



## WASTEWATER FUND - 510 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	2,813,939	4,647,523	2,277,286	2,277,286	2,535,849	258,563	11.4%
Usage Charges - Commerical	-0	-0	2,370,237	2,370,237	2,639,354	269,117	11.4%
Interest Income	20,194	-0	-0	20,000	20,000	20,000	0.0%
Penalties	15,153	2,500	2,500	20,000	20,000	17,500	700.0%
Insurance Claims	-0	8,729	8,729	-0	-0	(8,729)	-100.0%
Miscellaneous Income	32,552	1,000	1,000	-0	-0	(1,000)	-100.0%
Transfers In	-0	-0	-0	-0	-0	-	0.0%
<b>TOTAL REVENUE</b>	<b>2,881,838</b>	<b>4,659,752</b>	<b>4,659,752</b>	<b>4,687,523</b>	<b>5,215,203</b>	<b>555,451</b>	<b>11.9%</b>
<b>OPERATING EXPENDITURE</b>							
Salaries & Wages	282,963	306,893	322,383	293,650	323,477	1,094	0.3%
Benefits	139,103	194,999	195,644	175,140	219,127	23,483	12.0%
Contracted Services	84,665	118,050	118,050	123,925	129,550	11,500	9.7%
Subregional O&M	1,952,842	2,118,435	2,118,435	2,118,435	1,953,889	(164,546)	-7.8%
Services & Supplies	60,826	105,700	105,700	106,700	107,000	1,300	1.2%
Conference & Training Expense	8,458	8,000	8,000	8,000	8,000	-	0.0%
Utilities	63,567	81,352	81,352	59,400	65,198	(16,154)	-19.9%
Allocated Insurance	68,625	55,735	55,735	55,735	68,905	13,170	23.6%
Capital Outlay	-	-	-	-	148,000	148,000	0.0%
Debt Service Payments	181,237	178,656	178,656	178,657	179,050	394	0.2%
4998 - G & A Allocation	1,041,462	908,934	908,934	908,934	950,965	42,031	4.6%
4999 - Transfers Out	800,532	32,000	32,000	32,606	187,000	155,000	484.4%
<b>TOTAL EXPENDITURES</b>	<b>4,684,280</b>	<b>4,108,755</b>	<b>4,124,890</b>	<b>4,061,182</b>	<b>4,340,161</b>	<b>215,271</b>	<b>5.2%</b>
Net Surplus/(Deficit)	<b>(1,802,442)</b>	<b>550,997</b>	<b>534,862</b>	<b>626,341</b>	<b>875,042</b>		
Beginning Cash Balance	436,610	(160,210)	(160,210)	(160,210)	466,131		
Ending Cash Balance	<b>(160,210)</b>	<b>390,788</b>	<b>374,653</b>	<b>466,131</b>	<b>1,341,173</b>		
<b>RESERVE</b>							
Policy Reserve Level (25%)	<b>702,642</b>	<b>616,313</b>	<b>618,733</b>	<b>609,177</b>	<b>651,024</b>		
Actual Reserve Level	<b>-3.4%</b>	<b>9.5%</b>	<b>9.1%</b>	<b>11.5%</b>	<b>30.9%</b>		



