

North Coast County Water District

Operating Budget & CIP FY 2023-2024



**FY 2023-2024
Budget Overview**

	FY 2021-2022 Final	Adopted Budget FY 2022-2023	Proposed Budget FY 2023-2024
Revenues	\$15,147,149	\$14,937,200	\$16,005,000
Expenditures			
110 - Plant	\$5,508,221	\$6,592,900	\$7,154,860
120 - Distribution	\$1,526,408	\$1,675,200	\$1,897,100
130 - Administration	\$3,221,600	\$4,304,825	\$4,633,175
Total Operating Expenses	\$10,256,229	\$12,572,925	\$13,685,135
Debt Service Principal	\$405,000	\$775,000	\$825,000
Contribution to Reserves	\$4,485,920	\$1,589,275	\$1,494,865
Total	\$15,147,149	\$14,937,200	\$16,005,000

Revenue

Acct #	Description	21/22 Budget	21/22 Final	22/23 Budget	Received Through 4/30/23	% Received	23/24 Proposed Budget	% Change
4110	Residential Water Sales	5,945,000	6,009,682	6,242,250	5,024,348	80%	6,430,000	3.0%
4110-1	Residential Service	3,459,503	3,628,032	3,563,500	3,084,016	87%	3,810,000	6.9%
4140	Multi-Unit Sales	1,265,500	1,197,352	1,329,000	1,079,720	81%	1,320,000	-0.7%
4140-1	Multi-Unit Service	142,813	156,772	147,000	133,695	91%	152,000	3.4%
4120	Commercial Water Sales	700,000	776,080	735,000	678,600	92%	824,000	12.1%
4120-1	Commercial Service	129,968	144,316	136,500	123,079	90%	148,000	8.4%
4170	Public Sales	500,000	445,821	525,000	366,996	70%	450,000	-14.3%
4170-1	Public Service	68,510	65,707	70,500	52,885	75%	72,000	2.1%
4180	Irrigation	281,750	277,557	296,000	218,392	74%	305,000	3.0%
4180-1	Irrigation Service	45,338	48,002	46,500	41,075	88%	50,500	8.6%
4185	Recycled Water	135,000	132,218	141,750	109,059	77%	145,000	2.3%
4185-1	Recycled Water Service	12,750	14,423	13,000	12,308	95%	14,500	11.5%
4210	Fire Standby	58,939	59,491	60,500	47,560	79%	63,000	4.1%
4230	Water Connections	25,000	16,955	25,000	19,821	79%	25,000	0.0%
4240	Renewal of Service Fees	21,000	21,015	21,000	17,897	85%	21,000	0.0%
4260	Late Fee Charge	70,000	6,614	70,000	75,494	108%	70,000	0.0%
4910	Revenue from Leases	238,960	242,161	244,000	212,040	87%	250,000	2.5%
4920	Interest Revenues	120,000	98,188	40,000	808,166	2020%	400,000	900.0%
4930	Taxes & Assessments	1,070,000	1,272,313	1,080,700	1,198,060	111%	1,280,000	18.4%
4970	Miscellaneous Income	75,000	69,567	75,000	40,949	55%	75,000	0.0%
SUB-TOTAL		14,365,030	14,682,265	14,862,200	13,344,160	90%	15,905,000	7.0%
Non-Operating Revenue								
4980	Trans & Storage	75,000	464,884	75,000	51,536	69%	100,000	33.3%
TOTAL		14,440,030	15,147,149	14,937,200	13,395,696	90%	16,005,000	7.1%

