



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
OPERATING REVENUE							
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%
TOTAL REVENUE	4,705,321	5,215,203	5,215,203	5,215,203	5,680,971	465,768	8.9%
OPERATING EXPENDITURE							
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	2,158,711	204,822	10.5%
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	82,740	13,835	20.1%
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	836,917	(114,048)	-12.0%
4999 - Transfers Out	32,551	187,000	187,000	187,000	533,080	346,080	185.1%
TOTAL EXPENDITURES	3,830,902	4,202,823	4,276,447	4,276,447	4,835,903	633,080	15.1%
Net Surplus/(Deficit)	874,419	1,012,380	938,756	938,756	845,068		
Beginning Working Capital	(160,210)	714,209	714,209	714,209	1,652,965		
Ending Working Capital	714,209	1,726,589	1,652,965	1,652,965	2,498,033		
RESERVE							
Policy Reserve Level (25%)	574,635	630,423	641,467	641,467	725,385		
Actual Reserve Level	18.6%	41.1%	38.7%	38.7%	51.7%		



**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
OPERATING EXPENDITURE							
Salaries & Wages							
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%
Total Salaries & Wages	310,272	325,142	337,382	337,382	364,753	39,611	12.2%
Benefits							
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%
Total Benefits	245,639	219,286	206,320	206,320	250,714	31,428	14.3%
Contracted Services							
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	2,158,711	204,822	10.5%
4211 - Banking Fees	18,366	19,300	22,150	22,150	27,500	8,200	42.5%
Total Contracted Services	2,149,631	2,083,439	2,086,289	2,086,289	2,335,611	252,172	12.1%
Bad Debt Expense							
4301 - Bad Debt Expense	2,486	5,000	2,500	2,500	1,400	(3,600)	-72.0%
Total Bad Debt Expense	2,486	5,000	2,500	2,500	1,400	(3,600)	-72.0%
Services & Supplies							
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%
Total Services & Supplies	71,961	91,000	89,500	89,500	110,300	19,300	21.2%
Special Programs							
4227 - Sewer Lateral Grant Program	(50,000)	-	-	-	-	-	0.0%
4360 - Conservation Rebate Program	-	1,000	-	-	5,000	4,000	400.0%
Total Special Programs	(50,000)	1,000	-	-	5,000	4,000	400.0%
Equipment (under \$10K)							
4351 - Computer Equip (under \$10 K)	-	-	-	-	-	-	0.0%
4370 - Equipment(under \$10K)	-	-	-	-	5,000	5,000	0.0%
Total Equipment (under \$10K)	-	-	-	-	5,000	5,000	0.0%
Vehicle Expense							
4380 - Vehicle Maintenance	4,822	10,000	7,000	7,000	7,000	(3,000)	-30.0%
Total Vehicle Expense	4,822	10,000	7,000	7,000	7,000	(3,000)	-30.0%
Conference & Training Expense							
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%
Total Conference & Training Expense	3,175	8,000	8,000	8,000	10,000	2,000	25.0%
Utilities							
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%
Total Utilities	67,586	63,198	63,198	63,198	67,500	4,302	6.8%



**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
Telecommunications							
4750 - Telecommunications	1,113	2,000	1,500	1,500	2,000	-	0.0%
Total Telecommunications	1,113	2,000	1,500	1,500	2,000	-	0.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	30,012	40,285	40,285	40,285	53,230	12,945	32.1%
4997 - Allocated Wrks Comp Insurance	27,053	28,620	28,620	28,620	29,510	890	3.1%
Total Allocated Insurance	57,066	68,905	68,905	68,905	82,740	13,835	20.1%
G & A Allocation							
4998 - G & A Allocation	908,934	950,965	950,965	950,965	836,917	(114,048)	-12.0%
Total G & A Allocation	908,934	950,965	950,965	950,965	836,917	(114,048)	-12.0%
Transfers Out							
4999 - Transfers Out	32,551	187,000	187,000	187,000	533,080	346,080	185.1%
Total Transfers Out	32,551	187,000	187,000	187,000	533,080	346,080	185.1%
Capital Outlay							
5100 - Capital Outlay	-	68,000	148,000	148,000	104,000	36,000	52.9%
Total Capital Outlay	-	68,000	148,000	148,000	104,000	36,000	52.9%
Debt Service Payments							
6100 - Principal	-	97,127	97,127	97,127	97,127	-	0.0%
6200 - Interest	25,668	22,761	22,761	22,761	22,761	-	0.0%
Total Debt Service Payments	25,668	119,888	119,888	119,888	119,888	-	0.0%
TOTAL	3,830,902	4,202,823	4,276,447	4,276,447	4,835,903	633,080	15.1%

Sewer Fund - 510					
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	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
Total 4210 - Professional Contract Services		149,400	14	149,400	104,350
4210 - Subregional Contract Services					
4210 - Professional Contract Services	Annual Treatment Plan - Subregional O&M	1,987,156	1	1,987,156	1,953,889
4210 - Professional Contract Services	Llano Trunk Phase 1 Repayment	124,936	1	124,936	-
4210 - Professional Contract Services	Llano Trunk Line Rehab - Project Reserve	46,619	1	46,619	-
Total 4210 - Subregional Contract Services		2,158,711	3	2,158,711	1,953,889
4330 - Misc Supplies & Services					
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
Total 4330 - Misc Supplies & Services		100,800	9	100,800	89,500
4999 - Transfers Out					
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
Total 4999 - Transfers Out		1,201,664	5	1,201,664	187,000
4999 - Transfers Out (CIP)	From Fund 510 - Wastewater Ops	Funding Sources		533,080	
4999 - Transfers Out (CIP)	From Fund 512 - Wastewater Connection Fees			281,584	
Total 4999 - Transfers Out				814,664	
5100 - Capital Outlay					
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	-
Total 5100 - Capital Outlay		68,000	2	104,000	148,000
Debt Service					
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
Total xxx - Debt Service		119,888	2	119,888	119,888



**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
OPERATING REVENUE							
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%
TOTAL REVENUE	274,527	187,000	187,000	46,200	814,664	627,664	335.6%
OPERATING EXPENDITURE							
Capital Projects	110,741	187,000	187,000	40,000	1,201,664	1,014,664	542.6%
Capital Projects		-	-			-	0.0%
TOTAL EXPENDITURES	110,741	187,000	187,000	40,000	1,201,664	1,014,664	542.6%
Net Surplus/(Deficit)	163,786	-	-	6,200	(387,000)		
Beginning Working Capital	223,812	387,598	387,598	387,598	393,798		
Ending Working Capital	387,598	387,598	387,598	393,798	6,798		

Sewer Capital Fund 511				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		1,201,664	5	1,201,664
Description				
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
Total - Capital Projects		1,201,664	5	1,201,664

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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
OPERATING REVENUE							
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%
TOTAL REVENUE	44,043	255,700	255,700	5,200	464,851	209,151	81.8%
OPERATING EXPENDITURE							
4999 - Transfer Out	-	-	-	-	281,584	281,584	0.0%
TOTAL EXPENDITURES	-	-	-	-	281,584	281,584	0.0%
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	281,584	537,284	792,984	286,784	470,051		

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Sewer Connection Fee 512				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		1,201,664	5	1,201,664
Description				
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
Total - Capital Projects		1,201,664	5	1,201,664

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