

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent	
General					
Sewer Use Charges					
10-310-4110	SSC Special Assessment-Current	.00	21,168,400.00	.00	1st Installment on December 15
10-310-4115	Sewer Service Chrg Direct Bill	.00	1,235,000.00	.00	
10-310-4120	Sewer Service Charge PY	.00	24,420.00	.00	
10-310-4130	SSC LISRAP 10% Discount	.00	25,000.00-	.00	
10-310-4135	SSC LISRAP 10% Discount PY	1,080.00-	.00	.00	
Total Sewer Use Charges:		1,080.00-	22,402,820.00	.00	
Permits/Fees					
10-330-4310	Permits and Inspection Fees	21,258.00	48,500.00	43.83	
10-330-4313	Application Fees	2,250.00	8,800.00	25.57	
10-330-4315	PSL Fee	.00	100.00	.00	
Total Permits/Fees:		23,508.00	57,400.00	40.95	
Property Taxes					
10-340-4405	Property Tax - Current Secured	.00	1,295,800.00	.00	1st Installment on December 15
10-340-4410	Property Tax - Current Unsecur	.00	23,000.00	.00	
10-340-4415	Prior Secured Redemption	323.86	400.00	80.97	
10-340-4420	Prior Unsecured	.00	1,600.00	.00	
10-340-4427	Supp. Assmnts - Prop Tax Curr	.00	20,000.00	.00	
10-340-4428	Supp. Assmnts - Redemption	.00	1,200.00	.00	
10-340-4440	ERAF	.00	506,400.00	.00	
10-340-4441	ERAF Prior Year	.00	66,500.00	.00	
Total Property Taxes:		323.86	1,914,900.00	.02	
Franchise Fees					
10-350-4510	Franchise Revenue	53,993.03	191,700.00	28.17	
Total Franchise Fees:		53,993.03	191,700.00	28.17	
Intergovernmental					
10-360-4610	Federal and State Grants	.00	250,000.00	.00	
10-360-4620	HOPTR	.00	4,300.00	.00	
Total Intergovernmental:		.00	254,300.00	.00	
Investment Income					
10-370-4710	Bank Interest - Operations	26,656.98	156,000.00	17.09	
10-370-4711	Interest - LAIF	.00	59,300.00	.00	\$4,322 received on 10/15 for period ending 9/30/25
10-370-4713	Interest on Bond Funds	.00	9.00	.00	
10-370-4714	Interest on IBank ISRF	.00	6,800.00	.00	
10-370-4715	Interest on Reserves CD x6073	396.20	1,400.00	28.30	
10-370-4716	Interest - CAMP	198,421.29	230,200.00	86.20	
10-370-4717	Interest - CLASS	4,280.09	138,000.00	3.10	
10-370-4718	Interest on UMB BAPCC Escrow	7,312.11	.00	.00	Newly added Solar BESS Loan Escrow
Total Investment Income:		237,066.67	591,709.00	40.06	
Other Nonoperating					

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent
10-380-4881	PSL Contra (Princ & Interest)	.00	1,000.00	.00
10-380-4882	PSL Levy Principal	1,259.57	86,900.00	1.45
10-380-4885	Miscellaneous Income	3,900.00	34,800.00	11.21
10-380-4887	PSL Direct Pay Off	.00	1,400.00	.00
10-380-4888	PSL Investment Interest	.00	9,800.00	.00
10-380-4889	PSL Levy Interest	.00	4,600.00	.00
10-380-4890	Donations (received)	.00	2,500.00	.00
10-380-4897	Reimbursement of Paid Expense	2,225,178.95	.00	.00
10-380-4899	Passthru Reimbursmnt (Revenue)	3,112.00	73,500.00	4.23

Total Other Nonoperating: 2,233,450.52 214,500.00 1,041.24

Transfers In

10-390-4910	Transfer - I Bank Loan	.00	567,760.00	.00
10-390-4911	Loan for Solar and BESS	.00	6,100,000.00	.00
10-390-4912	Loan for Lab Multipurpose Bldg	.00	10,000,000.00	.00
10-390-4913	Loan for John Duckett PS TL TS	.00	4,500,000.00	.00
10-390-4914	Loan for Corp Yard Constructio	.00	5,000,000.00	.00

