

# FY 2025-26 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP

### A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, trunk line, and treatment plant serving the Airport/Larkfield/Wikiup area.

### B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 24-25 Adopted	FY 25-26 Requested	Percent Change	FY 24-25 Adopted	FY 25-26 Requested	Percent Change
Operations	\$6,025,747	\$7,627,964	26.59%	\$706,663	\$1,928,564	172.91%
Bonds	45,920	36,760	(19.95%)	(402,142)	(403,954)	0.45%
Construction	2,096,000	346,000	(83.49%)	1,576,705	(43,391)	(102.75%)
<b>TOTAL:</b>	<b>\$8,167,667</b>	<b>\$8,010,724</b>	<b>(1.92%)</b>	<b>\$1,881,226</b>	<b>\$1,481,219</b>	<b>(21.26%)</b>

### C. Staffing Summary

No staffing is allocated to this index.

### D. Workload Summary

Workload Indicator	FY 23-24 Actual	FY 24-25 Budget Estimate	FY 24-25 Revised Estimate	FY 25-26 Projected	Change from FY 24-25 Budget Estimate
Total ESDs	4,172	4,129	4,114	4,110	(0.46%)
Total APNs	2,129	2,149	2,145	2,152	0.14%

### E. Summary of Issues and Significant Changes

The Airport/Larkfield/Wikiup Sanitation Zone's (Airport SZ) treatment plant was designed as a zero discharge facility and has the ability to treat an average daily dry weather flow of up to 0.9 million gallons per day (mgd) to tertiary wastewater treatment standards.

For several years following major expansion of the Airport SZ's reclamation system and upgrade of the treatment plant to meet tertiary standards, rate increases did not keep pace with the increased operations and debt service costs. Various steps have been taken to improve performance of the filtration system and the Agency has implemented aggressive water conservation measures to delay the need for capital expansion projects.

The requested rate per ESD for FY 25-26 annual service charges is \$1,444, representing a 8.5% increase from FY 24-25. Rate increases in excess of the inflation will be needed to balance operational revenue and costs over the next several years.

**FY 2025-26 BUDGET**  
**BUDGET SECTION SUMMARY**

Section Title:

SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP
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**F. Summary of Reduction Options**

No reduction options are proposed.

**G. Attachments**

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

Draft

# FY 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

**Fund:** SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS

**Fund/Department ID:** 44705-33100100

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b>REVENUES:</b>				
<u><b>TAXES</b></u>				
40003 Direct Charges-CY	\$4,511,184	\$4,926,600	\$415,416	9.21%
40202 Direct Charges - PY	25,000	0	(25,000)	(100.00%)
40999 Penalties/Costs on Taxes	4,500	0	(4,500)	(100.00%)
<b>Subtotal Taxes</b>	<b>\$4,540,684</b>	<b>\$4,926,600</b>	<b>\$385,916</b>	<b>8.50%</b>
<u><b>INTERGOVERNMENTAL REVENUE</b></u>				
42461 Federal Funding	\$0	\$0	\$0	N/A
<b>Subtotal Intergovernmental Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<u><b>USE OF MONEY</b></u>				
44002 Interest on Pooled Cash	\$52,000	\$24,000	(\$28,000)	(53.85%)
44101 Rent - Real Estate	192,500	198,200	5,700	2.96%
<b>Subtotal Use of Money</b>	<b>\$244,500</b>	<b>\$222,200</b>	<b>(\$22,300)</b>	<b>(9.12%)</b>
<u><b>CHARGES FOR SERVICES</b></u>				
45221 Sewer/Water Usage Fee	\$433,900	\$450,600	\$16,700	3.85%
<b>Subtotal Charges for Services</b>	<b>\$433,900</b>	<b>\$450,600</b>	<b>\$16,700</b>	<b>3.85%</b>
<u><b>OTHER FINANCING SOURCES</b></u>				
47101 Trans in - Within a Fund	\$100,000	\$100,000	\$0	0.00%
<b>Subtotal Other Financing Sources</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$5,319,084</b>	<b>\$5,699,400</b>	<b>\$380,316</b>	<b>7.15%</b>

