

North Coast County Water District
Operating Budget & CIP
FY 2025-2026



FY 2025-2026 Operating Budget

**FY 2025-2026
Budget Overview**

	FY 2023-2024 Final	Adopted Budget FY 2024-2025	Proposed Budget FY 2025-2026
Revenues	\$17,290,550	\$16,789,900	\$17,181,930
Expenditures			
110 - Plant	\$7,804,955	\$7,243,700	\$7,383,500
120 - Distribution	\$1,916,002	\$2,033,500	\$2,242,500
130 - Administration	\$4,387,623	\$4,947,100	\$5,639,325
Total Operating Expenses	\$14,108,580	\$14,224,300	\$15,265,325
Debt Service Principal	\$810,000	\$830,000	\$860,000
Contribution to CIP / Reserves	\$2,371,970	\$1,735,600	\$1,056,605
Total	\$17,290,550	\$16,789,900	\$17,181,930

FY 2025-2026 Operating Budget

Revenue

Acct #	Description	23/24 Budget	23/24 Total Activity	24/25 Adopted Budget	Received through May 2025	% Received	25/26 Proposed Budget	% Change
4110	Residential Water Sales	6,430,000	6,224,512	6,500,000	6,410,032	98.6%	6,695,000	3.0%
4110-1	Residential Service	3,810,000	3,817,590	3,924,000	3,839,965	97.9%	4,041,720	3.0%
4140	Multi-Unit Sales	1,320,000	1,319,030	1,340,000	1,416,512	105.7%	1,400,000	4.5%
4140-1	Multi-Unit Service	152,000	157,023	156,500	168,328	107.6%	170,000	8.6%
4120	Commercial Water Sales	824,000	836,920	865,000	908,408	105.0%	890,950	3.0%
4120-1	Commercial Service	148,000	150,353	152,500	151,702	99.5%	156,000	2.3%
4170	Public Sales	450,000	579,218	525,000	573,351	109.2%	570,000	8.6%
4170-1	Public Service	72,000	73,012	70,000	80,945	115.6%	70,000	0.0%
4180	Irrigation	305,000	200,801	210,000	232,276	110.6%	224,700	7.0%
4180-1	Irrigation Service	50,500	50,375	52,000	50,698	97.5%	53,560	3.0%
4185	Recycled Water	145,000	112,671	140,000	111,738	79.8%	120,000	-14.3%
4185-1	Recycled Water Service	14,500	15,176	14,900	15,607	104.7%	16,000	7.4%
4210	Fire Standby	63,000	56,839	63,000	57,492	91.3%	63,000	0.0%
4230	Water Connections	25,000	28,257	25,000	4,683	18.7%	25,000	0.0%
4240	Renewal of Service Fees	21,000	19,245	21,000	18,370	87.5%	21,000	0.0%
4260	Late Fee Charge	70,000	73,084	70,000	56,814	81.2%	70,000	0.0%
4970	Miscellaneous Income	75,000	47,589	75,000	43,396	57.9%	75,000	0.0%
SUB-TOTAL		13,975,000	13,761,693	14,203,900	14,140,317	99.6%	14,661,930	3.2%
Non-Operating Revenue								
4910	Revenue from Leases	250,000	252,397	257,000	244,417	95.1%	260,000	1.2%
4920	Interest Revenues	400,000	1,863,981	800,000	1,339,758	167.5%	800,000	0.0%
4930	Taxes & Assessments	1,280,000	1,387,681	1,344,000	1,334,071	99.3%	1,385,000	3.1%
4980	Trans & Storage	100,000	24,798	75,000	90,488	120.7%	75,000	0.0%
TOTAL		16,005,000	17,290,550	16,679,900	17,149,051	102.8%	17,181,930	3.0%

