



## WASTEWATER 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>							
3610 - Wastewater Service Charge	2,915,853	3,100,000	3,100,000	3,100,000	4,647,523	(1,547,523)	-49.9%
3300 - Interest Income	45,617	5,500	5,500	7,500	-0	5,500	100.0%
3606 - Penalties	8,545	2,500	2,500	15,000	2,500	-	0.0%
3804 - Insurance Claims	47,136	-0	-0	-0	8,729	(8,729)	0.0%
3805 - Miscellaneous Income	899	1,000	1,000	100	1,000	-	0.0%
3999 - Transfers In	-0	-0	-0	1,100,000	-0	-	0.0%
<b>TOTAL REVENUE</b>	<b>3,018,050</b>	<b>3,109,000</b>	<b>3,109,000</b>	<b>4,222,600</b>	<b>4,659,752</b>	<b>(1,550,752)</b>	<b>-49.9%</b>
<b>OPERATING EXPENDITURE</b>							
Salaries & Wages	259,143	290,287	290,287	287,727	306,893	16,606	-5.7%
Benefits	138,882	131,241	131,241	130,312	189,333	58,092	-44.3%
Contracted Services	121,014	248,475	248,475	137,500	105,550	(142,925)	57.5%
Subregional Cost	1,737,404	1,952,850	1,952,850	1,952,850	2,118,435	165,585	-8.5%
Services & Supplies	72,775	135,000	135,000	76,000	97,200	(37,800)	28.0%
Special Programs	419	1,000	1,000	-	1,000	-	0.0%
Equipment (under \$10K)	1,938	-	-	-	-	-	0.0%
Vehicle Expense	-	3,000	3,000	9,000	10,000	7,000	-233.3%
Conference & Training Expense	4,658	10,500	10,500	10,200	8,000	(2,500)	23.8%
Utilities	58,723	65,250	65,250	55,000	78,852	13,602	-20.8%
Telecommunications	1,954	3,500	3,500	2,400	2,500	(1,000)	28.6%
Bad Debt Expense	11,778	-	-	10,000	10,000	10,000	0.0%
Allocated Insurance	61,761	66,176	66,176	66,176	55,735	(10,441)	15.8%
Capital Outlay	32,205	46,500	46,500	46,500	-	(46,500)	100.0%
Debt Service Payments	179,117	203,434	203,434	178,655	178,656	(24,778)	12.2%
Cost Allocation Plan	990,306	1,113,046	1,113,046	1,063,767	908,934	(204,112)	18.3%
Transfers Out	112,641	606,000	606,000	542,000	32,000	(574,000)	94.7%
<b>TOTAL EXPENDITURES</b>	<b>3,784,720</b>	<b>4,876,260</b>	<b>4,876,260</b>	<b>4,568,087</b>	<b>4,103,088</b>	<b>(773,172)</b>	<b>-15.9%</b>
Net Surplus/(Deficit)	(766,670)	(1,767,260)	(1,767,260)	(345,487)	556,664		
Beginning Working Capital Balance	1,159,338	392,668	392,668	392,668	47,181		
Ending Working Capital Balance	<b>392,668</b>	<b>(1,374,592)</b>	<b>(1,374,592)</b>	<b>47,181</b>	<b>603,845</b>		
<b>RESERVE</b>							
Policy Reserve Level (25%)	946,180	1,219,065	1,219,065	1,142,022	1,025,772		
Actual Reserve Level	10.4%	-28.2%	-28.2%	1.0%	14.7%		



Detail - Wastewater 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	223,188	256,362	256,362	256,362	280,793	24,431	9.5%
4012 - Overtime	13,548	16,800	16,800	15,540	16,300	(500)	-3.0%
4013 - Standby/Shift	8,758	10,800	10,800	9,500	9,800	(1,000)	-9.3%
4017 - Salaries - COVID-19	1,999	-	-	-	-	-	0.0%
4023 - One Time Payment	11,650	6,325	6,325	6,325	-	(6,325)	-100.0%
<b>Total Salaries &amp; Wages</b>	<b>259,143</b>	<b>290,287</b>	<b>290,287</b>	<b>287,727</b>	<b>306,893</b>	<b>16,606</b>	<b>5.7%</b>
<b>Benefits</b>							
4100 - Employee Benefits	439	-	-	-	-	-	0.0%
4101 - Health in Lieu	2,846	3,204	3,204	2,276	-	(3,204)	-100.0%
