



Operating Budget

FY 2022-2023

North Coast County Water District
2400 Francisco Blvd.
Pacifica, CA 94044

**FY 2022-2023
Budget Overview**

	Adopted Budget FY 2021-2022	Proposed Budget FY 2022-2023
Revenues	\$14,440,030	\$14,937,200
Expenditures		
110 - Plant	\$5,950,500	\$6,592,900
120 - Distribution	\$1,596,300	\$1,675,200
130 - Administration	\$3,467,705	\$4,304,825
Total Operating Expenses	\$11,014,505	\$12,572,925
Debt Service Principal	\$405,000	\$775,000
Contribution to Reserves	\$3,020,525	\$1,589,275
Total	\$14,440,030	\$14,937,200

Revenue

Acct #	Description	20/21 Budget	20/21 Revised Budget	20/21 Final	21/22 Budget	Received Through 3/31/22	% Received	22/23 Proposed Budget	% Change
4110	Residential Water Sales	5,945,000	6,445,000	6,804,087	5,945,000	4,739,567	79.7%	6,242,250	5.0%
4110-1	Residential Service	3,433,750	3,433,750	3,499,660	3,459,503	2,797,471	80.9%	3,563,500	3.0%
4140	Multi-Unit Sales	1,265,500	1,265,500	1,334,817	1,265,500	902,882	71.3%	1,329,000	5.0%
4140-1	Multi-Unit Service	141,750	141,750	151,583	142,813	116,265	81.4%	147,000	2.9%
4120	Commercial Water Sales	780,000	600,000	668,831	700,000	603,547	86.2%	735,000	5.0%
4120-1	Commercial Service	129,000	129,000	138,252	129,968	109,571	84.3%	136,500	5.0%
4170	Public Sales	500,000	500,000	457,032	500,000	343,206	68.6%	525,000	5.0%
4170-1	Public Service	68,000	68,000	68,532	68,510	48,278	70.5%	70,500	2.9%
4180	Irrigation	281,750	281,750	299,272	281,750	222,966	79.1%	296,000	5.1%
4180-1	Irrigation Service	45,000	45,000	46,162	45,338	37,026	81.7%	46,500	2.6%
4185	Recycled Water	120,000	135,000	162,609	135,000	108,698	80.5%	141,750	5.0%
4185-1	Recycled Water Service	12,750	12,750	13,965	12,750	9,615	75.4%	13,000	2.0%
4210	Fire Standby	58,500	58,500	60,524	58,939	69,957	118.7%	60,500	2.6%
4230	Water Connections	25,000	25,000	23,572	25,000	11,555	46.2%	25,000	0.0%
4240	Renewal of Service Fees	23,000	23,000	21,615	21,000	15,933	75.9%	21,000	0.0%
4260	Late Fee Charge	35,000	0	0	70,000	(96)	-0.1%	70,000	0.0%
4910	Revenue from Leases	232,000	232,000	235,213	238,960	178,850	74.8%	244,000	2.1%
4920	Interest Revenues	120,000	120,000	86,720	120,000	30,141	25.1%	40,000	-66.7%
4930	Taxes & Assessments	800,000	800,000	1,114,648	1,070,000	954,184	89.2%	1,080,700	1.0%
4970	Miscellaneous Income	50,000	75,000	92,225	75,000	51,061	68.1%	75,000	0.0%
SUB-TOTAL		14,066,000	14,391,000	15,279,317	14,365,030	11,350,679	79.0%	14,862,200	-0.2%
NON-OPERATING REVENUE									
4980	Trans & Storage	75,000	75,000	63,384	75,000	70,294	93.7%	75,000	0.0%
TOTAL		14,141,000	14,466,000	15,342,701	14,440,030	11,420,973	79.1%	14,937,200	-0.2%

