



WATER OPERATING FUND - 500 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
OPERATING REVENUE							
Usage Charges - Single Family	1,782,411	1,764,321	1,764,321	1,764,321	1,834,894	70,573	4.0%
Usage Charges - Commerical	1,429,003	1,510,087	1,510,087	1,510,087	1,570,490	60,403	4.0%
Usage Charges - Water Tower	45,047	54,500	54,500	54,500	46,849	(7,651)	-14.0%
Interest Income	45,171	75,000	75,000	75,000	26,000	(49,000)	-65.3%
New Service Fee	10,200	10,000	9,600	9,600	10,000	-	0.0%
Penalties	22,067	20,000	21,375	21,375	22,000	2,000	9.4%
Miscellaneous Income	45,965	44,000	44,600	44,600	44,600	600	1.3%
TOTAL REVENUE	3,379,864	3,477,908	3,479,483	3,479,483	3,554,833	76,925	2.2%
OPERATING EXPENDITURE							
Salaries & Wages	359,327	370,268	384,513	384,513	415,682	45,414	12.3%
Benefits	282,390	244,830	233,946	233,946	280,928	36,098	14.7%
Contracted Services	159,241	492,750	319,470	322,220	365,250	(127,500)	-25.9%
Services & Supplies	195,954	244,000	219,990	228,490	253,100	9,100	3.7%
Conference & Training Expense	4,439	5,000	5,000	5,000	10,000	5,000	100.0%
Utilities	235,947	317,350	317,350	317,350	250,000	(67,350)	-21.2%
Allocated Insurance	81,510	104,755	104,755	104,755	129,275	24,520	23.4%
Capital Outlay	-	267,500	160,500	160,500	267,500	-	0.0%
Debt Service Payments	52,229	252,657	252,657	252,657	252,547	(110)	0.0%
Cost Allocation Plan	852,863	845,358	845,358	845,358	790,041	(55,317)	-6.5%
Transfers Out	50,230	115,000	115,000	415,100	375,966	260,966	226.9%
TOTAL EXPENDITURES	2,274,130	3,259,468	2,958,539	3,269,889	3,390,289	130,821	4.0%
Net Surplus/(Deficit)	1,105,734	218,440	520,944	209,594	164,544		
Beginning Working Capital	533,941	1,639,675	1,639,675	1,639,675	1,849,269		
Ending Working Capital	1,639,675	1,858,115	2,160,619	1,849,269	2,013,813		
RESERVE							
Policy Reserve Level (25%)	568,532	814,867	739,635	817,472	847,572		
Actual Reserve Level	72.1%	57.0%	73.0%	56.6%	59.4%		