Expense Plant 110

Acct.#	Description	21/22 Budget	21/22 Final	22/23 Budget	Spent Through 4/30/23	% Spent	23/24 Proposed Budget	% Change
5111-110	Regular Salary	229,000	218,548	230,000	188,572	82%	250,000	8.7%
5112-110	Overtime	500	1,627	2,000	626	31%	2,000	0.0%
5640-110	Payroll Taxes	18,000	15,922	18,000	13,692	76%	18,800	4.4%
5642-110	Health Insurance	46,000	42,622	46,000	40,270	88%	46,600	1.3%
SUB-TOTAL		293,500	278,719	296,000	243,160	82%	317,400	7.2%
5130-110	Water Purchases-SF	4,750,000	4,315,674	5,290,000	3,842,220	73%	5,805,000	9.7%
	Water Service	40,700	40,805	40,700	37,414	92%	40,700	0.0%
	BAWCA Surcharge	388,600	388,512	452,200	458,964	101%	429,760	-5.0%
5230-110	Utilities	275,000	241,586	275,000	244,523	89%	285,000	3.6%
5312-110	Lab	25,000	21,659	25,000	33,518	134%	35,000	40.0%
5314-110	Regulatory Fees	100,000	109,463	110,000	116,163	106%	120,000	9.1%
5350-110	Tools & Repair	4,000	4,072	6,000	1,097	18%	6,000	0.0%
5412-110	Operating Supplies	2,500	1,837	2,800	321	11%	2,000	-28.6%
5623-110	Telephone	2,000	2,226	2,200	2,185	99%	2,500	13.6%
5629-110	Vehicle Maintenance	20,000	22,339	20,000	14,891	74%	30,000	50.0%
5632-110	Fuel	32,000	57,249	48,000	41,106	86%	55,000	14.6%
5661-110	Uniforms & Safety Equip	2,200	2,488	5,000	2,057	41%	2,500	-50.0%
5670-110	Plant Repair & Maint.	15,000	21,592	20,000	18,426	92%	24,000	20.0%
SUB-TOTAL		5,657,000	5,229,502	6,296,900	4,812,883	76%	6,837,460	8.6%
TOTAL		5,950,500	5,508,221	6,592,900	5,056,044	77%	7,154,860	8.5%

**North Coast County Water District
Budget Fiscal Year 2023-2024**

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 4.9% increase in salaries based on the change in the March Consumer Price Index.
 Increase \$20,000 (8.7%)

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

5640-110 Payroll Taxes - \$18,800
 Increase \$800 (4.4%)

5642-110 Health Insurance - \$46,600
Provides funding for fees charged to employee benefits (e.g. social security, medical, dental insurance, etc.)
 Increase \$600 (1.3%)

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 - \$6,275,460
Provides funding for water purchased through San Francisco PUC and accounts for the wholesale rate increase of 9.7%.
This budget includes:

<i>Water Purchases:</i>	<i>\$ 5,805,000</i>
<i>Water Service Charge</i>	<i>\$ 40,700</i>
<i>BAWSCA Surcharge</i>	<i>\$ 429,760</i>

Increase \$492,560 (8.5%)

5230-110 - Utilities - \$285,000
Provides for energy costs for operation of booster pump stations and all remote metered sites, including tank telemetry, etc.
 Increase \$10,000 (3.6%).

5312-110 - Lab - **\$35,000**

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

Increase \$10,000 (40.0%).

5314-110 – Regulatory Fees - **\$120,000**

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 (9.1%)

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.).

Decrease \$800 (-28.6%)

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

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

Increase \$300 (13.6%)

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.

Increase \$10,000 (50.0%)

5632 -110 – Fuel - **\$55,000**

Provides funding for fuel for the District's fleet of vehicles and mobile equipment. Reflects increase in fuel costs over previous year and possible outsourcing of fuel purchases during Headquarters construction.

Increase \$7,000 (14.6%)

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.

Decrease \$2,500 (-50.0%)

5670-110 - Plant Repair and Maintenance - \$24,000

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

Increase \$4,000 (20.0%).

Expense Distribution 120

Acct.#	Description	21/22 Budget	21/22 Final	22/23 Budget	Spent Through 4/30/23	% Spent	23/24 Proposed Budget	% Change
5111-120	Regular Salary	1,008,000	944,504	1,052,500	863,696	82%	1,155,000	9.7%
5112-120	Overtime	30,000	30,533	30,000	17,031	57%	25,000	-16.7%
5113-120	Duty	67,500	64,888	75,000	55,903	75%	77,000	2.7%
5640-120	Payroll Taxes	75,500	75,308	78,500	64,405	82%	83,600	6.5%
5642-120	Health Insurance	196,300	188,818	200,200	167,155	83%	214,500	7.1%
SUB-TOTAL		1,377,300	1,304,052	1,436,200	1,168,190	81%	1,555,100	8.3%
5230-120	Utilities	45,000	41,207	45,000	48,638	108%	55,000	22.2%
5314-120	Other Services-Misc.	5,000	7,600	8,000	6,208	78%	8,000	0.0%
5315-120	Contract Services	12,000	9,724	18,000	3,822	21%	12,000	-33.3%
5350-120	Tools & Equipment	10,000	7,924	10,000	4,530	45%	15,000	50.0%
5412-120	Operating Supplies	4,000	3,554	4,000	2,047	51%	4,000	0.0%
5420-120	Inventory	60,000	64,090	60,000	130,678	218%	120,000	100.0%
5623-120	Telephone	13,000	12,921	13,000	11,875	91%	15,000	15.4%
5661-120	Uniforms & Safety Equip	10,000	5,643	10,000	11,150	112%	12,000	20.0%
5670-120	Dist.Repairs & Maintenance	50,000	56,098	60,000	52,716	88%	75,000	25.0%
5730-120	Misc. Supplies & Expenses	3,000	2,201	3,000	2,754	92%	18,000	500.0%
5750-120	Recycled Water Operations	7,000	11,394	8,000	3,030	38%	8,000	0.0%
	Sub Total	219,000	222,356	239,000	277,449	116%	342,000	43.1%
TOTAL		1,596,300	1,526,408	1,675,200	1,445,639	86%	1,897,100	13.2%

