



# SEWER ENTERPRISE FUND





## Sewer - Operations Fund Summary - Fund 420

### Fund Description / Budget Highlights

The Sewer Enterprise Fund is exclusively allocated to the operations, maintenance, and capital improvements of the sewer system. Revenues derived from sewer fees are designated specifically for sewer-related activities and are strictly prohibited from being redirected toward non-sewer-related expenditures.

### Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Projection	FY 26-27 Proposed
<b>Beginning Available Fund Balance</b>			<b>\$ 13,919,941</b>	<b>\$ 11,040,723</b>
<b>Revenues</b>				
Charges for Services	\$ 5,891,836	\$ 6,330,490	6,235,000	6,235,000
Interest Income	577,482	819,177	270,000	154,000
Rate Stabilization Fund	340,039	130,689	695,934	1,114,360
Miscellaneous Revenues	-	-	-	-
	<u>6,809,357</u>	<u>7,280,356</u>	<u>7,200,934</u>	<u>7,503,360</u>
Transfers In	-	-	-	-
	<u>6,809,357</u>	<u>7,280,356</u>	<u>7,200,934</u>	<u>7,503,360</u>
<b>Expenditures</b>				
Salary and Benefits	756,775	705,152	797,035	965,055
Contractual Services	1,062,574	1,078,622	475,100	484,600
Utilities	78,634	82,761	93,400	95,200
Maintenance & Repairs	24,489	18,945	53,200	54,300
Sewer Plant Operating Expenses	2,128,446	2,490,580	2,862,426	2,974,801
Other Expenses	11,262	5,986	6,800	6,900
Cost Allocation	271,061	420,784	433,408	442,076
Capital Outlay	-	-	-	-
Capital Improvement Projects (CIP)	-	-	-	-
Capital Outlay - Pinole (Hercules' Share)	79,226	-	2,755,799	2,755,799
Debt Service	2,063,430	2,064,605	2,066,304	2,067,023
	<u>6,475,897</u>	<u>6,867,435</u>	<u>9,543,472</u>	<u>9,845,754</u>
Transfer Out	147,173	1,100,000	536,680	444,700
	<u>6,623,070</u>	<u>7,967,435</u>	<u>10,080,152</u>	<u>10,290,454</u>
Changes in restricted reserves				(5,472,360)
<b>Net Annual Activity</b>	<u>186,287</u>	<u>(687,079)</u>	<u>(2,879,218)</u>	<u>(8,259,454)</u>
<b>Ending Available Fund Balance</b>		<b>\$ 13,919,941</b>	<b>\$ 11,040,723</b>	<b>\$ 2,781,269</b>
Debt Service Coverage Ratio	1.20	1.20	1.20	1.20
Operating & Maintenance Reserve (180 days)				1,256,000
Capital Reserve (Equal to annual system depreciation)				1,002,000
Debt Service Reserve (Equivalent to 1-year of debt service)				2,100,000



## Sewer - Capital Projects Fund Summary - Fund 421

### Fund Description / Budget Highlights

A sewer capital project fund is a designated governmental or enterprise fund to manage financial resources for constructing, upgrading, or replacing major sewer and wastewater infrastructure.

### Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Projection	FY 26-27 Proposed
<b>Beginning Available Fund Balance</b>			\$ -	\$ -
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	-	-
Interest Income	-	-	-	-
Bond Proceeds	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	-	-	-	-
Transfers In	147,173	1,100,000	536,680	444,700
	147,173	1,100,000	536,680	444,700
<b>Expenditures</b>				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Sewer Plant Operating Expenses	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement Projects (CIP)	10,584,462	1,439,324	536,680	444,700
Debt Service	-	-	-	-
	10,584,462	1,439,324	536,680	444,700
Transfer Out	-	-	-	-
	10,584,462	1,439,324	536,680	444,700
Changes in restricted reserves				
	-	-	-	-
<b>Net Annual Activity</b>	\$ (10,437,289)	(339,324)	-	-
<b>Ending Fund Balance</b>		\$ -	\$ -	\$ -