



## WASTEWATER OPERATING FUND - 510 FINANCIAL REPORTING

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
<b>OPERATING REVENUE</b>							
Usage Charges - Single Family	2,378,207	2,535,849	2,535,849	2,535,849	2,764,075	228,226	9.0%
Usage Charges - Commerical	2,295,499	2,639,354	2,639,354	2,639,354	2,876,896	237,542	9.0%
Interest Income	11,305	20,000	20,000	20,000	20,000	-	0.0%
Penalties	20,310	20,000	20,000	20,000	20,000	-	0.0%
<b>TOTAL REVENUE</b>	<b>4,705,321</b>	<b>5,215,203</b>	<b>5,215,203</b>	<b>5,215,203</b>	<b>5,680,971</b>	<b>465,768</b>	<b>8.9%</b>
<b>OPERATING EXPENDITURE</b>							
Salaries & Wages	310,272	325,142	337,382	337,382	364,753	39,611	12.2%
Benefits	245,639	219,286	206,320	206,320	250,714	31,428	14.3%
Contracted Services	2,149,631	129,550	132,400	132,400	176,900	47,350	36.5%
Subregional O&M	-	1,953,889	1,953,889	1,953,889	2,283,658	329,769	16.9%
Services & Supplies	29,268	107,000	99,000	99,000	128,700	21,700	20.3%
Conference & Training Expense	3,175	8,000	8,000	8,000	10,000	2,000	25.0%
Utilities	68,698	65,198	64,698	64,698	69,500	4,302	6.6%
Allocated Insurance	57,066	68,905	68,905	68,905	88,105	19,200	27.9%
Capital Outlay	-	68,000	148,000	148,000	104,000	36,000	52.9%
Debt Service Payments	25,668	119,888	119,888	119,888	119,888	-	0.0%
Cost Allocation Plan	908,934	950,965	950,965	950,965	950,965	-	0.0%
4999 - Transfers Out	32,551	187,000	187,000	187,000	533,080	346,080	185.1%
<b>TOTAL EXPENDITURES</b>	<b>3,830,902</b>	<b>4,202,823</b>	<b>4,276,447</b>	<b>4,276,447</b>	<b>5,080,263</b>	<b>877,440</b>	<b>20.9%</b>
<b>Net Surplus/(Deficit)</b>	<b>874,419</b>	<b>1,012,380</b>	<b>938,756</b>	<b>938,756</b>	<b>600,708</b>		
Beginning Working Capital	(160,210)	714,209	714,209	714,209	1,652,965		
<b>Ending Working Capital</b>	<b>714,209</b>	<b>1,726,589</b>	<b>1,652,965</b>	<b>1,652,965</b>	<b>2,253,673</b>		
<b>RESERVE</b>							
<b>Policy Reserve Level (25%)</b>	<b>574,635</b>	<b>630,423</b>	<b>641,467</b>	<b>641,467</b>	<b>762,039</b>		
<b>Actual Reserve Level</b>	<b>18.6%</b>	<b>41.1%</b>	<b>38.7%</b>	<b>38.7%</b>	<b>44.4%</b>		