### EXPENDITURES:

#### SERVICES AND SUPPLIES

51061 Maintenance - Equipment	\$180,000	\$120,000	(\$60,000)	(33.33%)
51201 Administration Services	39,800	43,700	3,900	9.80%
51205 Advertising/Marketing Svc	0	0	0	N/A
51209 Info Tech Services (non ISD)	0	0	0	N/A
51211 Legal Services	18,660	22,580	3,920	21.01%
51212 Outside Counsel - Legal Advice	0	24,590	24,590	N/A
51230 Security Services	0	0	0	N/A
51231 Testing/Analysis	25,000	0	(25,000)	(100.00%)
51241 Outside Printing & Binding	0	0	0	N/A
51244 Permits/License/Fees	58,940	68,160	9,220	15.64%
51401 Rents & Leases-Equipment	0	0	0	N/A
51421 Rents & Leases-Bldgs/Land	0	0	0	N/A
51509 SCADA	77,500	0	0	N/A
51601 Training/Conference Expenses	0	0	0	N/A
51605 Private Car Expense	0	0	0	N/A
51803 Other Contract Services	2,218,710	4,410,340	2,191,630	98.78%
51902 Telecommunications Usage	0	0	0	N/A

**FY 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund:** SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS

**Fund/Department ID:** 44705-33100100

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (cont'd)</u></b>				
51916 County Services Chgs	10,000	10,000	0	0.00%
51917 District Operations Charges	1,300,000	462,000	(838,000)	(64.46%)
51921 Equipment Usage Charges	100,000	80,000	(20,000)	(20.00%)
52061 Fuel/Gas/Oil	0	0	0	N/A
52071 Materials and Supplies Expense	0	0	0	N/A
52072 Chemicals	0	0	0	N/A
52081 Medical/Laboratory Supplies	5,000	0	(5,000)	(100.00%)
52091 Memberships/Certifications	1,500	0	(1,500)	(100.00%)
52111 Office Supplies	0	0	0	N/A
52117 Mail and Postage Supplies	0	0	0	N/A
52141 Minor Equipment/Small Tools	0	0	0	N/A
52142 Computer Equip/Accessories	0	0	0	N/A
52143 Software/Licensing Fees	0	0	0	N/A
52171 Water Conservation Program	5,000	0	(5,000)	(100.00%)
52191 Utilities	8,300	0	(8,300)	(100.00%)
52193 Utilities-Power	200,000	481,880	281,880	140.94%
<b>Subtotal Services and Supplies</b>	<b>\$4,248,410</b>	<b>\$5,723,250</b>	<b>\$1,552,340</b>	<b>36.54%</b>
<b><u>OTHER CHARGES</u></b>				
53401 Amortization Expense	\$16,000	\$16,000	\$0	0.00%
53402 Depreciation Expense	1,174,000	1,174,000	0	0.00%
53501 Contributions	0	13,000	13,000	N/A
<b>Subtotal Other Charges</b>	<b>\$1,190,000</b>	<b>\$1,203,000</b>	<b>\$13,000</b>	<b>1.09%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers out-within a Fund	\$537,337	\$681,714	\$144,377	26.87%
<b>Subtotal Other Financing Uses</b>	<b>\$537,337</b>	<b>\$681,714</b>	<b>\$144,377</b>	<b>26.87%</b>
<b><u>FIXED ASSETS</u></b>				
19820 Machinery & Equipment	\$0	\$0	\$0	N/A
19841 Work in Progress - Intang	50,000	20,000	(30,000)	(60.00%)
<b>Subtotal Fixed Assets</b>	<b>\$50,000</b>	<b>\$20,000</b>	<b>(\$30,000)</b>	<b>(60.00%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,025,747</b>	<b>\$7,627,964</b>	<b>\$1,679,717</b>	<b>27.88%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$706,663</b>	<b>\$1,928,564</b>	<b>\$1,299,401</b>	<b>183.88%</b>

# FY 2025-26 BUDGET

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation  
 Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character Title: Taxes Character No.: 44705-33100100-40

### **40003 Direct Charges - CY**

Flat charge revenue from annual service charges is expected to increase from the adopted FY 24-25 budget. The rate will increase approximately 8.5%, from \$1,332 to \$1,444.

