

SONOMA COUNTY WATER AGENCY
FY 25-26 BUDGET REQUEST
WATER SUPPLY
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FY 2025-26 BUDGET
BUDGET SECTION SUMMARY

Section Title:

WATER SUPPLY

A Program Description

This section includes the construction projects and debt service obligations related to the Agency's Water Supply. These funds are used to finance the operation and maintenance of Warm Springs Dam, to finance water supply and erosion control activities along the Russian River and to secure and defend the Agency's appropriative water rights. This section also includes program costs to put recycled water to beneficial use.

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 |
| Russian River Projects | \$ 9,201,800 | \$ 10,029,281 | 8.99% | \$ (333,933) | \$ 205,373 | (161.50%) |
| Warm Springs Dam-Debt | 6,285,573 | 6,285,572 | (0.00%) | (283,177) | (159,220) | (43.77%) |
| Warm Springs Dam | 13,570,049 | 15,578,823 | 14.80% | 581,606 | 1,811,670 | 211.49% |
| Recycled Water | 6,739,711 | 569,900 | (91.54%) | (18,388) | 552,161 | (3102.83%) |
| TOTAL: | \$35,797,133 | \$32,463,576 | (9.31%) | (\$53,892) | \$2,409,984 | (4571.91%) |

C Staffing Summary

No staffing is allocated to this index.

D Workload Summary

Refer to the individual sections for information regarding work performed.

E Summary of Issues and Significant Changes

Refer to the Departmental Budget Summary for a summary of issues and significant changes.

FY 2025-26 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: RUSSIAN RIVER PROJECTS
Fund/Department ID: 44105-33030300

| Account No. and Title | Adopted 2024-25 | Requested 2025-26 | Difference | Percent Change |
|--|--------------------|----------------------|--------------------|-------------------|
| REVENUES: | | | | |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| 42358 State Other Funding | \$1,934,000 | \$1,060,945 | (\$873,055) | (45.14%) |
| 42461 Federal Other Funding | 503,750 | 796,127 | 292,377 | 58.04% |
| 42620 Marin Municipal Water District | 3,513,394 | 3,381,869 | (131,525) | (3.74%) |
| 42621 North Marin Water District | 974,589 | 966,454 | (8,135) | (0.83%) |
| Subtotal Intergovernmental Revenue | \$6,925,733 | \$6,205,395 | (\$720,338) | (10.40%) |
| <u>USE OF MONEY</u> | | | | |
| 44002 Interest on Pooled Cash | \$65,000 | \$74,513 | \$9,513 | 14.64% |
| Subtotal Use of Money | \$65,000 | \$74,513 | \$9,513 | 14.64% |
| <u>CHARGES FOR SERVICES</u> | | | | |
| 45301 Charges for Services | \$95,000 | \$69,000 | (\$26,000) | (27.37%) |
| Subtotal Charges for Services | \$95,000 | \$69,000 | (\$26,000) | (27.37%) |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| 47102 Transfers In -Bet'w Gov't Funds | \$2,450,000 | \$3,475,000 | \$1,025,000 | 41.84% |
| Subtotal Other Financing Sources | \$2,450,000 | \$3,475,000 | \$1,025,000 | 41.84% |
| TOTAL REVENUES | \$9,535,733 | \$9,823,908 | \$288,175 | 3.02% |
| EXPENDITURES: | | | | |
| <u>SERVICES AND SUPPLIES</u> | | | | |
| 51061 Maintenance - Equipment | \$15,000 | \$15,000 | \$0 | 0.00% |
| 51205 Advertising/Marketing Services | 10,000 | 10,000 | - | 0.00% |
| 51211 Legal Services | 200,000 | 200,000 | - | 0.00% |
| 51212 Legal Services - External | 330,000 | 390,000 | 60,000 | 18.18% |
| 51241 Outside Printing & Binding | 4,000 | 4,000 | - | 0.00% |
| 51244 Permits/License/Fees | 185,000 | 200,000 | 15,000 | 8.11% |
| 51401 Rents & Leases-Equipment | 4,500 | 4,500 | - | 0.00% |
| 51601 Training/Conference | 10,000 | 11,000 | 1,000 | 10.00% |
| 51602 Business Travel/Mileage | 5,000 | 4,000 | (1,000) | (20.00%) |
| 51605 Private Care Expense | 500 | 500 | - | 0.00% |
| 51803 Other Contract Services | 4,533,300 | 4,830,861 | 297,561 | 6.56% |
| 51902 Telecommunication Usage | 2,500 | 2,500 | - | 0.00% |
| 51917 District Operations Charges | 3,606,500 | 4,016,220 | 409,720 | 11.36% |
| 51921 Equipment Usage Charges | 20,000 | 20,000 | - | 0.00% |
| 52021 Clothing, Uniforms, Personal | 4,000 | 4,000 | - | 0.00% |
| 52031 Food | 1,000 | 1,200 | 200 | 20.00% |
| 52081 Medical/Lab Serv | - | 25,000 | 25,000 | N/A |
| 52091 Memberships/Certifications | 60,000 | 67,000 | 7,000 | 11.67% |
| 52101 Other Supplies | 12,000 | 36,000 | 24,000 | 200.00% |
| 52141 Minor Equip/Small Tools | 2,500 | 2,500 | - | 0.00% |
| 52143 Software/Licensing Fees | 3,000 | 3,000 | - | 0.00% |
| Subtotal Services and Supplies | \$9,008,800 | \$9,847,281 | \$838,481 | 9.31% |
| <u>OTHER CHARGES</u> | | | | |
| 53402 Depreciation Expense | \$162,000 | \$151,000 | (\$11,000) | (6.79%) |
| 53401 Amortization Expense | 31,000 | 31,000 | - | 0.00% |
| Subtotal Other Charges | \$193,000 | \$182,000 | (\$11,000) | (5.70%) |
| TOTAL EXPENDITURES | \$9,201,800 | \$10,029,281 | \$827,481 | 8.99% |
| TOTAL NET COST (Expenditures Minus Revenues) | (\$333,933) | \$205,373 | \$539,306 | (161.50%) |

