

**FY 2026-27 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 25-26 Adopted	FY 26-27 Requested	Percent Change	FY 25-26 Adopted	FY 26-27 Requested	Percent Change
Operations	\$7,627,964	\$8,912,263	16.84%	\$1,928,564	\$1,676,347	(13.08%)
Bonds	36,760	5,266	(85.67%)	(403,954)	(425,998)	5.46%
Construction	346,000	716,000	106.94%	(143,391)	(130,264)	(9.15%)
TOTAL:	\$8,010,724	\$9,633,529	20.26%	\$1,381,219	\$1,120,085	(18.91%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 24-25 Actual	FY 25-26 Budget Estimate	FY 25-26 Revised Estimate	FY 26-27 Projected	Change from FY 25-26 Budget Estimate
Total ESDs	4,108	4,110	4,155	4,145	0.86%
Total APNs	2,145	2,145	2,152	2,157	0.56%

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.

The requested rate per ESD for FY 26-27 annual service charges is \$1,552, representing a 7.5% increase from FY 25-26. Rate increases in excess of the inflation will be needed to balance operational revenue and costs over the next several years.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

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

FY 2026-27 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: **SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS**
Fund/Department ID: **44705-33100100**

Account No. and Title	Adopted 2025-26	Requested 2026-27	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 Direct Charges-CY	\$4,926,600	\$5,957,400	\$1,030,800	20.92%
40202 Direct Charges - PY	0	0	0	N/A
40999 Penalties/Costs on Taxes	0	0	0	N/A
Subtotal Taxes	\$4,926,600	\$5,957,400	\$1,030,800	20.92%
<u>INTERGOVERNMENTAL REVENUE</u>				
42461 Federal Funding	\$0	\$0	\$0	N/A
Subtotal Intergovernmental Revenue	\$0	\$0	\$0	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$24,000	\$37,116	\$13,116	54.65%
44101 Rent - Real Estate	198,200	202,900	4,700	2.37%
Subtotal Use of Money	\$222,200	\$240,016	\$17,816	8.02%
<u>CHARGES FOR SERVICES</u>				
45221 Sewer/Water Usage Fee	\$450,600	\$560,500	\$109,900	24.39%
Subtotal Charges for Services	\$450,600	\$560,500	\$109,900	24.39%
<u>Miscellaneous Revenue</u>				
46040 Miscellaneous Revenue	\$0	\$28,000	\$28,000	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - Within a Fund	\$100,000	\$450,000	\$350,000	350.00%
Subtotal Other Financing Sources	\$100,000	\$450,000	\$350,000	350.00%
TOTAL REVENUES	\$5,699,400 ##	\$7,235,916	\$1,508,516	26.47%

EXPENDITURES:

SERVICES AND SUPPLIES

51061 Maintenance - Equipment	\$120,000	\$0	(\$120,000)	(100.00%)
51201 Administration Services	43,700	47,000	3,300	7.55%
51205 Advertising/Marketing Svc	0	750	750	N/A
51209 Info Tech Services (non ISD)	0	1,480	1,480	N/A
51211 Legal Services	22,580	20,990	(1,590)	(7.04%)
51212 Outside Counsel - Legal Advice	24,590	16,540	(8,050)	(32.74%)
51244 Permits/License/Fees	68,160	16,000	(52,160)	(76.53%)
51401 Rents & Leases-Equipment	0	1,000	1,000	N/A
51803 Other Contract Services	4,410,340	5,362,500	952,160	21.59%

FY 2026-27 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: **SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS**
Fund/Department ID: **44705-33100100**

Account No. and Title	Adopted 2025-26	Requested 2026-27	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
51916 County Services Chgs	10,000	10,000	0	0.00%
51917 District Operations Charges	462,000	450,000	(12,000)	(2.60%)
51921 Equipment Usage Charges	80,000	75,000	(5,000)	(6.25%)
52071 Materials and Supplies Expense	0	11,980	11,980	N/A
52191 Utilities	0	4,000	4,000	N/A
52193 Utilities-Power	481,880	517,170	35,290	7.32%
Subtotal Services and Supplies	\$5,723,250	\$6,534,410	\$811,160	14.17%
<u>OTHER CHARGES</u>				
53401 Amortization Expense	\$16,000	\$16,000	\$0	0.00%
53402 Depreciation Expense	1,174,000	1,175,000	1,000	0.09%
53501 Contributions	13,000	0	-13,000	(100.00%)
Subtotal Other Charges	\$1,203,000	\$1,191,000	(\$12,000)	(1.00%)
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$681,714	\$1,164,353	\$482,639	70.80%
Subtotal Other Financing Uses	\$681,714	\$1,164,353	\$482,639	70.80%
<u>FIXED ASSETS</u>				
19841 Work in Progress - Intang	20,000	22,500	2,500	12.50%
Subtotal Fixed Assets	\$20,000	\$22,500	\$2,500	12.50%
TOTAL EXPENDITURES	\$7,627,964	\$8,912,263	\$1,284,299	16.84%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$1,928,564	\$1,676,347	(\$224,217)	(11.63%)

