Subj: Auditor-Controller's Monthly Report of Investments for January 2026  
 t:\acl\word\invest\26\investment report 0126.doc

**RECOMMENDED ACTION:** Information

**FINANCIAL IMPACT:** None

At month end the District's Investment Portfolio had an amortized cost value (i.e., cash balance) of \$21,467,550 and a market value of \$21,496,686. During January the cash balance decreased by \$728,964. The market value of securities held decreased \$726,280 during the month. The total unrestricted cash balance at month end was \$476,333, 72% of the Target Reserves are funded and 102% of the Minimum Reserves are funded.

At January 31, 2026, 62% of the District's Portfolio was invested in California's Local Agency Investment Fund (LAIF), 28% in Time Certificates of Deposit, 5% in the Marin County Treasury, and 5% retained locally for operating purposes. The weighted average maturity of the portfolio was 93 days, compared to 90 days at the end of December. The LAIF interest rate for the month was 3.93%, compared to 4.01% the previous month. The weighted average Portfolio rate was 3.68%, compared to 3.67% for the prior month.

Investment Transactions for the month of January are listed below:

1/15/2026 CA State Treasurer	LAIF	\$147,719	10-12/25 Quarterly LAIF interest credit
1/20/2026 Farmers Insurance Group	US Bank Investment Account	\$249,000	CD Maturity
1/21/2026 US Bank Investment Account	Morgan Stanley Privat Gk Natl	\$245,000	Purchase 3.7% TCD due 1/21/28 - Semi-Annual Pay
1/21/2026 LAIF	US Bank	\$500,000	Trsf from LAIF account

**ATTACHMENTS:**

1. Monthly Report of Investments – January 2026

**NORTH MARIN WATER DISTRICT**  
**AUDITOR-CONTROLLER'S MONTHLY REPORT OF INVESTMENTS**  
**January 31, 2026**

Type	Description	S&P Rating	Purchase Date	Maturity Date	Cost Basis <sup>1</sup>	1/31/2026 Market Value	Yield <sup>2</sup>	% of Portfolio
<b>LAIF</b>	State of CA Treasury	AA-	Various	Open	\$13,355,888	\$13,385,024	3.93% <sup>3</sup>	<b>62%</b>
<b>Time Certificate of Deposit</b>								
TCD	Eagle Bank	n/a	2/21/24	2/23/26	244,000	244,000	4.60%	1%
TCD	Bank of America	n/a	2/22/24	2/23/26	244,000	244,000	4.65%	1%
TCD	Pacific Premier	n/a	3/15/24	3/16/26	244,000	244,000	4.75%	1%
TCD	Valley National Bank	n/a	4/9/24	4/9/26	244,000	244,000	4.70%	1%
TCD	Wells Fargo Nat'l Bank	n/a	6/11/24	6/11/26	248,000	248,000	5.10%	1%
TCD	First Merchant Bank	n/a	6/28/24	6/29/26	244,000	244,000	4.80%	1%
TCD	BMW Bank NA	n/a	7/9/24	7/13/26	244,000	244,000	4.70%	1%
TCD	Israel Disc Bk Ny	n/a	9/13/24	9/14/26	245,000	245,000	4.00%	1%
TCD	Ally Bank Sandy Utah	n/a	10/3/24	9/28/26	245,000	245,000	3.80%	1%
TCD	Utah First Fec CR UN Salt Lake	n/a	10/18/24	10/19/26	249,000	249,000	4.00%	1%
TCD	American Express Nat'l Bank	n/a	11/7/24	11/6/26	245,000	245,000	4.00%	1%
TCD	Bank of Hapoalim NY	n/a	11/26/24	11/23/26	245,000	245,000	4.10%	1%
TCD	Dr Bank Darien	n/a	12/20/24	12/21/26	249,000	249,000	4.10%	1%
TCD	Goldman Sachs Bk USA	n/a	1/28/25	1/28/27	244,000	244,000	4.15%	1%
TCD	Oregon Community CU	n/a	2/24/25	2/24/27	249,000	249,000	4.30%	1%
TCD	Security First Bk	n/a	3/21/25	3/22/27	245,000	245,000	4.00%	1%
TCD	Toyota Fncl Svgs BK NV	n/a	4/10/25	4/12/27	245,000	245,000	4.00%	1%
TCD	Transportation Alliance Bk	n/a	5/12/25	5/12/27	249,000	249,000	3.95%	1%
TCD	B1 Bank Baton Rouge La	n/a	6/30/25	6/30/27	249,000	249,000	4.00%	1%
TCD	Bny Melon	n/a	8/13/25	8/13/27	245,000	245,000	3.80%	1%
TCD	Institution Svgs Newbury	n/a	10/28/25	10/28/27	249,000	249,000	3.60%	1%
TCD	Morgan Stanley Bk NA	n/a	11/12/25	11/12/27	245,000	245,000	3.65%	1%
TCD	Austin Telco	n/a	12/19/25	12/20/27	249,000	249,000	3.80%	1%
TCD	Morgan Stanley Private Bk NA	n/a	1/21/26	1/21/28	245,000	245,000	3.70%	1%
					<b>\$5,904,000</b>	<b>\$5,904,000</b>	<b>4.18%</b>	<b>28%</b>
MM	US Bank Mmda Global Fund		Various	Open	<b>\$44,419</b>	<b>\$44,419</b>	<b>4.11%</b>	<b>0%</b>
<b>Other</b>								
Agency	Marin Co Treasury	AAA	Various	Open	\$1,059,794	\$1,059,794	1.41%	5%
Other	Various	n/a	Various	Open	1,103,449	\$1,103,449	0.11%	5%
<b>TOTAL IN PORTFOLIO</b>					<b>\$21,467,550</b>	<b>\$21,496,685</b>	<b>3.68%</b>	<b>100%</b>