ESDs times annual rate:	3,446 x \$1,444	\$4,975,868
Less Estimated Delinquency Factor:	1.0%	<u>(49,260)</u>
		\$4,926,600

(See Account 45221 for Total ESDs)

### **40202 Direct Charges - PY**

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

### **40999 Penalties/Costs on Taxes**

This account records penalties paid on delinquent sewer service charges.

Character Title: Use of Money Character No.: 44705-33100100-44

### **44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$800,000
Projected Interest Rate	<u>3.00%</u>
Projected/Planned Interest on Pooled Cash	\$24,000

### **44101 Rent-Real Estate**

This represent the payment of rent of property per the Memorandum of Agreement for the photovoltaic facility (\$59,500) and the relocated service center (\$138,700).

Character Title: Charges for Services Character No.: 44705-33100100-45

### **45221 Sewer/Water Usage Fee**

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through account 40003, Direct Charges-CY. In the following year based on projected FY 25-26 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$1,332 to \$1,444

ESDs x Annual Charge	194.4 x \$1,444	=	\$280,800
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This account also records revenue associated with the Industrial Users Monitoring program or revenue received from any industrial user for events such as an unauthorized (or specially authorized) discharge into the treatment plant.

Disposal Fees from OCSD	\$169,800
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Character Title: Other Financing Sources Character No.: 44705-33100100-47

### **47101 OT - W/in Special Dist - BOS**

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

**FY 2025-26 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Sanitation  
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character Title: Services and Supplies

Character No.: 44705-33100100-51 & 52

**51061 Maintenance - Equipment**

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

FY 25-26 Planned Maintenance-Equipment:

Decommissioning	120,000
	\$ 120,000

**51201 Administration Costs**

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

**51205 Advertising/Marketing Svc**

This account covers the costs of advertisements and other marketing services.

**51211 Legal Services**

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

**51231 Testing/Analysis**

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

**51241 Outside Printing & Binding**

This account represents the cost of outside printing services.

**51244 Permits/License/Fees**

This account records the cost of all permits.

**51401 Rents/Leases-Equipment**

This account represents funds for rents and leases of equipment.

**51421 Rents/Leases-Buildings/Land**

This account represents costs for the lease agreement for storage and irrigation of wastewater effluent.

**51509 Contributions**

This account records SCADA allocations FY25-26.

**51601 Training/Conference Exp**

This account records the cost of outside training or conferences for staff.

**51803 Other Contract Services**

This account reflects the costs for various outside services which include:

FY 25-26 Planned Contract Services:

Hazardous Materials Assistance	KB	10,000
Pavement Preservation	KB	15,000
SERP Update & SSMP Audit	KB	10,000
Arc Flash Studies	SG	59,340
Sanitation Code & Standards Update	BD	64,000
Rate Studies		52,000
		<hr/> 210,340

**FY 2025-26 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Sanitation  
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character Title: Services and Supplies (Continued)

Character No.: 44705-33100100-51 & 52

**51902 Telecommunication Usage**

This account records expense paid by the Airport SZ for outside communication and wireless services.

**51916 County Services**

This account records the expense for special district accounting services.

**51917 District Operations Charges**

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

Decommissioning		\$	200,000
Hazardous Materials	KB	\$	5,000
Pavement Preservation - TPW	KB	\$	5,000
SERP Update & SSMP Audit	KB	\$	5,000
Arc Flash Studies	SG	\$	6,700
Sanitation Code & Standards Update (S. Carter)	BD	\$	16,000
		\$	237,700

**51921 Equipment Usage Charges**

This account represents funds for equipment usage.

**52061 Fuel/Gas/Oil**

This account includes the costs of gas, diesel and oil.

**52071 Materials and Supplies Expense**

This account includes the costs of materials and supplies for the District.

**52072 Chemicals**

This account records the cost of chemicals required for operation of the treatment plant.