FY 2025-26 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply
Section Title: Russian River Projects

Character Title: Intergovernmental Revenue **Character No.:** 44105-33030300-42

42358 State Other Funding

This account records anticipated DWR grant funding for the Russian River Watershed Resiliency Plan Pilot Program. This planning grant will evaluate climate vulnerability/risk, watershed resiliency, and adaptation strategies. 594,000 1,060,945

In addition, it records funding related to the UIUC/ NIDIS Drought Climate Change Study. 42,195

As well as anticipated grant funding from the West Coast Watershed North Coast Resource Partnership. 24,750

This also accounts for the Mussel Infestation Prevention Program, with funding from the CA Dept of Boating and Waterways.

| | |
|----------------|---------|
| Lake Sonoma | 200,000 |
| Lake Mendocino | 200,000 |

42461 Federal Other Funding

This account records anticipated grant funding for Cape Horn Dam from USBR. 796,127

42620 Marin Municipal Water District

This account records the Russian River Conservation Fee and the Russian River Projects charge received from Marin Municipal Water District based on actual deliveries of water. 3,381,869

Deliveries: FY 25-26
Projected Off Peak Water Deliveries 4,300 Acre Feet
Firm Water Supply 10,000 Acre Feet

14,300 Acre Feet

Charges: FY 25-26
Russian River Projects Charge \$20.00 Per Acre Foot
Russian River Conservation Charge \$160.41 Per Acre Foot

| | |
|-------------------------------|-------------|
| Russian River Projects Charge | \$286,000 |
| RR Conservation Charges | \$2,293,863 |
| Projected Revenue: | \$2,579,863 |

Additional Revenue from Water Transmission for Russian River Projects Charge:
7.432% x (1.1 x highest of SR or PET AQ Rate per Amended Agreements for Water Supply effective 7/1/2015)

| | |
|------------------------------------|------------------------|
| Santa Rosa AQ Rate x 1.11 x 7.432% | 6,868.26 Acre Feet |
| Projected Revenue: | \$116.77 Per Acre Foot |
| Projected Revenue: | \$802,006 |
| Projected Revenue: | \$3,381,869 |

42621 North Marin Water District

This account records the Russian River Conservation Fee and the Russian River Projects charge received from North Marin Water District based on actual deliveries of water. 966,454

| | |
|--------------------------------|------------------------|
| Deliveries: FY 25-26 | 5,356.96 Acre Feet |
| Russian River Projects Charge | \$20.00 Per Acre Foot |
| Russian River Conservation Fee | \$160.41 Per Acre Foot |
| Projected Revenue | \$966,454 |

Character Title: Use of Money and Property **Character No.:** 44105-33030300-44

44002 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office. 74,513
Estimated interest is projected based on cash on hand and current interest rate trends.

| | |
|---|-------------|
| Estimated Average Cash Balance | \$2,483,765 |
| Projected Interest Rate | 3.00% |
| Projected/Planned Interest on Pooled Cash | \$74,513 |

FY 2025-26 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply
Section Title: Russian River Projects

Character Title: Charges for Services **Character No.:** 44105-33030300-45

45301 Charges for Services

This account records revenue from service agreements for FIRO Technical Services, Storm Water Education, reimbursement from Permit Sonoma for the Cooperative Agreement for the Implementation of California Statewide Groundwater Elevation Monitoring Program. 69,000

| | |
|---|--------|
| FIRO Technical Services | 49,000 |
| Storm Water Education | 20,000 |
| California Statewide Groundwater Elevation Monitoring Program | 0 |
| | 69,000 |

Character Title: Other Financing Sources **Character No.:** 44105-33030300-47

47102 Transfers In -Bet'w Gov't Funds

This account will record a transfer of funds from the Agency's General Fund to finance staff and consultant costs associated with planned projects. 3,475,000

Character Title: Services and Supplies **Character No.:** 44105-33030300-51/52

51061 Maint of Equipment

This account records the costs for routine maintenance of equipment. 15,000

51205 Advertising/Marketing Services

This account records costs for public meeting notices. 10,000

51211 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel, as required. 200,000

51212 Legal Services - External

This account reflects the estimated cost of legal services to be provided by outside services, as required. 390,000

51241 Outside Printing & Binding

This account reflects the estimated cost for outside printing services. 4,000

51244 Permits/License/Fees

This account records the cost of various permits including State Permits and Fees. 200,000

51401 Rents & Leases-Equipment

This account records the cost of various equipment rentals or leases as needed. 4,500

51601 Training/Conference

This account reflects the estimated cost of trainings and conferences by Agency staff. 11,000

51602 Business Travel/Mileage

This account reflects the estimated cost of travel expenses to meetings and seminars by Agency staff. 4,000

51605 Private Car Expense

This account reflects the estimated cost to reimburse employees for the use of their private vehicles. 500

FY 2025-26 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Russian River Projects

Character Title: Services and Supplies (cont'd)

Character No.: 44105-33030300-51/52

51803 Other Contract Services

This item provides funds for the use of outside contract services as may be necessary to support the program. 4,830,861

