

North Coast County Water District

Operating Budget & CIP FY 2024-2025



**FY 2024-2025
Budget Overview**

	FY 2022-2023 Final	Adopted Budget FY 2023-2024	Proposed Budget FY 2024-2025
Revenues	\$16,002,665	\$16,005,000	\$16,789,900
Expenditures			
110 - Plant	\$6,821,552	\$7,154,860	\$7,243,700
120 - Distribution	\$1,832,777	\$1,897,100	\$2,033,500
130 - Administration	\$4,656,092	\$4,633,175	\$4,947,100
Total Operating Expenses	\$13,310,421	\$13,685,135	\$14,224,300
Debt Service Principal	\$775,000	\$825,000	\$830,000
Contribution to CIP / Reserves	\$1,917,244	\$1,494,865	\$1,735,600
Total	\$16,002,665	\$16,005,000	\$16,789,900

FY 2024-2025 Operating Budget

Revenue

Acct #	Description	22/23 Budget	22/23 Final	23/24 Budget	Received through May 2024	% Received	24/25 Proposed Budget	% Change
4110	Residential Water Sales	6,242,250	5,933,663	6,430,000	5,851,530	91.0%	6,500,000	1.1%
4110-1	Residential Service	3,563,500	3,709,201	3,810,000	3,577,607	93.9%	3,924,000	3.0%
4140	Multi-Unit Sales	1,329,000	1,274,998	1,320,000	1,188,032	90.0%	1,340,000	1.5%
4140-1	Multi-Unit Service	147,000	160,567	152,000	141,288	93.0%	156,500	3.0%
4120	Commercial Water Sales	735,000	814,040	824,000	782,916	95.0%	865,000	5.0%
4120-1	Commercial Service	136,500	147,802	148,000	139,195	94.1%	152,500	3.0%
4170	Public Sales	525,000	430,576	450,000	516,057	114.7%	525,000	16.7%
4170-1	Public Service	70,500	64,160	72,000	63,740	88.5%	70,000	-2.8%
4180	Irrigation	296,000	226,394	305,000	195,682	64.2%	210,000	-31.1%
4180-1	Irrigation Service	46,500	49,295	50,500	47,260	93.6%	52,000	3.0%
4185	Recycled Water	141,750	131,406	145,000	110,796	76.4%	140,000	-3.4%
4185-1	Recycled Water Service	13,000	14,783	14,500	12,626	87.1%	14,900	2.8%
4210	Fire Standby	60,500	56,916	63,000	51,815	82.2%	63,000	0.0%
4230	Water Connections	25,000	28,421	25,000	24,702	98.8%	25,000	0.0%
4240	Renewal of Service Fees	21,000	20,893	21,000	18,255	86.9%	21,000	0.0%
4260	Late Fee Charge	70,000	87,974	70,000	65,926	94.2%	70,000	0.0%
4970	Miscellaneous Income	75,000	51,220	75,000	57,913	77.2%	75,000	0.0%
SUB-TOTAL		13,497,500	13,202,308	13,975,000	12,845,342	91.9%	14,203,900	1.6%
Non-Operating Revenue								
4910	Revenue from Leases	244,000	248,710	250,000	237,036	94.8%	257,000	2.8%
4920	Interest Revenues	40,000	1,126,138	400,000	1,617,972	404.5%	800,000	100.0%
4930	Taxes & Assessments	1,080,700	1,320,853	1,280,000	1,304,560	101.9%	1,344,000	5.0%
4980	Trans & Storage	75,000	104,656	100,000	24,798	24.8%	75,000	-25.0%
TOTAL		14,937,200	16,002,665	16,005,000	16,029,708	100.2%	16,679,900	4.2%