Budget Fiscal Year 2023-24

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 - \$1,155,000

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 4.9% increase in salaries based on the change in the March Consumer Price Index.

Increase \$102,500 (9.7%)

5112-120 Overtime - \$25,000

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

Decrease \$5,000 (-16.7%)

5113-120 Duty - \$77,000

Provides funding for on-call duty personnel.

Increase \$2,000 (2.7%)

Benefits -

5640-120 Payroll Taxes - \$83,600

Increase \$5,100 (6.5%)

5642-120 Health Insurance - \$214,500

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

Increase \$14,300 (7.1%)

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.

Increase \$10,000 (22.2%).

5314-120 - Other Services - Miscellaneous - \$8,000

Includes funding for maintenance agreements for calibration adjustments of the cathodic protection and telemetry systems by outside contractors.

No change requested.

- 5315-120 Contract Services -** **\$12,000**
This line item pays for the services of miscellaneous consultants hired throughout the year for special studies.
 Decrease \$6,000 (-33.3%)
- 5350-120 - Tools and Equipment -** **\$15,000**
Includes funding for replacement of various small tools on an as-needed basis.
 Increase \$5,000 (50.0%)
- 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. Inventory costs have increased significantly over the past two years.
 Increase \$60,000 (100.0%)
- 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.
 Increase \$2,000 (15.4%)
- 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.
 Increase \$2,000 (20.0%)
- 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.
 Increase \$15,000 (25.0%)
- 5730-120 Miscellaneous Supplies & Expenses** **\$18,000**
Provides for one-time expenditures for special projects and/or equipment. Increase to fund planned off-haul of material at Filter Plant.
 Increase \$15,000 (500.0%)
- 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.

Expense Administration 130

Acct.#	Description	21/22 Budget	21/22 Final	22/23 Budget	Spent Through 4/30/23	% Spent	23/24 Proposed Budget	% Change
5111-130	Regular Salary	824,000	603,873	968,000	870,150	90%	974,000	0.6%
5112-130	Overtime	7,500	5,969	7,500	5,264	70%	7,500	0.0%
5640-130	Payroll Taxes	55,000	42,516	70,500	60,801	86%	68,400	-3.0%
5641-130	Workers Compensation	42,000	27,472	29,000	40,628	140%	32,000	10.3%
5642-130	Health Insurance	131,000	97,377	172,000	142,834	83%	184,000	7.0%
5642-130A	Retiree Health Insurance	326,000	218,841	294,000	265,070	90%	315,500	7.3%
5643-130	Retirement	767,000	565,781	611,800	519,192	85%	631,000	3.1%
5644-130	Retiree COLA Benefit	97,100	70,103	93,750	82,505	88%	94,000	0.3%
5645-130	Directors' Health Insurance	115,000	112,361	116,000	68,585	59%	85,000	-26.7%
5646-130	Life Insurance	15,880	17,312	18,000	11,546	64%	18,500	2.8%
5647-130	Employee Welfare	500	8,560	5,000	1,145	23%	5,000	0.0%
5940-130	Directors' Fees	15,000	15,700	15,000	16,100	107%	17,000	13.3%
SUB-TOTAL		2,395,980	1,785,865	2,400,550	2,083,820	87%	2,431,900	1.3%
Operations								
5514-130	Online Payment Fees	73,000	75,741	75,000	89,972	120%	120,000	60.0%
5522-130	Bad Debt Write Off	25,000	35	10,000	0	0%	10,000	0.0%
5620-130	Advertising	5,000	6,916	5,000	3,045	61%	5,000	0.0%
5621-130	Printing & Office Supplies	12,000	19,414	10,000	7,785	78%	12,000	20.0%
5622-130	Utilities	26,000	28,759	28,000	25,493	91%	17,000	-39.3%
5623-130	Telephone	5,000	3,364	4,500	6,059	135%	8,000	77.8%
5624-130	Janitor & Gardener	25,000	24,100	29,000	18,040	62%	20,000	-31.0%
5627-130	Postage	40,000	45,140	35,000	23,689	68%	35,000	0.0%
5628-130	General Manager Expenses	7,000	311	7,000	1,018	15%	5,000	-28.6%
5630-130	Insurance	80,000	69,715	80,000	30,761	38%	80,000	0.0%
5631-130	Off. Build. Maint. & Repairs	5,000	2,209	3,000	1,409	47%	75,000	2400.0%
5637-130	Billing	75,000	86,321	125,000	63,227	51%	125,000	0.0%
5650-130	Off. Equip. Rep/Maint/Pur	15,000	34,028	17,000	20,553	121%	25,000	47.1%
5655-130	Off. Equip. Lease & Maint	8,000	9,717	10,000	7,620	76%	10,000	0.0%
5685-130	Water Ed/Comm. Service	15,000	1,512	15,000	7,915	53%	15,000	0.0%

