

## City Council

Mayor Jill McLewis  
Vice Mayor Sandra Maurer  
Councilmember Phill Carter  
Councilmember Neysa Hinton  
Councilmember Stephen Zollman



## City of Sebastopol

### Enterprise Fund Oversight Committee

Councilmember Phill Carter - Chair  
Greg Dabel – Vice Chair

Interim City Manager  
Assistant City Manager/City Clerk, MMC  
Mary Gourley  
[mgourley@cityofsebastopol.gov](mailto:mgourley@cityofsebastopol.gov)  
Administrative Services Director  
Ana Kwong  
[akwong@cityofsebastopol.gov](mailto:akwong@cityofsebastopol.gov)

### ENTERPRISE OVERSIGHT COMMITTEE TUESDAY, JANUARY 13, 2025 9:00 A.M.

### MEETING AGENDA

**In Person Location:** Sebastopol City Hall, City Hall Conference Room, 7120 Bodega Avenue, Sebastopol  
A video of the meeting will be uploaded as soon as possible after the meeting.

#### CALL TO ORDER

#### ROLL CALL

**LAND ACKNOWLEDGEMENT:** The City of Sebastopol acknowledges that we live and work within the unceded ancestral homelands of the Southern Pomo and the Coast Miwok people. We pay our respect to the past, present, and future generations of these peoples, including the Federated Indians of Graton Rancheria.

#### 1. APPROVAL OF MINUTES

- Committee meeting: December 17, 2025. This item is to approve the December 17, 2025 Meeting Minutes.

#### 2. COMMITTEE PROCESS DISCUSSION:

- Discussion of Alternating Meetings for Reports/Items by Sub-Committees (Finance/Operations)
- Discussion Length of Committee Meetings

#### 3. WALKING TOUR: This item is to consider a walking tour of City infrastructure. If approved the committee should discuss and act on the items below:

- Date and time
- Sites to visit

#### 4. STAFF REPORT REVIEW: This item is to review the Enterprise Fund Q2 financial update which is scheduled for February 3, 2026 to the City Council.

- Review draft staff report for Q2 financial update

#### 5. BILLING PROCESS PRESENTATION: This item is to approve direction to City staff to provide a presentation to either the Finance Committee or Full Standing Committee.

- Billing workflow
- Example scenarios

#### 6. INFORMATION REQUESTS:

- a) Water and sewer cost allocation 24/25 and 25/26
  - i. <https://www.cityofsebastopol.gov/cost-allocation-plan/>
- b) Water and sewer expenses 2020 – 2026
- c) Cost allocation plan breakdown 2020 – 2026
- d) Water rights pre-1914
- e) Water quality and testing
  - i. [https://sdwis.waterboards.ca.gov/PDWW/JSP/WaterSystemDetail.jsp?tinwsys\\_is\\_number=5492&tinwsys\\_st\\_code=CA&counter=0](https://sdwis.waterboards.ca.gov/PDWW/JSP/WaterSystemDetail.jsp?tinwsys_is_number=5492&tinwsys_st_code=CA&counter=0)

## 7. NEXT STEPS / FUTRE MEETINGS

- Next meeting date
- Future agenda items for consideration

## 8. ADJOURNMENT OF MEETING

American Disability Act Accommodations/Accessibility: A request can be made orally or in writing, and submitted to the ADA Coordinator by email: [building@cityofsebastopol.gov](mailto:building@cityofsebastopol.gov) or to the City Clerk's Office so as to avoid delay in reviewing and processing the request. Requests can be made by contacting the ADA Coordinator's Office at (707) 823-8597, via email at [building@cityofsebastopol.gov](mailto:building@cityofsebastopol.gov) or by mailing such a request to the ADA Coordinator's Office located at 7425 Bodega Avenue, Sebastopol, CA. Note that if you contact the ADA Coordinators Office, via mail, you need to make the request early enough that a response can be timely provided.

If you have any questions regarding this meeting, please contact the City at [citypw@cityofsebastopol.gov](mailto:citypw@cityofsebastopol.gov) or please call: 707-823-5331. The public is advised that pursuant to Government Code section 54957.5 all writings submitted to the Committee are public records and will be made available for review at 714 Johnson Street, Sebastopol, CA during normal business hours

## City Council

Mayor Jill McLewis  
Vice Mayor Sandra Maurer  
Councilmember Phill Carter  
Councilmember Neysa Hinton  
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**City of Sebastopol**

## Agenda Item Number 1

Interim City Manager  
Assistant City Manager/City Clerk, MMC  
Mary Gourley  
[mgourley@cityofsebastopol.gov](mailto:mgourley@cityofsebastopol.gov)  
Administrative Services Director  
Ana Kwong  
[akwong@cityofsebastopol.gov](mailto:akwong@cityofsebastopol.gov)

