



**WATER OPERATING FUND - 500  
FINANCIAL REPORTING**

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
<b>OPERATING REVENUE</b>							
Usage Charges - Single Family	1,343,048	3,189,700	1,690,541	1,690,500	1,764,321	73,780	4.4%
Usage Charges - Commerical	895,366	-0	1,447,159	1,446,700	1,510,087	62,928	4.3%
Usage Charges - Water Tower	-0	-0	52,000	52,000	54,500	2,500	4.8%
Interest Income	82,780	75,000	75,000	75,000	75,000	-	0.0%
Construction Hydrant	500	2,160	2,160	-0	-0	(2,160)	-100.0%
Backflow Inspections		650	650	-0	-0	(650)	-100.0%
New Service Fee	8,700	36,600	36,600	10,000	10,000	(26,600)	-72.7%
Water Meter Sales	190	8,600	8,600	-0	-0	(8,600)	-100.0%
Penalties	21,591	15,000	15,000	20,000	20,000	5,000	33.3%
Other Charges	279	2,145	2,145	-0	-0	(2,145)	-100.0%
Insurance Claims	515	-0	-0	-0	-0	-	0.0%
Miscellaneous Income	155,392	43,000	43,000	44,000	44,000	1,000	2.3%
<b>TOTAL REVENUE</b>	<b>2,508,361</b>	<b>3,372,855</b>	<b>3,372,855</b>	<b>3,338,200</b>	<b>3,477,908</b>	<b>105,053</b>	<b>3.1%</b>
<b>OPERATING EXPENDITURE</b>							
Salaries & Wages	319,666	357,977	374,777	354,870	367,271	(7,506)	-2.0%
Benefits	158,712	223,277	223,967	200,870	244,501	20,534	9.2%
Contracted Services	338,990	255,820	255,820	261,320	226,800	(29,020)	-11.3%
Services & Supplies	161,691	225,550	225,550	228,050	222,490	(3,060)	-1.4%
Conference & Training Expense	2,865	5,000	5,000	5,000	5,000	-	0.0%
Utilities	203,566	254,600	254,600	312,000	317,350	62,750	24.6%
Allocated Insurance	90,730	79,530	79,530	79,530	104,755	25,225	31.7%
Capital Outlay	-	27,750	27,750	27,750	160,500	132,750	478.4%
Debt Service Payments	380,175	318,656	318,656	318,656	320,271	1,615	0.5%
Cost Allocation Plan	1,261,493	852,863	852,863	852,863	845,358	(7,505)	-0.9%
Transfers Out	940,341	120,000	120,000	21,530	115,000	(5,000)	-4.2%
<b>TOTAL EXPENDITURES</b>	<b>3,858,228</b>	<b>2,721,023</b>	<b>2,738,513</b>	<b>2,662,439</b>	<b>2,929,296</b>	<b>190,783</b>	<b>7.0%</b>
Net Surplus/(Deficit)	<b>(1,349,867)</b>	<b>651,832</b>	<b>634,342</b>	<b>675,761</b>	<b>548,612</b>		
Beginning Cash Balance	1,880,487	533,941	533,941	533,941	1,209,702		
Ending Cash Balance	<b>533,941</b>	<b>1,185,773</b>	<b>1,168,283</b>	<b>1,209,702</b>	<b>1,758,314</b>		
<b>RESERVE</b>							
Policy Reserve Level (25%)	<b>964,557</b>	<b>680,256</b>	<b>684,628</b>	<b>665,610</b>	<b>732,324</b>		
Actual Reserve Level	<b>13.8%</b>	<b>43.6%</b>	<b>42.7%</b>	<b>45.4%</b>	<b>60.0%</b>		