Expense Plant 110

Acct.#	Description	20/21 Budget	20/21 Revised Budget	20/21 Final	21/22 Budget	Spent Through 3/31/22	% Spent	22/23 Proposed Budget	% Change
5111-110	Regular Salary	200,000	200,000	177,169	229,000	158,792	69.3%	230,000	0.4%
5112-110	Overtime	700	700	0	500	1,627	325.4%	2,000	300.0%
5640-110	Payroll Taxes	17,000	17,000	12,764	18,000	11,705	65.0%	18,000	0.0%
5642-110	Health Insurance	45,000	35,000	32,858	46,000	32,292	70.2%	46,000	0.0%
SUB-TOTAL		262,700	252,700	222,791	293,500	204,416	69.6%	296,000	0.9%
5130-110	Water Purchases-SF	4,750,000	4,750,000	5,242,488	4,750,000	3,343,038	70.4%	5,290,000	11.4%
	Water Service	40,700	40,700	40,692	40,700	34,023	83.6%	40,700	0.0%
	BAWCA Surcharge	432,000	432,000	388,512	388,600	323,760	83.3%	452,200	16.4%
5230-110	Utilities	250,000	275,000	290,979	275,000	184,644	67.1%	275,000	0.0%
5312-110	Lab	20,000	25,000	28,153	25,000	12,436	49.7%	25,000	0.0%
5314-110	Regulatory Fees	95,000	95,000	95,703	100,000	104,899	104.9%	110,000	10.0%
5350-110	Tools & Repair	3,000	4,000	2,468	4,000	4,027	100.7%	6,000	50.0%
5412-110	Operating Supplies	2,500	2,500	2,350	2,500	1,836	73.5%	2,800	12.0%
5623-110	Telephone	2,000	2,000	2,168	2,000	1,700	85.0%	2,200	10.0%
5629-110	Vehicle Maintenance	20,000	20,000	14,705	20,000	12,607	63.0%	20,000	0.0%
5632-110	Fuel	32,000	32,000	34,110	32,000	37,992	118.7%	48,000	50.0%
5661-110	Uniforms & Safety Equip	2,000	2,000	2,130	2,200	2,158	98.1%	5,000	127.3%
5670-110	Plant Repair & Maint.	15,000	15,000	45,865	15,000	13,372	89.1%	20,000	33.3%
SUB-TOTAL		5,664,200	5,695,200	6,190,323	5,657,000	4,076,494	72.1%	6,296,900	11.3%
TOTAL		5,926,900	5,947,900	6,413,114	5,950,500	4,280,910	71.9%	6,592,900	10.8%

**North Coast County Water District
Budget Fiscal Year 2022-2023**

Division/Activity: Plant - 110

This category represents direct and indirect costs associated with the funding for the operations and maintenance of the District’s Plant Operations, including Pump Stations and Fleet Service Garage.

Salaries & Benefits

5111-110 Regular Salary - \$230,000

Provides funding for direct salary costs for two regular full-time employees. Provides \$29,000 for certification and vacation pay. Also includes 6.5% increase in salaries based on the change in the March Consumer Price Index.

Increase \$1,000 (0.4%)

5112-110 Overtime – \$2,000

Provides funding for unscheduled overtime to respond to system emergencies.

Increase \$1,500 (300%)

5640-110 Payroll Taxes - \$18,000

No change requested.

5642-110 Health Insurance - \$46,000

Provides funding for fees charged to employee benefits (e.g. social security, medical, dental insurance, etc.)

No change requested.

Operations

This category represents the costs associated with providing the materials, supplies and services necessary to support the daily operations of the division.

5130-110 - Water Purchases - San Francisco - \$5,782,900

Provides funding for water purchased through San Francisco PUC.

<i>This budget includes:</i>	<i>Water Purchases:</i>	<i>\$ 5,290,000</i>
	<i>Water Service Charge</i>	<i>\$ 40,700</i>
	<i>BAWSCA Surcharge</i>	<i>\$ 452,200</i>

Increase \$589,490 (11.4%)

5230-110 - Utilities - \$275,000

Provides for energy costs for operation of six (6) booster pump stations, the main office building and all remote metered sites, including tank telemetry, etc.

No change requested.

- 5312-110 - Lab -** **\$25,000**
Provides for performing Federal- and State-mandated water quality monitoring of the water supply. Includes materials and supplies for District laboratory as well as covering costs for contract laboratory services and lab equipment calibration. Includes routine source and distribution system monitoring, emergency repair sampling, and samples collected and analyzed at customer request. Includes funding for childcare facility lead testing program.
 No change requested.
- 5314-110 – Regulatory Fees -** **\$110,000**
Provides for fees charged to the District for regulatory oversight by State and County agencies. Includes State Water Resources Control Board – Division of Drinking Water program permit fee and Environmental Laboratory Accreditation Program fee and for the San Mateo County Environmental Health Services fee to administer the cross-connection control program, fees for hazardous waste storage and for the Bay Area Air Quality Management District permit fees.
 Increase \$10,000 (10%)
- 5350-110 - Tools and Repair -** **\$6,000**
Provides funding for the replacement/repair of various small tools on an as-needed basis.
 Increase \$2,000 (50%)
- 5412-110 - Operating Supplies -** **\$2,800**
Provides for the purchase of water treatment chemicals, consumable products required for water quality monitoring operations and ongoing maintenance of pump stations. It also includes non-project specific supplies, rental tools or equipment, paint and consumables (such as grinding wheels, sandpaper, wire wheels, etc.).
 Increase \$300 (12%)
- 5623-110 - Telephone -** **\$2,200**
Provides funding for seven (7) telephone lines located at various distribution sites.
 Increase \$200 (10%)
- 5629-110 - Vehicle Maintenance -** **\$20,000**
Provides for Central Garage services to maintain the District’s vehicles and fabrication of various specialized equipment.
 No change requested.
- 5632 -110 – Fuel -** **\$48,000**
Provides funding for fuel for the District’s fleet of vehicles and mobile equipment. Reflects 50% increase in fuel costs over previous year.
 Increase \$16,000 (50%)