Acct.#	Description	21/22 Budget	21/22 Final	22/23 Budget	Spent Through 4/30/23	% Spent	23/24 Proposed Budget	% Change
5687-130	Water Conservation	33,000	28,565	30,000	9,484	32%	38,500	28.3%
5720-130	Taxes & Assessments	3,000	3,788	3,000	1,616	54%	3,000	0.0%
5730-130	Miscellaneous Expenses	3,000	4,237	3,000	8,677	289%	6,000	100.0%
5732-130	Licenses & Certificates	700	1,409	1,000	1,403	140%	2,000	100.0%
5733-130	Meals	1,000	558	1,000	1,314	131%	1,200	20.0%
5734-130	Travel & Lodging	1,000	913	1,000	924	92%	1,200	20.0%
5735-130	Employee Annual Recog	1,800	2,120	2,000	2,632	132%	2,500	25.0%
5661-130	Uniforms & Safety Equip.	3,000	1,673	3,000	1,368	46%	3,000	0.0%
<u>Director's Expenses</u>								
5941-130	Directors' Election Fees	25,000	2261	20,000	8,378	42%	0	-100.0%
5942-130	Directors' Conv. & Travel	6,000	10,751	8,000	11,319	141%	8,000	0.0%
<u>Employee Development</u>								
5625-130	Meetings & Conferences	1,500	0	1,500	0	0%	1,500	0.0%
5626-130	Dues & Membership	45,000	50,110	50,000	46,593	93%	50,000	0.0%
5626-130A	BAWSCA Dues	78,750	76,076	98,000	95,095	97%	98,000	0.0%
5635-130	Staff Training	5,000	13,055	20,000	3,951	20%	20,000	0.0%
<u>Professional Fees</u>								
5680-130	Engineering Fees	10,000	38,187	10,000	59,451	595%	80,000	700.0%
5681-130	Legal Fees	70,000	104,283	70,000	443,117	633%	250,000	257.1%
5682-130	Auditing & Accounting Fees	21,000	19,550	20,000	9,870	49%	20,000	0.0%
5683-130	Misc. Professional Fees	167,500	139,873	145,000	64,137	44%	140,000	-3.4%
5725-130	Rebate Programs	70,000	18,646	70,000	12,033	17%	48,500	-30.7%
SUB-TOTAL		962,250	923,337	1,010,000	1,099,982	109%	1,335,400	32.2%
5800-130	Debt Service - Interest	109,475	512,397	894,275	646,937	72%	865,875	-3.2%
TOTAL ADMINISTRATION		3,467,705	3,221,600	4,304,825	3,830,739	89%	4,633,175	7.6%
2118	Debt Service - Principal	405,000	405,000	775,000	775,000	100%	825,000	6.5%
TOTAL ADMIN. W/DEBT PRINCIPAL		3,872,705	3,626,600	5,079,825	4,605,739	91%	5,458,175	7.4%