\$6.1 M held in escrow account

Total Transfers In: .00 26,167,760.00 .00

Administration

10-400-5000	Regular Staff Salaries	209,231.73	1,147,500.00	18.23
10-400-5010	Overtime	1,699.86	10,800.00	15.74
10-400-5020	Doubletime	221.05	1,200.00	18.42
10-400-5060	Auto Allowance	1,054.50	5,800.00	18.18
10-400-5075	Certification Stipends	2,076.90	24,800.00	8.37
10-400-5077	Longevity Pay	2,855.84	10,800.00	26.44
10-400-5090	Vacation/Sick Accrual	.00	26,100.00	.00
10-400-5110	Health Insurance-Actives	25,516.76	159,100.00	16.04
10-400-5111	Health Insurance-Retirees	12,408.84	55,500.00	22.36
10-400-5112	Health Insurance-Admin Fee	111.86	1,400.00	7.99
10-400-5117	Dental Insurance	3,842.18	24,000.00	16.01
10-400-5119	Vision Services	209.75	5,100.00	4.11
10-400-5120	PERS-Normal Contributions	9,369.71	84,500.00	11.09
10-400-5130	Social Security Expense	12,439.04	68,300.00	18.21
10-400-5140	Workers Comp Insurance	85,512.00	98,000.00	87.26
10-400-5150	Group Life Insurance	1,777.35	7,200.00	24.69
10-400-5160	Long Term Disability	2,095.41	7,800.00	26.86
10-400-5170	Wellness Reimbursement Program	418.58	2,700.00	15.50
10-400-5180	Employer Match 457	.00	37,200.00	.00
10-400-5211	General Operating Supplies	.00	1,000.00	.00
10-400-5221	Office Supplies & Expense	7,655.46	21,000.00	36.45
10-400-5223	Meeting Supplies & Expense	540.50	7,400.00	7.30
10-400-5224	Damage Claims	.00	500.00	.00
10-400-5229	Employee Recognition	674.70	2,700.00	24.99
10-400-5230	District Wellness Equip & Supp	.00	400.00	.00
10-400-5233	Vehicle Gas Admin	.00	500.00	.00
10-400-5243	Misc Safety Expense	881.64	2,600.00	33.91
10-400-5303	Payroll Processing Fees	4,794.38	25,100.00	19.10
10-400-5310	Vehicle Parts & Repairs	80.00	1,000.00	8.00
10-400-5315	Equipment Maintenance	.00	400.00	.00
10-400-5317	Equipment Repair	.00	600.00	.00

7/1/25 to 7/1/26 period paid in full

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent	
10-400-5319	Capital Repair / Replacement	.00	1,000.00	.00	
10-400-5331	Personnel & HR Services	3,064.40	24,800.00	12.36	
10-400-5333	Janitorial	3,800.56	23,200.00	16.38	
10-400-5335	Labor Relations	.00	10,000.00	.00	
10-400-5337	General	11,617.47	14,100.00	82.39	LAFCO Allocation Costs for FY 25/26
10-400-5339	Other Outside Services	25.00	1,400.00	1.79	
10-400-5342	Other Consultants	.00	134,600.00	.00	
10-400-5344	Pass-thru Expert Witness Fees	25,060.00	25,000.00	100.24	Litigation legal expense
10-400-5347	Public Education	12,052.30	47,500.00	25.37	
10-400-5351	Legal	68,703.25	278,000.00	24.71	
10-400-5352	Legal MPFA	.00	150.00	.00	
10-400-5353	Audit	.00	22,600.00	.00	
10-400-5355	Financial Services	29,151.45	117,500.00	24.81	
10-400-5361	Consulting IT Services	2,985.00	14,300.00	20.87	
10-400-5362	Incidental Software	8,375.94	61,100.00	13.71	
10-400-5363	Multi-year SaaS Software Subsc	.00	300.00	.00	
10-400-5411	Insurance - Gen Liab Property	202,691.61	420,300.00	48.23	Property Ins paid, liability pending in Dec
10-400-5421	Internet Services	1,456.37	7,700.00	18.91	
10-400-5423	Telephone and Cell Services	3,273.93	7,900.00	41.44	
10-400-5431	Bank Charges	.00	2,300.00	.00	
10-400-5433	Publications & Legal Ads	1,539.55	2,600.00	59.21	
10-400-5439	Donations to non-profits	10,000.00	10,000.00	100.00	STRAW with \$5K pending NBWA sponsorship
10-400-5451	Rents & Leases - Office & Equi	32,059.06	140,900.00	22.75	
10-400-5453	Taxes Other	.00	700.00	.00	
10-400-5455	Permits and Fees	27.50	1,000.00	2.75	
10-400-5457	User Chg / Collection Fee Exp.	.00	15,500.00	.00	
10-400-5461	Memberships	7,891.48	47,400.00	16.65	
10-400-5465	Conferences	703.00	12,500.00	5.62	
10-400-5467	Mileage & Travel	3,733.51	9,800.00	38.10	
10-400-5469	Employee Education & Training	.00	5,400.00	.00	
10-400-5496	Fidelity Bond	1,283.00	1,400.00	91.64	
10-400-5999	Miscellaneous expense	9,402.43	37,900.00	24.81	
Total Administration:		824,364.85	3,339,850.00	24.68	
Engineering					
10-420-5000	Regular Staff Salaries	104,703.79	564,800.00	18.54	
10-420-5060	Auto Allowance	1,054.50	5,300.00	19.90	
10-420-5075	Certification Stipends	415.38	10,700.00	3.88	
10-420-5077	Longevity Pay	5,663.19	34,700.00	16.32	
10-420-5090	Vacation/Sick Accrual	.00	24,100.00	.00	
10-420-5110	Health Insurance-Actives	9,570.94	69,000.00	13.87	
10-420-5117	Dental Insurance	161.00	12,000.00	1.34	
10-420-5119	Vision Services	93.90	700.00	13.41	
10-420-5120	PERS-Normal Contributions	8,438.03	57,800.00	14.60	
10-420-5130	Social Security Expense	5,002.56	35,400.00	14.13	
10-420-5150	Group Life Insurance	359.55	1,500.00	23.97	
10-420-5160	Long Term Disability	1,110.36	4,600.00	24.14	
10-420-5170	Wellness Reimbursement Program	500.00	1,700.00	29.41	
10-420-5221	Office Supplies & Expense	.00	2,000.00	.00	
10-420-5243	Misc Safety Expense	.00	400.00	.00	
10-420-5301	Contract Personnel	.00	60,000.00	.00	
10-420-5342	Other Consultants	.00	80,200.00	.00	