FY 2026-27 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 25-26 budget. The rate will increase approximately 7.5%, from \$1,444 to \$1,552.

ESDs times annual rate:	3,930	x	\$1,552		\$6,099,360
Less Estimated Delinquency Factor:			2.3%	—	(141,960)
					\$5,957,400

(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	\$1,237,213
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	\$37,116

44101 Rent-Real Estate

This represent the payment of rent of property per the Memorandum of Agreement for the photovoltaic facility and the relocated service center \$ 202,900.00

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 26-27 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 \$1,444 to \$1,552.

ESDs x Annual Charge	232.25	x	\$1,552	=	\$360,500
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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	\$200,000
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Miscellaneous Revenue **Character No.:** 44705-33100100-46

46040 Miscellaneous Revenue

There is a planned revenue for FY 26-27 in the amount of: \$14,000 for Project A0002D028 and Developer Capacity Modeling Contract Service Contract Reimbursement

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. \$ 450,000.00

FY 2026-27 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:

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 FY26-27.

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 26-27 Planned Contract Services:

	<u>Project No.</u>	<u>Amount</u>
Contract Services Payment to TOW	<i>TBD</i>	5,000,000
Decommissioning	<i>A0505</i>	250,000
Hazardous Materials Assistance	<i>A0005M018</i>	5,000
Pavement Preservation	<i>A0005M018</i>	35,000
Sanitation Planning	<i>A0005C019</i>	30,000
Sewer Collection Development Analysis	<i>A0002D028</i>	14,000
Sewer Inspection Data Management & Analysis Services	<i>A1002</i>	3,500
Rate Studies	<i>A0005A002</i>	25,000
		5,362,500

FY 2026-27 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.

FY 26-27 Planned Staff Work:

<u>Project No.</u>	<u>Amount</u>
Decommissioning	\$ 150,000
Hazardous Materials	\$ 5,000
Pavement Preservation - TPW	\$ 5,000
Sewer Collection Development Analysis	\$ 6,000
Rate Studies	\$ 10,000
	<u>\$ 176,000</u>

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 2026-27 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 and to Larkfield Estates to pay off the loan to Facilities Fund.

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 26-27 Planned Work:

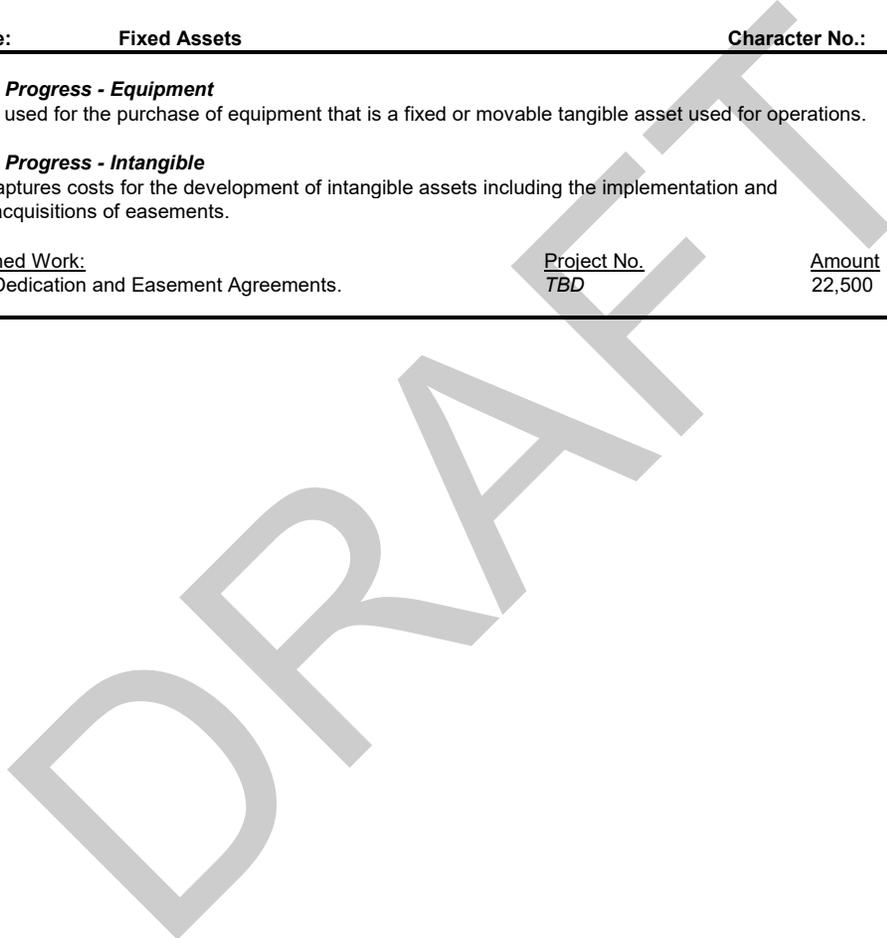
Sewer Dedication and Easement Agreements.