FY 2024-2025 Operating Budget

Expense Plant 110

Acct.#	Description	22/23 Budget	Final 22/23	23/24 Budget	Spent through May 2024	% Spent	24/25 Proposed Budget	% Change
5111-110	Regular Salary	230,000	257,951	250,000	166,327	66.5%	250,000	0.0%
5112-110	Overtime	2,000	626	2,000	0	0.0%	2,000	0.0%
5640-110	Payroll Taxes	18,000	17,571	18,800	11,504	61.2%	18,800	0.0%
5642-110	Health Insurance	46,000	44,832	46,600	39,989	85.8%	46,600	0.0%
SUB-TOTAL		296,000	320,980	317,400	217,819	68.6%	317,400	0.0%
5130-110	Water Purchases-SF	5,290,000	5,402,553	5,805,000	5,505,687	101.6%	5,950,000	2.5%
	Water Service	40,700	40,692	40,700	37,301	91.6%	45,300	11.3%
	BAWCA Surcharge	452,200	452,172	429,760	352,429	82.0%	328,000	-23.7%
5230-110	Utilities	275,000	325,750	285,000	282,794	99.2%	310,000	8.8%
5312-110	Lab	25,000	42,258	35,000	32,701	93.4%	45,000	28.6%
5314-110	Regulatory Fees	110,000	116,163	120,000	122,136	101.8%	125,000	4.2%
5350-110	Tools & Repair	6,000	1,887	6,000	1,350	22.5%	6,000	0.0%
5412-110	Operating Supplies	2,800	1,987	2,000	7,324	366.2%	2,000	0.0%
5623-110	Telephone	2,200	2,571	2,500	2,803	112.1%	2,500	0.0%
5629-110	Vehicle Maintenance	20,000	22,038	30,000	12,848	42.8%	30,000	0.0%
5632-110	Fuel	48,000	56,866	55,000	37,979	69.1%	55,000	0.0%
5661-110	Uniforms & Safety Equip	5,000	2,057	2,500	1,823	72.9%	2,500	0.0%
5670-110	Plant Repair & Maint.	20,000	33,579	24,000	24,472	102.0%	25,000	4.2%
SUB-TOTAL		6,296,900	6,500,572	6,837,460	6,421,646	93.9%	6,926,300	1.3%
TOTAL		6,592,900	6,821,552	7,154,860	6,639,466	92.8%	7,243,700	1.2%

**North Coast County Water District
Budget Fiscal Year 2024-2025**

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 - \$250,000
Provides funding for direct salary costs for two regular full-time employees. Provides for certification and vacation pay. Also includes 2.9% increase in salaries based on the change in the March Consumer Price Index.
No change requested.

5112-110 Overtime – \$2,000
Provides funding for unscheduled overtime to respond to system emergencies.
No change requested.

5640-110 Payroll Taxes - \$18,800
No change requested.

5642-110 Health Insurance - \$46,600
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 - \$6,323,300
Provides funding for water purchased through San Francisco PUC and accounts for the wholesale rate increase of 8.8%, water service charge increase of 11%, and BAWSCA Bond Surcharge decrease of 23%.
This budget includes:

<i>Water Purchases:</i>	<i>\$ 5,950,000</i>
<i>Water Service Charge</i>	<i>\$ 45,300</i>
<i>BAWSCA Surcharge</i>	<i>\$ 328,000</i>

Increase \$47,840 (0.8%)

5230-110 - Utilities - \$310,000
Provides for energy costs for operation of booster pump stations and all remote metered sites, including tank telemetry, etc.
Increase \$25,000 (8.8%).

5312-110 - Lab - **\$45,000**

Provides for performing Federal- and State-mandated water quality monitoring of the water supply. Includes costs for contract laboratory services during Headquarters construction and new analyzer to accommodate some in-house testing. Includes routine source and distribution system monitoring, emergency repair sampling, and samples collected and analyzed at customer request.

Increase \$10,000 (28.6%).

5314-110 – Regulatory Fees - **\$125,000**

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 \$5,000 (4.2%)

5350-110 - Tools and Repair - **\$6,000**

Provides funding for the replacement/repair of various small tools on an as-needed basis.

No change requested.

5412-110 - Operating Supplies - **\$2,000**

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.).

No change requested.

5623-110 - Telephone - **\$2,500**

Provides funding for seven (7) telephone lines located at various distribution sites.

No change requested.

5629-110 - Vehicle Maintenance - **\$30,000**

Provides for services to maintain the District's vehicles and fabrication of various specialized equipment. Estimated higher due to outsourcing of vehicle repair during Headquarters construction.

No change requested.

5632 -110 – Fuel - **\$55,000**

Provides funding for fuel for the District's fleet of vehicles and mobile equipment.

No change requested.

5661-110 - Uniforms and Safety Equipment - \$2,500

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.

No change requested.

5670-110 - Plant Repair and Maintenance - \$25,000

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

Increase \$1,000 (4.2%).