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent	
10-420-5344	Passthru (Receivable Expense)	3,112.00	1,000.00	311.20	Sanbell inspections for private property
10-420-5361	Consulting IT Services	802.50	1,100.00	72.95	
10-420-5362	Incidental Software	307.76	2,200.00	13.99	
10-420-5415	General Small Projects	.00	18,200.00	.00	
10-420-5417	Feasibility Studies	24,984.15	225,000.00	11.10	
10-420-5423	Telephone and Cell Services	418.34	2,200.00	19.02	
10-420-5433	Publications & Legal Ads	2,690.38	8,500.00	31.65	
10-420-5455	Permits and Fees	.00	3,800.00	.00	
10-420-5461	Memberships	.00	700.00	.00	
10-420-5465	Conferences	.00	2,500.00	.00	
10-420-5469	Employee Education & Training	775.00	5,000.00	15.50	
	Total Engineering:	170,163.33	1,235,100.00	13.78	
Board of Directors					
10-440-5050	Director's Compensation	12,382.30	77,600.00	15.96	
10-440-5115	Directors Health Benefits	2,682.00	10,900.00	24.61	
10-440-5130	Social Security Expense	947.24	4,700.00	20.15	
10-440-5221	Office Supplies & Expense	.00	8,300.00	.00	
10-440-5223	Meeting Supplies & Expense	822.22	8,100.00	10.15	
10-440-5331	Personnel & HR Services	.00	10,000.00	.00	
10-440-5342	Other Consultants	.00	5,000.00	.00	
10-440-5423	Telephone and Cell Services	20.02	400.00	5.01	
10-440-5461	Memberships	.00	1,000.00	.00	
10-440-5465	Conferences	290.00	9,700.00	2.99	Canceled conference registration credit
10-440-5467	Mileage & Travel	1,723.76	31,000.00	5.56	
10-440-5469	Board Education & Training	140.00	2,500.00	5.60	
10-440-5999	Miscellaneous expense	.00	7,500.00	.00	
	Total Board of Directors:	18,427.54	176,700.00	10.43	
Collection System					
10-460-5000	Regular Staff Salaries	181,751.13	923,200.00	19.69	
10-460-5010	Overtime	8,979.54	24,800.00	36.21	
10-460-5020	Doubletime	2,491.74	11,600.00	21.48	
10-460-5030	Stand By	13,129.79	59,100.00	22.22	
10-460-5073	Emergency Response Stipend	5,307.60	27,900.00	19.02	
10-460-5075	Certification Stipends	9,138.36	32,400.00	28.20	
10-460-5077	Longevity Pay	10,684.15	49,100.00	21.76	
10-460-5090	Vacation/Sick Accrual	.00	25,500.00	.00	
10-460-5110	Health Insurance-Actives	29,049.95	162,700.00	17.85	
10-460-5111	Health Insurance-Retirees	871.24	3,700.00	23.55	
10-460-5117	Dental Insurance	3,226.13	28,000.00	11.52	
10-460-5119	Vision Services	258.65	1,600.00	16.17	
10-460-5120	PERS-Normal Contributions	18,919.16	123,900.00	15.27	
10-460-5130	Social Security Expense	16,784.68	77,600.00	21.63	
10-460-5150	Group Life Insurance	499.95	2,000.00	25.00	
10-460-5160	Long Term Disability	2,379.35	9,000.00	26.44	
10-460-5170	Wellness Reimbursement Program	500.00	2,000.00	25.00	
10-460-5211	General Operating Supplies	26.86	200.00	13.43	
10-460-5221	Office Supplies & Expense	826.16	2,200.00	37.55	
10-460-5222	Small Tools	2,037.52	2,500.00	81.50	
10-460-5231	Diesel Collections	6,262.33	20,900.00	29.96	