## Enterprise Fund Oversight Committee

Councilmember Phill Carter - Chair  
Greg Dabel – Vice Chair

Meeting of Wednesday, December 17, 2025

## ENTERPRISE FUND OVERSIGHT COMMITTEE MINUTES MINUTES FOR MEETING OF DECEMBER 17, 2025

CALL TO ORDER **10:43am**

### ROLL CALL:

**Phil Carter- Chair**  
**Greg Dable- Vice Chair**  
**Oliver Dick- Committee Member**  
**Kate Haug – Committee Member**  
**Mary Meihaus- Committee Member**  
**Mary Gourley- Interim City Manager**  
**Ana Kwong- Administrative Services Director**  
**Erik Billing- PW Operations Supervisor**  
**Zulema Higgins- Planning & Building Administrative Technician**  
**Torran Korman- PW Administrative Technician**  
**Elissa Overton- PW Engineer II**

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## 1. INTRODUCTIONS AND PURPOSE OF MEETING

- City staff
- Round-table introductions
- Meeting purpose

## 2. APPOINTMENT OF CHAIR AND VICE CHAIR

- Role of Chair  
**Chair sets up meetings, runs meetings, creates the agenda for the next meeting (or this can be done during the meeting, so everyone is aware of what the next meeting is about. Vice Chair steps in when Chair is not available.**
- Vote to appoint Chair and Vice Chair  
**Committee member Mary Meihaus set a motion to nominate Phil Carter as the Chair and Greg Deble as the Vice Chair. Committee member Greg Deble seconded the motion. A voice vote was taken. All members present voted in favor. The motion passed unanimously.**

### 3. OVERVIEW OF THE PURPOSE OF THE EFOC

- Background of the establishment of the committee and Council direction  
**NONE**

### 4. COMMITTEE ROLE & RESPONSIBILITIES

- Scope of work and limits of authority
- Requests for Information from Staff/Process
- Brown Act Recap  
**NONE**

### 5. MEETING LOGISTICS

- Proposed meeting schedule (frequency, time, location)
- Process for agenda setting, minutes, and public participation
- Roles (chair, staff)

**Torran Korman (Public Works Administrative Technician) will serve as the primary point of contact for scheduling, agendas and document distribution; Elissa Overton will serve as backup.**

**Chairman Phill set a Motion to create 2 subcommittees, Vice Chair Greg Deble seconded the motion. A voice vote was taken. All members present voted in favor. The motion passed unanimously.**

- **Operations Subcommittee- (Committee member Mary and Committee member Kate)**
- **Billing/Finance Subcommittee- (Vice Chair Greg and Committee member Oliver)**

### 6. NEXT STEPS / FUTRE MEETINGS

- Next meeting date  
**Committee agreed to meet on the second Tuesday of the month at 9:00am, beginning with Tuesday, January 13, 2026.**
- Future agenda items for consideration  
**Future agenda items identified for upcoming meeting**
  - **Facility Tour**
  - **Setup a Dropbox**
  - **Review of initial questions submitted by members**
  - **First reports from newly formed Billing and Operations Subcommittees**



City of Sebastopol

## CITY OF SEBASTOPOL CITY COUNCIL

AGENDA ITEM REPORT FOR MEETING OF: February 3, 2026

=====

**To:** Honorable Mayor and City Councilmembers

**From:** Ana Kwong – Administrative Services Director  
Erik Billing – Acting Public Works Director/Operations Supervisor  
Toni Bertolero – Public Works Engineer

**Subject:** FY25-26 Quarter 2 (October - December 2025) Financial Update – Enterprise Fund

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**RECOMMENDATION:**

Staff recommends the Sebastopol City Council receive year-to-date financial information for the Enterprise Fund.

**EXECUTIVE SUMMARY:**

Based on the best available information as of December 31, 2025, the city's water fund has billed 51.6% of budgeted revenue for the fiscal year. Expenses are at 50.6% of the fiscal year adopted budget. Wastewater has billed 47.5% of budgeted full year revenue. Expenses are at 42.5% of the fiscal year adopted budget.

**BACKGROUND:**

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs of providing services are primarily recovered through user fees and charges for services. This includes essential services such as water and wastewater. Activities supported by the Enterprise Fund encompass operations, maintenance, billing and collections, administration, financing, and related debt service. The principal sources of revenue are charges to customers for water consumption, wastewater collection, and fees associated with new service connections.

On the revenue side, the City is in its second year of implementing water and wastewater rate increases. As a result of these rate increases, the City's Enterprise Fund financial position has improved, with income exceeding expenses and generating a positive net impact, rather than the shortfall experienced in past years.