FY 25/26 Planned Contract Services

| | <u>Amount</u> |
|---|---------------------|
| Alexander Valley Studies/Modeling | \$ 25,000 |
| CASGEM: Alexander Valley & Knights Valley | 8,000 |
| California Statewide Groundwater Elevation Monitor | 33,000 |
| Cape Horn Dam - USBR | 999,861 |
| Climate Change Modeling | 100,000 |
| Quagga Mussel Prevention Program- Lake Sonoma | 335,000 |
| Quagga Mussel Prevention Program - Lake Mendocino | 335,000 |
| Community Outreach Program | 10,000 |
| DWR RR Watershed Resiliency Project | 330,000 |
| Russian River FIRO Support (ERG) | 25,000 |
| FIRO - Lake Sonoma FIRO Alternative Outlet Configuration | 150,000 |
| FIRO - Lake Mendocino Decision Support Tools | 50,000 |
| FIRO - Lake Sonoma FIRO Decision Support Tools | 50,000 |
| FIRO - Lake Sonoma FIRO Monitoring | 5,000 |
| FIRO - Lake Sonoma FIRO Monitoring (USGS Soil Moisture Gages) | 80,000 |
| Hydroforecast (S2S) Subscription | 50,000 |
| Goldridge RCD | 50,000 |
| North Coast Resource Partnership | 200,000 |
| Potter Valley Project | 1,250,000 |
| Section 7 Consultation | 100,000 |
| Russian River GSFLOW Model | 50,000 |
| Upper Russian River WQ Monitoring | 66,000 |
| R3C | 25,000 |
| USGS - Stream Gauges Russian River Drainage System | 490,000 |
| Winter Russian River Algae/WQ Monitoring | 14,000 |
| | <u>\$ 4,830,861</u> |

51902 Telecommunication Usage

This account covers the Agency's communication costs for radio, telephone, and data line charges. 2,500

51917 District Operations Charge

This account reflects the estimated cost for salaries, benefits and overhead costs for personnel. 4,016,220

FY 25/26 Planned Project Work

| | <u>Amount</u> |
|--|---------------|
| California Statewide Groundwater Elevation Monitor | 15,000 |
| Cape Horn Dam - USBR | 409,000 |
| Community Affairs - Outreach & Stakeholder Collaboration | 75,000 |
| Climate Change Modeling | 100,000 |
| DWR RR Watershed Resiliency Project | 400,000 |
| FIRO - Lake Mendocino General Support | 50,000 |
| FIRO - Lake Sonoma FIRO Alternative Outlet Configuration | 150,000 |
| FIRO - Lake Sonoma FIRO Decision Support Tools | 40,000 |
| FIRO - Lake Sonoma FIRO Monitoring | 135,000 |
| FIRO - Lake Sonoma FIRO Viability Assessment | 250,000 |
| Hydroforecast (S2S) Subscription | 30,000 |
| Russian River GSFLOW Model | 50,000 |
| Russian River Demand Assessment | 75,000 |
| Alexander Valley Studies/Modeling | 50,000 |
| Fisheries Enhancement Program | 100,000 |
| Healdsburg Dam Fish Ladder O&M | 20,000 |
| North Coast Resource Partnership | 45,000 |
| Potter Valley Project | 750,000 |
| Quagga Mussel Prevention Program - Lake Sonoma | 55,000 |
| Quagga Mussel Prevention Program - Lake Mendocino | 55,000 |
| RR Estuary Breaching Activities | 75,000 |
| RR Estuary Public Outreach Programs | 21,000 |

FY 2025-26 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Russian River Projects

Character Title: Services and Supplies (cont'd)

Character No.: 44105-33030300-51/52

51917 District Operations Charge (continued)

| | |
|--|---------------------|
| RRIFIR Perm D1610 Chng/Perm Chng Petition/SWRCB Petition | 10,000 |
| Russian River Regional Monitoring Program | 16,000 |
| R3C | 15,000 |
| Section 7 Consultation | 75,000 |
| Storm Water Education | 20,000 |
| Stream Gauges | 10,000 |
| SWRCB B.O. Water Rights Meetings | 26,000 |
| SWRCB Petition (RRIFR Temp Urgency) | 60,000 |
| Ukiah Valley GSA Participation | 25,000 |
| Upper Russian River WQ Monitoring | 31,000 |
| UIUC/ NIDIS Drought Climate Change Study | 76,720 |
| UCSD Technical Services Agreement- FIRO | 70,000 |
| Water Education Program-Fisheries | 17,500 |
| Water Rights Petitions | 600,000 |
| Winter Russian River Algae/WQ Monitoring | 14,000 |
| | <u>\$ 4,016,220</u> |

Character Title: Services and Supplies (cont'd)

Character No.: 44105-33030300-51/52

51921 Equipment Usage Charge

This account reflects the estimated cost for equipment usage charges from the Equipment Fund related to staff use of Agency vehicles. 20,000

52021 Clothing, Uniforms, Personal

This account records expenses for uniforms and safety apparel as necessary. 4,000

52031 Food

This account reflects the estimated cost for purchasing food. 1,200

52081 Medical/Laboratory Supplies

This account records laboratory supplies. 25,000

52091 Memberships/Certifications

This account records costs for membership dues for the Russian River Watershed Association. 67,000

52101 Other Supplies

This account reflects the estimated cost for miscellaneous supplies, including the Water Education Video Contest (\$8,000) and Lake Sonoma FIRO Monitoring (\$25,000). 36,000

51241 Minor Equipment/Small Tools

This account reflects the estimated cost for purchasing of small tools, instruments and equipment that are individually under \$5,000. 2,500

52143 Software/Licensing Fees

This account reflects the estimated cost for various productivity software packages. 3,000

Character Title: Other Charges

Character No.: 44105-33030300-53

53402 Depreciation Expense

Generally Accepted Accounting Principles require that depreciation be expended each year. 182,000