**Detail - Water Operation Fund - 500  
Budget Expenditures**

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
<b>Salaries &amp; Wages</b>							
4010 - Salaries - Full Time	280,059	327,277	334,022	310,380	342,816	8,794	2.6%
4012 - Overtime	21,691	21,000	21,000	23,340	24,500	3,500	16.7%
4013 - Standby/Shift	11,165	9,700	11,015	13,500	14,200	3,185	28.9%
4090 - Vacancy Savings	-	-	-	-	(14,245)	(14,245)	0.0%
4023 - One Time Payment	6,750	-	8,740	7,650	-	(8,740)	-100.0%
<b>Total Salaries &amp; Wages</b>	<b>319,666</b>	<b>357,977</b>	<b>374,777</b>	<b>354,870</b>	<b>367,271</b>	<b>(7,506)</b>	<b>-2.0%</b>
<b>Benefits</b>							
4101 - Health in Lieu	1,588	-	-	-	-	-	0.0%
4102 - Uniform Allowance	2,750	3,500	3,500	2,550	-	(3,500)	-100.0%
4105 - Medicare & Fica	4,724	4,746	4,746	5,280	4,971	225	4.7%
4110 - CalPERS Employer Rate	62,681	32,099	32,789	29,000	33,744	955	2.9%
4111 - CalPERS UAL Cost	-	60,770	60,770	60,825	73,475	12,705	20.9%
4130 - Health Insurance	75,118	106,027	106,027	91,000	115,634	9,607	9.1%
4150 - Dental Insurance	9,258	10,840	10,840	9,375	11,067	227	2.1%
4151 - Vision Insurance	980	1,136	1,136	1,050	1,088	(48)	-4.2%
4181 - Long Term Disability Insurance	918	2,684	2,684	1,025	2,982	298	11.1%
4182 - Short Term Disability Insurance	364	431	431	395	450	19	4.4%
4183 - EAP (Employee Asst Prog)	98	315	315	110	280	(35)	-11.1%
4184 - Life Insurance	233	729	729	260	810	81	11.1%
<b>Total Benefits</b>	<b>158,712</b>	<b>223,277</b>	<b>223,967</b>	<b>200,870</b>	<b>244,501</b>	<b>20,534</b>	<b>9.2%</b>
<b>Contracted Services</b>							
4210 - Professional Contract Services	326,001	243,320	243,320	243,320	208,800	(34,520)	-14.2%
4211 - Banking Fees	12,989	12,500	12,500	18,000	18,000	5,500	44.0%
<b>Total Contracted Services</b>	<b>338,990</b>	<b>255,820</b>	<b>255,820</b>	<b>261,320</b>	<b>226,800</b>	<b>(29,020)</b>	<b>-11.3%</b>
<b>Services &amp; Supplies</b>							
4301 - Bad Debt Expense	13,205	10,000	10,000	2,500	5,000	(5,000)	-50.0%
4310 - Office Supplies	-	1,500	1,500	1,500	1,500	-	0.0%
4330 - Misc Supplies & Services	135,827	180,650	180,650	190,650	182,090	1,440	0.8%
4332 - Janitorial & Safety Supplies	15	1,200	1,200	1,200	1,200	-	0.0%
4361 - Meter Replacement Program	2,516	7,500	7,500	7,500	7,500	-	0.0%
4365 - Fire Hydrant Replacement Program	9,445	9,500	9,500	9,500	10,000	500	5.3%
4366 - Backflow Prevention Program	634	5,200	5,200	5,200	5,200	-	0.0%
4380 - Vehicle Maintenance	48	10,000	10,000	10,000	10,000	-	0.0%
<b>Total Services &amp; Supplies</b>	<b>161,691</b>	<b>225,550</b>	<b>225,550</b>	<b>228,050</b>	<b>222,490</b>	<b>(3,060)</b>	<b>-1.4%</b>
<b>Conference &amp; Training Expense</b>							
4510 - Conference & Training	1,327	3,000	3,000	3,000	3,000	-	0.0%
4515 - Meetings & Travel	1,538	2,000	2,000	2,000	2,000	-	0.0%
<b>Total Conference &amp; Training Expense</b>	<b>2,865</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
<b>Utilities</b>							
4710 - Utilities - Gas & Electric	197,837	247,250	247,250	305,000	310,000	62,750	25.4%
4750 - Telecommunications	5,729	7,350	7,350	7,000	7,350	-	0.0%
<b>Total Utilities</b>	<b>203,566</b>	<b>254,600</b>	<b>254,600</b>	<b>312,000</b>	<b>317,350</b>	<b>62,750</b>	<b>24.6%</b>
<b>Allocated Insurance   Others</b>							
4996 - Allocated Liability Insurance	59,559	51,825	51,825	51,825	71,485	19,660	37.9%
4997 - Allocated Wrkrs Comp Insurance	31,171	27,705	27,705	27,705	33,270	5,565	20.1%
4998 - Cost Allocation Plan (CAP)	1,261,493	852,863	852,863	852,863	845,358	(7,505)	-0.9%
4999 - Transfers Out	940,341	120,000	120,000	21,530	115,000	(5,000)	-4.2%
5100 - Capital Outlay	-	27,750	27,750	27,750	160,500	132,750	478.4%
<b>Total Allocated Insurance   Others</b>	<b>2,292,564</b>	<b>1,080,143</b>	<b>1,080,143</b>	<b>981,673</b>	<b>1,225,613</b>	<b>145,470</b>	<b>13.5%</b>
<b>Debt Service</b>							
6100 - Principal	323,576	266,477	266,477	266,477	263,692	(2,785)	-1.0%
6200 - Interest	56,599	52,179	52,179	52,179	56,579	4,400	8.4%
<b>Total Debt Service</b>	<b>380,175</b>	<b>318,656</b>	<b>318,656</b>	<b>318,656</b>	<b>320,271</b>	<b>1,615</b>	<b>0.5%</b>
<b>TOTAL</b>	<b>3,858,228</b>	<b>2,721,023</b>	<b>2,738,513</b>	<b>2,662,439</b>	<b>2,929,296</b>	<b>190,783</b>	<b>7.0%</b>