**52081 Medical/Laboratory Supplies**

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

**52091 Memberships/Certifications**

This account records membership dues/certificates.

**52111 Office Supplies**

This account covers the costs of operational supplies.

**52141 Minor Equipment/Small Tools**

This account represents funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

**52143 Software/Licensing Fees**

This account provides funds for various software packages.

**52171 Water Conservation Program**

This account records the cost of indoor water use efficiency programs including but not limited to indoor water use assessments/audits, fixture replacements and rebates with the goal of inflow reduction.

**52193 Utilities Power**

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

**FY 2025-26 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Sanitation  
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character Title: Other Charges Character No.: 44705-33100100-53

***53402 Depreciation***

Generally Accepted Accounting Principles require that depreciation be expensed each year.

Character Title: Other Financing Uses Character No.: 44705-33100100-57

***57011 Transfers out-within a Fund***

This account reflects the transfer of cash from the Operations Fund to the Bond Fund to cover principal and interest payments.

Character Title: Fixed Assets Character No.: 44705-33100100-19

***19840 Work in Progress - Equipment***

This account is used for the purchase of equipment that is a fixed or movable tangible asset used for operations.

***19841 Work in Progress - Intangible***

This account captures costs for the development of intangible assets including the implementation and negotiation or acquisitions of easements.



**FY 2025-26 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Sanitation  
**Fund:** Sanitation Zone - Airport / Larkfield / Wikiup - Operations  
**Fund/Department ID:** 44705-33100100

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
Available for Budgeting (See Detailed Components Below)	\$1,576,604	\$1,709,325	\$1,081,188
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,859,806	\$5,319,084	5,699,400
Expenditures - (Decrease) fund balance	(6,699,539)	(\$7,137,221)	(7,627,964)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	(839,733)	(1,818,137)	(1,928,564)
<b>Adjustments to Reserves/Encumbrances:</b>			
53402 - Depreciation Expense	1,109,821	1,174,000	1,174,000
Change in Encumbrance	(43,474)	-	-
Unrealized Gain/Loss	(69,291)	-	-
Amortization	5,952	16,000	16,000
Change in prepaid exp	(1,784)	-	-
'Gain/loss on disposal of Capital Assets	-	-	-
Long-Term Receivable	(13,858)	-	-
Rounding	(1)	-	-
Post Audit Adjustment	(14,911)	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	972,454	1,190,000	1,190,000
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
Available for Budgeting	\$1,709,325	\$1,081,188	\$342,624
<b>Target Fund Balance</b>	<b>\$2,574,179</b>	<b>\$2,725,520</b>	<b>\$2,861,625</b>
Over/(Under) Target Fund Balance	(\$864,854)	(\$1,644,331)	(\$2,519,001)
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$132,721</b>	<b>(\$628,137)</b>	<b>(\$738,564)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2023</u></b>	<b><u>7/1/2024</u></b>	
Equity in Pooled Cash	2,598,336	2,679,061	
Other Receivables	45,622	23,697	
Accounts Payable	(2,467)	(4,803)	
Accounts Receivable-AR Module	119,694	239,237	
Allowance for Uncollectible Accounts	(46,042)	(46,042)	
AR Maint/Trnsf Control			
Retention Receivable			
Deposits from Others	38,857	20,077	
Due to Federal			
Accounts Payable			
Unearned Revenue	(513,579)	(513,579)	
Other Current Liabilities			
Due from Other Funds	4,009		
Vouchers Payable	(70,561)	(47,584)	
Encumbrances	(597,265)	(640,739)	
<b>Total Beginning Fund Balance</b>	<b>1,576,604</b>	<b>1,709,325</b>	

# FY 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Fund: Sanitation Zone - A.L.W. - CONSTRUCTION  
Fund/Department ID: 44710-33100200