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent	
10-460-5233	Vehicle Gas Collections	3,847.19	16,200.00	23.75	
10-460-5234	Vehicle Natural Gas	.00	900.00	.00	
10-460-5235	Oil (vehicle and drum product)	.00	100.00	.00	
10-460-5241	Safety Contractor Services	10,231.80	62,500.00	16.37	
10-460-5243	Misc Safety Expense	7,670.55	12,500.00	61.36	Safety Plus annual FY 26 Fee
10-460-5310	Vehicle Parts & Repairs	6,205.34	45,900.00	13.52	
10-460-5311	Building Maintenance	3.53	10,100.00	.03	
10-460-5312	Grounds Maintenance	2,600.95	9,500.00	27.38	
10-460-5313	Power Generation Maint.& Rep	450.00	.00	.00	
10-460-5315	Equipment Maintenance	6,032.79	37,400.00	16.13	
10-460-5317	Equipment Repair	49.38	20,000.00	.25	
10-460-5319	Capital Repair / Replacement	501.27	2,000.00	25.06	
10-460-5334	Uniform Maintenance	4,159.45	16,300.00	25.52	
10-460-5337	General	.00	1,200.00	.00	
10-460-5339	Other Outside Services	1,587.92	9,000.00	17.64	
10-460-5341	Environmental	2,480.00	.00	.00	
10-460-5342	Other Consultants	.00	1,500.00	.00	
10-460-5361	Consulting IT Services	350.00	6,800.00	5.15	
10-460-5362	Incidental Software	551.24	20,800.00	2.65	
10-460-5363	Subscription Software SaaS	.00	43,800.00	.00	
10-460-5423	Telephone and Cell Services	1,004.54	8,000.00	12.56	
10-460-5441	Lateral Rehab Assistance Prog	.00	134,000.00	.00	One \$12K application pending
10-460-5455	Permits and Fees	1,045.14	8,800.00	11.88	
10-460-5461	Memberships	6,492.76	8,900.00	72.95	USA North & NBWA
10-460-5465	Conferences	.00	1,000.00	.00	
10-460-5467	Mileage & Travel	.00	3,000.00	.00	
10-460-5469	Employee Education & Training	.00	1,200.00	.00	
Total Collection System:		368,388.14	2,071,300.00	17.79	
Maintenance					
10-480-5000	Regular Staff Salaries	125,155.34	607,400.00	20.61	
10-480-5010	Overtime	531.65	3,100.00	17.15	
10-480-5020	Doubletime	.00	800.00	.00	
10-480-5030	Stand By	.00	2,200.00	.00	
10-480-5073	Emergency Response Stipend	.00	3,900.00	.00	
10-480-5075	Certification Stipends	5,597.25	32,400.00	17.28	
10-480-5077	Longevity Pay	1,660.11	8,600.00	19.30	
10-480-5090	Vacation/Sick Accrual	.00	10,000.00	.00	
10-480-5110	Health Insurance-Actives	10,350.18	74,100.00	13.97	
10-480-5117	Dental Insurance	924.48	20,000.00	4.62	
10-480-5119	Vision Services	172.80	700.00	24.69	
10-480-5120	PERS-Normal Contributions	1,387.40	28,300.00	4.90	
10-480-5130	Social Security Expense	10,048.37	60,100.00	16.72	
10-480-5150	Group Life Insurance	253.62	900.00	28.18	
10-480-5160	Long Term Disability	1,144.60	2,400.00	47.69	
10-480-5170	Wellness Reimbursement Program	841.40	1,700.00	49.49	
10-480-5211	General Operating Supplies	.00	600.00	.00	
10-480-5221	Office Supplies & Expense	2,619.35	1,500.00	174.62	Evaporative cooler and chairs
10-480-5222	Small Tools	2,745.36	35,300.00	7.78	
10-480-5232	Propane	51.02	300.00	17.01	
10-480-5235	Oil (vehicle and drum product)	.00	500.00	.00	
10-480-5243	Misc Safety Expense	199.08	10,000.00	1.99	

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10-480-5310	Vehicle Parts & Repairs	147.60	13,400.00	1.10	
10-480-5311	Building Maintenance	2,801.93	15,300.00	18.31	
10-480-5312	Grounds Maintenance	324.00	13,700.00	2.36	
10-480-5313	Power Generation Maint.& Rep	14,401.31	1,300.00	1,107.79	Unison media changeout
10-480-5315	Equipment Maintenance	13,816.55	70,200.00	19.68	
10-480-5317	Equipment Repair	5,375.38	49,800.00	10.79	
10-480-5318	BioWheel Maint & Repair	29,204.25	16,100.00	181.39	Precision Crane services
10-480-5319	Capital Repair / Replacement	.00	5,000.00	.00	
10-480-5331	Personnel & HR Services	.00	1,000.00	.00	
10-480-5337	General	.00	11,000.00	.00	
10-480-5338	BioWheel Outside Services	8,860.00	30,600.00	28.95	
10-480-5339	Other Outside Services	4,754.15	500.00	950.83	Bartley pump repair
10-480-5361	Consulting IT Services	.00	2,500.00	.00	
10-480-5423	Telephone and Cell Services	191.70	3,700.00	5.18	
10-480-5461	Memberships	484.00	1,500.00	32.27	
10-480-5465	Conferences	.00	3,000.00	.00	
10-480-5469	Employee Education & Training	1,640.00	2,600.00	63.08	Reimbursement for PY over payment
Total Maintenance:		242,402.88	1,146,000.00	21.15	
Pump Stations					
10-500-5211	General Operating Supplies	.00	1,000.00	.00	
10-500-5221	PS Building Supplies & Expense	129.63	10,000.00	1.30	
10-500-5243	Misc Safety Expense	.00	2,000.00	.00	
10-500-5312	Grounds Maintenance	4,717.00	9,800.00	48.13	Cal-West equipment rentals
10-500-5315	Equipment Maintenance	9,480.34	17,200.00	55.12	JBD Systems electrical services
10-500-5317	Equipment Repair	.00	4,500.00	.00	
10-500-5319	Capital Repair / Replacement	5,855.62	41,700.00	14.04	
10-500-5342	Other Consultants	.00	2,000.00	.00	
10-500-5345	SCADA Engineering Support	4,080.02	34,800.00	11.72	
10-500-5346	Cybersecurity Expense	.00	80,000.00	.00	
10-500-5361	Consulting IT Services	.00	5,800.00	.00	
10-500-5363	Multi-year SaaS Software Subsc	406.18	2,500.00	16.25	
10-500-5421	Internet Services	707.02	1,900.00	37.21	
10-500-5423	Telephone and Cell Services	2,793.73	10,800.00	25.87	
10-500-5425	Utility Power	37,382.19	192,200.00	19.45	
10-500-5427	Water	1,097.67	12,300.00	8.92	
10-500-5455	Permits and Fees	12,452.01	5,400.00	230.59	Includes BAAQMD prior year permit fees
Total Pump Stations:		79,101.41	433,900.00	18.23	
Laboratory					
10-560-5000	Regular Staff Salaries	53,446.11	281,600.00	18.98	
10-560-5010	Overtime	383.01	3,600.00	10.64	
10-560-5020	Doubletime	536.22	2,900.00	18.49	
10-560-5030	Stand By	1,392.44	8,000.00	17.41	
10-560-5073	Emergency Response Stipend	692.30	3,800.00	18.22	
10-560-5075	Certification Stipends	1,869.21	5,800.00	32.23	
10-560-5077	Longevity Pay	2,835.72	12,200.00	23.24	
10-560-5090	Vacation/Sick Accrual	.00	12,000.00	.00	
10-560-5110	Health Insurance-Actives	5,178.00	28,300.00	18.30	
10-560-5117	Dental Insurance	48.00	8,000.00	.60	
10-560-5119	Vision Services	73.90	300.00	24.63	