Detail - Wastewater Fund 510							
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>OPERATING EXPENDITURE</b>							
<b>Salaries &amp; Wages</b>							
4010 - Salaries - Full Time	253,366	280,793	286,993	264,000	304,617	17,624	6.1%
4012 - Overtime	15,476	16,300	16,300	18,700	19,600	3,300	20.2%
4013 - Standby/Shift	8,871	9,800	11,015	10,950	11,500	485	4.4%
4090 - Vacancy Savings	-	-	-	-	(12,240)	(12,240)	0.0%
4023 - One Time Payment	5,250	-	8,075	-	-	(8,075)	-100.0%
<b>Total Salaries &amp; Wages</b>	<b>282,963</b>	<b>306,893</b>	<b>322,383</b>	<b>293,650</b>	<b>323,477</b>	<b>1,094</b>	<b>0.3%</b>
<b>Benefits</b>							
4101 - Health in Lieu	2,276	-	-	-	-	-	0.0%
4102 - Uniform Allowance	2,280	3,050	3,050	2,500	2,300	(750)	-24.6%
4105 - Medicare & Fica	4,180	4,071	4,071	4,820	4,417	346	8.5%
4110 - CalPERS Employer Rate	61,670	28,289	28,934	25,620	30,386	1,452	5.0%
4111 - CalPERS Employer Rate-Unfunded	-	53,400	53,400	54,000	63,200	9,800	18.4%
4130 - Health Insurance	58,703	91,736	91,736	78,000	103,436	11,700	12.8%
4150 - Dental Insurance	7,772	9,373	9,373	7,900	9,934	561	6.0%
4151 - Vision Insurance	823	977	977	875	977	(0)	0.0%
4181 - Long Term Disability Insurance	800	2,684	2,684	875	2,982	298	11.1%
4182 - Short Term Disability Insurance	318	374	374	350	405	31	8.2%
4183 - EAP (Employee Asst Prog)	83	315	315	100	280	(35)	-11.1%
4184 - Life Insurance	197	729	729	100	810	81	11.1%
<b>Total Benefits</b>	<b>139,103</b>	<b>194,999</b>	<b>195,644</b>	<b>175,140</b>	<b>219,127</b>	<b>23,483</b>	<b>12.0%</b>
<b>Contracted Services</b>							
4210 - Professional Contract Services	71,676	105,550	105,550	105,550	110,250	4,700	4.5%
4210 - Subregional O&M	1,952,842	2,118,435	2,118,435	2,118,435	1,953,889	(164,546)	-7.8%
4211 - Banking Fees	12,989	12,500	12,500	18,375	19,300	6,800	54.4%
<b>Total Contracted Services</b>	<b>2,037,507</b>	<b>2,236,485</b>	<b>2,236,485</b>	<b>2,242,360</b>	<b>2,083,439</b>	<b>(153,046)</b>	<b>-6.8%</b>
<b>Bad Debt Expense</b>							
4301 - Bad Debt Expense	19,020	10,000	10,000	4,000	5,000	(5,000)	-50.0%
<b>Total Bad Debt Expense</b>	<b>19,020</b>	<b>10,000</b>	<b>10,000</b>	<b>4,000</b>	<b>5,000</b>	<b>(5,000)</b>	<b>-50.0%</b>
<b>Services &amp; Supplies</b>							
4330 - Misc Supplies & Services	29,942	83,200	83,200	91,200	89,500	6,300	7.6%
4332 - Janitorial & Safety Supplies	29	1,500	1,500	1,500	1,500	-	0.0%
<b>Total Services &amp; Supplies</b>	<b>29,971</b>	<b>84,700</b>	<b>84,700</b>	<b>92,700</b>	<b>91,000</b>	<b>6,300</b>	<b>7.4%</b>
<b>Special Programs</b>							
4360 - Conservation Rebate Program	-	1,000	1,000	-	1,000	-	0.0%
<b>Total Special Programs</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>0.0%</b>
<b>Vehicle Expense</b>							
4380 - Vehicle Maintenance	11,834	10,000	10,000	10,000	10,000	-	0.0%
<b>Total Vehicle Expense</b>	<b>11,834</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>
<b>Conference &amp; Training Expense</b>							
4510 - Conference & Training	5,628	5,000	5,000	5,000	5,000	-	0.0%
4515 - Meetings & Travel	2,830	3,000	3,000	3,000	3,000	-	0.0%
<b>Total Conference &amp; Training Expense</b>	<b>8,458</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>0.0%</b>
<b>Utilities</b>							
4710 - Utilities - Gas & Electric	56,498	66,412	66,412	55,000	60,000	(6,412)	-9.7%
4711 - Utilities - City Bill	5,377	12,440	12,440	3,200	3,198	(9,242)	-74.3%
<b>Total Utilities</b>	<b>61,875</b>	<b>78,852</b>	<b>78,852</b>	<b>58,200</b>	<b>63,198</b>	<b>(15,654)</b>	<b>-19.9%</b>
<b>Telecommunications</b>							
4750 - Telecommunications	1,692	2,500	2,500	1,200	2,000	(500)	-20.0%
<b>Total Telecommunications</b>	<b>1,692</b>	<b>2,500</b>	<b>2,500</b>	<b>1,200</b>	<b>2,000</b>	<b>(500)</b>	<b>-20.0%</b>
<b>Allocated Insurance</b>							
4996 - Allocated Liability Insurance	41,232	29,200	29,200	29,200	40,285	11,085	38.0%
4997 - Allocated Wrkrs Comp Insurance	27,393	26,535	26,535	26,535	28,620	2,085	7.9%



<b>Detail - Wastewater Fund 510 Budget Expenditures</b>							
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>Total Allocated Insurance</b>	68,625	55,735	55,735	55,735	68,905	13,170	23.6%
<b>G &amp; A Allocation</b>							
4998 - G & A Allocation	1,041,462	908,934	908,934	908,934	950,965	42,031	4.6%
<b>Total G &amp; A Allocation</b>	<b>1,041,462</b>	<b>908,934</b>	<b>908,934</b>	<b>908,934</b>	<b>950,965</b>	<b>42,031</b>	<b>4.6%</b>
<b>Transfers Out</b>							
4999 - Transfers Out	800,532	32,000	32,000	32,606	187,000	155,000	484.4%
<b>Total Transfers Out</b>	<b>800,532</b>	<b>32,000</b>	<b>32,000</b>	<b>32,606</b>	<b>187,000</b>	<b>155,000</b>	<b>484.4%</b>
<b>Capital Outlay</b>							
5100 - Capital Outlay	-	-	-	-	148,000	148,000	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>148,000</b>	<b>148,000</b>	<b>0.0%</b>
<b>Debt Service Payments</b>							
6100 - Principal	153,305	153,089	153,089	153,089	154,054	965	0.6%
6200 - Interest	27,932	25,567	25,567	25,568	24,996	(571)	-2.2%
<b>Total Debt Service Payments</b>	<b>181,237</b>	<b>178,656</b>	<b>178,656</b>	<b>178,657</b>	<b>179,050</b>	<b>394</b>	<b>0.2%</b>
<b>TOTAL</b>	<b>4,684,280</b>	<b>4,108,755</b>	<b>4,124,890</b>	<b>4,061,182</b>	<b>4,340,161</b>	<b>215,271</b>	<b>5.2%</b>