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b>REVENUES:</b>				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$81,250	\$24,000	(\$57,250)	(70.46%)
44003 Other Interest Earnings	11,000	11,000	0	0.00%
<b>Subtotal Use of Money</b>	<b>\$92,250</b>	<b>\$35,000</b>	<b>(\$57,250)</b>	<b>(62.06%)</b>
<u>MISCELLANEOUS REVENUE</u>				
46024 Connection Fees	\$326,948	\$104,091	(\$222,857)	(68.16%)
<b>Subtotal Miscellaneous Revenue</b>	<b>\$326,948</b>	<b>\$104,091</b>	<b>(\$222,857)</b>	<b>(68.16%)</b>
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - within a Fund	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<u>ADMINISTRATIVE CONTROL</u>				
49002 Advances	\$0	\$32,000	\$32,000	N/A
49003 Advances Clearing	0	(32,000)	(32,000)	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUES</b>	<b>\$419,198</b>	<b>\$139,091</b>	<b>(\$280,107)</b>	<b>(66.82%)</b>
<b>EXPENDITURES:</b>				
<u>FIXED ASSETS</u>				
19832 CIP - Infrastructure	\$2,050,000	\$300,000	(\$1,750,000)	(85.37%)
<b>Subtotal Fixed Assets</b>	<b>\$2,050,000</b>	<b>\$300,000</b>	<b>(\$1,750,000)</b>	<b>(85.37%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,050,000</b>	<b>\$300,000</b>	<b>(\$1,750,000)</b>	<b>(85.37%)</b>
<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>\$1,630,802</b>	<b>\$160,909</b>	<b>(\$1,469,893)</b>	<b>(90.13%)</b>

**FY 2025-26 BUDGET  
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Sanitation  
Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Construction

Character Title: Use of Money Character No.: 44710-33100200-44

**44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$800,000
Projected Interest Rate	<u>3.00%</u>
Projected/Planned Interest on Pooled Cash	\$24,000

Character Title: Miscellaneous Revenue Character No.: 44710-33100200-46

**46026 Connection Fees**

This account reflects the anticipated new sewer connections to the Zone.

Character Title: Other Financing Sources Character No.: 44710-33100200-47

**47101 Transfers in-within a Fund**

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the capital projects. There is no transfer planned for FY 24-25.

Character Title: Administrative Control Account Character No.: 44710-33100200-49

**49002 Advances**

This account records the principal on the connection fee loans for the Larkfield Estates Sewer Main Extension Project.

**49003 Advances - Clearing**

This is the clearing account for account 49002.

Character Title: Fixed Assets Character No.: 44710-33100200-19

**19832 CIP - Infrastructure**

This account can be used to provide capacity to new users pursuant to the County General Plan (using connection fee revenue), as well as for treatment plant and reclamation system improvement projects.

FY 25-26 Planned projects:

Main Electrical Breaker for entire electrical feed/Switchgear	300,000
	<u>\$300,000</u>

**FY 2025-26 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Sanitation  
**Fund:** Sanitation Zone - Airport / Larkfield / Wikiup - Construction  
**Fund/Department ID:** 44710-33100200

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$3,096,690</b>	<b>\$3,751,756</b>	<b>\$850,661</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	274,280	419,198	139,091
Expenditures - (Decrease) fund balance	(17,979)	(3,350,000)	(300,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	256,302	(2,930,802)	(160,909)
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	(55,855)	-	-
Donated Assets	-	-	-
Change in Encumbrance	75,699	-	-
Post Audit Adjustment	-	-	-
Gain/loss on disposal of Capital Assets	349,796	-	-
Accrual of Connection Fees Receivable - Larkfield Estates	29,125	29,707	-
Larkfield Estates - Connection Fees Receivable	-	-	-
Advances - Principal Received	-	-	-
Rounding	(1)	-	-
Non-current accounts receivable	-	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	398,764	29,707	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$3,751,756</b>	<b>\$850,661</b>	<b>\$689,752</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$655,066</b>	<b>(\$2,901,095)</b>	<b>(\$160,909)</b>