5661-110 - Uniforms and Safety Equipment - \$5,000

Provides for uniforms, jackets, shirts, worksite safety equipment such as flasher barricades, safety vests, safety shoes, first aid kits, traffic cones, goggles, hard hats and gloves.

Increase \$2,800 (127.3%)

5670-110 - Plant Repair and Maintenance - \$20,000

Contingency for repairs, replacement and maintenance of pump stations, parts, plant valving, motors, and related appurtenant equipment.

Increase \$5,000 (33.3%).

Expense Distribution 120

Acct.#	Description	19/20 Budget	20/21 Budget	20/21 Revised Budget	20/21 Final	21/22 Budget	Spent Through 3/31/22	% Spent	22/23 Proposed Budget	% Change
5111-120	Regular Salary	825,000	886,000	886,000	931,369	1,008,000	696,162	69.1%	1,052,500	4.4%
5112-120	Overtime	25,000	30,000	30,000	20,986	30,000	26,534	88.4%	30,000	0.0%
5113-120	Duty	63,000	64,000	64,000	62,543	67,500	49,293	73.0%	75,000	11.1%
5640-120	Payroll Taxes	70,000	70,000	70,000	71,344	75,500	55,242	73.2%	78,500	4.0%
5642-120	Health Insurance	150,000	197,000	172,000	190,260	196,300	142,555	72.6%	200,200	2.0%
SUB-TOTAL		1,133,000	1,247,000	1,222,000	1,276,502	1,377,300	969,786	70.4%	1,436,200	4.3%
5230-120	Utilities	40,000	40,000	48,000	43,253	45,000	29,966	66.6%	45,000	0%
5314-120	Other Services-Misc.	5,000	5,000	5,000	5,917	5,000	7,600	152.0%	8,000	60.0%
5315-120	Contract Services	15,000	12,000	12,000	11,567	12,000	9,424	78.5%	18,000	50.0%
5350-120	Tools & Equipment	6,000	5,000	10,000	9,740	10,000	6,431	64.3%	10,000	0.0%
5412-120	Operating Supplies	4,000	4,000	4,000	3,972	4,000	3,126	78.1%	4,000	0.0%
5420-120	Inventory	65,000	60,000	60,000	38,028	60,000	57,331	95.6%	60,000	0.0%
5623-120	Telephone	14,000	13,500	13,500	10,405	13,000	9,738	74.9%	13,000	0.0%
5661-120	Uniforms & Safety Equip	10,000	9,000	9,000	8,269	10,000	4,536	45.4%	10,000	0.0%
5670-120	Dist.Repairs & Maintenance	45,000	45,000	100,000	110,761	50,000	53,226	106.5%	60,000	20.0%
5730-120	Misc. Supplies & Expenses	3,000	3,000	3,000	2,833	3,000	1,654	55.1%	3,000	0.0%
5750-120	Recycled Water Operations	7,000	7,000	7,000	6,232	7,000	5,929	84.7%	8,000	14.3%
	Sub Total	214,000	203,500	271,500	250,976	219,000	188,961	86.3%	239,000	9.1%
TOTAL		1,347,000	1,450,500	1,493,500	1,527,478	1,596,300	1,158,747	72.6%	1,675,200	4.9%

Budget Fiscal Year 2022-23

Division Activity: Distribution - 120

This category represents direct and indirect costs associated with funding for the maintenance of the District's Distribution System, including the Recycled Water System.