4102 - Uniform Allowance	2,030	2,280	2,280	2,280	3,050	770	33.8%
4105 - Medicare & Fica	3,824	3,717	3,717	3,717	4,071	354	9.5%
4110 - CalPERS Employer Rate	77,061	62,675	62,675	62,675	76,024	13,349	21.3%
4130 - Health Insurance	44,094	49,079	49,079	49,079	91,736	42,657	86.9%
4150 - Dental Insurance	6,663	6,908	6,908	6,908	9,373	2,465	35.7%
4151 - Vision Insurance	727	761	761	761	977	216	28.4%
4181 - Long Term Disability Insurance	672	1,228	1,228	1,228	2,684	1,456	118.6%
4182 - Short Term Disability Insurance	268	344	344	344	374	30	8.8%
4183 - EAP (Employee Asst Prog)	76	315	315	315	315	-	0.0%
4184 - Life Insurance	182	729	729	729	729	-	0.0%
<b>Total Benefits</b>	<b>138,882</b>	<b>131,241</b>	<b>131,241</b>	<b>130,312</b>	<b>189,333</b>	<b>58,092</b>	<b>44.3%</b>
<b>Contracted Services</b>							
4210 - Professional Contract Services	109,141	248,475	248,475	125,000	105,550	(142,925)	-57.5%
4210 - Subregional Cost	1,737,404	1,952,850	1,952,850	1,952,850	2,118,435	165,585	8.5%
4211 - Banking Fees	11,873	-	-	12,500	12,500	12,500	0.0%
<b>Total Contracted Services</b>	<b>1,858,418</b>	<b>2,201,325</b>	<b>2,201,325</b>	<b>2,090,350</b>	<b>2,236,485</b>	<b>35,160</b>	<b>1.6%</b>
<b>Services &amp; Supplies</b>							
4301 - Bad Debt Expense	11,778	-	-	10,000	10,000	10,000	0.0%
4330 - Misc Supplies & Services	70,780	132,200	132,200	74,500	83,200	(49,000)	-37.1%
4332 - Janitorial & Safety Supplies	1,995	2,800	2,800	1,500	1,500	(1,300)	-46.4%
4360 - Conservation Rebate Program	419	1,000	1,000	-	1,000	-	0.0%
4370 - Equipment(under \$10K)	1,938	-	-	-	-	-	0.0%
4380 - Vehicle Maintenance	-	3,000	3,000	9,000	10,000	7,000	233.3%
<b>Total Services &amp; Supplies</b>	<b>86,910</b>	<b>139,000</b>	<b>139,000</b>	<b>95,000</b>	<b>105,700</b>	<b>(33,300)</b>	<b>-24.0%</b>
<b>Conference &amp; Training Expense</b>							
4510 - Conference & Training	3,630	4,000	4,000	6,200	5,000	1,000	25.0%
4515 - Meetings & Travel	1,028	6,500	6,500	4,000	3,000	(3,500)	-53.8%
<b>Total Conference &amp; Training Expense</b>	<b>4,658</b>	<b>10,500</b>	<b>10,500</b>	<b>10,200</b>	<b>8,000</b>	<b>(2,500)</b>	<b>-23.8%</b>
<b>Utilities</b>							
4710 - Utilities - Gas & Electric	51,583	57,750	57,750	47,500	66,412	8,662	15.0%
4711 - Utilities - City Bill	7,140	7,500	7,500	7,500	12,440	4,940	65.9%
4750 - Telecommunications	1,954	3,500	3,500	2,400	2,500	(1,000)	-28.6%
<b>Total Utilities</b>	<b>60,678</b>	<b>68,750</b>	<b>68,750</b>	<b>57,400</b>	<b>81,352</b>	<b>12,602</b>	<b>18.3%</b>
<b>Allocated Insurance   Others</b>							
4996 - Allocated Liability Insurance	42,391	41,230	41,230	41,230	29,200	(12,030)	-29.2%
4997 - Allocated Wrkrs Comp Insurance	19,370	24,946	24,946	24,946	26,535	1,589	6.4%
4998 - Cost Allocation Plan	430,734	1,113,046	1,113,046	1,063,767	908,934	(204,112)	-18.3%
4999 - Transfers Out	672,213	606,000	606,000	542,000	32,000	(574,000)	-94.7%
5100 - Capital Outlay	32,205	46,500	46,500	46,500	-	(46,500)	-100.0%