On the expenditure side, spending patterns are not always linear, which is evident in the second-quarter data. Water expenditures appear on track to meet the 50% benchmark, while wastewater spending is currently below that threshold. These fluctuations are typical and primarily reflect the timing of operational activities and capital projects. Overall, the Enterprise Fund continues to operate as a self-sustaining model, ensuring that utility services remain both financially accountable and managed with long-term sustainability in mind.

**DISCUSSION:**

This report provides an overview of the City's Enterprise Fund performance for the second quarter of FY25-26, using the most current financial data available as of December 31, 2025. It presents a detailed accounting of revenues and expenditures recorded during this period, offering a snapshot of the enterprise financial position at the fiscal year halfway point. Revenue billings reflect 6 months of activities.

**STAFF ANALYSIS:****Water:**

**City of Sebastopol**

The City is in its second year of implementing water rate increases, which have contributed to more stable operations and stronger financial performance. As of midyear, year-to-date revenues stand at \$1.79 million (51.6% of the Adopted Budget), while expenditures total \$1.50 million (50.6%). This results in a positive net position of \$293,923—up from \$274,743 at the same point last year—reflecting modest year-over-year improvement. The continued impact of rate adjustments reinforces fund stability, with income exceeding expenses and delivering a positive outcome rather than a shortfall. Overall, performance remains consistent with typical midyear benchmarks.

Operating expenditures—which include salaries, employee benefits, contracted services, debt service payments, cost allocation plan charges, and transfers out—are currently tracking at 50.6% of the annual budget. This is right on the 50% benchmark typically expected at this point in the fiscal year, it remains consistent with anticipated spending patterns and indicates that expenditures are on track.

**Wastewater:**

The quarterly report for the Wastewater Fund reflects the same billing period as the Water Fund—July through December—representing the second quarter of the fiscal year. Revenue collection for this period stands at 47.5% of the annual budget. While the Water Fund has surpassed the 50% mark, the Wastewater Fund is close behind. It is important to note that usage typically declines during the winter months, which naturally impacts revenue levels.

On the expenditure side, the Wastewater Fund is tracking at 42.5%, slightly below the 50% benchmark. This variance is primarily due to the timing of Subregional contract payments, which cover five months of service rather than six months. As the fiscal year progresses toward June, full contractual costs will be incurred, and expenditures are expected to align with budgeted projections. Overall, the fund is operating within expected parameters.

**Final Note:**

As we enter the second year of rate adjustments, the strengthened position of the enterprise fund reflects our ongoing commitment to financial stability and the continued delivery of essential services. Our intent is not to generate excess funds, but to maintain a sound financial foundation and plan responsibly for the future. By setting aside resources for unforeseen needs, we help ensure service reliability and minimize the risk of unexpected financial pressures.

The purpose behind increasing rates is twofold:

1. To ensure rates fully capture our operating expenses, including all associated costs.
2. To create contingency reserves that can address future capital improvements and emergency repairs without jeopardizing service quality or financial stability.

The rates were designed for a five-year period to gradually build reserves for future capital projects, avoiding a single-year spike. This approach ensures revenue aligns with the ramp-up in capital projects. For water, consultant interviews for the \$400,000 design expense are underway, as identified in the rate study for this fiscal year. Additionally, the rates account for hiring an extra maintenance worker in FY 26/27 and another in FY 27/28, shared between water and sewer, as planned in the rate study.



City of Sebastopol

On the sewer side, CIP projects such as the master plan and Morris Street pump station repairs have not yet been contracted, resulting in lower expenses at this point. Subregional costs are also below 50% due to payment lags, which are reconciled at the end of the fiscal year as stated above.

#### **Water Rate Model:**

The Enterprise Fund's financial performance for the second quarter is consistent with the projections outlined in the current Water Rate Model. As part of the quarterly review process, staff conducts a detailed comparison between actual revenues and expenditures against the model's estimates. The alignment confirms the reliability of the rate structure implemented on July 1, 2025, and reinforces its effectiveness in supporting the fund's financial stability and operational needs.

#### **BUDGET COMMITTEE REVIEW**

The Budget Committee will be reviewing this item on January 12, 2026.

#### **ENTERPRISE FUND COMMITTEE REVIEW**

This item is scheduled for the Enterprise Fund Committee review at its meeting set for January 13, 2026.

#### **CITY COUNCIL GOALS/PRIORITIES/AND OR GENERAL PLAN CONSISTENCY:**

**Goal 5 – Long Term Financial Sustainability**

Achieving Greater Fiscal Resilience and Long Term Fiscal Sustainability

**Action Plan 2 – Quarterly Financial Report**

Enterprise Fund: A quarterly update is an essential tool for monitoring and managing the financial health of an organization. It provides a snapshot of the financial performance over the past three months, allowing City Council to assess progress, identify trends, and make informed decisions.