Salaries & Benefits

<u>5111-120 Regular Salary -</u>	<u>\$1,052,000</u>
<i>Provides funding for direct salary costs for nine full-time employees and one part-time employee, including step increases for eligible employees. Provides \$100,000 towards certification and vacation pay. Also includes 6.5% increase in salaries based on the change in the March Consumer Price Index.</i>	
Increase \$44,000 (4.4%)	
<u>5112-120 Overtime -</u>	<u>\$30,000</u>
<i>Provides funding for unscheduled overtime to respond to unscheduled system emergencies.</i>	
No change requested.	
<u>5113-120 Duty -</u>	<u>\$75,000</u>
<i>Provides funding for on-call duty personnel.</i>	
Increase \$7,500 (11.1%)	
<u>Benefits -</u>	
<u>5640-120 Payroll Taxes -</u>	<u>\$78,500</u>
Increase \$3,000 (4.0%)	
<u>5642-120 Health Insurance -</u>	<u>\$200,200</u>
<i>Provides funding for payments relating to employee benefits. (e.g. social security, medical, dental insurance, etc.)</i>	
Increase \$3,900 (2.0%)	

Operations

This category represents the costs associated with providing the materials, supplies and services necessary to support the daily operations of the division.

<u>5230-120 - Utilities -</u>	<u>\$45,000</u>
<i>Provides funding for electrical energy costs for operation of the District's telemetry and cathodic protection systems for the District's storage reservoirs.</i>	
No change requested.	
<u>5314-120 - Other Services - Miscellaneous -</u>	<u>\$8,000</u>
<i>Includes funding for maintenance agreements for calibration adjustments of the cathodic protection and telemetry systems by outside contractors.</i>	
Increase \$3,000 (60%)	

- 5315-120 Contract Services -** **\$18,000**
This line item pays for the services of miscellaneous consultants hired throughout the year for special studies such as implementation of District's GIS system.
 Increase \$6,000 (50%)
- 5350-120 - Tools and Equipment -** **\$10,000**
Includes funding for replacement of various small tools on an as-needed basis.
 No change requested.
- 5412-120 - Operating Supplies -** **\$4,000**
Provides for the purchase of hardware consumable items including hardware, lumber, paint, nuts and bolts, and other supplies needed for the operation of the water system.
 No change requested.
- 5420-120 Inventory -** **\$60,000**
Provides for the purchase of pipes, fire hydrants, valves, vault boxes, fittings and other service connection items necessary to maintain inventory.
 No change requested.
- 5623-120 - Telephone -** **\$13,000**
Provides funding for maintenance and repair of the District's dedicated lease line utilized for system telemetry analog interface between the District's booster pump stations and the District's SCADA system and for the field employees' cellular telephones and tablets.
 No change requested.
- 5661-120 - Uniforms and Safety Equipment -** **\$10,000**
Provides for uniforms, jackets, shirts, worksite safety equipment such as flasher barricades, safety vests, safety shoes, first aid kits, traffic cones, goggles, hard hats, gloves, fire extinguishers, flashlights, etc.
 No change requested.
- 5670-120 Distribution Repairs & Maintenance -** **\$60,000**
Provides for the rental of equipment, and/or the purchase of materials and services necessary for repairs to the District's distribution system including: valving, general system appurtenances, and asphaltic repairs.
 Increase \$10,000 (20%)
- 5730-120 Miscellaneous Supplies & Expenses** **\$3,000**
Provides for one-time expenditures for special projects and/or equipment.
 No change requested.
- 5750-120 Recycled Water Operations -** **\$8,000**
Provides for the costs associated with providing materials, supplies and services necessary to support the daily operations of Recycled Water Operations.
 Increase \$1,000 (14.3%)

