



## WATER OPERATING FUND FINANCIAL REPORTING

Description	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimated Actual	2024-25 Proposed Budget	\$ Inc/(Dec)	% Change
<b>OPERATING REVENUE</b>							
3600 - Usage Charges-Residential	2,198,807	2,300,000	2,300,000	2,300,000	3,189,700	889,700	38.7%
3300 - Interest Income	67,805	100,000	100,000	90,000	75,000	(25,000)	-25.0%
3601 - Construction Hydrant	200	-0	-0	-0	2,160	2,160	0.0%
3603 - Backflow Inspections	133	150	150	-0	650	500	333.3%
3604 - New Service Fee	16,457	8,500	8,500	8,500	36,600	28,100	330.6%
3605 - Water Meter Sales	1,845	2,000	2,000	200	8,600	6,600	330.0%
3606 - Penalties	7,667	3,500	3,500	17,000	15,000	11,500	328.6%
3607 - Other Charges	-0	-0	-0	500	2,145	2,145	0.0%
3804 - Insurance Claims	60,185	-0	-0	-0	-0	-	0.0%
3805 - Miscellaneous Income	43,364	500	500	43,000	43,000	42,500	8500.0%
<b>TOTAL REVENUE</b>	<b>2,396,463</b>	<b>2,414,650</b>	<b>2,414,650</b>	<b>2,459,200</b>	<b>3,372,855</b>	<b>958,205</b>	<b>39.7%</b>
<b>OPERATING EXPENDITURE</b>							
Salaries & Wages	286,807	334,837	334,837	329,937	357,977	23,140	-6.9%
Benefits	143,383	133,610	133,610	130,375	213,782	80,172	-60.0%
Contracted Services	275,989	390,475	390,475	369,500	255,820	(134,655)	34.5%
Services & Supplies	180,048	176,950	176,950	147,700	183,350	6,400	-3.6%
Special Programs	12,356	24,200	24,200	25,500	22,200	(2,000)	8.3%
Equipment (under \$10K)	2,055	3,000	3,000	-	-	(3,000)	100.0%
Vehicle Expense	-	6,000	6,000	11,000	10,000	4,000	-66.7%
Conference & Training Expense	2,329	7,200	7,200	5,000	5,000	(2,200)	30.6%
Utilities	196,877	296,300	296,300	215,000	247,250	(49,050)	16.6%
Telecommunications	5,237	8,000	8,000	7,000	7,350	(650)	8.1%
Bad Debt Expense	8,328	-	-	10,000	10,000	10,000	0.0%
Allocated Insurance	82,414	87,949	87,949	87,949	81,075	(6,874)	7.8%
Capital Outlay	31,760	46,500	46,500	46,500	27,750	(18,750)	40.3%
Debt Service Payments	351,271	357,298	357,298	380,704	318,656	(38,642)	10.8%
Cost Allocation Plan	1,199,387	1,363,096	1,363,096	1,294,700	852,863	(510,233)	37.4%
Transfers Out	373,129	633,000	633,000	530,000	120,000	(513,000)	-81.0%
<b>TOTAL EXPENDITURES</b>	<b>3,151,370</b>	<b>3,868,415</b>	<b>3,868,415</b>	<b>3,590,865</b>	<b>2,713,073</b>	<b>(1,155,342)</b>	<b>-29.9%</b>
Net Surplus/(Deficit)	<b>(754,907)</b>	<b>(1,453,765)</b>	<b>(1,453,765)</b>	<b>(1,131,665)</b>	<b>659,782</b>		
Beginning Working Capital Balance	1,980,762	1,225,855	1,225,855	1,225,855	94,190		
Ending Working Capital Balance	<b>1,225,855</b>	<b>(227,910)</b>	<b>(227,910)</b>	<b>94,190</b>	<b>753,972</b>		
<b>RESERVE</b>							
Policy Reserve Level (25%)	<b>787,842</b>	<b>967,104</b>	<b>967,104</b>	<b>897,716</b>	<b>678,268</b>		
Actual Reserve Level	<b>38.9%</b>	<b>-5.9%</b>	<b>-5.9%</b>	<b>2.6%</b>	<b>27.8%</b>		