#### **FISCAL IMPACT:**

There is no fiscal impact in receiving this informational financial update.

#### **PUBLIC COMMENT:**

As of the writing of this staff report, the City has not received any public comment on this item. However, if staff receives public comment from interested parties following the publication and distribution of this staff report, such comments will be provided to the City Council as supplemental materials before or at the meeting.

#### **COMMUNITY OUTREACH:**

This item has been noticed in accordance with the Ralph M. Brown Act and was available for public viewing and review at least 72 hours prior to the scheduled meeting date.

#### **RESTATED RECOMMENDATION:**

That the City Council receive year-to-date financial information.

#### **CITY COUNCIL OPTION(S):**

There are no options to consider.

#### **ATTACHMENTS:**

Second Quarter Financial Reports



City of Sebastopol

APPROVALS:

Department Head Approval: Approval Date: 1/6/2026

CEQA Determination (Planning): Approval Date: N/A

The proposed action is / is not exempt from the requirements of the California Environmental Quality Act (CEQA)

Administrative Services/Financial Approval: Approval Date: 1/6/2026

Costs authorized in City Approved Budget: ☐ Yes ☐ No ☒ N/A

Account Code (if applicable) \_\_\_\_\_

City Attorney Approval: Approval Date: \_\_\_\_\_

City Manager Approval: Approval Date: \_\_\_\_\_

DRAFT



**WATER OPERATING FUND**  
**OCTOBER - DECEMBER 2025**  
**QUARTER 2 REPORTING**



Description	2024-25 Actual	2025-26 Adopted Budget	Y-T-D Actual 12/31/24	Y-T-D Actual 12/31/25	% of Adopted Budget
<b>OPERATING REVENUE</b>					
Usage Charges - Residential	1,782,411	1,764,321	838,079	964,516	54.7%
Usage Charges - Commerical	1,429,003	1,510,087	692,853	766,061	50.7%
Usage Charges - Water Tower	45,047	54,500	24,089	33,256	61.0%
Interest Income	45,171	75,000	46,642	10,326	13.8%
New Service Fee	10,200	10,000	5,250	4,800	48.0%
Penalties	22,067	20,000	9,397	14,252	71.3%
Miscellaneous Income	45,965	44,000	874	600	1.4%
<b>TOTAL REVENUE</b>	<b>3,379,864</b>	<b>3,477,908</b>	<b>1,617,184</b>	<b>1,793,811</b>	<b>51.6%</b>
<b>OPERATING EXPENDITURE</b>					
Salaries & Wages	359,327	370,268	165,939	188,752	51.0%
Benefits	282,390	244,830	98,124	151,936	62.1%
Contracted Services	159,241	328,800	73,485	201,355	61.2%
Services & Supplies	195,954	222,490	74,858	62,388	28.0%
Conference & Training Expense	4,439	5,000	3,693	2,192	43.8%
Utilities	235,947	317,350	158,406	155,368	49.0%
Allocated Insurance	81,510	104,755	39,764	52,378	50.0%
Capital Outlay	-	160,500	-	11,987	7.5%
Debt Service Payments	461,365	252,657	277,508	245,349	97.1%
Cost Allocation Plan	852,863	845,358	426,432	422,679	50.0%
Transfers Out	50,230	115,000	24,233	5,504	4.8%
<b>TOTAL EXPENDITURES</b>	<b>2,683,266</b>	<b>2,967,008</b>	<b>1,342,441</b>	<b>1,499,888</b>	<b>50.6%</b>
<b>Net Surplus/(Deficit)</b>	<b>696,597</b>	<b>510,900</b>	<b>274,743</b>	<b>293,923</b>	