**Detail - Wastewater Operating Fund 510  
Budget Expenditures**

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
<b>OPERATING EXPENDITURE</b>							
<b>Salaries &amp; Wages</b>							
4010 - Salaries - Full Time	271,638	306,282	306,282	306,282	331,753	25,471	8.3%
4012 - Overtime	19,884	19,600	19,600	19,600	20,000	400	2.0%
4013 - Standby/Shift	11,850	11,500	11,500	11,500	13,000	1,500	13.0%
4090 - Vacancy Savings	-	(12,240)	-	-	-	12,240	-100.0%
4023 - One Time Payment	6,900	-	-	-	-	-	0.0%
<b>Total Salaries &amp; Wages</b>	<b>310,272</b>	<b>325,142</b>	<b>337,382</b>	<b>337,382</b>	<b>364,753</b>	<b>39,611</b>	<b>12.2%</b>
<b>Benefits</b>							
4100 - Employee Benefits	(13,479)	-	-	-	-	-	0.0%
4102 - Uniform Allowance	2,300	2,300	3,000	3,000	2,993	693	30.1%
4105 - Medicare & Fica	4,544	4,441	4,441	4,441	4,810	369	8.3%
4110 - CalPERS Employer Rate	107,191	30,519	30,519	30,519	32,978	2,459	8.1%
4111 - CalPERS Employer Rate-Unfunded	53,360	63,200	60,970	60,970	82,455	19,255	30.5%
4130 - Health Insurance	81,089	103,436	92,000	92,000	112,601	9,165	8.9%
4150 - Dental Insurance	8,315	9,934	9,934	9,934	9,914	(20)	-0.2%
4151 - Vision Insurance	875	977	977	977	977	-	0.0%
4181 - Long Term Disability Insurance	810	2,982	2,982	2,982	2,386	(596)	-20.0%
4182 - Short Term Disability Insurance	340	407	407	407	440	33	8.1%
4183 - EAP (Employee Asst Prog)	88	280	280	280	350	70	25.0%
4184 - Life Insurance	207	810	810	810	810	-	0.0%
<b>Total Benefits</b>	<b>245,639</b>	<b>219,286</b>	<b>206,320</b>	<b>206,320</b>	<b>250,714</b>	<b>31,428</b>	<b>14.3%</b>
<b>Contracted Services</b>							
4210 - Professional Contract Services	2,131,265	110,250	110,250	110,250	149,400	39,150	35.5%
4210 - Subregional O&M	-	1,953,889	1,953,889	1,953,889	2,283,658	329,769	16.9%
4211 - Banking Fees	18,366	19,300	22,150	22,150	27,500	8,200	42.5%
<b>Total Contracted Services</b>	<b>2,149,631</b>	<b>2,083,439</b>	<b>2,086,289</b>	<b>2,086,289</b>	<b>2,460,558</b>	<b>377,119</b>	<b>18.1%</b>
<b>Bad Debt Expense</b>							
4301 - Bad Debt Expense	2,486	5,000	2,500	2,500	1,400	(3,600)	-72.0%
<b>Total Bad Debt Expense</b>	<b>2,486</b>	<b>5,000</b>	<b>2,500</b>	<b>2,500</b>	<b>1,400</b>	<b>(3,600)</b>	<b>-72.0%</b>
<b>Services &amp; Supplies</b>							
4330 - Misc Supplies & Services	71,961	89,500	89,500	89,500	108,800	19,300	21.6%
4332 - Janitorial & Safety Supplies	-	1,500	-	-	1,500	-	0.0%
<b>Total Services &amp; Supplies</b>	<b>71,961</b>	<b>91,000</b>	<b>89,500</b>	<b>89,500</b>	<b>110,300</b>	<b>19,300</b>	<b>21.2%</b>
<b>Special Programs</b>							
4227 - Sewer Lateral Grant Program	(50,000)	-	-	-	5,000	5,000	0.0%
4360 - Conservation Rebate Program	-	1,000	-	-	-	(1,000)	-100.0%
<b>Total Special Programs</b>	<b>(50,000)</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>4,000</b>	<b>400.0%</b>
<b>Equipment (under \$10K)</b>							
4351 - Computer Equip (under \$10 K)	-	-	-	-	-	-	-
4370 - Equipment(under \$10K)	-	-	-	-	5,000	-	-
<b>Total Equipment (under \$10K)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>Vehicle Expense</b>							
4380 - Vehicle Maintenance	4,822	10,000	7,000	7,000	7,000	(3,000)	-30.0%
<b>Total Vehicle Expense</b>	<b>4,822</b>	<b>10,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>(3,000)</b>	<b>-30.0%</b>
<b>Conference &amp; Training Expense</b>							
4510 - Conference & Training	915	5,000	5,000	5,000	5,000	-	0.0%
4515 - Meetings & Travel	2,260	3,000	3,000	3,000	5,000	2,000	66.7%
<b>Total Conference &amp; Training Expense</b>	<b>3,175</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>10,000</b>	<b>2,000</b>	<b>25.0%</b>
<b>Utilities</b>							
4710 - Utilities - Gas & Electric	64,505	60,000	60,000	60,000	65,000	5,000	8.3%
4711 - Utilities - City Bill	3,080	3,198	3,198	3,198	2,500	(698)	-21.8%
<b>Total Utilities</b>	<b>67,586</b>	<b>63,198</b>	<b>63,198</b>	<b>63,198</b>	<b>67,500</b>	<b>4,302</b>	<b>6.8%</b>