<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2023</b>	<b>7/1/2024</b>
Cash	\$3,200,434	\$3,432,112
Accounts Receivable-AR Module	584,204	584,204
Vouchers Payable	(11,024)	(5,447)
Accounts Payable		
Retention Payable	(7,300)	(7,300)
Allowance for Uncollectable Accounts	(584,204)	(584,204)
Connection Fees Receivable - Larkfield Estates	28,554	30,959
Due to State		
Due from Other Funds	27,704	
Encumbrances	(141,678)	(65,979)
<b>Total Beginning Fund Balance</b>	<b>\$3,096,690</b>	<b>\$3,384,345</b>

**FY 2025-26 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Fund:** Sanitation Zone - A.L.W. - Bonds  
**Fund/Department ID:** 44715-33100300

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$10,725	\$9,000	(\$1,725)	(16.08%)
<b>Subtotal Use of Money</b>	<b>\$10,725</b>	<b>\$9,000</b>	<b>(\$1,725)</b>	<b>(16.08%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers in - Within a Fund	\$437,337	\$431,714	(\$5,623)	(1.29%)
<b>Subtotal Other Financing Sources</b>	<b>\$437,337</b>	<b>\$431,714</b>	<b>(\$5,623)</b>	<b>(1.29%)</b>
<b>TOTAL REVENUES</b>	<b>\$448,062</b>	<b>\$440,714</b>	<b>(\$7,348)</b>	<b>(1.64%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	\$500	\$500	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	\$23,294	\$14,134	(\$9,160)	(39.32%)
53104 Other Interest Exp	22,126	22,126	\$0	0.00%
<b>Subtotal Other Charges</b>	<b>\$45,420</b>	<b>\$36,260</b>	<b>(\$9,160)</b>	<b>(20.17%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Admin Control Acct	\$391,417	\$394,954	\$3,537	0.90%
59005 Admin Control Acct-Clearing	(391,417)	(394,954)	(3,537)	0.90%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$45,920</b>	<b>\$36,760</b>	<b>(\$9,160)</b>	<b>(19.95%)</b>
<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>(\$402,142)</b>	<b>(\$403,954)</b>	<b>(\$1,812)</b>	<b>0.45%</b>

# FY 2025-26 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation  
Section Title: Sanitation Zone - A.L.W. - Bonds

Character Title: Use of Money Character No.: 44715-33100300-44

## **44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$300,000
Projected Interest Rate	<u>3.00%</u>
Projected/Planned Interest on Pooled Cash	\$9,000

Character Title: Other Financing Sources Character No.: 44715-33100300-47

## **47101 Transfers in-within a Fund**

This account records the transfer of funds from the Operations Fund to cover debt payment.

Character Title: Services and Supplies Character No.: 44715-33100300-51

## **51242 Bank Charges**

This account records the annual administrative fees from the trustee for the 2005 Revenue Bonds.

Character Title: Other Charges Character No.: 44715-33100300-53

## **53103 Interest on Long-Term Debt**

The 2000 bonds were completely refunded in September 2005. The 2005C bonds were refunded in 2017. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

## **53104 Other Interest Expense**

This account records the deferred refunding of the 2017 revenue bonds.

Character Title: Other Financing Uses Character No.: 44715-33100300-57

## **57011 Transfers out-within a Fund**

This account reflects amounts transferred to the Construction Fund for expenses incurred for projects eligible for funding from the proceeds of the 2017 Revenue Bond. No transfer is budgeted for FY 24-25.

Character Title: Administrative Control Character No.: 44715-33100300-59

## **59004 Admin Control Account**

This account reflects the principal payments for revenue bonds that were issued in 2005 and refunded in 2017 with a new interest rate of 2.33% for the life of the loan. Payments on the bonds will continue until October 2026. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

The following reflects the bond principal payment history to date:

Original Amount of the Revenue Bond Issue:	\$6,220,000
Total FY 06-07 through FY 23-24 Principal Payments:	(5,024,545)
Total FY 23-24 Principal Payments:	<u>(394,954)</u>
Outstanding Bond Amount	\$800,501

## **59005 Admin Control Account - Clearing**

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

**FY 2025-26 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Sanitation  
Fund: Sanitation Zone - Airport / Larkfield / Wikiup - Bonds  
Fund/Department ID: 44715-33100300