## Detail - Water Operation Fund - 500

October - December 2025

Quarter 2 Expenditures



Description	2024-25 Actual	2025-26 Adopted Budget	Y-T-D Actual 12/31/24	Y-T-D Actual 12/31/25	% of Adopted Budget
<b>Salaries &amp; Wages</b>					
4010 - Salaries - Full Time	318,931	345,813	146,923	170,218	49.2%
4012 - Overtime	21,733	24,500	10,024	12,299	50.2%
4013 - Standby	14,914	14,200	6,442	6,235	43.9%
4090 - Vacancy Savings	-	(14,245)	-	-	0.0%
4023 - One Time Payment	7,650	-	2,550	-	0.0%
4990 - PW/Staff Time Project Reimb	(3,900)	-	-	-	0.0%
<b>Total Salaries &amp; Wages</b>	<b>359,327</b>	<b>370,268</b>	<b>165,939</b>	<b>188,752</b>	<b>51.0%</b>
<b>Benefits</b>					
4102 - Uniform Allowance	2,550	-	2,550	3,203	0.0%
4105 - Medicare & Fica	5,318	5,014	2,450	2,790	55.7%
4110 - CalPERS Employer Rate	106,282	33,983	14,010	16,769	49.3%
4111 - CalPERS UAL Cost	60,746	73,475	30,612	71,021	96.7%
4130 - Health Insurance	94,970	115,634	42,796	51,719	44.7%
4150 - Dental Insurance	9,740	11,067	4,409	4,947	44.7%
4151 - Vision Insurance	1,026	1,088	466	488	44.8%
4181 - Long Term Disability Insurance	999	2,982	493	519	17.4%
4182 - Short Term Disability Insurance	414	497	182	311	62.7%
4183 - EAP (Employee Asst Prog)	103	280	46	57	20.4%
4184 - Life Insurance	242	810	110	113	13.9%
<b>Total Benefits</b>	<b>282,390</b>	<b>244,830</b>	<b>98,124</b>	<b>151,936</b>	<b>62.1%</b>
<b>Contracted Services</b>					
4210 - Professional Contract Services	140,875	310,800	64,316	190,280	61.2%
4211 - Banking Fees	18,366	18,000	9,169	11,075	61.5%
<b>Total Contracted Services</b>	<b>159,241</b>	<b>328,800</b>	<b>73,485</b>	<b>201,355</b>	<b>61.2%</b>
<b>Services &amp; Supplies</b>					
4301 - Bad Debt Expense	2,110	5,000	393	391	7.8%
4310 - Office Supplies	-	1,500	-	-	0.0%
4330 - Misc Supplies & Services	171,106	182,090	64,200	56,547	31.1%
4332 - Janitorial & Safety Supplies	-	1,200	-	-	0.0%
4361 - Meter Replacement Program	5,992	7,500	1,323	210	2.8%
4365 - Fire Hydrant Replacement Program	13,203	10,000	8,942	-	0.0%
4366 - Backflow Prevention Program	222	5,200	-	5,240	100.8%
4380 - Vehicle Maintenance	3,321	10,000	-	-	0.0%
<b>Total Services &amp; Supplies</b>	<b>195,954</b>	<b>222,490</b>	<b>74,858</b>	<b>62,388</b>	<b>28.0%</b>
<b>Conference &amp; Training Expense</b>					
4510 - Conference & Training	3,051	3,000	2,432	1,964	65.5%
4515 - Meetings & Travel	1,388	2,000	1,262	228	11.4%
<b>Total Conference &amp; Training Expense</b>	<b>4,439</b>	<b>5,000</b>	<b>3,693</b>	<b>2,192</b>	<b>43.8%</b>
<b>Utilities</b>					
4710 - Utilities - Gas & Electric	230,402	310,000	155,748	153,067	49.4%
4750 - Telecommunications	5,544	7,350	2,658	2,301	31.3%
<b>Total Utilities</b>	<b>235,947</b>	<b>317,350</b>	<b>158,406</b>	<b>155,368</b>	<b>49.0%</b>

## Detail - Water Operation Fund - 500

October - December 2025

Quarter 2 Expenditures



Description	2024-25 Actual	2025-26 Adopted Budget	Y-T-D Actual 12/31/24	Y-T-D Actual 12/31/25	% of Adopted Budget
<b>Allocated Insurance   Others</b>					
4996 - Allocated Liability Insurance	53,266	71,485	25,912	35,742	50.0%
4997 - Allocated Wrkrs Comp Insurance	28,244	33,270	13,852	16,636	50.0%
4998 - Cost Allocation Plan (CAP)	852,863	845,358	426,432	422,679	50.0%
4999 - Transfers Out	50,230	115,000	24,233	5,504	4.8%
5100 - Capital Outlay	-	160,500	-	11,987	7.5%
<b>Total Allocated Insurance   Others</b>	<b>984,603</b>	<b>1,225,613</b>	<b>490,429</b>	<b>492,548</b>	<b>40.2%</b>
<b>Debt Service</b>					
6100 - Principal	409,137	198,633	233,792	213,341	107.4%
6200 - Interest	52,229	54,024	43,716	32,008	59.2%
<b>Total Debt Service</b>	<b>461,365</b>	<b>252,657</b>	<b>277,508</b>	<b>245,349</b>	<b>97.1%</b>
<b>TOTAL</b>	<b>2,683,266</b>	<b>2,967,008</b>	<b>1,342,441</b>	<b>1,499,888</b>	<b>50.6%</b>