Weighted Average Maturity = **93 Days**

LAIF: State of California Local Agency Investment Fund.

TCD: Time Certificate of Deposit.

Treas: US Treasury Notes with maturity of 5 years or less.

Agency: STP State Revolving Fund Loan Reserve.

Other: Comprised of 5 accounts used for operating purposes. US Bank Operating Account, US Bank STP SRF Loan Account, US Bank FSA Payments Account, Bank of Marin AEEP Checking Account & NMWD Petty Cash Fund.

<sup>1</sup> Original cost less repayment of principal and amortization of premium or discount.

<sup>2</sup> Yield defined to be annualized interest earnings to maturity as a percentage of invested funds.

<sup>3</sup> Earnings are calculated daily - this represents the average yield for the month ending January 31, 2026.

<b>Interest Bearing Loans</b>	Loan Date	Maturity Date	Original Loan Amount	Principal Outstanding	Interest Rate
Marin Country Club Loan	1/1/18	11/1/47	\$1,265,295	\$957,515	1.00%
Marin Municipal Water - AEEP	7/1/14	7/1/32	\$3,600,000	\$1,293,114	2.71%
Employee Housing Loan	Various	Various	\$1,150,000	\$1,150,000	Contingent
<b>TOTAL INTEREST BEARING LOANS</b>			<b>\$6,015,295</b>	<b>\$3,400,629</b>	

**The District has the ability to meet the next six months of cash flow requirements.**



STATE WATER RESOURCES CONTROL BOARD  
REGIONAL WATER QUALITY CONTROL BOARDS

“Conservation as a Way of Life” Compliance Summary:  
North Marin Water District (ORG ID 1748)

Report prepared by State Water Resources Control Board staff on February 23, 2026

**Report Sections**

<b>1</b>	<b>Executive Summary</b>	<b>2</b>
1.1	Key Highlights from the Report . . . . .	2
1.2	Objectives Calculated with Future Standards . . . . .	2
<b>2</b>	<b>Introduction</b>	<b>3</b>
<b>3</b>	<b>Report Submittal Date</b>	<b>3</b>
<b>4</b>	<b>Comparing the Objective to Reported Water Use</b>	<b>3</b>
<b>5</b>	<b>Summary of Data Quality Flags for Objective Calculations</b>	<b>4</b>
<b>6</b>	<b>Summary of Data Quality Flags for Variance Calculations</b>	<b>4</b>
<b>7</b>	<b>CII Performance Measures</b>	<b>4</b>
<b>8</b>	<b>Objectives Calculated with Future Standards</b>	<b>5</b>
<b>A</b>	<b>Steps to Calculate Objective</b>	<b>7</b>

# 1 Executive Summary

The “Making Conservation a California Way of Life” regulation establishes unique efficiency goals for each urban retail water supplier in California and provides those suppliers flexibility to implement locally appropriate solutions. The regulation seeks to cultivate long-term practices that help communities adapt to California’s ongoing water challenges.