Expense Administration 130

Acct.#	Description	20/21 Budget	20/21 Revised Budget	20/21 Final	21/22 Budget	Spent Through 3/31/22	% Spent	22/23 Proposed Budget	% Change
5111-130	Regular Salary	750,000	750,000	772,465	824,000	603,873	73.3%	968,000	17.5%
5112-130	Overtime	10,000	10,000	5,573	7,500	5,969	79.6%	7,500	0.0%
5640-130	Payroll Taxes	56,000	56,000	53,084	55,000	42,516	77.3%	70,500	28.2%
5641-130	Workers Compensation	50,000	50,000	44,970	42,000	27,472	65.4%	29,000	-31.0%
5642-130	Health Insurance	121,000	128,000	124,688	131,000	97,377	74.3%	172,000	31.3%
5642-130A	Retiree Health Insurance	326,000	326,000	321,751	326,000	218,841	67.1%	294,000	-9.8%
5643-130	Retirement	597,000	680,000	827,531	767,000	565,781	73.8%	611,800	-20.2%
5644-130	Retiree COLA Benefit	97,000	97,000	96,987	97,100	70,103	72.2%	93,750	-3.5%
5645-130	Directors' Health Insurance	110,500	111,000	110,924	115,000	84,440	73.4%	116,000	0.9%
5646-130	Life Insurance	14,000	14,000	14,321	15,880	13,023	82.0%	18,000	13.4%
5647-130	Employee Welfare	500	500	5,460	500	2,270	454.0%	5,000	900.0%
5940-130	Directors' Fees	10,000	10,000	13,200	15,000	12,000	80.0%	15,000	0.0%
SUB-TOTAL		2,142,000	2,232,500	2,390,954	2,395,980	1,743,666	72.8%	2,400,550	0.2%
Operations									
5514-130	On-Line Payment Fees	48,000	70,000	62,808	73,000	56,447	77.3%	75,000	2.7%
5522-130	Bad Debt Write Off	25,000	25,000	6,038	25,000	35	0.1%	10,000	-60.0%
5620-130	Advertising	4,000	4,000	1,047	5,000	3,035	60.7%	5,000	0.0%
5621-130	Printing & Office Supplies	10,000	12,000	12,253	12,000	13,641	113.7%	10,000	-16.7%
5622-130	Utilities	22,000	26,000	25,938	26,000	21,532	82.8%	28,000	7.7%
5623-130	Telephone	5,000	5,000	4,304	5,000	2,547	50.9%	4,500	-10.0%
5624-130	Janitor & Gardener	21,000	21,000	21,192	25,000	17,625	70.5%	29,000	16.0%
5627-130	Postage	35,000	40,000	38,021	40,000	27,996	70.0%	35,000	-12.5%
5628-130	General Manager Expenses	2,000	2,000	1,940	7,000	225	3.2%	7,000	0.0%
5630-130	Insurance	98,000	75,000	77,547	80,000	53,086	66.4%	80,000	0.0%
5631-130	Off. Build. Maint. & Repairs	5,000	7,500	6,957	5,000	1,930	38.6%	3,000	-40.0%
5637-130	Billing	75,000	75,000	76,911	75,000	62,154	82.9%	125,000	66.7%
5650-130	Off. Equip. Rep/Maint/Pur	10,000	15,000	14,280	15,000	19,708	131.4%	17,000	13.3%
5655-130	Off. Equip. Lease & Maint	7,500	8,000	7,918	8,000	6,913	86.4%	10,000	25.0%
5685-130	Water Ed/Comm. Service	15,000	10,000	9,119	15,000	1,125	7.5%	15,000	0.0%

Acct.#	Description	20/21 Budget	20/21 Revised Budget	20/21 Final	21/22 Budget	Spent Through 3/31/22	% Spent	22/23 Proposed Budget	% Change
5687-130	Water Conservation	5,000	15,000	15,141	33,000	6,313	19.1%	30,000	-9.1%
5720-130	Taxes & Assessments	3,000	3,000	956	3,000	1,703	56.8%	3,000	0.0%
5730-130	Miscellaneous Expenses	2,000	3,000	2,204	3,000	1,856	61.9%	3,000	0.0%
5732-130	Licenses & Certificates	700	700	252	700	1,039	148.4%	1,000	42.9%
5733-130	Meals	1,000	1,000	402	1,000	525	52.5%	1,000	0.0%
5734-130	Travel & Lodging	500	500	42	1,000	85	8.5%	1,000	0.0%
5735-130	Employee Annual Recog	1,500	1,500	1,735	1,800	50	2.8%	2,000	11.1%
5661-130	Uniforms & Safety Equip.	1,500	2,000	1,859	3,000	1,203	40.1%	3,000	0.0%
<u>Director's Expenses</u>									
5941-130	Directors' Election Fees	20,000	0	0	25,000	0	0.0%	20,000	-20.0%
5942-130	Directors' Conv. & Travel	5,000	3,000	1,344	6,000	7,259	121.0%	8,000	33.3%
<u>Employee Development</u>									
5625-130	Meetings & Conferences	1,500	1,500	875	1,500	0	0.0%	1,500	0.0%
5626-130	Dues & Membership	40,000	45,000	47,229	45,000	49,914	110.9%	50,000	11.1%
5626-130A	BAWSCA Dues	75,000	75,000	72,456	78,750	57,057	72.5%	98,000	24.4%
5635-130	Staff Training	4,000	4,000	2,368	5,000	9,672	193.4%	20,000	300.0%
<u>Professional Fees</u>									
5680-130	Engineering Fees	10,000	10,000	0	10,000	138	1.4%	10,000	0.0%
5681-130	Legal Fees	70,000	70,000	59,516	70,000	58,187	83.1%	70,000	0.0%
5682-130	Auditing & Accounting Fees	21,000	21,000	20,629	21,000	19,550	93.1%	20,000	-4.8%
5683-130	Misc. Professional Fees	175,000	265,000	227,097	167,500	116,601	69.6%	145,000	-13.4%
5725-130	Rebate Programs	10,000	65,000	22,676	70,000	16,860	24.1%	70,000	0.0%
SUB-TOTAL		829,200	981,700	843,056	962,250	636,009	66.1%	1,010,000	5.0%
5800-130	Debt Service - Interest	121,525	121,525	119,493	109,475	378,768	346.0%	894,275	716.9%
TOTAL ADMINISTRATION		3,092,725	3,335,725	3,353,503	3,467,705	2,758,443	79.5%	4,304,825	24.1%
2118	Debt Service - Principal	395,000	395,000	395,000	405,000	405,000	100.0%	775,000	91.4%
TOTAL ADMIN. W/DEBT PRINCIPAL		3,487,725	3,730,725	3,748,503	3,872,705	3,163,443	81.7%	5,079,825	31.2%