**Detail - Wastewater Operating Fund 510  
Budget Expenditures**

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
<b>Telecommunications</b>							
4750 - Telecommunications	1,113	2,000	1,500	1,500	2,000	-	0.0%
<b>Total Telecommunications</b>	<b>1,113</b>	<b>2,000</b>	<b>1,500</b>	<b>1,500</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>
<b>Allocated Insurance</b>							
4996 - Allocated Liability Insurance	30,012	40,285	40,285	40,285	54,160	13,875	34.4%
4997 - Allocated Wrks Comp Insurance	27,053	28,620	28,620	28,620	33,945	5,325	18.6%
<b>Total Allocated Insurance</b>	<b>57,066</b>	<b>68,905</b>	<b>68,905</b>	<b>68,905</b>	<b>88,105</b>	<b>19,200</b>	<b>27.9%</b>
<b>G &amp; A Allocation</b>							
4998 - G & A Allocation	908,934	950,965	950,965	950,965	950,965	-	0.0%
<b>Total G &amp; A Allocation</b>	<b>908,934</b>	<b>950,965</b>	<b>950,965</b>	<b>950,965</b>	<b>950,965</b>	<b>-</b>	<b>0.0%</b>
<b>Transfers Out</b>							
4999 - Transfers Out	32,551	187,000	187,000	187,000	533,080	346,080	185.1%
<b>Total Transfers Out</b>	<b>32,551</b>	<b>187,000</b>	<b>187,000</b>	<b>187,000</b>	<b>533,080</b>	<b>346,080</b>	<b>185.1%</b>
<b>Capital Outlay</b>							
5100 - Capital Outlay	-	68,000	148,000	148,000	104,000	36,000	52.9%
<b>Total Capital Outlay</b>	<b>-</b>	<b>68,000</b>	<b>148,000</b>	<b>148,000</b>	<b>104,000</b>	<b>36,000</b>	<b>52.9%</b>
<b>Debt Service Payments</b>							
6100 - Principal	-	97,127	97,127	97,127	98,846	1,719	1.8%
6200 - Interest	25,668	22,761	22,761	22,761	21,042	(1,719)	-7.6%
<b>Total Debt Service Payments</b>	<b>25,668</b>	<b>119,888</b>	<b>119,888</b>	<b>119,888</b>	<b>119,888</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>3,830,902</b>	<b>4,202,823</b>	<b>4,276,447</b>	<b>4,276,447</b>	<b>5,080,263</b>	<b>872,440</b>	<b>20.8%</b>