The regulation requires suppliers to:

- Annually calculate urban water use objectives for a subset of urban water uses: residential indoor water use, residential outdoor water use, real water loss, and commercial, industrial, and institutional (CII) landscapes with dedicated irrigation meters (DIMs)
- Carry out performance measures for CII water use
- Annually report to the State Water Board

This report summarizes the supplier’s compliance with annual reporting requirements under the “Making Conservation a California Way of Life” regulation for the state fiscal year 2024-2025. This report was due on January 1, 2026.

## 1.1 Key Highlights from the Report

The following points are a summary of Sections 3 through 7.

- The report was submitted **on time**, on December 22, 2025.
- The supplier has **met** its calculated objective for fiscal year 2024-2025.<sup>1</sup>
- The supplier has no approved variances or temporary provisions for fiscal year 2024-2025.
- The report contains 0 data quality flags.

## 1.2 Objectives Calculated with Future Standards

The water use objectives will become progressively smaller as standards change through 2040. The following table compares the current water use objective and reported water use (shown in million gallons) to future efficiency requirements; the full summary can be found in Section 8. While this table does not capture how future water use objectives will be influenced by changes in local climatology, service area population, square footage of irrigated landscapes, and other data that will factor into future water use efficiency objectives, it is provided as a tool for local planning purposes.

Year	FY 24-25 Use (MG)	Calculated/Projected Objective (MG)	Current use lower than objective?
Current	2,187.1	2,667.5	Yes
FY25-26	2,187.1	2,667.5	Yes
FY30-31	2,187.1	2,667.5	Yes
FY35-36	2,187.1	2,549.6	Yes
FY40-41	2,187.1	2,405.7	Yes

Table 1: Simplified version of Table 6. Objectives calculated using the values and standards specified in Table 5 (with the exception of CII DIMs due to lack of data). See Section 8 for more information on the calculations and assumptions made.

<sup>1</sup>The State Water Board will begin formally assessing compliance with the objective for the report due on January 1, 2027.

## 2 Introduction

The “Making Conservation a California Way of Life” regulation went into effect on January 1, 2025. Pursuant to the regulation, urban retail water suppliers are annually required to submit a reporting form to the State Water Resources Control Board (State Water Board) by January 1 of each year. This document is intended to provide the supplier with a high-level summary of its compliance with reporting requirements for the state fiscal year 2024-2025, as well as some supplemental information that may help to inform future decision-making. Sections 3 through 7 summarize the information that the supplier provided on the required reporting form, as well as data quality issues identified by State Water Board staff. Section 8 calculates what the objective for fiscal year 2024-2025 would look like if future water use efficiency standards were applied.

Note: This is the second year that water use and water use objectives were required to be reported and calculated pursuant to the State Water Board’s regulation, and State Water Board staff are identifying errors in the submitted data and reporting form as review is ongoing; these errors may impact the values shown throughout this report. Staff are taking steps to identify the more common errors so that they are corrected by suppliers and are resolved by the time water use objective compliance is assessed (i.e., for reports submitted January 1, 2027).

This report was generated by the State Water Board on February 23, 2026.

## 3 Report Submittal Date

The fiscal year 2024-2025 report was due on January 1, 2026. The version reviewed by the State Water Board was submitted on December 22, 2025.

## 4 Comparing the Objective to Reported Water Use

The supplier has **met** its calculated objective for fiscal year 2024-2025.

The final urban water use objective and corresponding reported water use, as calculated in the reporting workbook, is summarized in Table 2 in both million gallons (MG) and acre-feet (AF). Please note that compliance with the objective will first be formally assessed for the fiscal year 2025-2026, based on the report due January 1, 2027.

Quantity	Value (MG)	Value (AF)
Objective	2,667.5	8,186.4
Actual Water Use	2,187.1	6,711.9

Table 2: Objective and reported water use for fiscal year 2024-2025

As of the report due January 1, 2026, the SBx7-7 backstop volumes for process and recycled water are no longer equivalent to the values reported in the 2020 Urban Water Management Plan. Instead, they are based on values calculated in the SBx7-7 Backstop section of the reporting form. If the supplier had previously reported process and/or recycled water in the 2020 urban water management plan and did not include it in this year’s report, this may lower the volume of the SBx7-7 backstop relative to that shown in the fiscal year 2023-2024 report, and result in a lower objective volume. Please refer questions about these changes to State Water Board staff at [waterconservation@waterboards.ca.gov](mailto:waterconservation@waterboards.ca.gov).