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent
10-560-5120	PERS-Normal Contributions	2,615.36	18,800.00	13.91
10-560-5130	Social Security Expense	4,938.51	22,900.00	21.57
10-560-5150	Group Life Insurance	141.30	500.00	28.26
10-560-5160	Long Term Disability	670.27	2,700.00	24.82
10-560-5170	Wellness Reimbursement Program	.00	600.00	.00
10-560-5211	General Operating Supplies	1,031.06	2,500.00	41.24
10-560-5221	Office Supplies & Expense	1,014.22	8,900.00	11.40
10-560-5223	Meeting Supplies & Expense	.00	200.00	.00
10-560-5243	Misc Safety Expense	.00	800.00	.00
10-560-5284	Laboratory Supplies	5,690.05	29,000.00	19.62
10-560-5310	Vehicle Parts & Repairs	.00	300.00	.00
10-560-5315	Equipment Maintenance	1,199.45	5,300.00	22.63
10-560-5317	Equipment Repair	.00	1,000.00	.00
10-560-5319	Capital Repair / Replacement	.00	5,000.00	.00
10-560-5327	Pollution Prevention Contract	.00	8,700.00	.00
10-560-5329	Lab Contract Services	6,397.30	99,000.00	6.46
10-560-5337	General	22.00	.00	.00
10-560-5339	Other Outside Services	.00	2,000.00	.00
10-560-5342	Other Consultants	.00	3,000.00	.00
10-560-5361	Consulting IT Services	400.00	3,000.00	13.33
10-560-5423	Telephone and Cell Services	113.34	1,200.00	9.45
10-560-5455	Permits and Fees	5,525.00	7,400.00	74.66
10-560-5461	Memberships	.00	800.00	.00
10-560-5465	Conferences	1,460.00	1,000.00	146.00
10-560-5467	Mileage & Travel	279.59	3,000.00	9.32
10-560-5469	Employee Education & Training	225.00	600.00	37.50

Total Laboratory: 98,177.36 594,700.00 16.51

Reclamation

10-580-5312	Grounds and Pond Maintenance	.00	12,000.00	.00
10-580-5315	Equipment Maintenance	851.02	2,000.00	42.55
10-580-5317	Equipment Repair	1,918.23	2,000.00	95.91
10-580-5323	Pasture Disk	2,000.00	186,500.00	1.07
10-580-5324	Biosolids Mgmt & Compliance	.00	122,222.00	.00
10-580-5325	Sludge Inject & Land Applicati	50,625.00	105,000.00	48.21
10-580-5329	Biosolids Sampling & Reporting	40,053.65	103,000.00	38.89
10-580-5339	Other Outside Services	.00	140,000.00	.00
10-580-5342	Other Consultants	2,418.00	5,000.00	48.36
10-580-5425	Utility Power	21,278.49	27,100.00	78.52
10-580-5455	Permits and Fees	.00	26,300.00	.00

Majority of work will be in June 2026

Reverse accrual of NEMS True-Up

Total Reclamation: 76,587.41 731,122.00 10.48

Plant

10-600-5000	Regular Staff Salaries	286,512.21	1,319,500.00	21.71
10-600-5010	Overtime	18,020.83	75,500.00	23.87
10-600-5020	Doubletime	12,425.74	45,500.00	27.31
10-600-5030	Stand By	11,483.10	62,000.00	18.52
10-600-5060	Auto Allowance	632.70	5,300.00	11.94
10-600-5073	Emergency Response Stipend	5,307.60	31,000.00	17.12
10-600-5075	Certification Stipends	12,669.09	67,000.00	18.91
10-600-5077	Longevity Pay	5,936.86	42,000.00	14.14