FY 2024-2025 Operating Budget

Expense Distribution 120

Acct.#	Description	22/23 Budget	22/23 Final	23/24 Budget	Spent through May 2024	% Spent	24/25 Proposed Budget	% Change
5111-120	Regular Salary	1,052,500	1,115,002	1,155,000	1,051,178	91%	1,250,000	8.2%
5112-120	Overtime	30,000	18,580	25,000	32,703	131%	30,000	20.0%
5113-120	Duty	75,000	69,026	77,000	69,592	90%	80,000	3.9%
5640-120	Payroll Taxes	78,500	80,830	83,600	75,507	90%	87,500	4.7%
5642-120	Health Insurance	200,200	219,016	214,500	203,165	95%	232,000	8.2%
SUB-TOTAL		1,436,200	1,502,453	1,555,100	1,432,145	92%	1,679,500	8.0%
5230-120	Utilities	45,000	61,218	55,000	36,336	66%	55,000	0.0%
5314-120	Other Services-Misc.	8,000	6,208	8,000	1,575	20%	20,000	150.0%
5315-120	Contract Services	18,000	3,822	12,000	2,220	18%	10,000	-16.7%
5350-120	Tools & Equipment	10,000	10,873	15,000	1,723	11%	15,000	0.0%
5412-120	Operating Supplies	4,000	5,901	4,000	6,995	175%	4,000	0.0%
5420-120	Inventory	60,000	138,831	120,000	74,585	62%	120,000	0.0%
5623-120	Telephone	13,000	13,625	15,000	8,131	54%	15,000	0.0%
5661-120	Uniforms & Safety Equip	10,000	12,096	12,000	5,520	46%	12,000	0.0%
5670-120	Dist.Repairs & Maintenance	60,000	70,539	75,000	71,313	95%	75,000	0.0%
5730-120	Misc. Supplies & Expenses	3,000	3,181	18,000	3,535	20%	20,000	11.1%
5750-120	Recycled Water Operations	8,000	4,028	8,000	290	4%	8,000	0.0%
	Sub Total	239,000	330,323	342,000	212,222	62%	354,000	3.5%
TOTAL		1,675,200	1,832,777	1,897,100	1,644,368	87%	2,033,500	7.2%

Budget Fiscal Year 2024-25

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

5111-120 Regular Salary - \$1,250,000

Provides funding for direct salary costs for nine full-time employees, including step increases for eligible employees. Provides for certification, longevity, and vacation pay. Also includes 2.9% increase in salaries based on the change in the March Consumer Price Index.

Increase \$95,000 (8.2%)

5112-120 Overtime - \$30,000

Provides funding for unscheduled overtime to respond to unscheduled system emergencies.

Increase \$5,000 (20%)

5113-120 Duty - \$80,000

Provides funding for on-call duty personnel.

Increase \$3,000 (3.9%)

Benefits -

5640-120 Payroll Taxes - \$87,500

Increase \$3,900 (4.7%)

5642-120 Health Insurance - \$232,000

Provides funding for payments relating to employee benefits. (e.g., medical, dental insurance, etc.)

Increase \$17,500 (8.2%)

Operations

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

5230-120 - Utilities - \$55,000

Provides funding for electrical energy costs for operation of the District's telemetry and cathodic protection systems for the District's storage reservoirs.

No change requested.

5314-120 - Other Services - Miscellaneous - \$20,000

Includes funding for maintenance agreements for calibration adjustments of the cathodic protection and telemetry systems by outside contractors. Funding for additional site security included.

Increase \$12,000 (150.0%)

- 5315-120 Contract Services -** **\$10,000**
This line item pays for the services of miscellaneous consultants hired throughout the year for special studies.
 Decrease \$10,000 (-16.7%)
- 5350-120 - Tools and Equipment -** **\$15,000**
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 -** **\$120,000**
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 -** **\$15,000**
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 -** **\$12,000**
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 -** **\$75,000**
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.
 No change requested.
- 5730-120 Miscellaneous Supplies & Expenses** **\$20,000**
Provides for one-time expenditures for special projects and/or equipment.
 Increase \$2,000 (11.1%)
- 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.
 No change requested.