FY 2025-26 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Supply

Fund: Russian River Projects

Fund/Department ID: 44105-33030300

| DESCRIPTION OF FUND ACTIVITY | Actual FY 23-24 | Estimated FY 24-25 | Requested FY 25-26 |
|---|----------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance | | | |
| Available for Budgeting (See Detailed Components Below) | \$4,442,801 | \$2,583,116 | \$2,495,451 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | 6,415,123 | 10,708,278 | 9,823,908 |
| Expenditures - (Decrease) fund balance | <u>(7,258,237)</u> | <u>(10,988,942)</u> | <u>(10,029,281)</u> |
| Net Surplus or Deficit - Increase/(Decrease) to Fund Balance | (843,113) | (280,664) | (205,373) |
| Adjustments to Reserves/Encumbrances: | | | |
| Change In prepaid expense | 689 | | |
| Unearned Revenue | | | |
| Unrealized Gains/Losses | (95,590) | | |
| Change in Encumbrances - Net Change | 598,989 | | |
| Unearned Revenue Adjustment | (1,689,650) | | |
| Post Audit Adjustment | | | |
| Rounding | 1 | | |
| Depreciation/Amortization | <u>168,989</u> | <u>193,000</u> | <u>182,000</u> |
| Net Adjustment - Increase/(Decrease) to Fund Balance | <u>(1,016,572)</u> | <u>193,000</u> | <u>182,000</u> |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance | | | |
| Available for Budgeting | \$2,583,116 | \$2,495,451 | \$2,472,078 |
| Target Fund Balance | \$1,772,312 | \$2,698,986 | \$2,461,820 |
| Over/(Under) Target Fund Balance | \$810,804 | (\$203,534) | \$10,258 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance) | (\$1,859,685) | (\$87,664) | (\$23,373) |

| <u>Fund Balance Components at Beginning of FY</u> | <u>7/1/2023</u> | <u>7/1/2024</u> |
|--|------------------------|------------------------|
| Cash | \$ 3,576,317 | \$ 3,040,205 |
| Accounts Receivable-AR Module | 2,105,169 | 1,665,994 |
| Retention Receivable | 38,283 | 2,648 |
| Other Receivables | 2,000 | 2,000 |
| Due from Federal | | 16,020 |
| Due from Other Funds | 939,197 | 719,247 |
| Vouchers Payable | (139,376) | (383,012) |
| Accounts Payable | (299,318) | (35,217) |
| Deposits from Others | (14,100) | (14,100) |
| Unearned Revenue | | (1,264,288) |
| Encumbrances | <u>(1,765,371)</u> | <u>(1,166,382)</u> |
| Total Beginning Fund Balance | \$ 4,442,801 | \$ 2,583,115 |

FY 2025-26 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: RECYCLED WATER FUND
Fund/Department ID: 44110-33030400

| Account No. and Title | Adopted 2024-25 | Requested 2025-26 | Difference | Percent Change |
|--|--------------------|----------------------|----------------------|-------------------|
| REVENUES: | | | | |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| 42358 State Other Funding | 2,561,270 | \$0 | (\$2,561,270) | (100.00%) |
| 42461 Federal-Other Funding | 3,468,954 | 4,125 | (3,464,829) | (99.88%) |
| Subtotal Intergovernmental Revenue | \$6,030,224 | \$4,125 | (\$6,026,099) | (99.93%) |
| <u>USE OF MONEY</u> | | | | |
| 44002 Interest on Pooled Cash | \$17,875 | \$13,614 | (\$4,261) | (23.84%) |
| Subtotal Use of Money | \$17,875 | \$13,614 | (\$4,261) | (23.84%) |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| 47102 Transfers In -Bet'w Gov't Funds | \$710,000 | \$0 | (\$710,000) | (100.00%) |
| Subtotal Other Financing Sources | \$710,000 | \$0 | (\$710,000) | (100.00%) |
| TOTAL REVENUES | \$6,758,099 | \$17,739 | (\$6,740,360) | (99.74%) |
| EXPENDITURES: | | | | |
| <u>SERVICES AND SUPPLIES</u> | | | | |
| 51211 Legal Services | \$300 | \$300 | \$0 | 0.00% |
| 51602 Business Travel/Mileage | 200 | 150 | (50) | (25.00%) |
| 51803 Other Contract Services | 340,000 | 285,000 | (55,000) | (16.18%) |
| 51917 District Operations Charges | 247,500 | 170,000 | (77,500) | (31.31%) |
| 51921 Equipment Usage Charges | 50 | 50 | 0 | 0.00% |
| 52091 Memberships/Certifications | 79,000 | 64,400 | (14,600) | (18.48%) |
| Subtotal Services and Supplies | \$667,050 | \$519,900 | (\$147,150) | (22.06%) |
| <u>OTHER CHARGES</u> | | | | |
| 53402 Depreciation Expense | \$50,000 | \$50,000 | \$0 | 0.00% |
| 53501 Contributions | 6,022,661 | 0 | (6,022,661) | (100.00%) |
| Subtotal Other Charges | \$6,072,661 | \$50,000 | (\$6,022,661) | (99.18%) |
| TOTAL EXPENDITURES | \$6,739,711 | \$569,900 | (\$6,169,811) | (91.54%) |
| TOTAL NET COST (Expenditures Minus Revenues) | (\$18,388) | \$552,161 | \$570,549 | (3102.83%) |

FY 2025-26 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Recycled Water Fund

Character Title: Intergovernmental Revenue

Character No.: 44110-33030400-42

42461 Federal-Other Funding

North Bay Water Reuse Program Phase 2 (USBR)

4,125

Character Title: Use of Money and Property

Character No.: 44110-33030400-44

44002 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office.

13,614

Estimated interest is projected based on cash on hand and current interest rate trends.

| | |
|---|-----------------|
| Estimated Average Cash Balance | \$453,804 |
| Projected Interest Rate | 3.00% |
| Projected/Planned Interest on Pooled Cash | <u>\$13,614</u> |

Character Title: Services and Supplies

Character No.: 44110-33030400-51/52

51211 Legal Services

This account reflects the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

300

51602 Business Travel/Mileage

This account reflects the estimated cost of travel expenses to meetings and seminars by Agency staff.

150

51803 Other Contract Services

This account reflects the expense for the use of outside contract services as may be necessary to support the program.