Detail - Water Operation Fund - 500							
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
Salaries & Wages							
4010 - Salaries - Full Time	318,931	345,813	345,813	345,813	375,682	29,869	8.6%
4011 - Salaries - Part Time	-	-	-	-	-	-	0.0%
4012 - Overtime	21,733	24,500	24,500	24,500	25,000	500	2.0%
4013 - Standby/Shift	14,914	14,200	14,200	14,200	15,000	800	5.6%
4090 - Vacancy Savings	-	(14,245)	-	-	-	14,245	-100.0%
4023 - One Time Payment	7,650	-	-	-	-	-	0.0%
4990 - Staff-Time Projects Reimb	(3,900)	-	-	-	-	-	0.0%
Total Salaries & Wages	359,327	370,268	384,513	384,513	415,682	45,414	12.3%
Benefits							
4100 - Employee Benefits	(8,986)	-	-	-	-	-	0.0%
4102 - Uniform Allowance	2,550	-	3,200	3,200	3,203	3,203	0.0%
4105 - Medicare & Fica	5,318	5,014	5,014	5,014	5,447	433	8.6%
4110 - CalPERS Employer Rate	115,268	33,983	33,983	33,983	36,807	2,824	8.3%
4111 - CalPERS UAL Cost	60,746	73,475	71,025	71,025	93,375	19,900	27.1%
4130 - Health Insurance	94,970	115,634	104,000	104,000	125,878	10,244	8.9%
4150 - Dental Insurance	9,740	11,067	11,067	11,067	11,045	(22)	-0.2%
4151 - Vision Insurance	1,026	1,088	1,088	1,088	1,088	-	0.0%
4181 - Long Term Disability Insurance	999	2,982	2,982	2,982	2,386	(596)	-20.0%
4182 - Short Term Disability Insurance	414	497	497	497	539	42	8.5%
4183 - EAP (Employee Asst Prog)	103	280	280	280	350	70	25.0%
4184 - Life Insurance	242	810	810	810	810	-	0.0%
Total Benefits	282,390	244,830	233,946	233,946	280,928	36,098	14.7%
Contracted Services							
4210 - Professional Contract Services	140,875	474,750	295,470	295,470	337,750	(137,000)	-28.9%
4211 - Banking Fees	18,366	18,000	24,000	26,750	27,500	9,500	52.8%
Total Contracted Services	159,241	492,750	319,470	322,220	365,250	(127,500)	-25.9%
Services & Supplies							
4301 - Bad Debt Expense	2,110	5,000	2,500	1,000	1,000	(4,000)	-80.0%
4310 - Office Supplies	-	1,500	1,500	1,500	1,500	-	0.0%
4330 - Misc Supplies & Services	171,106	203,600	182,090	192,090	233,600	30,000	14.7%
4332 - Janitorial & Safety Supplies	-	1,200	1,200	1,200	1,500	300	25.0%
4340 - Postage & Printing	-	-	-	-	500	500	0.0%
4351 - Computer Equip (under \$10 K)	-	-	-	-	5,000	5,000	0.0%
4361 - Meter Replacement Program	5,992	7,500	7,500	7,500	-	(7,500)	-100.0%
4365 - Fire Hydrant Replacement Program	13,203	10,000	10,000	10,000	-	(10,000)	-100.0%
4366 - Backflow Prevention Program	222	5,200	5,200	5,200	-	(5,200)	-100.0%
4380 - Vehicle Maintenance	3,321	10,000	10,000	10,000	10,000	-	0.0%
Total Services & Supplies	195,954	244,000	219,990	228,490	253,100	9,100	3.7%
Conference & Training Expense							
4510 - Conference & Training	3,051	3,000	3,000	3,000	5,000	2,000	66.7%
4515 - Meetings & Travel	1,388	2,000	2,000	2,000	5,000	3,000	150.0%
Total Conference & Training Expense	4,439	5,000	5,000	5,000	10,000	5,000	100.0%
Utilities							
4710 - Utilities - Gas & Electric	230,402	310,000	310,000	310,000	250,000	(60,000)	-19.4%
4750 - Telecommunications	5,544	7,350	7,350	7,350	-	(7,350)	-100.0%
Total Utilities	235,947	317,350	317,350	317,350	250,000	(67,350)	-21.2%
Allocated Insurance Others							
4996 - Allocated Liability Insurance	53,266	71,485	71,485	71,485	95,860	24,375	34.1%
4997 - Allocated Wrkrs Comp Insurance	28,244	33,270	33,270	33,270	33,415	145	0.4%
4998 - Cost Allocation Plan (CAP)	852,863	845,358	845,358	845,358	790,041	(55,317)	-6.5%
4999 - Transfers Out	50,230	115,000	115,000	415,100	375,966	260,966	226.9%
5100 - Capital Outlay	-	267,500	160,500	160,500	267,500	-	0.0%
Total Allocated Insurance Others	984,603	1,332,613	1,225,613	1,525,713	1,562,782	230,169	17.3%
Debt Service							
6100 - Principal	-	198,633	198,633	198,633	209,295	10,662	5.4%
6200 - Interest	52,229	54,024	54,024	54,024	43,252	(10,772)	-19.9%
Total Debt Service	52,229	252,657	252,657	252,657	252,547	(110)	0.0%
TOTAL	2,274,130	3,259,468	2,958,539	3,269,889	3,390,289	130,821	4.0%