If you have any questions about how the objective was calculated, please refer to Appendix A.

## 5 Summary of Data Quality Flags for Objective Calculations

Table 3 summarizes objective data-related issues as identified by State Water Board staff.

Section	Data Checked	Reporting Issues Flagged
Objective	Calculated Final Volume	None
Objective	Intermediate Calculations	None
Residential Indoor	Calculated Volume	None
Residential Indoor	Required Cells Left Blank	None
Residential Outdoor	Calculated Volume	None
Residential Outdoor	LAM Data	None
Residential Outdoor	Required Cells Left Blank	None
Bonus Incentive	Calculated Volume	None
Water Loss Budget	Calculated Volume	None
Water Loss Budget	Service Connections/ Length of Mains	None
Actual Water Use	Calculated Volume	None
Actual Water Use	Missing/ Zero Potable Deliveries	None
Actual Water Use	Required Cells Left Blank	None
Real Water Loss	Reported Volume	None
Real Water Loss	Reporting Method	None
SBx7-7 Backstop	Required Cells Left Blank	None

Table 3: Data quality flags for the objective-related data

## 6 Summary of Data Quality Flags for Variance Calculations

As of the fiscal year 2024-2025 reporting period, variances and temporary provisions are reviewed by State Water Board staff; approved variances and temporary provisions are prefilled into the report. This has removed the need for variance data quality flags.

The supplier has no approved variances or temporary provisions for fiscal year 2024-2025.

## 7 CII Performance Measures

Table 4 summarizes Commercial, Institutional, and Industrial (CII) Performance Measures data-related issues as identified by State Water Board staff. The table summarizes flags for the CII Classification, Dedicated Irrigation Meters (DIMs) and In-Lieu Technologies, and Best Management Practices (BMPs) sections in the reporting form.

Section	Data Checked	Reporting Issues Flagged
CII Classification (972)	Required Cells Left Blank	None
CII Classification (972)	Number of Service Connections	None
DIMs and In-Lieu Tech (973)	Large Landscapes Identification Method	None
DIMs and In-Lieu Tech (973)	Required Cells Left Blank	None
BMPs (974)	CII BMP Identification Method	None
974(c)(1)	Required Cells Left Blank	None

Table 4: Data quality flags for the CII BMP sections

## 8 Objectives Calculated with Future Standards

The current and future standards for the urban water use objective calculations are summarized in Table 5.

Year	Residential Indoor	Residential Outdoor	CII DIMs	Water Loss Budget
FY23-24	55 GPCD	0.8 LEF	Volume as Reported	Reported or Budget
FY25-26	47 GPCD	0.8 LEF	Volume as Reported	Reported or Budget
FY30-31	42 GPCD	0.8 LEF	0.8 LEF (starts July 1, 2028)	Budget (starts July 1, 2027)
FY35-36	42 GPCD	0.63 LEF	0.63 LEF	Budget
FY40-41	42 GPCD	0.55 LEF	0.45 LEF	Budget

Table 5: Summary of the standards that inform objective calculations

Using the standards in Table 5 and the calculation steps explained in Appendix A, as well as the data provided in the fiscal year 2024-2025 report, State Water Board staff generated objective volume estimates as shown in Table 6.

Please note that these values do **not** represent the final calculated budgets for the corresponding years; they are intended to show what an objective for the fiscal year 2024-2025 would look like if future standards, rather than the standards in effect at the time, were applied to the reported data. Compliance with the regulation is a long-term process, but programs or actions implemented to reduce service area demand may also take time to implement and produce intended outcomes. State Water Board staff have provided these numbers as a starting point for considerations of which actions, if any, may need to be taken.

The budget associated with irrigable-not-irrigated landscapes (INI) is conditionally included or not included in the budget as noted in the “INI Included?” column of the table (see item 6 in the list of assumptions below for details). Future water use objectives will be influenced by changes in local climatology, service area population, and square footage of irrigated landscapes, as well as other data points that are not yet available, such as the square footage of CII landscapes with DIMs.