Project No.

TBD

Amount

22,500



**FY 2026-27 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 24-25	Estimated FY 25-26	Requested FY 26-27
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,709,325	\$2,455,738	\$1,479,890
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	6,061,379	\$5,699,400	7,235,916
Expenditures - (Decrease) fund balance	(6,224,863)	(7,865,248)	(8,912,263)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(163,484)	(2,165,848)	(1,676,347)
Adjustments to Reserves/Encumbrances:			
53402 - Depreciation Expense	1,071,227	1,174,000	1,175,000
Change in Encumbrance	(151,373)	-	-
Unrealized Gain/Loss	-	-	-
Amortization	5,952	16,000	16,000
Donate Asset	-	-	0
Gain/Loss on disposal of Capital Assets	-	-	0
Change in prepaid exp	686	-	-
Gain/loss on disposal of Capital Assets	-	-	-
Long-Term Receivable	(8,133)	-	-
Rounding	2	-	-
Post Audit Adjustment	(8,463)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>909,897</u>	<u>1,190,000</u>	<u>1,191,000</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$2,455,738	\$1,479,890	\$994,544
Target Fund Balance	\$2,232,691	\$2,981,989	\$3,267,205
<i>Over/(Under) Target Fund Balance</i>	\$223,047	(\$1,502,098)	(\$2,272,661)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$746,413	(\$975,848)	(\$485,347)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2024</u>	<u>7/1/2025</u>	
Equity in Pooled Cash	2,679,061	3,643,093	
Other Receivables	23,697	35,143	
Accounts Payable	(4,803)	-	
Accounts Receivable-AR Module	239,237	137,865	
Allowance for Uncollectible Accounts	(46,042)	-	
Deposit Clearing	20,377	20,377	
Deposits from Others	(300)	(200)	
Advances Payable	-	(8,463)	
Unearned Revenue	(513,579)	-	
Vouchers Payable	(47,584)	(579,965)	
Encumbrances	(640,739)	(792,112)	
Total Beginning Fund Balance	1,709,325	2,455,738	

FY 2026-27 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2025-26	Requested 2026-27	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$24,000	\$5,934	(\$18,066)	(75.27%)
44003 Other Interest Earnings	11,000	8,000	(3,000)	(27.27%)
Subtotal Use of Money	\$35,000	\$13,934	(\$21,066)	(60.19%)
<u>MISCELLANEOUS REVENUE</u>				
46024 Connection Fees	\$104,091	\$75,255	(\$28,836)	(27.70%)
Subtotal Miscellaneous Revenue	\$104,091	\$75,255	(\$28,836)	(27.70%)
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - within a Fund	\$0	\$500,000	\$500,000	N/A
Subtotal Other Financing Sources	\$0	\$500,000	\$500,000	N/A
<u>ADMINISTRATIVE CONTROL</u>				
49002 Advances	\$0	\$27,000	\$27,000	N/A
49003 Advances Clearing	0	(27,000)	(27,000)	N/A
Subtotal Administrative Control	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$139,091	\$589,189	\$450,098	323.60%
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19832 CIP - Infrastructure	\$300,000	\$500,000	\$200,000	66.67%
Subtotal Fixed Assets	\$300,000	\$500,000	\$200,000	66.67%
TOTAL EXPENDITURES	\$300,000	\$500,000	\$200,000	66.67%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$160,909	(\$89,189)	(\$250,098)	(155.43%)

FY 2026-27 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	\$197,813
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	\$5,934

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 26-27.