# WASTEWATER OPERATING FUND

## OCTOBER - DECEMBER 2025

### QUARTER 2 REPORTING



Description	2024-25 Actual	2025-26 Adopted Budget	Y-T-D Actual 12/31/24	Y-T-D Actual 12/31/25	% of Adopted Budget
<b>OPERATING REVENUE</b>					
Service Charge - Residential	2,378,207	2,535,849	994,735	1,264,521	49.9%
Service Charge - Commercial	2,295,499	2,639,354	985,476	1,194,357	45.3%
Interest Income	11,305	20,000	11,880	3,099	15.5%
Penalties	20,310	20,000	8,203	13,436	67.2%
Transfers In	-0	-0		-0	0.0%
<b>TOTAL REVENUE</b>	<b>4,705,321</b>	<b>5,215,203</b>	<b>2,000,294</b>	<b>2,475,412</b>	<b>47.5%</b>
<b>OPERATING EXPENDITURE</b>					
Salaries & Wages	310,272	325,142	137,471	164,574	50.6%
Benefits	245,639	219,286	84,151	132,950	60.6%
Contracted Services	(18,805)	129,550	17,964	39,941	30.8%
Subregional Cost	2,118,436	1,953,889	882,682	814,120	41.7%
Services & Supplies	79,268	107,000	14,181	6,134	5.7%
Conference & Training Expense	3,175	8,000	1,267	2,516	31.5%
Utilities	68,698	65,198	26,627	32,030	49.1%
Allocated Insurance	57,065	68,905	27,868	34,452	50.0%
Debt Service Payments	240,038	119,888	150,645	119,888	100.0%
Cost Allocation Plan	908,934	950,965	454,467	475,483	50.0%
Capital Outlay	-	148,000	-	-	0.0%
Transfers Out	32,551	187,000	32,105	51	0.0%
<b>TOTAL EXPENDITURES</b>	<b>4,045,271</b>	<b>4,282,823</b>	<b>1,829,429</b>	<b>1,822,138</b>	<b>42.5%</b>
<b>Net Surplus/(Deficit)</b>	<b>660,050</b>	<b>932,380</b>	<b>170,865</b>	<b>653,274</b>	

**Detail - Wastewater Operation Fund - 510**  
**October - December 2025**  
**Quarter 2 Expenditures**



Description	2024-25 Actual	2025-26 Adopted Budget	Y-T-D Actual 12/31/24	Y-T-D Actual 12/31/25	% of Adopted Budget
<b>OPERATING EXPENDITURE</b>					
<b>Salaries &amp; Wages</b>					
4010 - Salaries - Full Time	271,638	306,282	124,463	150,626	49.2%
4012 - Overtime	19,884	19,600	6,202	8,073	41.2%
4013 - Standby	11,850	11,500	4,506	5,876	51.1%
4090 - Vacancy Savings	-	(12,240)	-	-	0.0%
4023 - One Time Payment	6,900	-	2,300	-	0.0%
<b>Total Salaries &amp; Wages</b>	<b>310,272</b>	<b>325,142</b>	<b>137,471</b>	<b>164,574</b>	<b>50.6%</b>
<b>Benefits</b>					
4101 - Health in Lieu	-	-	-	-	0.0%
4102 - Uniform Allowance	2,300	2,300	2,300	2,993	130.1%
4105 - Medicare & Fica	4,544	4,441	2,033	2,436	54.9%
4110 - CalPERS Employer Rate	93,712	30,519	12,165	15,054	49.3%
4111 - CalPERS Employer Rate-Unfunded	53,360	63,200	26,889	60,971	96.5%
4130 - Health Insurance	81,089	103,436	35,988	45,816	44.3%
4150 - Dental Insurance	8,315	9,934	3,707	4,397	44.3%
4151 - Vision Insurance	875	977	392	433	44.3%
4181 - Long Term Disability Insurance	810	2,982	400	437	14.7%
4182 - Short Term Disability Insurance	340	407	147	264	64.9%
4183 - EAP (Employee Asst Prog)	88	280	39	50	17.9%
4184 - Life Insurance	207	810	93	99	12.2%
<b>Total Benefits</b>	<b>245,639</b>	<b>219,286</b>	<b>84,151</b>	<b>132,950</b>	<b>60.6%</b>
<b>Contracted Services</b>					
4210 - Professional Contract Services	12,829	110,250	8,795	16,404	14.9%
4210 - Subregional O&M	2,118,436	1,953,889	882,682	814,120	41.7%
4211 - Banking Fees	18,366	19,300	9,169	23,537	122.0%
4227 - Private Swr Lateral Grant Program	(50,000)	-	-	-	0.0%
<b>Total Contracted Services</b>	<b>2,099,631</b>	<b>2,083,439</b>	<b>900,646</b>	<b>854,061</b>	<b>41.0%</b>
<b>Bad Debt Expense</b>					
4301 - Bad Debt Expense	2,486	5,000	577	522	10.4%
<b>Total Bad Debt Expense</b>	<b>2,486</b>	<b>5,000</b>	<b>577</b>	<b>522</b>	<b>10.4%</b>
<b>Services &amp; Supplies</b>					
4330 - Misc Supplies & Services	71,960	89,500	11,897	3,703	4.1%
4332 - Janitorial & Safety Supplies	-	1,500	-	-	0.0%
<b>Total Services &amp; Supplies</b>	<b>71,960</b>	<b>91,000</b>	<b>11,897</b>	<b>3,703</b>	<b>4.1%</b>
<b>Special Programs</b>					
4360 - Conservation Rebate Program	-	1,000	-	-	0.0%
<b>Total Special Programs</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Vehicle Expense</b>					
4380 - Vehicle Maintenance	4,822	10,000	1,708	1,909	19.1%
<b>Total Vehicle Expense</b>	<b>4,822</b>	<b>10,000</b>	<b>1,708</b>	<b>1,909</b>	<b>19.1%</b>