<b>Water Fund - 500</b>				
<b>Object Details</b>				
<b>Object - Category</b>	<b>Line Item Description</b>	<b>Worksheet Unit Price</b>	<b>Worksheet Quantity</b>	<b>Worksheet Total</b>
<b>Grand Total</b>		<b>666,390</b>	<b>29</b>	<b>666,390</b>
<b>4210 - Professional Contract Services</b>				
4210 - Professional Contract Services	Asset Management Softwear Maintenance Contract	3,050	1	3,050
4210 - Professional Contract Services	Groundwater Sustainability Agency Participation Annual Fees (GSA)	57,330	1	57,330
4210 - Professional Contract Services	LSL Field Inventory Audit Compliance Reporting	35,000	1	35,000
4210 - Professional Contract Services	Portable Generator Service and Testing	2,520	1	2,520
4210 - Professional Contract Services	Reservoir Cathodic Protection Inspections	5,600	1	5,600
4210 - Professional Contract Services	Reservoir Cathodic Protection Repairs	4,500	1	4,500
4210 - Professional Contract Services	Reservoir Tree Maintenance and Replacement	8,000	1	8,000
4210 - Professional Contract Services	Well 4 Tree Removals per arborist safety report	50,000	1	50,000
4210 - Professional Contract Services	Solar Array Inspections, Maintenance and Replacement	3,500	1	3,500
4210 - Professional Contract Services	Water Facilities Repairs and Maintenance	15,500	1	15,500
4210 - Professional Contract Services	Water System Engineering Services	10,000	1	10,000
4210 - Professional Contract Services	Water System Leak Detection Surveys	4,500	1	4,500
4210 - Professional Contract Services	Water Well Level Monitoring	9,300	1	9,300
<b>Total 4210 - Professional Contract Services</b>		<b>208,800</b>	<b>13</b>	<b>208,800</b>
<b>4330 - Misc Supplies &amp; Services</b>				
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	1,350	1	1,350
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,350	1	1,350
4330 - Misc Supplies & Services	Consumer Confidence Annual Report Printing	750	1	750
4330 - Misc Supplies & Services	OSHA Safety Compliance Supplies	4,200	1	4,200
4330 - Misc Supplies & Services	State Water Resources Control Board Regulation Oversight	19,900	1	19,900
4330 - Misc Supplies & Services	Water System Infrastructure Maintenance and Repairs	42,900	1	42,900
4330 - Misc Supplies & Services	Water System Regulatory Water Quality Testing	101,640	1	101,640
4330 - Misc Supplies & Services	Utility Billing Mailout	10,000	1	10,000
<b>Total 4330 - Misc Supplies &amp; Services</b>		<b>182,090</b>	<b>8</b>	<b>182,090</b>
<b>4999 - Transfers out</b>				
4999 - Transfers Out	0819-21.01 Parquet Street Water Line Repl Project	-	1	-
4999 - Transfers Out	0821-23.09 Water System Master Plan Update	115,000	1	115,000
4999 - Transfers Out	0822-24.06 Well 4 Replacement Project	-	1	-
<b>Total 4999 - Transfers Out</b>		<b>115,000</b>	<b>3</b>	<b>115,000</b>
<b>5100 - Capital Outlay</b>				
5100 - Capital Outlay	Well 4 Pump Motor Variable Speed Drive Replacement	25,500	1	25,500
5100 - Capital Outlay	Well 6 Pump Motor Variable Speed Drive Replacement (2)	25,000	1	25,000
5100 - Capital Outlay	1/4 Ton Pickup truck-(split-3ways Str/Water/Sewer)	14,000	1	14,000
5100 - Capital Outlay	Well 6 & 8 Roof Repairs/ Replacement	42,000	1	42,000
5100 - Capital Outlay	Backhoe Tractor-(split-3ways Str/Water/Sewer)	54,000	1	54,000
<b>Total 5100 - Capital Outlay</b>		<b>160,500</b>	<b>5</b>	<b>160,500</b>
<b>Debt Service</b>				
Debt service - Principal	Infrastructure Lease	65,059	1	65,059
Debt service - Interest	Infrastructure Lease	2,555	1	2,555
Debt service - Principal	Well#7	62,049	1	62,049
Debt service - Interest	Well#7	22,016	1	22,016
Debt service - Principal	Energy Project Lease	136,584	1	136,584
Debt service - Interest	Energy Project Lease	32,008	1	32,008
<b>Total xxxx - Debt Service</b>		<b>320,271</b>	<b>6</b>	<b>320,271</b>