FY 2025-2026 Operating Budget

Expense Plant 110

Acct.#	Description	23/24 Budget	23/24 Total Activity	24/25 Adopted Budget	Spent through May 2025	% Spent	25/26 Proposed Budget	% Change
5111-110	Regular Salary	250,000	178,092	250,000	179,676	71.9%	295,000	18.0%
5112-110	Overtime	2,000	0	2,000	3,901	195.1%	2,000	0.0%
5640-110	Payroll Taxes	18,800	12,854	18,800	14,756	78.5%	20,000	6.4%
5642-110	Health Insurance	46,600	51,064	46,600	29,429	63.2%	64,000	37.3%
SUB-TOTAL		317,400	242,009	317,400	227,763	71.8%	381,000	20.0%
5130-110	Water Purchases-SF	5,805,000	6,527,976	5,950,000	5,772,991	97.0%	5,800,000	-2.5%
	Water Service	40,700	40,692	45,300	41,525	91.7%	46,500	2.6%
	BAWSCA Surcharge	429,760	384,468	328,000	363,115	110.7%	502,000	53.0%
5230-110	Utilities	285,000	349,934	310,000	325,684	105.1%	350,000	12.9%
5312-110	Lab	35,000	31,309	45,000	33,157	73.7%	45,000	0.0%
5314-110	Regulatory Fees	120,000	122,384	125,000	129,895	103.9%	135,000	8.0%
5350-110	Tools & Repair	6,000	1,381	6,000	2,783	46.4%	6,000	0.0%
5412-110	Operating Supplies	2,000	205	2,000	0	0.0%	2,000	0.0%
5623-110	Telephone and Internet	2,500	3,040	2,500	2,304	92.2%	2,500	0.0%
5629-110	Vehicle Maintenance	30,000	15,023	30,000	9,426	31.4%	30,000	0.0%
5632-110	Fuel	55,000	45,837	55,000	46,618	84.8%	55,000	0.0%
5661-110	Uniforms & Safety Equip	2,500	1,823	2,500	2,458	98.3%	3,500	40.0%
5670-110	Plant Repair & Maint.	24,000	38,875	25,000	10,867	43.5%	25,000	0.0%
SUB-TOTAL		6,837,460	7,562,946	6,926,300	6,740,821	97.3%	7,002,500	1.1%
TOTAL		7,154,860	7,804,955	7,243,700	6,968,584	96.2%	7,383,500	1.9%

FY 2025-2026 Operating Budget

Expense Distribution 120

Acct.#	Description	23/24 Budget	23/24 Total Activity	24/25 Adopted Budget	Spent through May 2025	% Spent	25/26 Proposed Budget	% Change
5111-120	Regular Salary	1,155,000	1,139,111	1,250,000	1,143,453	91.5%	1,340,000	7.2%
5112-120	Overtime	25,000	34,100	30,000	47,143	157.1%	40,000	33.3%
5113-120	Duty	77,000	75,579	80,000	75,429	94.3%	100,000	25.0%
5640-120	Payroll Taxes	83,600	86,430	87,500	94,835	108.4%	93,500	6.9%
5642-120	Health Insurance	214,500	293,010	232,000	216,594	93.4%	260,000	12.1%
SUB-TOTAL		1,555,100	1,628,229	1,679,500	1,577,455	93.9%	1,833,500	9.2%
5230-120	Utilities	55,000	63,949	55,000	62,612	113.8%	65,000	18.2%
5314-120	Other Services-Misc.	8,000	1,575	20,000	6,278	31.4%	50,000	150.0%
5315-120	Contract Services	12,000	6,042	10,000	0	0.0%	10,000	0.0%
5350-120	Tools & Equipment	15,000	6,284	15,000	3,945	26.3%	15,000	0.0%
5412-120	Operating Supplies	4,000	6,995	4,000	1,902	47.6%	4,000	0.0%
5420-120	Inventory	120,000	75,612	120,000	141,820	118.2%	135,000	12.5%
5623-120	Telephone and Internet	15,000	9,305	15,000	16,548	110.3%	15,000	0.0%
5661-120	Uniforms & Safety Equip	12,000	9,567	12,000	7,401	61.7%	12,000	0.0%
5670-120	Dist.Repairs & Maintenance	75,000	71,658	75,000	57,143	76.2%	75,000	0.0%
5730-120	Misc. Supplies & Expenses	18,000	32,739	20,000	5,479	27.4%	20,000	0.0%
5750-120	Recycled Water Operations	8,000	4,047	8,000	7,234	90.4%	8,000	0.0%
	Sub Total	342,000	287,773	354,000	310,361	87.7%	409,000	15.5%
TOTAL		1,897,100	1,916,002	2,033,500	1,887,815	92.8%	2,242,500	10.3%