285,000

FY 25/26 Planned Contract Services

| | <u>Amount</u> |
|---|----------------|
| Community Engagement Program | 30,000 |
| Government Affairs | 150,000 |
| North Bay Water Reuse Authority Program | 30,000 |
| North Coast Resource Partnership | 75,000 |
| | <u>285,000</u> |

**FY 2025-26 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Recycled Water Fund

Character Title: Services and Supplies (cont'd)

Character No.: 44110-33030400-51/52

51917 District Operations Charges

This account reflects the estimated cost for charging salaries, benefits and overhead costs for personnel assigned to investigate the feasibility and/or desirability of establishing irrigation zones or other methods of putting recycled water to beneficial use. 170,000

FY 25/26 Planned Project Work

| | <u>Amount</u> |
|--|------------------|
| Community Affairs - Public Outreach | 15,000 |
| Community Engagement Program | 15,000 |
| Government Affairs - Legislative Outreach | 40,000 |
| North Bay Water Reuse Program Phase 2 - USBR | 30,000 |
| North Bay Water Reuse Program | 20,000 |
| NBWRA | 50,000 |
| | <u>\$170,000</u> |

51921 Equipment Usage Charge

This account records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles. 50

52091 Memberships/Certifications

This account reflects the estimated cost to provided membership dues in the following associations: 64,400

FY 25/26 Planned Memberships

| | <u>Amount</u> |
|-------------------------------------|-----------------|
| North Bay Watershed Association | 5,400 |
| Russian River Watershed Association | 59,000 |
| | <u>\$64,400</u> |

Character Title: Other Charges

Character No.: 44110-33030400-53

53402 Depreciation Expense

Generally Accepted Accounting Principles require that depreciation be expended each year. 50,000

FY 2025-26 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Supply
Fund: Recycled Water Fund
Fund/Department ID: 44110-33030400

| DESCRIPTION OF FUND ACTIVITY | Actual FY 23-24 | Estimated FY 24-25 | Requested FY 25-26 |
|---|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance | | | |
| Available for Budgeting (See Detailed Components Below) | \$398,620 | \$636,497 | \$704,885 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | \$4,392,927 | \$6,758,099 | 17,739 |
| Expenditures - (Decrease) fund balance | (4,198,382) | (6,739,711) | (569,900) |
| Net Surplus or Deficit - Increase/(Decrease) to Fund Balance | 194,545 | 18,388 | (552,161) |
| Adjustments to Reserves/Encumbrances: | | | |
| Change in Encumbrances - Net Change | 14,163 | | |
| Unrealized Gains/Losses | (15,173) | | |
| Depreciation | 44,343 | 50,000 | 50,000 |
| Post Audit Adjustment | | | |
| Net Adjustment - Increase/(Decrease) to Fund Balance | <u>\$43,332</u> | <u>\$50,000</u> | <u>\$50,000</u> |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance | | | |
| Available for Budgeting | \$636,497 | \$704,885 | \$202,724 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance) | \$237,877 | \$68,388 | (\$502,161) |
| <u>Fund Balance Components at Beginning of FY</u> | 7/1/2023 | 7/1/2024 | |
| Cash | \$445,430 | \$656,052 | |
| Receivables | - | | |
| Prepaid Expense | - | | |
| Due from Federal AR | - | 3,967,014 | |
| Vouchers Payable | (18,510) | (11,475) | |
| Due to Other Govt's | - | (3,967,014) | |
| Accounts Payable | (6,057) | | |
| Encumbrances | (22,243) | (8,080) | |
| Total Beginning Fund Balance | <u>\$398,620</u> | <u>\$636,497</u> | |

FY 2025-26 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: WARM SPRINGS DAM
Fund/Department ID: 14135-33030100

| Account No. and Title | Adopted 2024-25 | Requested 2025-26 | Difference | Percent Change |
|--|---------------------|----------------------|------------------|-------------------|
| REVENUES: | | | | |
| <u>TAXES</u> | | | | |
| 40002 Prop Taxes - CY Secured | \$11,537,623 | \$11,883,752 | \$346,129 | 3.00% |
| 40005 RDA Increment | (794,759) | (818,602) | (23,843) | 3.00% |
| 40006 AB1290 RDA Pass Through | 153,793 | 158,407 | 4,614 | 3.00% |
| 40010 Residual Prop-Tax RPTTE | 249,348 | 256,828 | 7,480 | 3.00% |
| 40101 Prop Taxes - CY Unsecured | 268,559 | 276,616 | 8,057 | 3.00% |
| 40111 Prop Taxes - CY Supplemental | 116,740 | 120,243 | 3,502 | 3.00% |
| Subtotal Taxes | \$11,531,305 | \$11,877,244 | \$345,939 | 3.00% |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| 42291 State Homeowners Prop Tax Relf | \$35,888 | \$36,965 | \$1,077 | 3.00% |
| 42461 Federal Other Funding | 1,275,000 | 1,665,500 | 390,500 | 30.63% |
| Subtotal Intergovernmental Revenues | \$1,310,888 | \$1,702,465 | \$391,577 | 29.87% |
| <u>USE OF MONEY</u> | | | | |
| 44002 Interest on Pooled Cash | \$146,250 | \$187,444 | \$41,194 | 28.17% |
| Subtotal Use of Money | \$146,250 | \$187,444 | \$41,194 | 28.17% |
| TOTAL REVENUES | \$12,988,443 | \$13,767,153 | \$778,710 | 6.00% |

EXPENDITURES:

SERVICES AND SUPPLIES

| | | | | |
|--|--------------------|--------------------|--------------------|---------------|
| 51061 Maintenance - Equipment | \$2,500 | \$2,000 | (\$500) | (20.00%) |
| 51205 Advertising/Market | \$0 | \$4,500 | \$4,500 | N/A |
| 51209 Information Tech Svc (non ISD) | 4,000 | 3,500 | (500) | (12.50%) |
| 51211 Legal Services | 20,000 | 18,000 | (2,000) | (10.00%) |
| 51212 Outside Counsel - Legal Services | 6,000 | 10,000 | 4,000 | 66.67% |
| 51241 Outside Printing & Binding | 5,000 | 5,000 | - | 0.00% |
| 51242 Bank Charges | 74,000 | 80,000 | 6,000 | 8.11% |
| 51244 Permits/License/Fees | 60,000 | 55,000 | (5,000) | (8.33%) |
| 51401 Rents & Leases-Equip | 18,000 | 16,000 | (2,000) | (11.11%) |
| 51509 SCADA Reimbursement | 724,310 | 679,100 | (45,210) | (6.24%) |
| 51602 Business Travel/Mileage | 1,500 | 1,500 | - | 0.00% |
| 51803 Other Contract Services | 1,192,000 | 2,067,000 | 875,000 | 73.41% |
| 51917 District Operations Charges | 4,086,000 | 5,037,241 | 951,241 | 23.28% |
| 51921 Equipment Usage Charges | 125,000 | 135,000 | 10,000 | 8.00% |
| 52021 Clothing, Uniforms, Personal | 3,000 | 5,000 | 2,000 | 66.67% |
| 52071 Materials and Supplies | 5,000 | 15,000 | 10,000 | 200.00% |
| 52101 Other Supplies | 35,000 | 308,250 | 273,250 | 780.71% |
| 52117 Mail & Postage Supplies | 500 | 500 | - | 0.00% |
| 52143 Computer Software | 8,000 | 6,000 | (2,000) | (25.00%) |
| 52193 Utilities | 500 | 500 | - | 0.00% |
| Subtotal Services and Supplies | \$6,370,310 | \$8,449,091 | \$2,078,781 | 32.63% |

OTHER CHARGES

| | | | | |
|-------------------------------|--------------------|--------------------|-----------------|--------------|
| 53501 Contributions | \$1,199,739 | \$1,229,732 | \$29,993 | 2.50% |
| Subtotal Other Charges | \$1,199,739 | \$1,229,732 | \$29,993 | 2.50% |

FY 2025-26 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: WARM SPRINGS DAM
Fund/Department ID: 14135-33030100

| Account No. and Title | Adopted 2024-25 | Requested 2025-26 | Difference | Percent Change |
|---|---------------------|----------------------|--------------------|-------------------|
| <u>CAPITAL EXPENDITURES</u> | | | | |
| 54507 Work in Progress-Intangible | \$0 | \$0 | \$0 | N/A |
| <i>Subtotal Capital Expenditures</i> | \$0 | \$0 | \$0 | N/A |
| <u>OTHER FINANCING USES</u> | | | | |
| 57012 Transfer Out b/w Govt Funds | \$6,000,000 | \$5,900,000 | (\$100,000) | (1.67%) |
| <i>Subtotal Other Financing Uses</i> | \$6,000,000 | \$5,900,000 | (\$100,000) | (1.67%) |
| TOTAL EXPENDITURES | \$13,570,049 | \$15,578,823 | \$2,008,774 | 14.80% |
| TOTAL NET COST | \$581,606 | \$1,811,670 | \$1,230,064 | 211.49% |
| <i>(Expenditures Minus Revenues)</i> | | | | |

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Warm Springs Dam - Special Revenue Fund

Character Title: Taxes

Character No.: 14135-33030100-40

40002 Prop Taxes - CY Secured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

11,883,752

40005 RDA Increment

This portion of the property tax is shifted to local redevelopment agencies.

(818,602)

40006 AB1290 RDA Pass Through

This amount is to report gross tax increment and pass throughs to cities and Rural Development Agencies.

158,407

40010 Residual Prop-Tax RPTTE

This revenue are residual amounts distributed from the Redevelopment Property Tax Trust Funds (RPTTF) back to taxing entities.

256,828

40101 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

276,616

40111 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

120,243

Character Title: Intergovernmental Revenue

Character No.: 14135-33030100-42

42291 State Homeowners Prop Tax Relf

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

36,965

42461 Federal-Other Funding

This account records anticipated funding from the US Army Corps of Engineers and Sea Grant. The Regents of the University of California (Sea Grant), through a contract with Sonoma Water, will continue the fish monitoring program aimed at aiding the recovery of endangered Coho Salmon in the Russian River watershed.

387,000

This also records anticipated grant funding from the CDFW to implement California Coastal Salmonid Population Monitoring in the Russian River Watershed to address objectives outlined in the California Coastal Monitoring Plan.

1,278,500

Character Title: Use of Money and Property

Character No.: 14135-33030100-44

44002 Interest on Pooled Cash

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

187,444

Estimated Average Cash Balance

\$6,248,150

Projected Interest Rate

3.00%

Projected/Planned Interest on Pooled Cash

\$187,444

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Warm Springs Dam - Special Revenue Fund

Character Title: Services and Supplies

Character No.: 14135-33030100-51/52

51061 Maint of Equipment

This account records the costs for routine maintenance of equipment. 2,000

51205 Advertising/Marketing Services

This account records costs for public meeting notices. 4,500

51209 Information Tech Svc (non ISD)

This account records costs of various data processing supplies and services. 3,500

51211 Legal Services

This account reflects the estimated costs for county counsel legal services as required. 18,000

51212 Outside Legal Services

This account reflects the estimated costs for outside legal services as required. 10,000

51241 Outside Printing & Binding

This account reflects estimated costs of outside printing services. 5,000

51242 Bank Charges

This account reflects estimated costs for annual renewal fees. 80,000

51244 Permits/License/Fees

This account records the cost of various permits including State Permits and Fees. 55,000

51401 Rents & Leases-Equipment

This account covers the costs of equipment as needed. 16,000

51509 SCADA Reimbursement

This account tracks the reimbursements to the Facilities Fund for use of the SCADA system. 679,100

51602 Business Travel/Mileage

This account reflects the estimated cost of travel expenses to meetings and seminars by Agency staff. 1,500

51803 Other Contract Services

This item provides funds for the use of outside contract services as may be necessary to support the program. 2,067,000