Budget Fiscal Year 2022-2023

Division Activity: Administration - 130

This category represents direct and indirect costs associated with the personnel employed for the maintenance of the District's Administrative Services Division including the meter division.

Salaries & Benefits

<u>5111-130 Regular Salary -</u>	<u>\$968,000</u>
<i>Provides funding for direct salary costs for five full-time and three part-time employees, including step increases for eligible employees. Provides \$23,000 for certification pay and vacation pay. Also includes 6.5% increase in salaries based on the change in the March Consumer Price Index.</i>	
Increase \$144,000 (17.5%)	
<u>5112-130 – Overtime -</u>	<u>\$7,500</u>
<i>Provides funding for overtime in the administrative department and to respond to system emergencies.</i>	
No change requested.	
<u>5640-130 Payroll Taxes -</u>	<u>\$70,500</u>
Increase \$15,500 (28.2%)	
<u>5641-130 Workers' Compensation -</u>	<u>\$29,000</u>
Decrease \$13,000 (-31.0%)	
<u>5642-130 Health Insurance -</u>	<u>\$172,000</u>
Increase \$41,000 (31.3%)	
<u>5642-130A Retiree Health Insurance -</u>	<u>\$294,000</u>
Decrease \$32,000 (-9.8%)	
<u>5643-130 Retirement -</u>	<u>\$611,800</u>
<i>Provides funding for covering CalPERS contributions and paying down the District's Unfunded Accrual Liability.</i>	
Decrease \$155,200 (-20.2%)	
<u>5644-130 Retiree COLA Benefit -</u>	<u>\$93,750</u>
Decrease \$3,350 (3.5%)	
<u>5645-130 Directors' Health Insurance -</u>	<u>\$116,000</u>
Increase \$1,000 (0.9%)	
<u>5646-130 Life Insurance -</u>	<u>\$18,000</u>
<i>Provides funding for employees, retirees, and the Board of Directors.</i>	
Increase \$2,120 (13.4%)	

5647-130 Employee Welfare - **\$5,000**
Provides funding for the employee wellness program that reimburses employees up to \$15 per month for gym memberships and reimbursements for employee educational expenses.
Increase \$4,500 (900%)

5940-130 – Directors’ Fees - **\$ 15,000**
Provides funding for the Board of Directors to attend the monthly Board meeting, standing committee meetings and miscellaneous meetings.
No change requested.

Operations

This category represents the costs associated with providing the materials, supplies and services necessary to support the daily operations of the division.

5514-130 – Online Payment Fees - **\$75,000**
Provides funding for the third-party fees incurred for District customers to pay their utility bills online.
Increase \$2,000 (2.7%)

5522-130 Bad Debt Write Off - **\$10,000**
Provides funding for the accounts that the District must send to collections for non-payment.
Decrease \$15,000 (-60%)

5620-130 - Advertising - **\$5,000**
Includes funding for District’s legal ads and for any other advertisements the District may place during the year.
No change requested.

5621-130 - Printing & Office Supplies - **\$10,000**
Provides funding for all stationary, miscellaneous office supplies and all District forms, newsletters, and the Consumer Confidence Report.
Decrease \$2,000 (-16.7%)

5622-130- Utilities - **\$28,000**
Provides funding for energy and internet connectivity costs at the District’s headquarters.
Increase \$2,000 (7.7%)

5623-130 - Telephone - **\$4,500**
Provides funding for telephones, cellular phones, and pagers for the Administration division.
Decrease \$500 (10%)

