

Attachment B - Detailed Budgets (Account Level Details)

2025-26 Budget Data by Account Concat Account	Fiscal Year		
	2025 Budgeted	2026 Proposed	2027 Forecasted
31022-Whale Rock CIP Reserve Contribution - City	\$ (1,189,754.81)	\$ (762,357.17)	\$ (762,357.17)
31023-Whale Rock CIP Reserve Contribution - Cal Poly	\$ (585,005.62)	\$ (466,831.25)	\$ (466,831.25)
31024-Whale Rock CIP Reserve Contribution - CA Men's Colony	\$ (242,922.07)	\$ (155,656.58)	\$ (155,656.58)
44101-Interest on Investment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
44310-Miscellaneous Revenue	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
46706-Whale Rock Operating Charges	\$ 1,310,027.24	\$ 1,399,812.31	\$ 1,399,090.69
46707-Whale Rock CIP Contributions	\$ 731,505.82	\$ 1,554,704.00	\$ 2,394,845.00
46711-Water Distribution (Pumping) Charges	\$ 760,225.00	\$ 710,073.00	\$ 687,100.05
51001-Salaries - Regular	\$ (461,660.77)	\$ (471,415.14)	\$ (474,159.10)
51003-Salaries - Contract	\$ (10,179.78)	\$ -	\$ -
51004-Salaries - Temporary	\$ -	\$ -	\$ -
51010-Overtime	\$ (4,000.00)	\$ (3,000.00)	\$ (3,000.00)
51017-Standby	\$ (22,245.00)	\$ (22,245.00)	\$ (22,245.00)
51018-Call Back	\$ (6,000.00)	\$ (4,000.00)	\$ (4,000.00)
52001-Retirement Contributions	\$ (40,810.22)	\$ (38,552.56)	\$ (38,775.36)
52002-Retirement PARS - 401	\$ (218.20)	\$ (222.38)	\$ (222.38)
52003-PERS Unfunded Liability	\$ (117,571.53)	\$ (131,432.05)	\$ (142,168.73)
53001-Employee Group Insurance	\$ (57,428.40)	\$ (57,449.40)	\$ (59,792.40)
53002-Retiree Healthcare	\$ (7,528.74)	\$ (6,180.44)	\$ (6,350.50)
55001-Medicare	\$ (6,639.43)	\$ (6,780.71)	\$ (6,820.49)
56003-Contingency Expense		\$ (54,014.63)	\$ (11,366.20)
61005-Data Processing Services	\$ (6,400.00)	\$ -	\$ -
61007-Legal Services	\$ (20,000.00)	\$ (20,000.00)	\$ (20,000.00)
61011-Maintenance	\$ (19,400.00)	\$ (16,200.00)	\$ (16,200.00)
61013-Other Contract Services	\$ (140,130.91)	\$ (118,650.00)	\$ (134,000.00)
61027-Control Systems	\$ (10,830.00)	\$ (12,978.00)	\$ (12,653.00)
61503-Electric Service	\$ (773,161.00)	\$ (723,373.00)	\$ (700,400.05)
61505-Communication Service	\$ (12,100.00)	\$ (15,500.00)	\$ (16,100.00)
61506-Solid Waste Service	\$ (3,000.00)	\$ (3,600.00)	\$ (3,600.00)
62002-Office Supplies	\$ (1,500.00)	\$ (1,500.00)	\$ (1,500.00)
62007-Employee Recognition	\$ (500.00)	\$ (500.00)	\$ (500.00)
62009-Software Licensing and Maint Agreements		\$ (6,466.00)	\$ (6,466.00)
62501-Chemicals	\$ (500.00)	\$ (700.00)	\$ (700.00)
62502-Construction Materials and Supplies	\$ (5,906.50)	\$ (5,900.00)	\$ (6,000.00)
62503-Equipment Maintenance Supplies	\$ (5,000.00)	\$ (5,500.00)	\$ (5,500.00)
62505-Machinery and Equipment	\$ (60,000.00)	\$ (60,000.00)	\$ (60,000.00)
62506-Safety Materials and Supplies	\$ (2,150.00)	\$ (2,150.00)	\$ (2,150.00)
62509-Misc Materials and Supplies	\$ (19,650.00)	\$ (18,800.00)	\$ (18,900.00)
63001-Membership and Certifications	\$ (950.00)	\$ (600.00)	\$ (600.00)
63002-Education and Training	\$ (6,900.00)	\$ (6,100.00)	\$ (6,100.00)
63003-Trips and Meetings	\$ (1,500.00)	\$ (1,500.00)	\$ (1,500.00)
71006-Project Expenditures	\$ (1,236,505.82)	\$ (169,859.00)	\$ (1,010,000.00)
71999-Legacy Project Expenses	\$ (1,720,295.55)		
75002-Reimbursement Transfers Out	\$ (282,603.16)	\$ (301,576.00)	\$ (311,421.53)
Grand Total	\$ (4,272,189.46)	\$ -	\$ -