**Detail - Wastewater Operation Fund - 510**  
**October - December 2025**  
**Quarter 2 Expenditures**



Description	2024-25 Actual	2025-26 Adopted Budget	Y-T-D Actual 12/31/24	Y-T-D Actual 12/31/25	% of Adopted Budget
<b>Conference &amp; Training Expense</b>					
4510 - Conference & Training	915	5,000	328	2,397	47.9%
4515 - Meetings & Travel	2,260	3,000	939	119	4.0%
<b>Total Conference &amp; Training Expense</b>	<b>3,175</b>	<b>8,000</b>	<b>1,267</b>	<b>2,516</b>	<b>31.5%</b>
<b>Utilities</b>					
4710 - Utilities - Gas & Electric	64,505	60,000	24,702	30,380	50.6%
4711 - Utilities - City Bill	3,080	3,198	1,390	1,018	31.8%
<b>Total Utilities</b>	<b>67,585</b>	<b>63,198</b>	<b>26,092</b>	<b>31,398</b>	<b>49.7%</b>
<b>Telecommunications</b>					
4750 - Telecommunications	1,113	2,000	536	632	31.6%
<b>Total Telecommunications</b>	<b>1,113</b>	<b>2,000</b>	<b>536</b>	<b>632</b>	<b>31.6%</b>
<b>Allocated Insurance</b>					
4996 - Allocated Liability Insurance	30,012	40,285	14,600	20,142	50.0%
4997 - Allocated Wrkrs Comp Insurance	27,053	28,620	13,268	14,310	50.0%
<b>Total Allocated Insurance</b>	<b>57,065</b>	<b>68,905</b>	<b>27,868</b>	<b>34,452</b>	<b>50.0%</b>
<b>G &amp; A Allocation</b>					
4998 - Cost Allocation Plan (CAP)	908,934	950,965	454,467	475,483	50.0%
<b>Total G &amp; A Allocation</b>	<b>908,934</b>	<b>950,965</b>	<b>454,467</b>	<b>475,483</b>	<b>50.0%</b>
<b>Transfers Out</b>					
4999 - Transfers Out	32,551	187,000	32,105	51	0.0%
<b>Total Transfers Out</b>	<b>32,551</b>	<b>187,000</b>	<b>32,105</b>	<b>51</b>	<b>0.0%</b>
<b>Capital Outlay</b>					
5100 - Capital Outlay	-	148,000	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>148,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Debt Service Payments</b>					
6100 - Principal	214,370	97,127	125,529	97,127	100.0%
6200 - Interest	25,668	22,761	25,116	22,761	100.0%
<b>Total Debt Service Payments</b>	<b>240,038</b>	<b>119,888</b>	<b>150,645</b>	<b>119,888</b>	<b>100.0%</b>
<b>TOTAL</b>	<b>4,045,271</b>	<b>4,282,823</b>	<b>1,829,429</b>	<b>1,822,138</b>	<b>42.5%</b>



Ana Kwong

to me, Mary ▾

Fri, Jul 18, 11:42 PM



Hi Kate:

Per your request, please see my responses below.

For FY 2015-2025 (cost plan changed for FY25 to a lump sum amount)

1. A list by year of salaries funded by the Water Enterprise Fund (this is a separate line item on the Expense Report in addition to Cost Allocation)