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.

<u>FY 26-27 Planned projects:</u>	<u>Project No.</u>	<u>Amount</u>	
Future Improvements	TBD	500,000	TBD

FY 2026-27 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 24-25	Estimated FY 25-26	Requested FY 26-27
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$3,384,345	\$770,437	\$153,219
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	204,962	139,091	589,189
Expenditures - (Decrease) fund balance	(3,078,503)	(785,854)	(500,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(2,873,541)	(646,763)	89,189
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	-	-	-
Donated Assets	-	-	-
Change in Encumbrance	(565,164)	-	-
Post Audit Adjustment	-	-	-
Gain/loss on disposal of Capital Assets	763,290	-	-
Accrual of Connection Fees Receivable - Larkfield Estates	61,507	29,545	-
Larkfield Estates - Connection Fees Receivable	-	-	-
Advances - Principal Received	-	-	-
Rounding	-	-	-
Non-current accounts receivable	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	259,633	29,545	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$770,437	\$153,219	\$242,408
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$2,613,908)	(\$617,218)	\$89,189
<u>Fund Balance Components at Beginning of FY</u>	7/1/2024	7/1/2025	
Cash	\$3,432,112	\$1,379,335	
Accounts Receivable-AR Module	584,204	-	
Vouchers Payable	(5,447)	-	
Accounts Payable	-	-	
Retention Payable	(7,300)	(7,300)	
Allowance for Uncollectable Accounts	(584,204)	-	
Connection Fees Receivable - Larkfield Estates	30,959	29,545	
Due to State	-	-	
Due from Other Funds	-	-	
Encumbrances	(65,979)	(631,143)	
Total Beginning Fund Balance	\$3,384,345	\$770,437	

FY 2026-27 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2025-26	Requested 2026-27	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$9,000	\$16,911	\$7,911	87.90%
Subtotal Use of Money	\$9,000	\$16,911	\$7,911	87.90%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers in - Within a Fund	\$431,714	\$414,353	(\$17,361)	(4.02%)
Subtotal Other Financing Sources	\$431,714	\$414,353	(\$17,361)	(4.02%)
TOTAL REVENUES	\$440,714	\$431,264	(\$9,450)	(2.14%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	\$500	\$500	\$0	0.00%
Subtotal Services and Supplies	\$500	\$500	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$14,134	\$4,766	(\$9,368)	(66.28%)
53104 Other Interest Exp	22,126	0	(\$22,126)	(100.00%)
Subtotal Other Charges	\$36,260	\$4,766	(\$31,494)	(86.86%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Admin Control Acct	\$394,954	\$409,087	\$14,133	3.58%
59005 Admin Control Acct-Clearing	(394,954)	(409,087)	(14,133)	3.58%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$36,760	\$5,266	(\$31,494)	(85.67%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$403,954)	(\$425,998)	(\$22,044)	5.46%

FY 2026-27 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	\$563,706
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	\$16,911

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 26-27

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 2017 bond principal payment history to date:

2017 Refunding: Bond Balance:	\$3,690,356
Total FY17-18 through FY25-26 Principal Payments	(3,281,270)
Total FY 26-27 Principal Payment:	(409,087)
Outstanding 2017 Bond Principal	\$0

59005 Admin Control Account - Clearing

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

FY 2026-27 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 24-25	Estimated FY 25-26	Requested FY 26-27
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$294,683	\$333,713	\$350,707
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	455,456	440,714	431,264
Expenditures - (Decrease) fund balance	(43,597)	(36,760)	(5,266)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	411,858	403,954	425,998
Adjustments to Reserves/Encumbrances:			
Loss on Refunding of Debt	22,126	22,126	-
Capitalized Interest	-	-	-
Unrealized Gain/Loss	-	-	-
Change in Matured Bonds Payable	-	-	-
Principal Expenditure	(394,954)	(409,086)	-
Rounding	(1)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(372,829)	(386,960)	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$333,713	\$350,707	\$776,705
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$39,030	\$16,994	\$425,998
<u>Fund Balance Components at Beginning of FY</u>	7/1/2024	7/1/2025	
Cash	\$693,064	\$733,351	
Cash with Fiscal Agent			
Matured Bonds Payable	(391,417)	(394,954)	
Interest Payable	(6,964)	(4,684)	
Total Beginning Fund Balance	\$294,683	\$333,713	