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent	
10-600-5090	Vacation/Sick Accrual	.00	27,800.00	.00	
10-600-5110	Health Insurance-Actives	36,202.09	233,100.00	15.53	
10-600-5111	Health Insurance-Retirees	11,212.07	52,800.00	21.23	
10-600-5117	Dental Insurance	4,716.90	32,000.00	14.74	
10-600-5119	Vision Services	231.70	700.00	33.10	
10-600-5120	PERS-Normal Contributions	24,998.14	166,900.00	14.98	
10-600-5130	Social Security Expense	23,326.53	101,900.00	22.89	
10-600-5150	Group Life Insurance	634.80	2,800.00	22.67	
10-600-5160	Long Term Disability	2,692.87	11,600.00	23.21	
10-600-5170	Wellness Reimbursement Program	.00	3,000.00	.00	
10-600-5211	General Operating Supplies	.00	9,500.00	.00	
10-600-5221	Office Supplies & Expense	1,796.71	2,500.00	71.87	
10-600-5222	Small Tools	4,266.21	5,500.00	77.57	PAC Machine FLYGT pump
10-600-5223	Meeting Supplies & Expense	.00	500.00	.00	
10-600-5231	Diesel Plant	.00	1,300.00	.00	
10-600-5232	Propane	.00	4,400.00	.00	
10-600-5233	Vehicle Gas Plant	768.00	3,300.00	23.27	
10-600-5241	Safety Contractor Services	.00	2,000.00	.00	
10-600-5243	Misc Safety Expense	786.03	3,500.00	22.46	
10-600-5281	Hypochlorite	101,678.14	627,300.00	16.21	
10-600-5282	Bisulfite	4,459.28	152,300.00	2.93	
10-600-5283	Miscellaneous Chemicals	5,663.59	93,300.00	6.07	
10-600-5284	Laboratory Supplies	56.39	7,700.00	.73	
10-600-5301	Contract Personnel	.00	60,000.00	.00	
10-600-5310	Vehicle Parts & Repairs	1,132.92	6,200.00	18.27	
10-600-5311	Building Maintenance	6,235.00	24,700.00	25.24	
10-600-5312	Grounds Maintenance	6,714.47	58,100.00	11.56	
10-600-5313	Power Generation Maint.& Rep	.00	15,200.00	.00	
10-600-5315	Equipment Maintenance	13,604.37	68,000.00	20.01	
10-600-5317	Equipment Repair	13,252.19	39,900.00	33.21	
10-600-5318	BioWheel Capital Replacement	.00	369,400.00	.00	
10-600-5319	Capital Repair / Replacement	.00	43,700.00	.00	
10-600-5334	Uniform Maintenance	4,159.52	15,600.00	26.66	
10-600-5337	General	1,361.82	6,500.00	20.95	
10-600-5339	Other Outside Services	6,014.80	26,400.00	22.78	
10-600-5341	Environmental	12,216.00	147,500.00	8.28	
10-600-5342	Other Consultants	.00	6,200.00	.00	
10-600-5345	SCADA Engineering Support	15,373.10	42,200.00	36.43	ArcSine Engineering Support
10-600-5346	Cybersecurity Expense	168.00	100,000.00	.17	
10-600-5361	Consulting IT Services	2,725.00	17,600.00	15.48	
10-600-5362	Incidental Software	.00	2,000.00	.00	
10-600-5421	Internet Services	117.00	300.00	39.00	
10-600-5423	Telephone and Cell Services	969.45	9,400.00	10.31	
10-600-5425	Utility Power	167,174.24	695,000.00	24.05	
10-600-5427	Water	5,544.20	26,400.00	21.00	
10-600-5433	Publications & Legal Ads	.00	3,000.00	.00	
10-600-5455	Permits and Fees	29,425.00	79,200.00	37.15	BAAQMD permit 8/1/25 to 8/1/26
10-600-5461	Memberships	1,457.65	13,000.00	11.21	
10-600-5465	Conferences	.00	3,000.00	.00	
10-600-5467	Mileage & Travel	294.88	2,900.00	10.17	
10-600-5469	Employee Education & Training	209.00	13,100.00	1.60	

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent
Total Plant:		864,626.19	5,088,000.00	16.99
Nondepartmental Contributions				
10-670-5113	Health Insurance-OPEB Pre-fund	11,630.00	191,372.00	6.08
10-670-5120	PERS-Normal Contributions UAL	439,276.00	420,000.00	104.59
10-670-5129	GASB Pension Expense	350.00	900.00	38.89
Total Nondepartmental Contributions:		451,256.00	612,272.00	73.70
Nondepartmental Debt Service				
10-699-5511	2004 COP/Refunding Principal	.00	718,800.00	.00
10-699-5512	IBank Principal	393,003.75	393,004.00	100.00
10-699-5513	State Revolving Fund Loan Prin	.00	236,897.00	.00
10-699-5514	2011Bank of Marin Loan Princip	43,848.92	267,625.00	16.38
10-699-5516	2017 Revenue Bonds Principal	.00	1,250,000.00	.00
10-699-5521	2004 COP/Refunding MF Interest	1,976.70-	11,860.00	16.67-
10-699-5522	IBank Loan Interest	24,677.56	290,236.00	8.50
10-699-5523	State Revolving Fund Loan Inte	4,047.32-	48,567.00	8.33-
10-699-5524	2011Bank of Marin Loan Interes	7,771.28	65,056.00	11.95
10-699-5526	2017 Revenue Bonds Interest	299,050.00	1,196,200.00	25.00
10-699-5552	Loan Annual Fees - IBank	29,613.07	29,613.00	100.00
Total Nondepartmental Debt Service:		791,940.56	4,507,858.00	17.57
General Revenue Total:		2,547,262.08	51,795,089.00	4.92
General Expenditure Total:		3,985,435.67	19,936,802.00	19.99
Total General:		1,438,173.59-	31,858,287.00	4.51-