Revised as of 6/20/24

WORKING DRAFT



Detail - Water Fund Budget Expenditures							
Description	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimated Actual	2024-25 Proposed Budget	\$ Inc/(Dec)	% Change
<b>Salaries &amp; Wages</b>							
4010 - Salaries - Full Time	244,384	291,737	291,737	291,737	327,277	35,540	10.9%
4011 - Salaries - Part Time	-	-	-	-	-	-	0.0%
4012 - Overtime	16,792	22,400	22,400	21,000	21,000	(1,400)	-6.7%
4013 - Standby/Shift	10,258	13,200	13,200	9,700	9,700	(3,500)	-36.1%
4017 - Salaries - COVID-19	2,373	-	-	-	-	-	0.0%
4023 - One Time Payment	13,000	7,500	7,500	7,500	-	(7,500)	0.0%
<b>Total Salaries &amp; Wages</b>	<b>286,807</b>	<b>334,837</b>	<b>334,837</b>	<b>329,937</b>	<b>357,977</b>	<b>23,140</b>	<b>6.5%</b>
<b>Benefits</b>							
4100 - Employee Benefits	293	-	-	-	-	-	0.0%
4101 - Health in Lieu	4,137	4,837	4,837	1,600	-	(4,837)	0.0%
4102 - Uniform Allowance	2,300	2,750	2,750	2,750	3,500	750	21.4%
4105 - Medicare & Fica	4,237	4,230	4,230	4,230	4,746	516	10.9%
4110 - CalPERS Employer Rate	78,156	61,283	61,283	61,283	83,374	22,091	26.5%
4130 - Health Insurance	44,680	49,079	49,079	49,079	106,027	56,948	53.7%
4150 - Dental Insurance	7,442	7,763	7,763	7,763	10,840	3,077	28.4%
4151 - Vision Insurance	811	855	855	855	1,136	281	24.7%
4181 - Long Term Disability Insurance	741	1,381	1,381	1,383	2,684	1,303	48.6%
4182 - Short Term Disability Insurance	298	388	388	388	431	43	10.0%
4183 - EAP (Employee Asst Prog)	85	315	315	315	315	-	0.0%
4184 - Life Insurance	202	729	729	729	729	-	0.0%
<b>Total Benefits</b>	<b>143,383</b>	<b>133,610</b>	<b>133,610</b>	<b>130,375</b>	<b>213,782</b>	<b>80,172</b>	<b>37.5%</b>
<b>Contracted Services</b>							
4210 - Professional Contract Services	264,116	390,475	390,475	357,000	243,320	(147,155)	-60.5%
4211 - Banking Fees	11,873	-	-	12,500	12,500	12,500	100.0%
<b>Total Contracted Services</b>	<b>275,989</b>	<b>390,475</b>	<b>390,475</b>	<b>369,500</b>	<b>255,820</b>	<b>(134,655)</b>	<b>-52.6%</b>
<b>Services &amp; Supplies</b>							
4301 - Bad Debt Expense	8,328	-	-	10,000	10,000	10,000	100.0%
4310 - Office Supplies	-	1,500	1,500	1,500	1,500	-	0.0%
4330 - Misc Supplies & Services	179,051	173,800	173,800	145,000	180,650	6,850	3.8%
4332 - Janitorial & Safety Supplies	998	1,400	1,400	1,200	1,200	(200)	-16.7%
4340 - Postage & Printing	-	250	250	-	-	(250)	0.0%
4351 - Computer Equip (under \$10 K)	-	3,000	3,000	-	-	(3,000)	0.0%
4361 - Meter Replacement Program	762	7,500	7,500	7,000	7,500	-	0.0%
4365 - Fire Hydrant Replacement Program	8,431	9,500	9,500	13,300	9,500	-	0.0%
4366 - Backflow Prevention Program	3,163	7,200	7,200	5,200	5,200	(2,000)	-38.5%
4370 - Equipment(under \$10K)	2,055	-	-	-	-	-	0.0%
4380 - Vehicle Maintenance	-	6,000	6,000	11,000	10,000	4,000	40.0%
<b>Total Services &amp; Supplies</b>	<b>202,786</b>	<b>210,150</b>	<b>210,150</b>	<b>194,200</b>	<b>225,550</b>	<b>15,400</b>	<b>6.8%</b>
<b>Conference &amp; Training Expense</b>							
4510 - Conference & Training	889	4,100	4,100	3,000	3,000	(1,100)	-36.7%
4515 - Meetings & Travel	1,441	3,100	3,100	2,000	2,000	(1,100)	-55.0%
<b>Total Conference &amp; Training Expense</b>	<b>2,329</b>	<b>7,200</b>	<b>7,200</b>	<b>5,000</b>	<b>5,000</b>	<b>(2,200)</b>	<b>-44.0%</b>
<b>Utilities</b>							
4710 - Utilities - Gas & Electric	196,877	296,300	296,300	215,000	247,250	(49,050)	-19.8%
4750 - Telecommunications	5,237	8,000	8,000	7,000	7,350	(650)	-8.8%
<b>Total Utilities</b>	<b>202,114</b>	<b>304,300</b>	<b>304,300</b>	<b>222,000</b>	<b>254,600</b>	<b>(49,700)</b>	<b>-19.5%</b>
<b>Allocated Insurance   Others</b>							
4996 - Allocated Liability Insurance	61,263	59,560	59,560	59,560	51,825	(7,735)	-14.9%
4997 - Allocated Wrkrs Comp Insurance	21,151	28,389	28,389	28,389	29,250	861	2.9%
4998- Cost Allocation Plan (CAP)	1,199,387	1,363,096	1,363,096	1,294,700	852,863	(510,233)	-59.8%
4999 - Transfers Out	373,129	633,000	633,000	551,000	120,000	(513,000)	-427.5%
5100 - Capital Outlay	31,760	46,500	46,500	46,500	27,750	(18,750)	-67.6%
<b>Total Allocated Insurance   Others</b>	<b>1,686,690</b>	<b>2,130,545</b>	<b>2,130,545</b>	<b>1,980,149</b>	<b>1,081,688</b>	<b>(1,048,857)</b>	<b>-97.0%</b>
<b>Debt Service</b>							
6100 - Principal	308,695	300,028	300,028	324,088	266,477	(33,551)	-12.6%
6200 - Interest	42,576	57,270	57,270	56,616	52,179	(5,091)	-9.8%
<b>Total Debt Service</b>	<b>351,271</b>	<b>357,298</b>	<b>357,298</b>	<b>380,704</b>	<b>318,656</b>	<b>(38,642)</b>	<b>-12.1%</b>
<b>TOTAL</b>	<b>3,151,370</b>	<b>3,868,415</b>	<b>3,868,415</b>	<b>3,611,865</b>	<b>2,713,073</b>	<b>(1,155,342)</b>	<b>-42.6%</b>