<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>2025-26 Adopted Budget</b>
<b>4210 - Professional Contract Services</b>					
4210 - Professional Contract Services	Sanitary Sewer Management Plan Update	35,000	1	35,000	-
4210 - Professional Contract Services	Asset Management Software Maintenance Contract	5,000	1	5,000	3,050
4210 - Professional Contract Services	Electrical Performance Annual Testing	9,100	1	9,100	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	11,000
4210 - Professional Contract Services	Sanitary Sewer System Engineering Services	10,000	1	10,000	10,000
4210 - Professional Contract Services	Sewer Facility Repairs and Maintenance	14,000	1	14,000	12,800
4210 - Professional Contract Services	Sewer Pump Annual Performance Testing	3,900	1	3,900	3,900
4210 - Professional Contract Services	Sewer Pump Maintenance and Repairs	10,500	1	10,500	10,500
4210 - Professional Contract Services	Sewer Pump station Inlet Gate Service and Repairs	6,000	1	6,000	6,000
4210 - Professional Contract Services	Sewer Solids Grinder Service and Repairs	6,000	1	6,000	6,000
4210 - Professional Contract Services	Sewer System Infrastructure Repairs	21,000	1	21,000	20,000
4210 - Professional Contract Services	Solar Array Maintenance Repairs and Testing	4,800	1	4,800	4,800
4210 - Professional Contract Services	Supervisory Control and Data Acquisition Annual Alarm Testing	7,200	1	7,200	7,200
<b>Total 4210 - Professional Contract Services</b>		<b>149,400</b>	<b>14</b>	<b>149,400</b>	<b>104,350</b>
<b>4330 - Misc Supplies &amp; Services</b>					
4330 - Misc Supplies & Services	Bay Area Air Quality Facility Permitting	4,000	1	4,000	3,700
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	2,000	1	2,000	1,500
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,500	1	1,500	1,500
4330 - Misc Supplies & Services	Clean and Televiser Sewer System	37,000	1	37,000	35,000
4330 - Misc Supplies & Services	OSHA Safety Compliance Equipment	4,100	1	4,100	4,100
4330 - Misc Supplies & Services	Sewer Main Infrastructure Replacement and Repairs	17,000	1	17,000	15,500
4330 - Misc Supplies & Services	Sewer Pump Station Maintenance and Repairs	22,000	1	22,000	15,500
4330 - Misc Supplies & Services	Sewer Utility Maintenance Hole Remote Alarm monitoring	4,700	1	4,700	4,700
4330 - Misc Supplies & Services	Utility Billing Mailout	8,500	1	8,500	8,000
<b>Total 4330 - Misc Supplies &amp; Services</b>		<b>100,800</b>	<b>9</b>	<b>100,800</b>	<b>89,500</b>
<b>4999 - Transfers Out</b>					
4999 - Transfers Out (CIP)	0604-37.00 Zimpher Creek Part 1-Covert Lane Rerouting	280,270	1	280,270	5,000
4999 - Transfers Out (CIP)	0610-70.00 Zimpher Creek Sewer Relocation Part 2-West End	145,437	1	145,437	-
4999 - Transfers Out (CIP)	0615-23.04 Sewer System Master Plan Update	147,214	1	147,214	157,000
4999 - Transfers Out (CIP)	0616-24.08 Wastewater System Replacement Program	378,743	1	378,743	-
4999 - Transfers Out (CIP)	1001-25.03 NEW: Morris Street Pump Station Repairs	250,000	1	250,000	25,000
<b>Total 4999 - Transfers Out</b>		<b>1,201,664</b>	<b>5</b>	<b>1,201,664</b>	<b>187,000</b>
4999 - Transfers Out (CIP)	From Fund 510 - Wastewater Ops	<b>Funding Sources</b>		533,080	
4999 - Transfers Out (CIP)	From Fund 512 - Wastewater Connection Fees			281,584	
<b>Total 4999 - Transfers Out</b>				<b>814,664</b>	
<b>5100 - Capital Outlay</b>					
5100 - Capital Outlay	Variable Frequency Drive (VFD's)	-	1	-	80,000
5100 - Capital Outlay	Skid Steer (split-3ways Str/Water/Sewer)	14,000	1	14,000	14,000
5100 - Capital Outlay	Backhoe Tractor-(split-3ways Str/Water/Sewer)	54,000	-	-	54,000
5100 - Capital Outlay	Vac Truck FY27 Apporval FY28 Purchase (split 3 Str/Water/Sewer)	50,000	1	50,000	-
5100 - Capital Outlay	SCADA System upgrades	40,000	1	40,000	-
<b>Total 5100 - Capital Outlay</b>		<b>68,000</b>	<b>2</b>	<b>104,000</b>	<b>148,000</b>
<b>Debt Service</b>					
Debt service - Principal	Infrastructure Lease	56,927	-	-	-
Debt service - Interest	Infrastructure Lease	2,235	-	-	-
Debt service - Principal	Energy Project Lease	97,127	1	97,127	97,127
Debt service - Interest	Energy Project Lease	22,761	1	22,761	22,761
<b>Total xxxx - Debt Service</b>		<b>179,050</b>	<b>2</b>	<b>119,888</b>	<b>119,888</b>