DRAFT

<b>Sewer Fund - 510</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>534,750</b>	<b>28</b>	<b>534,750</b>
<b>4210 - Professional Contract Services</b>				
4210 - Professional Contract Services		-	-	-
4210 - Professional Contract Services	Asset Management Software Maintenance Contract	3,050	1	3,050
4210 - Professional Contract Services	Electrical Performance Annual Testing	9,100	1	9,100
4210 - Professional Contract Services	Emergency Generator Maintenance and Repairs	5,900	1	5,900
4210 - Professional Contract Services	Emergency Generator Service and Testing Contract	11,000	1	11,000
4210 - Professional Contract Services	Sanitary Sewer System Engineering Services	10,000	1	10,000
4210 - Professional Contract Services	Sewer Facility Repairs and Maintenance	12,800	1	12,800
4210 - Professional Contract Services	Sewer Pump Annual Performance Testing	3,900	1	3,900
4210 - Professional Contract Services	Sewer Pump Maintenance and Repairs	10,500	1	10,500
4210 - Professional Contract Services	Sewer Pump station Inlet Gate Service and Repairs	6,000	1	6,000
4210 - Professional Contract Services	Sewer Solids Grinder Service and Repairs	6,000	1	6,000
4210 - Professional Contract Services	Sewer System Infrastructure Repairs	20,000	1	20,000
4210 - Professional Contract Services	Solar Array Maintenance Repairs and Testing	4,800	1	4,800
4210 - Professional Contract Services	Supervisory Control and Data Acquisition Annual Alarm Testing	7,200	1	7,200
<b>Total 4210 - Professional Contract Services</b>		<b>110,250</b>	<b>13</b>	<b>110,250</b>
<b>4330 - Misc Supplies &amp; Services</b>				
4330 - Misc Supplies & Services	Bay Area Air Quality Facility Permitting	3,700	1	3,700
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	1,500	1	1,500
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,500	1	1,500
4330 - Misc Supplies & Services	Clean and Televiser Sewer System	35,000	1	35,000
4330 - Misc Supplies & Services	OSHA Safety Compliance Equipment	4,100	1	4,100
4330 - Misc Supplies & Services	Sewer Main Infrastructure Replacement and Repairs	15,500	1	15,500
4330 - Misc Supplies & Services	Sewer Pump Station Maintenance and Repairs	15,500	1	15,500
4330 - Misc Supplies & Services	Sewer Utility Maintenance Hole Remote Alarm monitoring	4,700	1	4,700
4330 - Misc Supplies & Services	Utility Billing Mailout	8,000	1	8,000
<b>Total 4330 - Misc Supplies &amp; Services</b>		<b>89,500</b>	<b>9</b>	<b>89,500</b>
<b>4999 - Transfers Out</b>				
4999 - Transfers Out (CIP)	0604-37.00 Zimpher Creek Sewer Relocation Part 1 - Covert Ln Rerouting	5,000	1	5,000
4999 - Transfers Out (CIP)	0615-23.04 Sewer System Master Plan Update	157,000	1	157,000
4999 - Transfers Out (CIP)	1001-25.03 NEW: Morris Street Pump Station Repairs	25,000	1	25,000
<b>Total 4999 - Transfers Out</b>		<b>187,000</b>	<b>3</b>	<b>187,000</b>
<b>5100 - Capital Outlay</b>				
5100 - Capital Outlay	Variable Frequency Drive (VFD's)	80,000	1	80,000
5100 - Capital Outlay	1/4 Ton Pickup truck-(split-3ways Str/Water/Sewer)	14,000	1	14,000
5100 - Capital Outlay	Backhoe Tractor-(split-3ways Str/Water/Sewer)	54,000	1	54,000
<b>Total 5100 - Capital Outlay</b>		<b>148,000</b>	<b>3</b>	<b>148,000</b>
<b>Debt Service</b>				
Debt service - Principal	Infrastructure Lease	56,927	1	56,927
Debt service - Interest	Infrastructure Lease	2,235	1	2,235
Debt service - Principal	Energy Project Lease	97,127	1	97,127
Debt service - Interest	Energy Project Lease	22,761	1	22,761
<b>Total xxxx - Debt Service</b>		<b>179,050</b>	<b>4</b>	<b>179,050</b>