Water Fund - 500					
Object Details					
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total	2025-26 Adopted Budget
4210 - Professional Contract Services					
4210 - Professional Contract Services	Legal Cost	25,000	1	25,000	
4210 - Professional Contract Services	Asset Management Softwear Maintenance Contract	5,000	1	5,000	3,050
4210 - Professional Contract Services	Groundwater Sustainability Agency Participation Annual Fees (GSA)	57,330	1	57,330	57,330
4210 - Professional Contract Services	LSL Field Inventory Audit Compliance Reporting	35,000	1	35,000	35,000
4210 - Professional Contract Services	Portable Generator Service and Testing	2,520	1	2,520	2,520
4210 - Professional Contract Services	Reservoir Cathodic Protection Inspections	5,600	1	5,600	5,600
4210 - Professional Contract Services	Reservoir Cathodic Protection Repairs	4,500	1	4,500	4,500
4210 - Professional Contract Services	Reservoir Tree Maintenance and Replacement	20,000	1	20,000	8,000
4210 - Professional Contract Services	Well 4 Tree Removals per arborist safety report	50,000	0	-	50,000
4210 - Professional Contract Services	Solar Array Inspections, Maintenance and Replacement	3,500	1	3,500	3,500
4210 - Professional Contract Services	Water Facilities Repairs and Maintenance	15,500	1	15,500	15,500
4210 - Professional Contract Services	Water System Engineering Services	10,000	1	10,000	10,000
4210 - Professional Contract Services	Water System Leak Detection Surveys	4,500	1	4,500	4,500
4210 - Professional Contract Services	Well 7 Media Replacement (carryover)	102,000	0	-	102,000
4210 - Professional Contract Services	Water Well Level Monitoring	9,300	1	9,300	9,000
4210 - Professional Contract Services	Cross Connection Control Surveys	15,000	1	15,000	-
4210 - Professional Contract Services	Well House HVAC	15,000	2	30,000	-
4210 - Professional Contract Services	Valve Work & System Flushing	75,000	1	75,000	-
4210 - Professional Contract Services	EPA/WB Audit Compliance Items	20,000	1	20,000	-
Total 4210 - Professional Contract Services		474,750	18	337,750	310,500
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	1,350	1	1,350	1,350
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,350	1	1,350	1,350
4330 - Misc Supplies & Services	Consumer Confidence Annual Report Printing	1,000	1	1,000	750
4330 - Misc Supplies & Services	OSHA Safety Compliance Supplies	4,500	1	4,500	4,200
4330 - Misc Supplies & Services	State Water Resources Control Board Regulation Oversight	19,900	1	19,900	19,900
4330 - Misc Supplies & Services	Water System Infrastructure Maintenance and Repairs	50,000	1	50,000	42,900
4330 - Misc Supplies & Services	Water System Regulatory Water Quality Testing	102,000	1	102,000	101,640
4330 - Misc Supplies & Services	Task Inspections	15,000	3	45,000	-
4330 - Misc Supplies & Services	Utility Billing Mailout	8,500	1	8,500	10,000
Total 4330 - Misc Supplies & Services		203,600	11	233,600	182,090
4999 - Transfers out					
4999 - Transfers Out	0821-23.09 Water System Master Plan Update	-	1	-	115,000
4999 - Transfers Out	0822-24.06 Well 4 Replacement Project <i>*NEW*</i>	389,000	1	389,000	-
4999 - Transfers Out	0824-26.04 NEW: First Street Tank and Pleasant Hill Tanks Structural Upgrades Phase 1-Assessment <i>*NEW*</i>	154,350	1	154,350	-
4999 - Transfers Out	0825-26.05 NEW: Seismic Retrofit and Upgrades of First Street Tank and Pleasant Hill Tanks Phase 1-Study <i>*NEW*</i>	171,810	1	171,810	-
4999 - Transfers Out	0826-26.06 Automated Flow Meter at Corporation Yard Water Tower <i>*NEW*</i>	76,690	1	76,690	-
Total 4999 - Transfers Out		791,850	5	791,850	115,000
4999 - Transfers Out (CIP)	From Fund 510 - Water Ops			375,966	
4999 - Transfers Out (CIP)	From Fund 512 - Water Connection Fees			415,884	
Total 4999 - Transfers Out				791,850	
5100 - Capital Outlay					
5100 - Capital Outlay	Well 4 & 6 Pump Motor Variable Speed Drive Replacement	-	0	-	50,500
5100 - Capital Outlay	Well 8 Pump Motor Variable Speed Drive Replacement	25,500	1	25,500	
5100 - Capital Outlay	Well 6 Pump Motor Variable Speed Drive Replacement	15,000	1	15,000	
5100 - Capital Outlay	1/4 Ton Pickup truck-(split-3ways Str/Water/Sewer)	-	1	-	14,000
5100 - Capital Outlay	Well 6 & 8 Roof Repairs/ Replacement (carryover)	42,000	1	42,000	42,000
5100 - Capital Outlay	Well 4 Emergency Generator	50,000	1	50,000	
5100 - Capital Outlay	Skid Steer Tractor-(split-3ways Str/Water/Sewer)	15,000	1	15,000	
5100 - Capital Outlay	Vac Truck FY 27 Approval/FY28 Purchase-(split-3ways Str/Water/Sewer)	50,000	1	50,000	
5100 - Capital Outlay	Backhoe Tractor-(split-3ways Str/Water/Sewer)	-	1	-	54,000
5100 - Capital Outlay	SCADA System Upgrade	70,000	1	70,000	
Total 5100 - Capital Outlay		267,500	9	267,500	160,500
Debt Service					
Debt service - Principal	Infrastructure Lease	65,059	-	-	-
Debt service - Interest	Infrastructure Lease	2,555	-	-	-
Debt service - Principal	Well#7	62,049	1	70,293	62,049
Debt service - Interest	Well#7	22,016	1	13,661	22,016
Debt service - Principal	Energy Project Lease	136,584	1	139,002	136,584
Debt service - Interest	Energy Project Lease	32,008	1	29,591	32,008
Total xxxx - Debt Service		320,271	4	252,547	252,657