FY 25/26 Planned Contract Services

Amount

Advocacy

Government Affairs - Legislative Outreach 300,000

Decision 1610 Change Petition

RRIFR Russian River Final Flow Modeling 20,000

RRIFR Water Quality Modeling 24,000

RRIFR-Dry Creek Mile 1 Maintenance 300,000

RRIFR-Dry Creek Mile 2 Maintenance 300,000

RRIFR-Dry Creek Mile 3 Maintenance 300,000

Permanent D 1610 Change Petition

RRIFR Draft EIR 20,000

RRIFR Program Management 8,000

Section 7 Consultation 100,000

RR Watershed Monitoring 300,000

Community Affairs - Public Outreach 5,000

Community Engagement Program 10,000

Lake Sonoma 2nd Outlet 150,000

Lake Sonoma Wildfire Vulnerability Assessment 150,000

Stream Gauges Russian River Drainage System (USGS) 80,000

\$2,067,000

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Warm Springs Dam - Special Revenue Fund

Character Title: Services and Supplies (continued)

Character No.: 14135-33030100-51/52

51917 District Operations Charges

This account reflects the estimated cost for salaries, benefits and overhead costs for personnel assigned to maintain various projects.

5,037,241

FY 25/26 Planned Project Work

Advocacy

| | |
|---|--------|
| Government Affairs - Legislative Outreach | 35,000 |
|---|--------|

Permanent D 1610 Change Petition

| | |
|--------------------------|--------|
| RRIFR Program Management | 40,000 |
| RRIFR Draft EIR | 60,000 |

Decision 1610 Change Petition

| | |
|---|-----------|
| RRIFR-Russian River Final Flow Modeling | 40,000 |
| RRIFR-Water Quality Modeling | 12,000 |
| RRIFR-Dry Creek Mile 1 Maintenance | 150,000 |
| RRIFR-Dry Creek Mile 2 Maintenance | 150,000 |
| RRIFR-Dry Creek Mile 3 Maintenance | 150,000 |
| RRIFR-Coho Hatchery Funding | 130,000 |
| RRIFR Coordination with US Army Corp | 100,000 |
| RRIFR Dry Creek Pre-Post Constr. Bio Monitoring | 1,350,000 |
| RRIFR Hydrologic Index | 40,241 |
| Section 7 Consultation | 75,000 |

Outreach and Education

| | |
|--|---------|
| Community Affairs - Public Outreach | 15,000 |
| Community Engagement Program | 15,000 |
| Community Engagement - Dry Creek | 50,000 |
| RRIFR Public Outreach Programs-Dry Creek | 212,000 |

Russian River Biological Opinion #2

| | |
|--|---------|
| RRBO2 RR Fish Species and Habitat Distribution Study | 180,000 |
| RRBO2 Lower River Coho Migration Study | 60,000 |
| RRBO2 Upper River Steelhead Migration Study | 33,000 |

| | |
|--|-----------|
| Alexander Valley RR Channel Improvements | 20,000 |
| RR Watershed Monitoring | 1,400,000 |
| Lake Sonoma 2nd Outlet | 150,000 |
| Wildfire Risk Reduction - FireSmart | 25,000 |
| Coho Broodstock Monitoring | 540,000 |
| Stream Gauges Russian River Drainage System (USGS) | 5,000 |
| | 5,037,241 |

51921 Equipment Usage Charge

This account reflects the estimated cost for equipment usage.

135,000

52021 Clothing, Uniforms, Personal

This account reflects the estimated cost for clothing and uniforms as needed.

5,000

52071 Materials and Supplies Expense

This account reflects the estimated cost for materials and supplies as needed.

15,000

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Warm Springs Dam - Special Revenue Fund

Character Title: Services and Supplies (continued)

Character No.: 14135-33030100-51/52

52101 Other Supplies

This account reflects the estimated cost for miscellaneous supplies. FY 25/26 includes - 308,250

| | <u>Amount</u> |
|--|----------------|
| RRBO2 RR Fish Species and Habitat Distribution Study | 3,000 |
| RRBO2 Lower River Coho Migration Study | 210,000 |
| RRBO2 Upper River Steelhead Migration Study | 27,000 |
| RRIFR Coho Hatchery Funding | 30,000 |
| RR Watershed Monitoring | 33,250 |
| RRIFR Dry Creek Pre-Post Constr. Bio Monitoring | 5,000 |
| | <u>308,250</u> |

52117 Mail and Postage Supplies

This account covers the estimated cost of as needed mail and postage items. 500

52143 Computer Software

This account records the cost of productivity software packages and the cost of maintaining licensing agreements. 6,000

52193 Utilities - Electric

This account records the cost of electrical energy costs. 500

Character Title: Other Charges

Character No.: 14135-33030100-53

53501 Contributions

Operation and maintenance of Warm Springs Dam (Project No. D0030).

The FY 25/26 appropriations is an estimate of the billing from the US Army Corps of Engineers. \$1,229,732

Character Title: Other Financing Uses

Character No.: 14135-33030100-57

57012 Transfer out btw Govt Funds

This account records the transfer of funds to the Warm Springs Dam Debt Services fund \$ 5,900,000
in order to maintain the required fund balance.