Annual paid in July 2025

Reverse accrual on 7/1

Reverse accrual on 7/1

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent	
Marin Lagoon					
Marin Lagoon SSC Surcharge					
20-310-4110	SSC Special Assessment-Current	.00	24,750.00	.00	1st Installment on December 15
Total Marin Lagoon SSC Surcharge:		.00	24,750.00	.00	
Investment Income					
20-370-4710	Bank Interest - Marin Lagoon	65.75	520.00	12.64	
Total Investment Income:		65.75	520.00	12.64	
Marin Lagoon Expenses					
20-540-5000	Regular Staff Salaries	2,161.56	6,000.00	36.03	
20-540-5010	Overtime	.00	600.00	.00	
20-540-5312	Grounds Maintenance	.00	500.00	.00	
20-540-5317	Equipment Repair	.00	1,000.00	.00	
20-540-5319	Capital Repair / Replacement	.00	1,000.00	.00	
Total Marin Lagoon Expenses:		2,161.56	9,100.00	23.75	
Marin Lagoon Revenue Total:		65.75	25,270.00	.26	
Marin Lagoon Expenditure Total:		2,161.56	9,100.00	23.75	
Total Marin Lagoon:		2,095.81-	16,170.00	12.96-	

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent
Captain's Cove				
Captain's Cove SSC Surcharge				
30-310-4110	SSC Special Assessment-Current	.00	16,000.00	.00
1st Installment on December 15				
Total Captain's Cove SSC Surcharge:		.00	16,000.00	.00
Investment Income				
30-370-4710	Bank Interest - Captains Cove	57.35	140.00	40.96
Total Investment Income:		57.35	140.00	40.96
Captain's Cove Expenses				
30-520-5000	Regular Staff Salaries	1,364.46	8,000.00	17.06
30-520-5315	Equipment Maintenance	.00	1,000.00	.00
30-520-5317	Equipment Repair	.00	1,500.00	.00
30-520-5423	Telephone and Cell Services	.00	100.00	.00
Total Captain's Cove Expenses:		1,364.46	10,600.00	12.87
Captain's Cove Revenue Total:		57.35	16,140.00	.36
Captain's Cove Expenditure Total:		1,364.46	10,600.00	12.87
Total Captain's Cove:		1,307.11-	5,540.00	23.59-

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent
Connection Fees				
Investment Income				
40-370-4712	Interest Connection Fees CapX	9,491.45	37,582.00	25.26
	Total Investment Income:	9,491.45	37,582.00	25.26
Connection Fees CapX				
40-380-4820	Connection Fees CapX	21,682.50	278,501.00	7.79
	Total Connection Fees CapX:	21,682.50	278,501.00	7.79
	Connection Fees Revenue Total:	31,173.95	316,083.00	9.86
	Total Connection Fees:	31,173.95	316,083.00	9.86

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent
Recycled Water				
Recycled Water Charges				
60-320-4210	Recycled Water	26,899.69-	234,729.00	11.46-
Total Recycled Water Charges:				
		26,899.69-	234,729.00	11.46-
Investment Income				
60-370-4710	Interest RW Cap Resv 10% x3983	225.75	1,500.00	15.05
60-370-4715	Interest on RW CD x5679	762.06	2,000.00	38.10
Total Investment Income:				
		987.81	3,500.00	28.22
Other Nonoperating				
60-380-4830	MMWD Buy-in & Bond Share CapX	53,789.38	614,111.00	8.76
Total Other Nonoperating:				
		53,789.38	614,111.00	8.76
Recycled Water Expenses				
60-620-5000	Regular Staff Salaries	5,418.70	14,500.00	37.37
60-620-5010	Overtime	13.85	700.00	1.98
60-620-5211	General Operating Supplies	.00	300.00	.00
60-620-5284	Laboratory Supplies	2,811.64	8,700.00	32.32
60-620-5315	Equipment Maintenance	.00	5,000.00	.00
60-620-5317	Equipment Repair	.00	10,000.00	.00
60-620-5319	Capital Repair / Replacement	.00	44,500.00	.00
60-620-5341	Environmental	2,394.00	24,100.00	9.93
60-620-5345	SCADA Engineering Support	3,949.02	31,500.00	12.54
60-620-5346	Cybersecurity Expense	.00	45,000.00	.00
60-620-5361	Consulting IT Services	.00	8,600.00	.00
60-620-5423	Telephone and Cell Services	.00	1,800.00	.00
Total Recycled Water Expenses:				
		14,587.21	194,700.00	7.49
Recycled Water Revenue Total:				
		27,877.50	852,340.00	3.27
Recycled Water Expenditure Total:				
		14,587.21	194,700.00	7.49
Total Recycled Water:				
		13,290.29	657,640.00	2.02
Grand Totals:				
		1,397,112.27-	32,853,720.00	4.25-