Please note that issues with missing or incorrect data from the fiscal year 2024-2025 report may also affect these values.

Year	INI Included?	Capped?	Objective (MG)	Objective (AF)	FY 24-25 use lower than objective?
Current	No	Yes	2,667.5	8,186.4	Yes
FY25-26	No	Yes	2,667.5	8,186.4	Yes
FY30-31	No	Yes	2,667.5	8,186.4	Yes
FY35-36	No	No	2,549.6	7,824.3	Yes
FY40-41	No	No	2,405.7	7,383.0	Yes

Table 6: Objectives calculated using the values and standards specified in Table 5 (with the exception of CII DIMs due to lack of data; see point 3 below)

These values were generated using the following assumptions:

1. For all years, reported quantities such as population, irrigated residential landscapes, and excluded demands remained constant.
2. For all years, the volume of requested variances (with the exception of the seasonal population variance, if applicable) remained the same as the volumes requested in this year’s submitted report.
3. For all years, the CII with DIMs budget was assumed to be equivalent to the reported actual water use for CII with DIMs, since the landscape area data is not yet available. Variances for CII with DIMs are therefore assumed to be 0.
4. The water loss budget prior to FY2030-2031 was equivalent to the value selected by the reporter in this year’s submitted report. The water loss budget for FY2030-2031 onwards was set as either (A)

the water loss budget calculated using the standards; or (B) the reported water loss, if one or more necessary components for the water loss budget calculation were missing.

5. The volume of the bonus incentive, if applicable, was capped according to the reported method and calculated objective for the corresponding year.
6. The 20% INI was included if actual water use exceeded the pre-“capped” objective for the corresponding year.
7. Before 2040, if the “no backsliding” provision was applicable and the supplier was part of a regional alliance that met its regional target, the pre-“capped” objective was used in place of the “capped” objective.

## A Steps to Calculate Objective

Table 7 summarizes the initial budget components as determined within the submitted workbook, in both million gallons (MG) and acre-feet (AF).

Budget Component	Equation Symbol	Budget Value (MG)	Budget Value (AF)
Residential Indoor	$RI_B$	1,149.0	3,526.1
Residential Indoor Variances and Provisions	$RI_V$	0.0	0.0
Residential Outdoor	$RO_B$	1,492.2	4,579.4
Residential Outdoor Variances and Provisions	$RO_V$	0.0	0.0
CII with DIMs	$DIM_B$	372.7	1,143.9
Real Water Loss	$RWL_B$	36.5	112.0
Bonus Incentive	$BI$	0.0	0.0
Sum (before INI)	$OBJ$	3,050.4	9,361.4

Table 7: Individual budgets within the objective for fiscal year 2024-2025

The following section describes the step-by-step calculations that produced the final objective for fiscal year 2024-2025. All calculations are shown in million gallons.

1. The initial water use objective (not including INI, the bonus incentive, or the “no backsliding” provision) was calculated as follows:

$$Obj_{init} = RI_B + RI_V + RO_B + RO_v + DIM_B + RWL_B$$

$$OBJ_{init} = 1,149.0 + 0.0 + 1,492.2 + 0.0 + 372.7 + 36.5$$

$$OBJ_{init} = 3,050.4 \text{ Million Gallons}$$

2. The bonus incentive was reported as 0 or not calculated. Therefore,

$$OBJ = OBJ_{init}$$

$$OBJ = 3,050.4 \text{ Million Gallons}$$

If you think the bonus incentive should be greater than 0, please review the values that were entered in the “Bonus Incentive” tab of the reporting form.

3. The calculated objective was greater than actual water use for FY 2024-2025, so the 20% INI buffer was not added to the objective.