FY 2024-2025 Operating Budget

Expense Administration 130

Acct.#	Description	22/23 Budget	22/23 Final	% Spent FY 22/23	23/24 Budget	Spent through May 2024	% Spent	24/25 Proposed Budget	% Change
5111-130	Regular Salary	968,000	1,071,815	111%	974,000	905,128	93%	1,040,000	6.8%
5112-130	Overtime	7,500	6,002	80%	7,500	7,455	99%	8,500	13.3%
5640-130	Payroll Taxes	70,500	79,449	113%	68,400	62,123	91%	70,000	2.3%
5641-130	Workers Compensation	29,000	31,269	108%	32,000	36,523	114%	37,000	15.6%
5642-130	Health Insurance	172,000	168,241	98%	184,000	166,246	90%	245,000	33.2%
5642-130A	Retiree Health Insurance	294,000	173,494	59%	315,500	241,922	77%	285,000	-9.7%
5643-130	Retirement	611,800	608,608	99%	631,000	427,976	68%	732,000	16.0%
5644-130	Retiree COLA Benefit	93,750	93,729	100%	94,000	88,113	94%	94,000	0.0%
5645-130	Directors' Health Insurance	116,000	110,880	96%	85,000	116,575	137%	92,000	8.2%
5646-130	Life Insurance	18,000	17,064	95%	18,500	23,895	129%	20,000	8.1%
5647-130	Employee Welfare	5,000	1,695	34%	5,000	1,750	35%	5,000	0.0%
5940-130	Directors' Fees	15,000	20,800	139%	17,000	17,600	104%	17,000	0.0%
SUB-TOTAL		2,400,550	2,383,044	99%	2,431,900	2,095,307	86%	2,645,500	8.8%

	Description	22/23 Budget	22/23 Final	% of Budget Spent	23/24 Budget	Spent through May 2024	% of Budget Spent	24/25 Proposed Budget	% Change
<u>Operations</u>									
5514-130	Online Payment Fees	75,000	118,208	158%	120,000	161,292	134%	160,000	33.3%
5522-130	Bad Debt Write Off	10,000	0	0%	10,000	0	0%	10,000	0.0%
5620-130	Advertising	5,000	13,389	268%	5,000	8,542	171%	8,000	60.0%
5621-130	Printing & Office Supplies	10,000	10,046	100%	12,000	12,379	103%	12,000	0.0%
5622-130	Utilities	28,000	33,814	121%	17,000	21,598	127%	20,000	17.6%
5623-130	Telephone	4,500	9,307	207%	8,000	5,694	71%	5,000	-37.5%
5624-130	Janitor & Gardener	29,000	20,485	71%	20,000	27,113	136%	25,000	25.0%
5627-130	Postage	35,000	44,557	127%	35,000	38,185	109%	45,000	28.6%
5628-130	General Manager Expenses	7,000	1,341	19%	5,000	576	12%	7,000	40.0%
5630-130	Insurance	80,000	76,220	95%	80,000	68,170	85%	85,000	6.3%
5631-130	Off. Build. Maint. & Repairs	3,000	5,637	188%	75,000	65,941	88%	80,000	6.7%
5637-130	Billing	125,000	85,745	69%	125,000	93,976	75%	200,000	60.0%
5650-130	Off. Equip. Rep/Maint/Pur	17,000	24,850	146%	25,000	44,974	180%	25,000	0.0%
5655-130	Off. Equip. Lease & Maint	10,000	10,128	101%	10,000	6,285	63%	10,000	0.0%
5685-130	Water Ed/Comm. Service	15,000	14,359	96%	15,000	10,516	70%	15,000	0.0%