Reclass MMWD Buy-In on 7/1

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent
General				
Administration				
10-400-7504	Asset CMMS Onboarding	3,150.00	200,000.00	1.58
Total Administration:		3,150.00	200,000.00	1.58
Engineering				
10-420-7101	Integrated Wastewater MP	19,919.37	275,000.00	7.24
10-420-7104	Sea Level Rise Mitigation Prog	.00	10,000.00	.00
10-420-7105	Trunk Sewer Capacity Analysis	10,795.41	225,000.00	4.80
10-420-7106	Hydraulic Modeling	.00	80,000.00	.00
10-420-7107	Lab Board Edu Building Design	241,479.45	835,000.00	28.92
10-420-7108	TP Upg Phase 2 Design Pri Clar	.00	400,000.00	.00
10-420-7110	Biosolids System Program CIP	61,875.00	337,544.00	18.33
10-420-7115	Standard Specs & Drawings Upda	150.00	10,000.00	1.50
10-420-7116	Corporation Yard Design	.00	500,000.00	.00
10-420-7901	On-Call Engineering	40,505.00	225,000.00	18.00
10-420-7903	On-Call Inspection CapProj	.00	75,000.00	.00
10-420-7906	Labor Compliance Misc CIP	16,165.75	60,000.00	26.94
10-420-7998	Capital Outlay PY Closeout	.00	50,000.00	.00
10-420-8101	Force Main Access Program	16,774.40	258,000.00	6.50
10-420-8102	On-Call Construction	.00	265,000.00	.00
10-420-8103	Annual Sewer Rehab Program	708,029.92	1,900,000.00	37.26
10-420-9101	Annual Sewer I&I Reduction	181,201.08	560,000.00	32.36
Total Engineering		1,296,895.38	6,065,544.00	21.38
Collection System				
10-460-7105	John Duckett PS & TL TS Constr	.00	5,000,000.00	.00
10-460-7116	Corporation Yard Construction	.00	5,000,000.00	.00
10-460-7703	Collection System Vehicles	.00	360,000.00	.00
10-460-7704	Equipment	.00	10,000.00	.00
10-460-8102	Manhole Frame and Cover Adjust	.00	52,000.00	.00
10-460-8104	Terra Linda Hwy101 Sewer Linin	.00	450,000.00	.00
Total Collection System		.00	10,872,000.00	.00
Pump Stations				
10-500-8301	SCADA Pump Stations	.00	500,000.00	.00
10-500-8303	Smith Ranch PS Electrical Upgr	9,913.00	1,061,000.00	.93
10-500-8305	Pump Station Site Lighting Saf	46,490.34	25,000.00	185.96
10-500-8307	Electrical System VFD	2,081.25	300,000.00	.69
10-500-8310	Rafael Meadows Pump Station	.00	30,000.00	.00
10-500-8316	Hawthorne Waterproofing Drywal	.00	60,000.00	.00
10-500-8317	Captain Cove Pump Station Upgr	.00	18,000.00	.00
10-500-8319	Annual Site Improvements PS	.00	75,000.00	.00
10-500-9301	Civic Center Pump Sta Cap Upgr	.00	500,000.00	.00
Total Pump Stations:		58,484.59	2,569,000.00	2.28
Laboratory				
10-560-7107	Lab Building Construction	.00	19,000,000.00	.00
10-560-7501	Lab Software LIMS for TNI	.00	41,000.00	.00

Mid-year budget adjustment pending

Account Number	Account Title	2025-25 Current year Actual	2025-26 Adopted Budget	Earned Expended Percent
10-560-7701	Lab Equipment	.00	25,000.00	.00
	Total Lab	.00	19,066,000.00	.00
Reclamation				
10-580-7101	Solar PV System Replacement	60,328.00	2,540,000.00	2.38
10-580-7902	Creek & Watershed Programs	5,151.65	150,000.00	3.43
10-580-8319	Center Pivot Replacement #3	.00	25,000.00	.00
10-580-8320	Center Pivot Replacement #4	.00	22,000.00	.00
10-580-8321	Center Pivot Replacement #5	.00	250,000.00	.00
10-580-8802	Reclamation Catwalks	.00	75,000.00	.00
10-580-8805	Levee Road Restoration	.00	150,000.00	.00
10-580-8806	Cattail Dredging in Ponds	8,880.00	350,000.00	2.54
	Total Reclamation	74,359.65	3,562,000.00	2.09
Plant				
10-600-7701	All Plant Vehicles	.00	60,000.00	.00
10-600-7702	Capital Equipment	.00	25,000.00	.00
10-600-8501	Digester Room MCC#2 Upgrade	1,675.00	690,000.00	.24
10-600-8502	Primary Clarifier #1 Repair	250,387.50	710,000.00	35.27
10-600-8504	Digester Improvement	850.00	.00	.00
10-600-8506	Secondary Plant Upgrade	9,277.25	.00	.00
10-600-8507	Primary Clarifier Sludge Pump	.00	144,000.00	.00
10-600-8509	Annual Site Improvements Plant	67,492.75	75,000.00	89.99
10-600-8516	Standby Generator Upgrade TP	2,757.50	450,000.00	.61
10-600-8519	Battery Energy Storage System	7,993.13	2,570,000.00	.31
10-600-8520	Primary Effluent Pump Optimiza	25,941.04	360,000.00	7.21
10-600-8523	Electrical Building Drainage	.00	75,000.00	.00
10-600-8524	High Speed Fiber InternetPlant	.00	75,000.00	.00
	Total Plant	366,374.17	5,234,000.00	7.00
	General Expenditure Total:	1,799,263.79	47,568,544.00	3.78
	Total General:	1,799,263.79	47,568,544.00	3.78
	Grand Totals:	1,799,263.79	47,568,544.00	3.78