**SEWER CAPITAL FUND 511  
FINANCIAL REPORTING**

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
<b>OPERATING REVENUE</b>							
3999 - Transfers In from 510	32,551	187,000	187,000	40,000	533,080	346,080	185.1%
3999 - Transfers In from 512	-0	-0	-0	-0	281,584	281,584	0.0%
3730 - Connection Fees	240,805	-0	-0	-0	-0	-	0.0%
3300 - Interest Income	1,171	-0	-0	6,200	-0	-	0.0%
<b>TOTAL REVENUE</b>	<b>274,527</b>	<b>187,000</b>	<b>187,000</b>	<b>46,200</b>	<b>814,664</b>	<b>627,664</b>	<b>335.6%</b>
<b>OPERATING EXPENDITURE</b>							
Capital Projects	110,741	187,000	187,000	40,000	1,201,664	1,014,664	542.6%
Capital Projects		-	-			-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>110,741</b>	<b>187,000</b>	<b>187,000</b>	<b>40,000</b>	<b>1,201,664</b>	<b>1,014,664</b>	<b>542.6%</b>
<b>Net Surplus/(Deficit)</b>	163,786	-	-	6,200	(387,000)		
<b>Beginning Working Capital</b>	223,812	387,598	387,598	387,598	393,798		
<b>Ending Working Capital</b>	<b>387,598</b>	<b>387,598</b>	<b>387,598</b>	<b>393,798</b>	<b>6,798</b>		

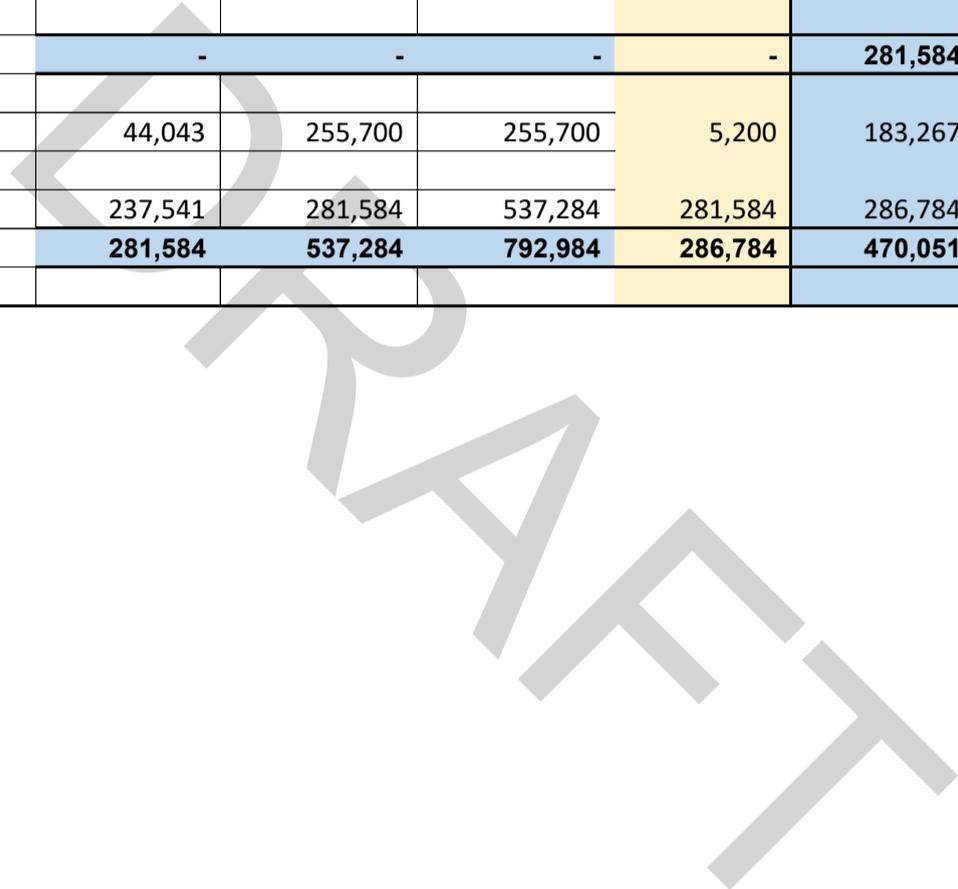
<b>Sewer Capital Fund 511</b>				
<b>Object Details</b>				
<b>Object</b>	<b>Worksheet Description</b>	<b>Worksheet Unit Price</b>	<b>Worksheet Quantity</b>	<b>Worksheet Total</b>
<b>Grand Total</b>		<b>1,201,664</b>	<b>5</b>	<b>1,201,664</b>
<b>Description</b>				
Capital Projects	0604-37.00 Zimpher Creek Part 1-Covert Lane Rerouting	280,270	1	280,270
Capital Projects	0610-70.00 Zimpher Creek Sewer Relocation Part 2-West End	145,437	1	145,437
Capital Projects	0615-23.04 Sewer System Master Plan Update	147,214	1	147,214
Capital Projects	0616-24.08 Wastewater System Replacement Program	378,743	1	378,743
Capital Projects	1001-25.03 NEW: Morris Street Pump Station Repairs	250,000	1	250,000
<b>Total - Capital Projects</b>		<b>1,201,664</b>	<b>5</b>	<b>1,201,664</b>