FY 2024-2025 Operating Budget

Acct.#	Description	22/23 Budget	22/23 Final	% of Budget Spent	23/24 Budget	Spent through May 2024	% of Budget Spent	24/25 Proposed Budget	% Change
5687-130	Water Conservation	30,000	30,246	101%	38,500	13,646	35%	38,500	0.0%
5720-130	Taxes & Assessments	3,000	7,226	241%	3,000	1,675	56%	3,000	0.0%
5730-130	Miscellaneous Expenses	3,000	3,181	106%	6,000	9,669	161%	6,000	0.0%
5732-130	Licenses & Certificates	1,000	1,594	159%	2,000	1,670	84%	2,000	0.0%
5733-130	Meals	1,000	1,087	109%	1,200	1,139	95%	4,000	233.3%
5734-130	Travel & Lodging	1,000	0	0%	1,200	632	53%	3,000	150.0%
5735-130	Employee Annual Recog	2,000	2,633	132%	2,500	1,120	45%	2,500	0.0%
5661-130	Uniforms & Safety Equip.	3,000	2,057	69%	3,000	1,387	46%	3,000	0.0%
Director's Expenses									
5941-130	Directors' Election Fees	20,000	8,378	42%	0	0	0%	20,000	-
5942-130	Directors' Conv. & Travel	8,000	11,370	142%	8,000	2,340	29%	8,000	0.0%
Employee Development									
5625-130	Meetings & Conferences	1,500	0	0%	1,500	1,665	111%	2,500	66.7%
5626-130	Dues & Membership	50,000	49,093	98%	50,000	50,179	100%	52,000	4.0%
5626-130A	BAWSCA Dues	98,000	95,095	97%	98,000	95,095	97%	105,000	7.1%
5635-130	Staff Training	20,000	4,646	23%	20,000	9,979	50%	25,000	25.0%
Professional Fees									
5680-130	Engineering Fees	10,000	85,991	860%	80,000	68,148	85%	150,000	87.5%
5681-130	Legal Fees	70,000	502,921	718%	250,000	117,499	47%	120,000	-52.0%
5682-130	Auditing & Accounting Fees	20,000	27,620	138%	20,000	23,000	115%	23,000	15.0%
5683-130	Misc. Professional Fees	145,000	72,378	50%	140,000	117,620	84%	140,000	0.0%
5725-130	Rebate Programs	70,000	13,799	20%	48,500	12,636	26%	48,500	0.0%
SUB-TOTAL		1,010,000	1,387,399	137%	1,335,400	338,903	25%	1,463,000	9.6%
5800-130	Debt Service - Interest	894,275	885,649	99%	865,875	671,034	77%	838,600	-3.1%
TOTAL ADMINISTRATION		4,304,825	4,656,092	108%	4,633,175	3,105,244	67%	4,947,100	6.8%
2118	Debt Service - Principal	775,000	775,000	100%	825,000	810,000	98%	830,000	0.6%
TOTAL ADMIN. W/DEBT PRINCIPAL		5,079,825	5,431,092	107%	5,458,175	3,915,244	72%	5,777,100	5.8%

Budget Fiscal Year 2024-2025

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

5111-130 Regular Salary - \$1,040,000

Provides funding for direct salary costs for seven full-time employees and one part-time employee, including step increases for eligible employees. Provides for certification pay and vacation pay. Also includes 2.9% increase in salaries based on the change in the March Consumer Price Index.

Increase \$66,000 (6.8%)

5112-130 – Overtime - \$8,500

Provides funding for overtime in the administrative department and to respond to system emergencies.

Increase \$1,000 (13.3%)

5640-130 Payroll Taxes - \$70,000

Increase \$1,600 (2.3%)

5641-130 Workers' Compensation - \$37,000

Increase \$5,000 (15.6%)

5642-130 Health Insurance - \$245,000

Increase \$61,000 (33.2%)

5642-130A Retiree Health Insurance - \$285,000

Decrease \$30,500 (-9.7%)

5643-130 Retirement - \$732,000

Provides funding for covering CalPERS contributions and paying down the District's Unfunded Accrual Liability.

Increase \$101,000 (16.0%)

5644-130 Retiree COLA Benefit - \$94,000

No change requested.

5645-130 Directors' Health Insurance - \$92,000

Increase \$7,000 (8.2%)

5646-130 Life Insurance - \$20,000

Provides funding for employees, retirees, and the Board of Directors.

Increase \$1,500 (8.1%)

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.

No change requested.

5940-130 – Directors’ Fees -

\$ 17,000

Provides funding for the Board of Directors to attend the monthly Board meeting, 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 -

\$160,000

Provides funding for the third-party fees incurred for District customers to pay their utility bills with credit cards.

Increase \$40,000 (33.3%)

5522-130 Bad Debt Write Off -

\$10,000

Provides funding for the accounts that the District must send to collections for non-payment.

No change requested.

5620-130 - Advertising -

\$8,000

Includes funding for District’s legal ads and for any other advertisements the District may place during the year.

Increase \$3,000 (60.0%)

5621-130 - Printing & Office Supplies -

\$12,000

Provides funding for all stationery, miscellaneous office supplies and all District forms, newsletters, and the Consumer Confidence Report.

No change requested.

5622-130- Utilities -

\$20,000

Provides funding for internet connectivity and telephone costs at the District’s temporary offices.

Increase \$3,000 (17.6%)

5623-130 - Telephone -

\$5,000

Provides funding for telephones, cellular phones, and pagers for the Administration division.