**WATER CAPITAL FUND - 501
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
OPERATING REVENUE							
Interest Income	-0	-0	-0	-0	-0	-	0.0%
Transfers In from 500	50,272	115,000	115,000	415,100	375,966	260,966	226.9%
Transfers In from 502	-0	-0	-0	-0	415,884	415,884	0.0%
TOTAL REVENUE	50,272	115,000	115,000	415,100	791,850	676,850	588.6%
OPERATING EXPENDITURE							
Capital Projects	221,143	115,000	115,000	415,100	791,850	676,850	588.6%
TOTAL EXPENDITURES	221,143	115,000	115,000	415,100	791,850	676,850	588.6%
Net Surplus/(Deficit)	(170,871)	-	-	-	-	-	-
Beginning Working Capital	184,801	13,930	13,930	13,930	13,930		
Ending Working Capital	13,930	13,930	13,930	13,930	13,930		

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Water Capital Fund - 501				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Capital Projects				
CIP Project	0821-23.09 Water System Master Plan Update	-	1	-
CIP Project	0822-24.06 Well 4 Replacement Project	389,000	1	389,000
CIP Project	0824-26.04 NEW: First Street Tank and Pleasant Hill Tanks Structural Upgrades Phase 1-Assessment	154,350	1	154,350
CIP Project	0825-26.05 NEW: Seismic Retrofit and Upgrades of First Street Tank and Pleasant Hill Tanks Phase 1-Study	171,810	1	171,810
CIP Project	0826-26.06 Automated Flow Meter at Corporation Yard Water Tower	76,690	1	76,690
Total - Capital Projects		791,850	6	\$ 791,850

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**WATER CONNECTION FEE FUND - 502
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
OPERATING REVENUE							
Connection Fee	107,150	413,840	413,840	259,059	128,900	(284,940)	-68.9%
Transfers In	44,787	-0	-0	-0	-0	-	0.0%
Interest Income	688	-0	-0	4,200	1,000	1,000	0.0%
TOTAL REVENUE	152,625	413,840	413,840	263,259	129,900	(283,940)	-68.6%
OPERATING EXPENDITURE							
Capital Projects	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	415,884	415,884	0.0%
						-	0.0%
TOTAL EXPENDITURES	-	-	-	-	415,884	415,884	0.0%
Net Surplus/(Deficit)	152,625	413,840	413,840	263,259	(285,984)		
Beginning Working Capital Balance	-	152,625	152,625	152,625	415,884		
Ending Working Capital	152,625	566,465	566,465	415,884	129,900		

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Water Connection Fee Fund - 502				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Capital Projects				
CIP Project	0821-23.09 Water System Master Plan Update	-	1	-
CIP Project	0822-24.06 Well 4 Replacement Project	389,000	1	389,000
CIP Project	0824-26.04 NEW: First Street Tank and Pleasant Hill Tanks Structural Upgrades Phase 1-Assessment	154,350	1	154,350
CIP Project	0825-26.05 NEW: Seismic Retrofit and Upgrades of First Street Tank and Pleasant Hill Tanks Phase 1-Study	171,810	1	171,810
CIP Project	0826-26.06 Automated Flow Meter at Corporation Yard Water Tower	76,690	1	76,690
Total - Capital Projects		791,850	6	791,850

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