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
Available for Budgeting (See Detailed Components Below)	\$248,217	\$278,342	\$311,192
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	451,992	448,062	440,714
Expenditures - (Decrease) fund balance	(52,645)	(45,920)	(36,760)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	399,346	402,142	403,954
<b>Adjustments to Reserves/Encumbrances:</b>			
Loss on Refunding of Debt	22,126	22,126	-
Capitalized Interest	-	-	-
Unrealized Gain/Loss	(14,259)	-	-
Change in Matured Bonds Payable	-	-	-
Principal Expenditure	(377,089)	(391,418)	(377,090)
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	(369,222)	(369,292)	(377,090)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
Available for Budgeting	\$278,342	\$311,192	\$338,056
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	\$30,125	\$32,850	\$26,864
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2023</b>	<b>7/1/2024</b>	
Cash	\$631,531	\$658,470	
Cash with Fiscal Agent	-		
Matured Bonds Payable	(371,987)	(377,089)	
Interest Payable	(11,327)	(9,160)	
<b>Total Beginning Fund Balance</b>	\$248,217	\$272,221	

# FY 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Fund: ALW Rate Stabilization Fund  
Fund/Department ID: 44720-33100400

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
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### REVENUES:

#### USE OF MONEY

44002 Interest on Pooled Cash	\$17,875	\$19,500	\$1,625	9.09%
<b>Subtotal Use of Money</b>	<b>\$17,875</b>	<b>\$19,500</b>	<b>\$1,625</b>	<b>9.09%</b>

#### OTHER FINANCING SOURCES

47102 Transfers in - btw Govtl Funds	\$100,000	\$100,000	\$0	0.00%
47103 Transfers In - All Others	\$100,000	\$0		
<b>Subtotal Other Financing Sources</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL REVENUES</b>	<b>\$217,875</b>	<b>\$119,500</b>	<b>\$1,625</b>	<b>0.75%</b>
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### EXPENDITURES:

#### OTHER FINANCING USES

57011 Transfers out - within a Fund	\$100,000	\$100,000	\$0	0.00%
<b>Subtotal Other Financing Uses</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.00%</b>
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<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>(\$117,875)</b>	<b>(\$19,500)</b>	<b>(\$1,625)</b>	<b>1.38%</b>
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**FY 2025-26 BUDGET  
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Sanitation  
Section Title: Sanitation Zone - A.L.W. - Rate Stabilization

Character Title: Use of Money Character No.: 44720-33100400-44

**44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$650,000
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	\$19,500

Character Title: Other Financing Sources Character No.: 44720-33100400-47

**47102 Transfers in - btw Govtl Funds**

This account records the transfer of available funds from the General Fund to the ALW Rate Stabilization Fund to assist in funding the ALW Operations Fund, on an as-needed basis in order to comply with the debt financing covenants. There is a budgeted transfer planned for FY 25-26 in the amount of:

Character Title: Other Financing Uses Character No.: 44720-33100400-57

**57011 Transfers out-within a Fund**

This account reflects amounts transferred from the ALLW Rate Stabilization Fund to the ALW Operations Fund in order to comply with the debt financing covenants.

There is a budgeted transfer planned for FY 24-25 in the amount of: \$100,000

**FY 2025-26 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Sanitation  
Fund: Sanitation Zone - Airport / Larkfield / Wikiup - Rate Stabilization  
Fund/Department ID: 44720-33100400

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
Available for Budgeting (See Detailed Components Below)	\$507,497	\$553,724	\$671,599
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	183,923	217,875	119,500
Expenditures - (Decrease) fund balance	(150,000)	(100,000)	(100,000)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	33,922	117,875	19,500
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	12,304	-	-
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	12,304	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
Available for Budgeting	\$553,724	\$671,599	\$691,099
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	\$46,227	\$117,875	\$19,500
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2023</b>	<b>7/1/2024</b>	
Equity in Pooled Cash	\$507,497	\$516,040	
<b>Total Beginning Fund Balance</b>	\$507,497	\$516,040	

# FY 2025-26 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Fund: Larkfield Estates Sewer System  
Fund/Department ID: 44725-33100500