Budget Fiscal Year 2023-2024

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 -	\$974,000
<i>Provides funding for direct salary costs for six full-time and two part-time employees, including step increases for eligible employees. Provides for certification pay and vacation pay. Also includes 4.9% increase in salaries based on the change in the March Consumer Price Index.</i>	
Increase \$6,000 (0.6%)	
5112-130 – Overtime -	\$7,500
<i>Provides funding for overtime in the administrative department and to respond to system emergencies.</i>	
No change requested.	
5640-130 Payroll Taxes -	\$68,400
Decrease \$2,100 (-3.0%)	
5641-130 Workers' Compensation -	\$32,000
Increase \$3,000 (10.3%)	
5642-130 Health Insurance -	\$184,000
Increase \$12,000 (7.0%)	
5642-130A Retiree Health Insurance -	\$315,500
Increase \$21,500 (7.3%)	
5643-130 Retirement -	\$631,000
<i>Provides funding for covering CalPERS contributions and paying down the District's Unfunded Accrual Liability.</i>	
Increase \$19,200 (3.1%)	
5644-130 Retiree COLA Benefit -	\$94,000
Increase \$250 (0.3%)	
5645-130 Directors' Health Insurance -	\$85,000
Decrease \$31,000 (-26.7%)	
5646-130 Life Insurance -	\$18,500
<i>Provides funding for employees, retirees, and the Board of Directors.</i>	
Increase \$500 (2.8%)	

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, standing committee meetings and miscellaneous meetings.
Increase \$2,000 (13.3%)

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 - **\$120,000**
Provides funding for the third-party fees incurred for District customers to pay their utility bills online and using the pay-by-phone system.
Increase \$45,000 (60%)

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 - **\$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 - **\$12,000**
Provides funding for all stationery, miscellaneous office supplies and all District forms, newsletters, and the Consumer Confidence Report.
Increase \$2,000 (20.0%)

5622-130- Utilities - **\$17,000**
Provides funding for energy and internet connectivity costs at the District’s headquarters.
Decrease \$11,000 (-39.3%)

5623-130 - Telephone - **\$8,000**
Provides funding for telephones, cellular phones, and pagers for the Administration division.
Increase \$2,000 (77.8%)

<u>5624-130 Janitor & Gardener-</u>	<u>\$20,000</u>
<i>Provides funding for janitorial services and gardening services around the District's reservoirs and at the District's headquarters. Decrease due to upcoming Headquarters construction.</i>	
Decrease \$9,000 (-31.0%)	
<u>5627-130 - Postage -</u>	<u>\$35,000</u>
<i>Provides funding for mailing of all customer bills and District correspondence.</i>	
No change requested.	
<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>	
Decrease \$2,000 (-28.6%)	
<u>5630-130 - Insurance -</u>	<u>\$80,000</u>
<i>Provides funding for the ACWA/JPIA premium for liability, property, and cybersecurity insurance.</i>	
No change requested.	
<u>5631-130 - Office Building Maintenance & Repairs</u>	<u>\$75,000</u>
<i>Provides funding for the regular maintenance of District's facilities for the year. Increase to accommodate monthly lease payments for two temporary District office spaces.</i>	
Increase \$72,000 (2,400.0%)	
<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. Funding includes cost to upgrade billing system.</i>	
No change requested.	
<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 computer and expenses related to the two temporary District office spaces.</i>	
Increase \$8,000 (47.1%)	
<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>	
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, and miscellaneous water conservation consumables. Includes funding for increased water meter testing activities.</i>	
Increase \$8,500 (28.3%)	
<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>	
Increase \$6,000 (100.0%)	
<u>5732-130 – Licenses & Certificates</u>	<u>\$2,000</u>
<i>Provides funding for costs expended on licenses and certificates.</i>	
Increase \$1,000 (100.0%)	
<u>5733-130 – Meals</u>	<u>\$1,200</u>
<i>Provides funding for monies spent on meals while attending classes, conferences</i>	
Increase \$200 (20.0%)	
<u>5734-130 – Travel & Lodging</u>	<u>\$1,200</u>
<i>Provides funding for expenditures on travel and lodging for staff involved in training programs.</i>	
Increase \$200 (20.0%)	
<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>	
Increase \$500 (25.0%)	
<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>\$0</u>
Decrease \$20,000 (-100%)	
<u>5942-130 – Directors’ Conventions & Travel -</u>	<u>\$8,000</u>
<i>Provides funding for the Directors to attend various meetings and conferences.</i>	
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 - \$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.