FY 2025-26 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Supply

Fund: Warm Springs Dam - Special Revenue Fund

Fund/Department ID: 14135-33030100

| DESCRIPTION OF FUND ACTIVITY | Actual FY 23-24 | Estimated FY 24-25 | Requested FY 25-26 |
|--|------------------------|------------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance | | | |
| Available for Budgeting (See Detailed Components Below) | \$9,550,259 | \$8,473,101 | \$7,153,985 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | 13,386,458 | 12,988,443 | 13,767,153 |
| Expenditures - (Decrease) fund balance | (13,423,722) | (14,307,559) | (15,578,823) |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | (37,264) | (1,319,116) | (1,811,670) |
| Adjustments to Reserves/Encumbrances: | | | |
| Change in Encumbrances | (658,252) | - | - |
| Unrealized Gains/Losses | (380,827) | - | - |
| Change in prepaid expense | (815) | - | - |
| Post Audit Adjustment | - | - | - |
| Net Adjustment - Increase/(Decrease) to Fund Balance | (1,039,894) | 0 | 0 |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance | | | |
| Available for Budgeting | \$8,473,101 | \$7,153,985 | \$5,342,315 |
| Target Fund Balance | \$2,476,552 | \$3,553,910 | \$4,224,546 |
| <i>Over/(Under) Target Fund Balance</i> | <i>\$5,996,549</i> | <i>\$3,600,075</i> | <i>\$1,117,769</i> |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i> | (\$1,077,158) | (\$1,319,116) | (\$1,811,670) |
| <u>Fund Balance Components at Beginning of FY</u> | <u>7/1/2023</u> | <u>7/1/2024</u> | |
| Cash | \$10,866,351 | \$10,152,812 | |
| Due from Federal AR | 333,188 | 513,893 | |
| Vouchers Payable | (115,487) | (66,158) | |
| Accounts Payable | (1,038,782) | (974,183) | |
| Accounts Receivable | | | |
| Retention Payable | | | |
| Prepaid Expenses | | | |
| Encumbrances | (495,011) | (1,153,263) | |
| Total Beginning Fund Balance | \$9,550,259 | \$8,473,101 | |

FY 2025-26 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: WARM SPRINGS DAM DEBT SERVICE
Fund/Department ID: 34105-33030200

| Account No. and Title | Adopted 2024-25 | Requested 2025-26 | Difference | Percent Change |
|--|--------------------|----------------------|--------------------|-------------------|
| REVENUES: | | | | |
| <u>USE OF MONEY</u> | | | | |
| 44002 Interest on Pooled Cash | \$204,750 | \$194,792 | (\$9,958) | (4.86%) |
| 44003 Other Interest Earnings | 364,000 | 350,000 | (14,000) | (3.85%) |
| Subtotal Use of Money | \$568,750 | \$544,792 | (\$23,958) | (4.21%) |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| 47102 Transfer In b/w Govt Funds | \$6,000,000 | \$5,900,000 | (\$100,000) | (1.67%) |
| Subtotal Other Financing Sources | \$6,000,000 | \$5,900,000 | (\$100,000) | (1.67%) |
| TOTAL REVENUES | \$6,568,750 | \$6,444,792 | (\$123,958) | (1.89%) |
| EXPENDITURES: | | | | |
| <u>OTHER CHARGES</u> | | | | |
| 53101 Principal Payments - LT Debt | \$4,433,136 | \$4,576,104 | \$142,968 | 3.22% |
| 53103 Interest on LT Debt | 1,852,437 | 1,709,468 | (142,969) | (7.72%) |
| Subtotal Other Charges | \$6,285,573 | \$6,285,572 | (\$1) | (0.00%) |
| TOTAL EXPENDITURES | \$6,285,573 | \$6,285,572 | (\$1) | (0.00%) |
| TOTAL NET COST (Expenditures Minus Revenues) | (\$283,177) | (\$159,220) | \$123,957 | (43.77%) |

**FY 2025-26 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Supply

Section Title: Warm Springs Dam Debt Service

Character Title: Use of Money and Property

Character No.: 34105-33030200-44

44002 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office. \$194,792
Estimated interest is projected based on cash on hand and current interest rate trends.

| | |
|---|------------------|
| Estimated Average Cash Balance | 6,493,060 |
| Projected Interest Rate | 3.00% |
| Projected/Planned Interest on Pooled Cash | <u>\$194,792</u> |

40003 Other Interest Earnings

Figures are based on the debt service schedule. \$ 350,000

Character Title: Other Financing Sources

Character No.: 34105-33030200-47

47102 Transfer In b/w Government Funds

This request is for the transfer from the Warm Springs Dam - Special Revenue Fund \$ 5,900,000
in order to maintain the required fund balance.

Character Title: Other Charges

Character No.: 34105-33030200-53

53101 Principal Payments - LT Debt

This item is to provide funds for the Agency's share of principal due for construction of \$ 4,576,104
Warm Springs Dam. These principal payments will continue to increase until the
final payment is made in 2034. (Project No. D0049A002)

53103 Interest on LT Debt

This item is to provide funds for the Agency's share of interest due for the construction of \$ 1,709,468
Warm Springs Dam. These interest payments are based on a repayment schedule specified
at the time the bonds were sold. (Project No. D0049A002)

FY 2025-26 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Supply
Fund: Warm Springs Dam Debt Service
Fund/Department ID: 34105-33030200

| DESCRIPTION OF FUND ACTIVITY | Actual FY 23-24 | Estimated FY 24-25 | Requested FY 25-26 |
|---|------------------------|------------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below) | \$4,821,833 | \$6,130,273 | \$6,413,450 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | 8,802,974 | 6,568,750 | 6,444,792 |
| Expenditures - (Decrease) fund balance | (6,285,571) | (6,285,573) | (6,285,572) |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | 2,517,403 | 283,177 | 159,220 |
| Adjustments to Reserves/Encumbrances: | | | |
| Unrealized Gains/Losses | (164,166) | | |
| Net Change in Investments | 4,385,832 | | |
| Rounding | (2) | | |
| Post Audit Adjustments | | | |
| Changed in Reserved Fund Balance | (5,430,627) | | |
| Net Adjustment - Increase/(Decrease) to Fund Balance | (1,208,963) | - | - |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting | \$6,130,273 | \$6,413,450 | \$6,572,670 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance) | \$1,308,440 | \$283,177 | \$159,220 |
| <u>Fund Balance Components at Beginning of FY</u> | <u>7/1/2023</u> | <u>7/1/2024</u> | |
| Equity in Pooled Cash | \$4,817,899 | \$6,130,273 | |
| Cash with Fiscal Agent | 10,754,265 | 16,184,892 | |
| 'Due from Other Governments | 3,934 | | |
| Accounts Payable | | | |
| Advances Payable | | | |
| Reserved Fund Balance | (10,754,265) | (16,184,892) | |
| Total Beginning Fund Balance | \$4,821,833 | \$6,130,273 | |