Decrease \$3,000 (-37.5%)

<u>5624-130 Janitor & Gardener-</u>	<u>\$25,000</u>
<i>Provides funding for janitorial services and gardening services around the District's reservoirs and at the District's temporary offices.</i>	
Increase \$5,000 (25.0%)	
<u>5627-130 - Postage -</u>	<u>\$45,000</u>
<i>Provides funding for mailing of all customer bills and District correspondence.</i>	
Increase \$10,000 (28.6%)	
<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>	
Increase \$2,000 (40.0%)	
<u>5630-130 - Insurance -</u>	<u>\$85,000</u>
<i>Provides funding for the ACWA/JPIA premium for liability, property, and cybersecurity insurance.</i>	
Increase \$5,000 (6.3%)	
<u>5631-130 - Office Building Maintenance & Repairs</u>	<u>\$80,000</u>
<i>Provides funding for the regular maintenance of District's facilities and monthly lease payments for two temporary District office spaces.</i>	
Increase \$5,000 (6.7%)	
<u>5637-130 – Billing -</u>	<u>\$200,000</u>
<i>Provides funding for the billing system software (1) annual fees and (2) fees incurred for District customers to pay their utility bills online and using the pay-by-phone system. Funding also included for Sensus meter reading software and troubleshooting. Funding includes cost to upgrade billing system software.</i>	
Increase \$75,000 (60.0%)	
<u>5650-130 – Office Equipment Repair/Maintenance/Purchase-</u>	<u>\$25,000</u>
<i>Provides funding for the repair/maintenance/replacement of equipment that may be needed. Includes needed upgrades to office computers and expenses related to the two temporary District office spaces.</i>	
No change requested.	
<u>5655-130 – Office Equipment Lease & Maintenance-</u>	<u>\$10,000</u>
<i>Provides funding for maintenance agreements and leases for various pieces of equipment.</i>	
No change requested.	
<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. Includes funding for water conservation education and outreach.</i>	
No change requested.	

<u>5687-130 – Water Conservation-</u>	<u>\$38,500</u>
<i>Provides funding for BAWSCA water conservation subscription programs, miscellaneous water conservation activities, water meter testing/data analysis, and miscellaneous water conservation consumables.</i>	
No change requested.	
<u>5720-130 Taxes & Assessments -</u>	<u>\$ 3,000</u>
<i>Provides funding for miscellaneous taxes the District must pay on fuel and for the CalOSHA compliance certificate.</i>	
No change requested.	
<u>5730-130 - Miscellaneous Expenses -</u>	<u>\$6,000</u>
<i>Provides funding for various miscellaneous items.</i>	
No change requested.	
<u>5732-130 – Licenses & Certificates</u>	<u>\$2,000</u>
<i>Provides funding for costs expended on licenses and certificates.</i>	
No change requested.	
<u>5733-130 – Meals</u>	<u>\$4,000</u>
<i>Provides funding for monies spent on meals while attending trainings and conferences, and meals for staff meetings and trainings.</i>	
Increase \$2,800 (233.3%)	
<u>5734-130 – Travel & Lodging</u>	<u>\$3,000</u>
<i>Provides funding for expenditures on travel and lodging for staff training and conferences.</i>	
Increase \$1,800 (150.0%)	
<u>5735-130 – Employee Annual Recognition</u>	<u>\$2,500</u>
<i>Provides funding for the employee recognition meal and for miscellaneous employee awards.</i>	
No change requested.	
<u>5661-130 – Uniforms & Safety Equipment -</u>	<u>\$3,000</u>
<i>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.</i>	
No change requested.	

Directors’ Expenses

<u>5941-130 – Directors’ Election Fees -</u>	<u>\$20,000</u>
<i>Provides funding for expenses related to the 2024 election.</i>	
Increase \$20,000	

5942-130 – Directors’ Conventions & Travel - \$8,000
Provides funding for the Directors to attend various meetings and conferences.
No change requested.

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 - \$2,500
Provides funding for meetings and conferences associated with job assignments or training. 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.
Increase \$1,000 (66.7%)

5626-130 - Dues & Membership - \$52,000
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 \$2,000 (4.0%)

5626-130A BAWSCA Dues - \$105,000
Funds the District’s apportionment of the BAWSCA Assessments that remain the same as the prior fiscal year per BAWSCA’s adopted budget.
Increase \$7,000 (7.1%)

5635-130 - Staff Training - \$25,000
Provides funding for outside professional training services.
Increase \$5,000 (25.0%)

Professional Fees

5680-130 - Engineering Fees - \$150,000
Provides funding for the District Engineer and administrative projects provided by the District’s engineering consultants. Increased funding included for renewal of District’s recycled water permit.
Increase 70,000 (87.5%).