<u>5624-130 Janitor & Gardener-</u>	<u>\$29,000</u>
<i>Provides funding for janitorial services and gardening services around the District's reservoirs and at the District's headquarters. Increase to fund maintenance of three additional medians on Linda Mar Blvd.</i>	
Increase \$4,000 (16%)	
<u>5627-130 - Postage -</u>	<u>\$35,000</u>
<i>Provides funding for mailing of all customer bills and District correspondence.</i>	
Decrease \$5,000 (-12.5%)	
<u>5628-130 - General Manager Expenses -</u>	<u>\$7,000</u>
<i>Provides funding for miscellaneous expenses the General Manager might incur including education, conventions, meetings, conferences, and luncheons.</i>	
No change requested.	
<u>5630-130 - Insurance -</u>	<u>\$80,000</u>
<i>Provides funding for the ACWA/JPIA premium for liability and property insurance.</i>	
No change requested.	
<u>5631-130 - Office Building Maintenance & Repairs</u>	<u>\$3,000</u>
<i>Provides funding for the regular maintenance of District's facilities for the year.</i>	
Decrease \$2,000 (-40%)	
<u>5637-130 – Billing -</u>	<u>\$125,000</u>
<i>Provides funding for the maintenance agreements for the billing system and the Sensus meter reading equipment. Increased funding includes cost to upgrade billing system.</i>	
Increase \$50,000 (66.7%)	
<u>5650-130 – Office Equipment Repair/Maintenance/Purchase-</u>	<u>\$17,000</u>
<i>Provides funding for the repair/maintenance/replacement of equipment that may be needed. Includes needed upgrades to office computers.</i>	
Increase \$2,000 (13.3%)	
<u>5655-130 – Office Equipment Lease & Maintenance-</u>	<u>\$10,000</u>
<i>Provides funding for maintenance agreements and leases for the various pieces of equipment.</i>	
Increase \$2,000 (25%)	
<u>5685-130 - Water Education/Community Service</u>	<u>\$15,000</u>
<i>Provides funding for the District's water education program, miscellaneous community events, and for various consumable products. Increased funding for drought education and outreach.</i>	
No change requested.	
<u>5687-130 – Water Conservation-</u>	<u>\$30,000</u>
<i>Provides funding for BAWSCA water conservation subscription programs,</i>	

miscellaneous water conservation activities, and purchase of miscellaneous water conservation consumables. Includes funding for targeted drought response.
Decrease \$3,000 (-9.1%)

5720-130 Taxes & Assessments - \$ 3,000

Provides funding for miscellaneous taxes the District must pay on fuel and for the CalOSHA compliance certificate.
No change requested.

5730-130 - Miscellaneous Expenses - \$3,000

Provides funding for various miscellaneous items.
No change requested.

5732-130 – Licenses & Certificates \$1,000

Provides funding for costs expended on licenses and certificates.
Increase \$300 (42.9%)

5733-130 – Meals \$1,000

Provides funding for monies spent on meals while attending classes, conferences
No change requested.

5734-130 – Travel & Lodging \$1,000

Provides funding for expenditures on travel and lodging for staff involved in training programs.
No change requested.

5735-130 – Employee Annual Recognition \$2,000

Provides funding for the employee recognition meal and for miscellaneous employee awards.
Increase \$200 (11.1%)

5661-130 – Uniforms & Safety Equipment - \$3,000

Provides funding for the uniforms required in the meter division and for various District apparel for the office staff. Also includes funding for miscellaneous safety equipment.
No change requested.

Directors' Expenses

5941-130 – Directors' Election Fees - \$20,000

Provides funding for outreach activities in preparation of 2022 elections.
Decrease \$5,000 (-20%)

5942-130 – Directors' Conventions & Travel - \$8,000

Provides funding for the Directors to attend various meetings and conferences.
Increase \$2,000 (33.3%)

Employee Development

This category represents costs associated with the provision of services and materials that enhance the professional growth and development of personnel.

5625-130 - Meetings and Conferences - \$1,500

Provides funding for meetings and conferences associated with job assignments or related to the conduct of departmental business. Attendance is geared toward personnel development and the advancement of departmental effectiveness. Staff regularly attends organizational meetings that include the American Water Works Association, Northern California Backflow Prevention Association, Association of California Water Agencies and other associations on an as-needed basis.

No change requested.

5626-130 - Dues & Membership - \$50,000

This line item represents costs paid to organizations that provide professional resources to the District and enhance the professional growth and development of personnel.

Increase \$5,000 (11.1%)

5626-130A BAWSCA Dues - \$98,000

Funds the District's apportionment of the BAWSCA Assessments that will increase 25% for FY 2022-23.

Increase \$19,250 (24.4%)

5635-130 - Staff Training - \$20,000

Provides funding for outside professional training services. Includes funding for Backflow Prevention and Cross Connection Control training programs.

Increase \$15,000 (300%)

Professional Fees

5680-130 - Engineering Fees - \$10,000

Provides funding for administrative projects provided by the District's engineering consultants including the attendance of meetings.