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**SEWER CONNECTION FEE FUND 512  
FINANCIAL REPORTING**

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
<b>OPERATING REVENUE</b>							
3300 - Interest Income	8,100	10,000	10,000	5,200	2,500	(7,500)	-75.0%
3730 - Connection Fee	35,943	245,700	245,700	-0	462,351	216,651	88.2%
3999 - Transfers In	-0	-0	-0	-0	-0	-	0.0%
<b>TOTAL REVENUE</b>	<b>44,043</b>	<b>255,700</b>	<b>255,700</b>	<b>5,200</b>	<b>464,851</b>	<b>209,151</b>	<b>81.8%</b>
<b>OPERATING EXPENDITURE</b>							
4999 - Transfer Out	-	-	-	-	281,584	281,584	0.0%
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>281,584</b>	<b>281,584</b>	<b>0.0%</b>
Net Surplus/(Deficit)	44,043	255,700	255,700	5,200	183,267		
Beginning Working Capital	237,541	281,584	537,284	281,584	286,784		
Beginning Working Capital	<b>281,584</b>	<b>537,284</b>	<b>792,984</b>	<b>286,784</b>	<b>470,051</b>		



<b>Sewer Connection Fee 512</b>				
<b>Object Details</b>				
<b>Object</b>	<b>Worksheet Description</b>	<b>Worksheet Unit Price</b>	<b>Worksheet Quantity</b>	<b>Worksheet Total</b>
<b>Grand Total</b>		<b>1,201,664</b>	<b>5</b>	<b>1,201,664</b>
<b>Description</b>				
Capital Projects	0604-37.00 Zimpher Creek Part 1-Covert Lane Rerouting	280,270	1	280,270
Capital Projects	0610-70.00 Zimpher Creek Sewer Relocation Part 2-West End	145,437	1	145,437
Capital Projects	0615-23.04 Sewer System Master Plan Update	147,214	1	147,214
Capital Projects	0616-24.08 Wastewater System Replacement Program	378,743	1	378,743
Capital Projects	1001-25.03 NEW: Morris Street Pump Station Repairs	250,000	1	250,000
<b>Total - Capital Projects</b>		<b>1,201,664</b>	<b>5</b>	<b>1,201,664</b>

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