Water - Salaries by Position	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Total
PW Superintendent	35,570	41,496	45,612	-	-	-	-	-	-	-	-	122,677
Asst PW Superintendent	22,264	25,974	28,545	33,465	46,841	54,009	45,479	42,723	44,696	35,053	39,800	379,048
Water Operator	35,899	41,880	50,507	41,341	55,046	63,551	59,986	61,884	64,742	77,767	88,299	552,601
Sewer Operator				23,374	45,075	28,374	26,787	17,871	18,697	24,313	27,605	184,490
Sr. Parks & Facilities - MW-3	8,521	9,941	12,040	10,350	20,029	24,199	23,360	25,105	26,264	6,250	7,096	166,060
Sr. MW	32,349	37,739	39,394	32,288	41,009	37,578	37,964	31,093	32,529	40,681	46,190	362,624
MW-2	20,634	24,072	26,456	23,339	33,287	38,119	35,992	21,586	22,583	28,674	32,558	274,742
MW-2	17,146	20,003	21,981	18,025							-	77,155
MW-1										26,931	30,578	26,931
MW-1	9,501	11,083	14,094	12,156	30,607	28,926	27,310	33,335	34,874	41,221	46,804	243,108
Total	181,884	212,188	238,630	194,336	271,894	274,757	256,878	233,596	244,385	280,890	318,930	2,708,368

2. A list by year of salaries funded by the Wastewater Enterprise Fund (this is a separate line item on the Expense Report in addition to Cost Allocation)

Sewer - Salaries by Position	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Total
PW Superintendent	15,817	19,301	21,119	-	-	-	-	-	-	-	-	56,237
Asst PW Superintendent	33,001	40,270	44,059	14,512	23,042	21,218	27,704	41,631	46,445	36,452	39,081	328,334
Water Operator	15,963	19,479	23,388	17,925	27,243	24,962	25,581	20,101	22,426	26,957	28,901	224,026
Sewer Operator			-	33,786	14,789	14,864	15,227	52,237	58,277	75,872	81,344	265,052
Sr. Parks & Facilities - MW-3	7,578	9,248	11,149	8,974	19,709	19,012	19,922	24,461	27,289	6,499	6,968	153,842
Sr. MW	23,017	28,088	29,186	22,403	32,284	29,523	32,381	30,295	33,798	42,287	45,337	303,263
MW-2	13,762	16,794	18,376	14,123	22,853	20,894	21,413	30,146	33,631	42,734	45,816	234,726
MW-2	10,163	12,402	13,572	10,422								46,559
MW-1										13,992	15,001	13,992
MW-1	8,449	10,310	13,052	10,542	21,514	22,726	23,291	10,149	11,323	8,572	9,191	139,928
Total	127,751	155,893	173,901	132,688	161,435	153,198	165,520	209,020	233,188	253,365	271,638	1,765,959



## 3. A list by year of Finance Department Fees allocated to the Cost Allocation Plan

	Cost Allocation	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Water	Admin Svs (Finance)	155,541	171,860	218,500	283,880	326,335	361,733	355,882	463,197	461,983	478,787
Sewer	Admin Svs (Finance)	151,448	167,388	212,826	276,410	317,747	352,212	346,516	451,007	449,826	466,184
	<b>Total</b>	<b>306,989</b>	<b>339,248</b>	<b>431,326</b>	<b>560,290</b>	<b>644,082</b>	<b>713,945</b>	<b>702,398</b>	<b>914,204</b>	<b>911,809</b>	<b>944,971</b>

## 4. A list by year of the Public Works Department Fees Allocated to the Cost Allocation Plan

	Cost Allocation	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Water	Public Works	186,046	218,300	191,614	227,804	220,659	262,326	263,410	290,675	285,859	309,277
Sewer	Public Works	141,162	165,544	145,463	172,583	167,233	199,646	202,576	220,034	217,364	233,428
	<b>Total</b>	<b>327,208</b>	<b>383,844</b>	<b>337,076</b>	<b>400,387</b>	<b>387,892</b>	<b>461,972</b>	<b>465,986</b>	<b>510,709</b>	<b>503,223</b>	<b>542,705</b>

## 5. A list by year of the Engineering Department Fees Allocated to the Cost Allocation Plan

	Cost Allocation	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Water	Engineering	94,257	87,585	89,804	96,917	96,816	112,678	117,390	142,528	138,164	157,961
Sewer	Engineering	63,762	72,129	73,956	79,814	79,732	92,792	96,673	117,376	113,782	130,086
	<b>Total</b>	<b>158,019</b>	<b>159,714</b>	<b>163,760</b>	<b>176,731</b>	<b>176,548</b>	<b>205,470</b>	<b>214,063</b>	<b>259,904</b>	<b>251,946</b>	<b>288,047</b>

Copies of the Cost Allocation Plans, Water and Wastewater Enterprise Budgets for FY 2015-2025.

Prior FY24-25 – see attached

FY24-25 CAP [https://www.cityofsebastopol.gov/wp-content/uploads/2025/02/ClearSource-Report-to-SEBASTOPOL\\_CAP\\_2024-08-06.pdf](https://www.cityofsebastopol.gov/wp-content/uploads/2025/02/ClearSource-Report-to-SEBASTOPOL_CAP_2024-08-06.pdf)

FY25-26 – see attached

**Ana Kwong** | Administrative Services Director

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