5681-130 Legal Fees - \$120,000
Provides funding for the administrative services of the District’s legal counsel including the attendance at District meetings.
Decrease 130,000 (-52.0%)

5682-130 - Auditing & Accounting Fees - \$23,000

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

Increase \$3,000 (15.0%)

5683-130 - Misc. Professional Fees - \$140,000

Provides funding for outside professional services including IT support.

No change requested.

5725-130 – Rebate Programs - \$48,500

Provides funding for the District's ongoing toilet rebate program, rain barrel rebate program, Lawn Be Gone program, smart irrigation controllers, and Flume smart home water monitor.

No change requested.

5800-130 Debt Service - \$838,600

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

Decrease \$27,275 (-3.1%)

2118 Debt Service Principal - \$830,000

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

Increase \$5,000 (0.6%)

**FY 2024-2025
CIP Budget**

Expense Capital Improvement and Bond Projects

Account Number	Description	FY 23-24 Budget	Y-T-D Spent	FY 24-25 Proposed Budget
Portable Piping Improvements				
1117-130	21" Transmission Main Pipeline Project	\$1,050,000	\$53,982	\$100,000
	Shoreside Levee Pipeline Replacement	\$360,000	\$0	\$375,000
1117-145	Emergency Pipeline Repairs	\$200,000	\$137,680	\$650,000
1117-149	Loop at Everglades Dr. Pipeline Replacement	\$2,000,000	\$42,440	\$1,350,000
	Pressure Zone 1 Transmission Line Evaluation	-	-	\$100,000
Miscellaneous Projects				
1118-122B	Vehicle Replacement - Pickup Trucks	\$65,000	\$71,931	\$85,000
1118-135	Automated Metering Infrastructure Pilot Study	\$50,000	\$0	\$50,000
1118-160	Water System Hydraulic Model Update & Integration with GIS	\$20,000	\$9,570	\$20,000
Potable Storage Tank/Reservoir Projects				
1117-119	Repair/Replacement of Tank Vents	\$45,000	\$0	\$0
1117-134	Christen Hill Tank Exterior Painting Project			\$1,000,000
1117-118A	Park Pacifica Tank and Pump Station Upgrades	-	-	\$700,000
Annual Projects				
1117-112	Reservoir Site Paving Project (Annual)	\$12,000		\$12,000
1117-113	Reservoir Fence Maintenance (Annual)	\$12,000		\$12,000
1117-145	Annual Valve Excercise Program	\$5,000		\$5,000
1117-145	Annual Flushing & Dead-end Blow Off Project	\$10,000		\$10,000
1117-165	Easement Protection(Annual Program)	\$15,000		\$15,000
1117-169	Meter Replacement Program	\$160,000	\$91,131	\$160,000
1117-170	Fire Hydrant Replacement Project	\$120,000	\$0	\$120,000
1117-183B	Pressure Regulator Station Upgrades	\$220,000	\$83,344	\$220,000
Building Project				
1118-112B	Francisco Headquarters Upgrade	\$13,500,000	\$1,248,291	\$12,500,000
1118-172B	Computer Upgrades/SCADA, Office	\$15,000	\$15,325	\$15,000
Recycled Water Project				
1116-201B	Recycled Water	\$10,000	\$10,481	\$10,000
Reservoir Construction Projects				
1117-135	Sheila Tank - Consultant/Inspectors	\$10,000	\$9,131	\$20,000
1117-135	Sheila Tank - Construction	\$5,000,000	\$1,252,395	\$5,400,000
1117-137	Fassler Tank - Design	\$350,000	\$26,399	\$540,000
Water Availability Study				
1116-610A	San Pedro Creek Feasibility Study	-	-	\$250,000
1116-611	Phase 1 Assessment of Groundwater and Recycled Water	\$165,000	-\$9,030	\$10,000
Totals			\$3,043,070	\$23,729,000
Total Bond Funded			\$2,509,817	\$17,920,000
Total Pay-Go Funded			\$533,253	\$5,809,000