City of Sebastopol*				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
<b>Grand Total</b>		<b>451720</b>	<b>23</b>	<b>\$ 632,370</b>
<b>4210 - Professional Contract Services</b>				
4210 - Professional Contract Services	Asset Management Softwear Maintenance Contract	3,050	1	\$ 3,050
4210 - Professional Contract Services	Groundwater Sustainability Agency Participation Annual Fees (GSA)	57,330	1	\$ 57,330
4210 - Professional Contract Services	LSL Field Inventory Audit Compliance Reporting	35,000	1	\$ 35,000
4210 - Professional Contract Services	Portable Generator Service and Testing	2,520	1	\$ 2,520
4210 - Professional Contract Services	Reservoir Cathodic Protection Inspections	5,600	1	\$ 5,600
4210 - Professional Contract Services	Reservoir Cathodic Protection Repairs	4,500	1	\$ 4,500
4210 - Professional Contract Services	Reservoir Tree Maintenance and Replacement	8,000	1	\$ 8,000
4210 - Professional Contract Services	Solar Array Inspections, Maintenance and Replacement	3,500	1	\$ 3,500
4210 - Professional Contract Services	Water Facilities Repairs and Maintenance	15,500	1	\$ 15,500
4210 - Professional Contract Services	Water System Engineering Services	10,000	1	\$ 10,000
4210 - Professional Contract Services	Water System Leak Detection Surveys	4,500	1	\$ 4,500
4210 - Professional Contract Services	Water Well Level Monitoring	8,820	1	\$ 8,820
4210 - Professional Contract Services	Well 7 Filter Media Replacement	85,000	1	\$ 85,000
<b>Total 4210 - Professional Contract Services</b>		<b>243,320</b>	<b>13</b>	<b>\$ 243,320</b>
<b>4330 - Misc Supplies &amp; Services</b>				
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	1,300	1	\$ 1,300
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,300	1	\$ 1,300
4330 - Misc Supplies & Services	Consumer Confidence Annual Report Printing	750	1	\$ 750
4330 - Misc Supplies & Services	OSHA Safety Compliance Supplies	4,200	1	\$ 4,200
4330 - Misc Supplies & Services	State Water Resources Control Board Regulation Oversight	19,900	1	\$ 19,900
4330 - Misc Supplies & Services	Water System Infrastructure Maintenance and Repairs	42,900	1	\$ 42,900
4330 - Misc Supplies & Services	Water System Regulatory Water Quality Testing	96,800	1	\$ 96,800
4330 - Misc Supplies & Services	Utility Billing Mailout	13,500	1	\$ 13,500
<b>Total 4330 - Misc Supplies &amp; Services</b>		<b>180,650</b>	<b>8</b>	<b>\$ 180,650</b>
<b>5100 - Capital Outlay</b>				
5100 - Capital Outlay	Well 4 Pump Motor Variable Speed Drive Replacement	18,500	1	\$ 18,500
5100 - Capital Outlay	Well 7 CO2 Injection System Replacement	9,250	1	\$ 9,250
<b>Total 5100 - Capital Outlay</b>		<b>27,750</b>	<b>2</b>	<b>\$ 27,750</b>