Volume	Equation Symbol	Value (MG)	Value (AF)
Objective without INI	$OBJ$	3,050.4	9,361.4
Actual Water Use	$AWU$	2,187.1	6,711.9
20 pct INI Volume (if applicable)	$RO_{INI}$	132.8	407.6
Excluded Demands	$EXCL$	461.9	1,417.6

Table 8: Summary of volumes used in steps 3 and 4 to compare to the SBx7-7 target volume

$$OBJ_{ADJ} = OBJ$$

$$OBJ_{ADJ} = 3,050.4 \text{ Million Gallons}$$

4. The “no backsliding” provision was assessed.

SBx7-7 Component	Equation Symbol	Value (MG)	Value (AF)
SBx7-7 Target Volume	$SBX_V$	3,129.5	9,604.0
Process Water	$PW$	0.0	0.0
Indirect Recycled	$IR$	0.0	0.0
Total No Backsliding Volume	$SBX_{TOT}$	3,129.5	9,604.0

Table 9: Summary of supplier’s individual SBX7-7 target volume, plus any additional demands excluded from the original target

The sum of the objective plus excluded demands ( $OE$ ) is as follows:

$$OE = OBJ_{ADJ} + EXCL$$

$$OE = 3,050.4 + 461.9$$

$$OE = 3,512.4 \text{ Million Gallons}$$

$OE$  was greater than the no backsliding volume,  $SBX_{TOT}$ . Therefore, the “no backsliding” provision applies.

$$OBJ_{FINAL} = SBX_{TOT} - EXCL$$

$$OBJ_{FINAL} = 3,129.5 - 461.9$$

$$OBJ_{FINAL} = 2,667.5 \text{ Million Gallons}$$

# Barbara Bolding Munden

September 28, 1943 – December 30, 2025

Novato, CA

Barbara Bolding Munden, beloved wife, mother, stepmother, grandmother, and friend, passed away peacefully on December 30, 2025, surrounded by love and fond memories of a life beautifully lived.

Barbara was born on September 28, 1943, in San Antonio, Texas, to Edward and Helen Bolding. She attended Alamo Heights High School, where she first developed the curiosity, discipline, and kindness that would shape the rest of her life. Barbara continued her education at Austin College in Sherman, Texas, where she met her first husband, Ron Munden.

After their marriage, Ron and Barbara moved to the University of Texas, where Ron completed the final two years of his engineering degree. After Ron graduated, they settled in Novato, California, where they welcomed their son, Michael Kent Munden. Barbara was a devoted and loving mother to Michael, cherishing every moment of their life together.

Throughout her professional life, Barbara was a valued and respected employee at several geotechnical companies.

She excelled in human resources, professional staff supervision, and editing geotechnical reports and findings. Her sharp intellect, professionalism, and empathy made her a trusted colleague and dear friend.

In 1984, Barbara met and married her second husband, Jerry Kenney, beginning a beautiful new chapter in her life. Together, they blended their families—bringing together Barbara's son Michael and Jerry's children, Denise and Tony.

Barbara and Jerry shared a wonderful relationship, strengthened by mutual respect, laughter, and countless adventures. They traveled widely, from the breathtaking coasts of Carmel, California, to the faraway wonders of Timbuktu, Mali, always with a shared appreciation for art, culture, and the beauty of the world.

Barbara was deeply engaged in her community. She served with devotion on the North Marin Water Board and gave her time and talents to many local causes. One of her greatest joys was singing in the St. Francis Church Choir in Novato, California, where she shared her beautiful voice and love of music with her church family. Her radiant smile and joyful spirit added harmony both in music and in life. She also cherished her many dear friends on Taft

Court, where she lived for more than forty years, building a warm and enduring circle of friendships throughout Novato.

Barbara enjoyed tennis, singing, traveling, birdwatching, and spending time with family and friends.

Her kindness, thoughtfulness, and sharp sense of humor touched everyone who had the privilege of knowing her.

Barbara was preceded in death by her beloved son Michael; her parents Edward and Helen Bolding; her former In-laws Hugh Ronald Munden and Rosa May Munden; and several dear family members and friends who went before her.

She is survived by her loving husband Jerry Kenney; her stepdaughter Denise Landon; her stepson Tony Kenney and his wife Fay Kenney; her step-granddaughter Haley Kenney; her step-grandson Christopher Kenney; her step-granddaughter Kira Landon; her step-grandson Nate Landon; her brother Bob Bolding; her former husband Ron and his wife Deloris Munden; and her former daughter In-law, Caroline Munden; along with countless friends who will carry her memory in their hearts.

Barbara Bolding Munden's life was defined by compassion, intelligence, humor, and love. Her voice, laughter, and warmth will remain an enduring melody in the hearts of all who knew her.

In lieu of flowers, please consider a donation in memory of Barbara Munden to the American Cancer Society.