<b>Total Allocated Insurance   Others</b>	<b>1,196,914</b>	<b>1,831,722</b>	<b>1,831,722</b>	<b>1,718,443</b>	<b>996,669</b>	<b>(835,053)</b>	<b>-45.6%</b>
<b>Debt Service</b>							
6100 - Principal	162,127	165,068	165,068	150,800	153,089	(11,979)	-7.3%
6200 - Interest	16,990	38,366	38,366	27,855	25,567	(12,799)	-33.4%
<b>Total Debt Service</b>	<b>179,117</b>	<b>203,434</b>	<b>203,434</b>	<b>178,655</b>	<b>178,656</b>	<b>(24,778)</b>	<b>-12.2%</b>
<b>TOTAL DEPARTMENT</b>	<b>3,784,720</b>	<b>4,876,260</b>	<b>4,876,260</b>	<b>4,568,087</b>	<b>4,103,088</b>	<b>(773,172)</b>	<b>-15.9%</b>

City of Sebastopol*				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
<b>Grand Total</b>		<b>188,750</b>	<b>22</b>	<b>\$ 188,750</b>
<b>4210 - Professional Contract Services</b>				
4210 - Professional Contract Services	Asset Management Software Maintenance Contract	3,050	1	\$ 3,050
4210 - Professional Contract Services	Electrical Performance Annual Testing	9,100	1	\$ 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	6,300	1	\$ 6,300
4210 - Professional Contract Services	Sanitary Sewer System Engineering Services	10,000	1	\$ 10,000
4210 - Professional Contract Services	Sewer Facility Repairs and Maintenance	12,800	1	\$ 12,800
4210 - Professional Contract Services	Sewer Pump Annual Performance Testing	3,900	1	\$ 3,900
4210 - Professional Contract Services	Sewer Pump Maintenance and Repairs	10,500	1	\$ 10,500
4210 - Professional Contract Services	Sewer Pump station Inlet Gate Service and Repairs	6,000	1	\$ 6,000
4210 - Professional Contract Services	Sewer Solids Grinder Service and Repairs	6,000	1	\$ 6,000
4210 - Professional Contract Services	Sewer System Infrastructure Repairs	20,000	1	\$ 20,000
4210 - Professional Contract Services	Solar Array Maintenance Repairs and Testing	4,800	1	\$ 4,800
4210 - Professional Contract Services	Supervisory Control and Data Acquisition Annual Alarm Testing	7,200	1	\$ 7,200
<b>Total 4210 - Professional Contract Services</b>		<b>105,550</b>	<b>13</b>	<b>\$ 105,550</b>
<b>4330 - Misc Supplies &amp; Services</b>				
4330 - Misc Supplies & Services	Bay Area Air Quality Facility Permitting	3,700	1	\$ 3,700
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	1,400	1	\$ 1,400
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,300	1	\$ 1,300
4330 - Misc Supplies & Services	Clean and Televiser Sewer System	23,500	1	\$ 23,500
4330 - Misc Supplies & Services	OSHA Safety Compliance Equipment	4,100	1	\$ 4,100
4330 - Misc Supplies & Services	Sewer Main Infrastructure Replacement and Repairs	15,500	1	\$ 15,500
4330 - Misc Supplies & Services	Sewer Pump Station Maintenance and Repairs	15,500	1	\$ 15,500
4330 - Misc Supplies & Services	Sewer Utility Maintenance Hole Remote Alarm monitoring	4,700	1	\$ 4,700
4330 - Misc Supplies & Services	Utility Billing Printing	13,500	1	\$ 13,500
<b>Total 4330 - Misc Supplies &amp; Services</b>		<b>83,200</b>	<b>9</b>	<b>\$ 83,200</b>
<b>5100 - Capital Outlay</b>				
5100 - Capital Outlay		0	0	0
<b>Total 5100 - Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>