Account No. and Title	Adopted 2024-25	Requested 2025-26	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	\$98	\$300	\$203	207.69%
<b>Subtotal Use of Money</b>	<b>\$98</b>	<b>\$300</b>	<b>\$203</b>	<b>207.69%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	\$100,000	\$250,000	\$150,000	150.00%
47103 Transfers In - All Others				
<b>Subtotal Other Financing Sources</b>	<b>\$100,000</b>	<b>\$250,000</b>	<b>\$150,000</b>	<b>150.00%</b>
<b>TOTAL REVENUES</b>	<b>\$100,098</b>	<b>\$250,300</b>	<b>\$150,203</b>	<b>N/A</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51201 Administration Services	\$1,000	\$1,000	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on Long-Term Debt	\$45,000	\$45,000	\$0	0.00%
<b>Subtotal Other Charges</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>ADMINISTRATIVE CONTROL</u></b>				
59002 Advances	\$54,000	\$54,000	\$0	0.00%
59003 Advances Clearing	(54,000)	(54,000)	0	0.00%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>FIXED ASSETS</u></b>				
19832 CIP - Infrastructure	\$0	\$0	\$0	N/A
19841 Acq - WIP-Intangibles	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,000</b>	<b>\$46,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>(\$54,098)</b>	<b>(\$204,300)</b>	<b>(\$150,203)</b>	<b>277.65%</b>

## FY 2025-26 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation  
Section Title: Sanitation Zone - Larkfield Estates Sewer System

Character Title: Use of Money Character No.: 44725-33100500-44

### ***44002 Interest on Pooled Cash***

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$10,000
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	\$300

Character Title: Services and Supplies Character No.: 44725-33100500-51

### ***51201 Administration Costs***

This account represents administration fee assessed by the County.

Character Title: Other Charges Character No.: 44725-33100500-53

### ***53103 Interest on Long-Term Debt***

This account records the interest on the Facilities Fund loan for the Larkfield Estates Sewer Main Project.

Character Title: Administrative Control Account Character No.: 44725-33100500-59

### ***59002 Advances***

This account records the principal on the Facilities Fund loan for the Larkfield Estates Sewer Main Project.

### ***59003 Advances - Clearing***

This is the clearing account for account 59002.

Character Title: Fixed Assets Character No.: 44725-33100500-19

### ***19832 CIP - Infrastructure***

This account can be used to provide capacity to new users pursuant to the County General Plan, as well as for treatment plant and reclamation system improvement projects.  
Larkfield Estates Sewer Main Project completed in FY20-21.

**FY 2025-26 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Sanitation  
Fund: Sanitation Zone - Larkfield Estates Sewer System  
Fund/Department ID: 44725-33100500

DESCRIPTION OF FUND ACTIVITY	Actual FY 23-24	Estimated FY 24-25	Requested FY 25-26
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$160,739</b>	<b>(\$33,450)</b>	<b>(\$133,352)</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,754	98	250,300
Expenditures - (Decrease) fund balance	(176,664)	(46,000)	(46,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<b>(170,910)</b>	<b>(45,903)</b>	<b>204,300</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/Loss	(4,928)	-	-
Change in Encumbrances	(2)	-	-
Construction Loan Payoff	41,650	-	-
Principal Received - Advances from Other Funds	-	-	-
Principal on loan payment to Facilities Fund	(60,000)	(54,000)	(54,000)
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<b>(23,280)</b>	<b>(54,000)</b>	<b>(54,000)</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>(\$33,450)</b>	<b>(\$133,352)</b>	<b>\$16,948</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>(\$194,189)</b>	<b>(\$99,903)</b>	<b>\$150,300</b>

**Fund Balance Components at Beginning of FY**

	7/1/2023	7/1/2024
Equity in Pooled Cash	\$119,089	\$7,433
Accounts Receivable-AR Module	\$41,650	\$41,650
Vouchers Payable	\$0	
Accounts Payable	\$0	
Retention Payable	\$0	
Encumbrances	\$0	
<b>Total Beginning Fund Balance</b>	<b>\$160,739</b>	<b>\$49,083</b>