No change requested.

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

Funds the District's apportionment of the BAWSCA Assessments that remain the same as the prior fiscal year per BAWSCA's adopted budget.

No change requested.

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

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

No change requested.

Professional Fees

5680-130 - Engineering Fees - \$80,000

Provides funding for the District Engineer and administrative projects provided by the District's engineering consultants.

Increase 70,000 (700.0%).

5681-130 Legal Fees - \$250,000

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

Increase 180,000 (257.1%)

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

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

No change requested.

5683-130 - Misc. Professional Fees - **\$140,000**
Provides funding for outside professional services including IT support.
Decrease \$5,000 (-3.4%)

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.
Decrease \$21,500 (-30.7%)

5800-130 Debt Service - **\$865,875**
This line item funds the District’s interest payment on debt service for the 2012 CSCDA bond the 2021 Water System Financing Project.
Decrease \$28,400 (-3.2%)

2118 Debt Service Principal - **\$825,000**
This line item funds the District’s payment on debt service principal for the 2012 CSCDA bond the 2021 Water System Financing Project.
Increase 50,000 (6.5%)

**FY 2023-2024
Proposed Budget**

Expense Capital Improvement and Bond Projects

Account Number	Description	FY22-23 Budget	Y-T-D Spent	FY 23-24 Proposed Budget
Portable Piping Improvements				
1117-130	21" Transmission Main Pipeline Project	\$55,000	\$5,991	\$1,050,000
1117-145	Shoreside Levee Pipeline Replacement	\$360,000	\$0	\$360,000
1117-145	Emergency Pipeline Repairs	\$55,000	\$45,880	\$200,000
1117-149	Loop at Everglades Dr. Pipeline Replacement	\$800,000	\$102,824	\$2,000,000
Miscellaneous Projects				
1118-122B	Vehicle Replacement - Pickup Trucks	\$65,000	\$58,872	\$65,000
1118-135	Automated Metering Infrastructure Pilot Study	\$50,000	\$0	\$50,000
1118-160	Water System Hydraulic Model Update & Integration with GIS	\$90,000	\$4,920	\$20,000
Potable Storage Tank/Reservoir Projects				
1117-119	Repair/Replacement of Tank Vents	\$25,000	\$29,869	\$45,000
1117-123	Tapis Tank Assessment'	\$50,000	\$0	\$0
1935-103C	Chirsten Hill Tank Intertie Project w/Daly City - Gate Improvement	\$50,000	\$26,857	\$0
Annual Projects				
1117-112	Reservoir Site Paving Project (Annual)	\$10,000	\$0	\$12,000
1117-113	Reservoir Fence Maintenance (Annual)	\$10,000	\$4,444	\$12,000
1117-145	Annual Valve Excersize Program	\$5,000	\$0	\$5,000
1117-145	Annual Flushing & Dead-end Blow Off Project	\$10,000	\$0	\$10,000
1117-165	Easement Protection(Annual Program)	\$15,000	\$0	\$15,000
1117-169	Meter Replacement Program	\$95,000	\$86,677	\$160,000
1117-170	Fire Hydrant Replacement Project	\$120,000	\$51,384	\$120,000
1117-183B	Pressure Regulator Station Upgrades	\$215,000	\$25,650	\$220,000
Building Project				
1118-112B	Francisco Headquarters Upgrade	\$9,100,000	\$480,539	\$13,500,000
1118-172B	Computer Upgrades/SCADA, Office	\$15,000	\$16,609	\$15,000
Recycled Water Project				
1116-201B	Recycled Water	\$15,000	\$1,871	\$10,000
Reservoir Construction Projects				
1117-135	Sheila Tank - Consultant/Inspectors	\$25,000	\$1,688	\$10,000
1117-135	Sheila Tank - Construction	\$4,220,000	\$1,095,743	\$5,000,000
1117-137	Fassler Tank - Design	\$415,000	\$88,328	\$350,000
Water Availability Study				
1116-611	Phase 1 Assessment of Groundwater and Recycled Water	\$165,000	\$23,713	\$165,000
Totals		\$16,395,000	\$2,151,859	\$23,394,000
Total Bond Funded		\$13,345,000	\$1,577,970	\$18,510,000
Total Pay-Go Funded		\$3,050,000	\$573,889	\$4,884,000