No change requested.

5681-130 Legal Fees - \$70,000

Provides funding for the administrative services of the District's legal counsel including the attendance of District meetings.

No change requested.

5682-130 - Auditing & Accounting Fees - \$20,000

Provides funding for the preparation of the District's annual audit.

Decrease \$1,000 (-4.8%)

5683-130 - Misc. Professional Fees - \$145,000

Provides funding for outside professional services including IT support.

Decrease \$22,500 (-13.4%)

5725-130 – Rebate Programs - \$70,000

Provides funding for the District’s ongoing toilet rebate program, rain barrel rebate program, and Lawn Be Gone program. New programs being implemented for drought response include rebates for smart irrigation controllers and Flume smart home water monitor.

No change requested.

5800-130 Debt Service - \$894,275

This line item funds the District’s interest payment on debt service for the 2012 CSCDA bond the 2021 Water System Financing Project.

Increase \$784,800 (717%)

2118 Debt Service Principal - \$775,000

This line item funds the District’s payment on debt service principal for the 2012 CSCDA bond the 2021 Water System Financing Project.

Increase 370,000 (91.4%)

Expense Capital Improvement and Bond Projects

Account No.	Description	21/22 Budget	FY 21/22 YTD Balance	22/23 Proposed Budget
Potable Piping Improvements				
1117-145	Shoreside Levee Pipeline Replacement	\$360,000	\$0	\$360,000
1117-144	Loop at Everglades Drive Pipeline Replacement	\$390,000	\$60,872	\$800,000
1117-130	21" Transmission Main Pipeline Inspection	\$55,000	\$0	\$55,000
1117-145	Emergency Pipeline Repairs	\$50,000	\$312,203	\$55,000
Miscellaneous Projects				
1118-122B	Vehicle Replacement - Passenger Vehicle	\$30,000	\$0	\$0
1118-122B	Vehicle Replacement - Pickup Trucks	\$35,000	\$0	\$65,000
	Automated Metering Infrastructure Pilot Study	\$50,000	\$0	\$50,000
	Two-Way Radio System Upgrade	\$25,000	\$0	\$0
1118-160	Water System Hydraulic Model and 20-Year Master Planning	\$95,000	\$621	\$90,000
Potable Storage Tank/Reservoir Projects				
1117-119	Repair/Replacement of Tank Vents	\$25,000	\$0	\$25,000
1935-103C	Christen Hill Tank Intertie Project w/Daly City - Gate Improvement	\$50,000	\$0	\$50,000
	Tapis Tank Assessment	\$0	\$0	\$50,000
Annual Projects				
1117-112	Reservoir Site Paving (Annual)	\$10,000	\$0	\$10,000
1117-113	Reservoir Fence Maintenance (Annual)	\$10,000	\$10,005	\$10,000
1117-145	Annual Valve Exercise Program	\$5,000	\$0	\$5,000
1117-145	Annual Flushing and Dead-End Blow-Offs	\$10,000	\$0	\$10,000
1117-165	Easement Protection (Annual)	\$10,000	\$0	\$15,000
1117-169	Meter Replacement Program	\$95,000	\$4,707	\$95,000
1117-170	Fire Hydrant Replacement Program	\$120,000	\$25,465	\$120,000
1117-183B	Pressure Regulator Station Upgrades	\$210,000	\$80,032	\$215,000
Building Project				
1915-103B	Redundant Off-Site SCADA System at Gypsy Hill	\$10,000	\$0	\$0
1118-172B	Computer Upgrades/SCADA, Office	\$20,000	\$0	\$15,000
Recycled Water Project				
1116-201B	Recycled Water	\$20,000	\$2,894	\$15,000
Reservoir Construction Projects				
1117-137	Fassler Tank - Design	\$200,000	\$27,798	\$415,000
Water Availability Study				
1116-611	Assessment of Groundwater and Recycled Water	\$125,000	\$18,619	\$165,000
Bond Projects				
1117-135	Sheila Tank – Consultant/Inspectors	\$25,000	\$24,719	\$25,000
1117-135	Sheila Tank – Tank Construction	\$550,000	\$1,620	\$4,220,000
1117-135	Sheila Tank – Design	\$50,000	\$73,094	\$0
1118-112B	Francisco Headquarters Upgrade	\$1,353,382	\$515,566	\$9,100,000
Totals		\$3,963,382	\$1,158,215	\$15,985,000
Total Bond Funded		\$1,978,382	\$614,999	\$13,345,000
Total Pay-Go Funded		\$1,985,000	\$543,216	\$2,640,000