FY 2026-27 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2025-26	Requested 2026-27	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$19,500	\$17,446	(\$2,054)	(10.53%)
Subtotal Use of Money	\$19,500	\$17,446	(\$2,054)	(10.53%)
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers in - btw Govtl Funds	\$100,000	\$450,000	\$350,000	350.00%
47103 Transfers In - All Others	\$0	\$0		
Subtotal Other Financing Sources	\$100,000	\$450,000	\$350,000	350.00%
TOTAL REVENUES	\$119,500	\$467,446	\$347,946	291.17%
EXPENDITURES:				
<u>OTHER FINANCING USES</u>				
57011 Transfers out - within a Fund	\$100,000	\$450,000	\$350,000	350.00%
Subtotal Other Financing Uses	\$100,000	\$450,000	\$350,000	350.00%
TOTAL EXPENDITURES	\$100,000	\$450,000	\$350,000	350.00%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$19,500)	(\$17,446)	\$2,054	(10.53%)

FY 2026-27 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 24-25	Estimated FY 25-26	Requested FY 26-27
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$532,383	\$553,308	\$572,808
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	120,926	119,500	467,446
Expenditures - (Decrease) fund balance	(100,000)	(100,000)	(450,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>20,925</u>	<u>19,500</u>	<u>17,446</u>
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	-	-	-
Rounding	(1)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(1)</u>	<u>-</u>	<u>-</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$553,308	\$572,808	\$590,253
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$20,925	\$19,500	\$17,446
<u>Fund Balance Components at Beginning of FY</u>	7/1/2024	7/1/2025	
Equity in Pooled Cash	\$532,383	\$553,308	
Total Beginning Fund Balance	<u>\$532,383</u>	<u>\$553,308</u>	

FY 2026-27 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2025-26	Requested 2026-27	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$300	\$7,074	\$6,774	2258.10%
Subtotal Use of Money	\$300	\$7,074	\$6,774	2258.10%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	\$250,000	\$250,000	\$0	0.00%
47103 Transfers In - All Others	\$100,000			
Subtotal Other Financing Sources	\$350,000	\$250,000	\$0	0.00%
TOTAL REVENUES	\$350,300	\$257,074	\$6,774	N/A
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51201 Administration Services	\$1,000	\$1,000	\$0	0.00%
Subtotal Services and Supplies	\$1,000	\$1,000	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on Long-Term Debt	\$45,000	\$215,000	\$170,000	377.78%
Subtotal Other Charges	\$45,000	\$215,000	\$170,000	377.78%
<u>ADMINISTRATIVE CONTROL</u>				
59002 Advances	\$250,000	\$34,000	(\$216,000)	(86.40%)
59003 Advances Clearing	(250,000)	(34,000)	216,000	(86.40%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
<u>FIXED ASSETS</u>				
19832 CIP - Infrastructure	\$0	\$0	\$0	N/A
19841 Acq - WIP-Intangibles	0	0	0	N/A
Subtotal Fixed Assets	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$46,000	\$216,000	\$170,000	369.57%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$304,300)	(\$41,074)	\$163,226	(53.64%)

FY 2026-27 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	\$235,810
Projected Interest Rate	3.00%
Projected/Planned Interest on Pooled Cash	\$7,074

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.

The following reflects the principal payment history to date:

Original Amount of the Loan:	\$ 6,067,000
Total Principal Payments through FY 25/26:	(914,000)
FY26/27 loan repayment per Agreement with Town of Windsor (6/4/2024 Board Item)	(34,000)
Outstanding Principal Loan Amount	\$ 5,119,000

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 2026-27 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 24-25	Estimated FY 25-26	Requested FY 26-27
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$7,326	\$92,973	\$147,273
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	336,206	350,300	257,074
Expenditures - (Decrease) fund balance	(221,509)	(46,000)	(216,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	114,697	304,300	41,074
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	-	-	-
Accrual of Receivables - Larkfield Estates	83,300		
Change in Encumbrances	-	-	-
Construction Loan Payoff	41,650	-	-
Principal Received - Advances from Other Funds	-	-	-
Principal on loan payment to Facilities Fund	(154,000)	(250,000)	(34,000)
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(29,051)	(250,000)	(34,000)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$92,973	\$147,273	\$154,347
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$85,647	\$54,300	\$7,074
<u>Fund Balance Components at Beginning of FY</u>	7/1/2024	7/1/2025	
Equity in Pooled Cash	\$7,326	\$92,973	
Accounts Receivable-AR Module	\$41,650	\$0	
Other Receivables	(\$41,650)	\$0	
Total Beginning Fund Balance	\$7,326	\$92,973	