Expense Administration 130

Acct.#	Description	23/24 Budget	23/24 Total Activity	24/25 Adopted Budget	Spent through May 2025	% Spent	25/26 Proposed Budget	% Change
5111-130	Regular Salary	974,000	989,626	1,040,000	987,696	95.0%	1,170,000	12.5%
5112-130	Overtime	7,500	7,729	8,500	10,325	121.5%	10,000	17.6%
5640-130	Payroll Taxes	68,400	71,973	70,000	78,002	111.4%	80,000	14.3%
5641-130	Workers Compensation	32,000	36,523	37,000	42,065	113.7%	45,000	21.6%
5642-130	Health Insurance	184,000	138,088	245,000	224,971	91.8%	300,000	22.4%
5642-130A	Retiree Health Insurance	315,500	222,708	285,000	282,053	99.0%	315,000	10.5%
5643-130	Retirement	631,000	552,445	732,000	739,761	101.1%	815,000	11.3%
5644-130	Retiree COLA Benefit	94,000	93,724	94,000	90,613	96.4%	94,000	0.0%
5645-130	Directors' Health Insurance	85,000	103,740	92,000	83,522	90.8%	92,000	0.0%
5646-130	Life Insurance	18,500	24,276	20,000	13,211	66.1%	30,000	50.0%
5647-130	Employee Welfare	5,000	1,825	5,000	5,696	113.9%	5,000	0.0%
5940-130	Directors' Fees	17,000	19,200	17,000	14,900	87.6%	17,000	0.0%
SUB-TOTAL		2,431,900	2,261,856	2,645,500	2,572,815	97.3%	2,973,000	12.4%

	Description	23/24 Budget	23/24 Total Activity	24/25 Adopted Budget	Spent through May 2025	% Spent	25/26 Proposed Budget	% Change
<u>Operations</u>								
5514-130	Credit Card Fees	120,000	160,640	160,000	278,396	174.0%	200,000	25.0%
5522-130	Bad Debt Write Off	10,000	0	10,000	0	0.0%	20,000	100.0%
5620-130	Advertising	5,000	8,542	8,000	4,603	57.5%	8,500	6.3%
5621-130	Printing & Office Supplies	12,000	16,852	12,000	9,563	79.7%	15,000	25.0%
5622-130	Utilities	17,000	36,361	20,000	9,288	46.4%	20,000	0.0%
5623-130	Telephone and Internet	8,000	6,161	5,000	2,569	51.4%	15,000	200.0%
5624-130	Janitor & Gardener	20,000	27,913	25,000	21,400	85.6%	35,000	40.0%
5627-130	Postage	35,000	45,939	45,000	40,131	89.2%	48,000	6.7%
5628-130	General Manager Expenses	5,000	6,281	7,000	7,358	105.1%	5,000	-28.6%
5630-130	Insurance	80,000	74,982	85,000	97,785	115.0%	165,000	94.1%
5631-130	Off. Build. Maint. & Repairs	75,000	75,184	80,000	68,838	86.0%	60,000	-25.0%
5637-130	Billing	125,000	180,246	200,000	186,627	93.3%	140,000	-30.0%
5650-130	Off. Equip. Rep/Maint/Pur	25,000	48,054	25,000	28,693	114.8%	30,000	20.0%
5655-130	Off. Equip. Lease & Maint	10,000	8,344	10,000	7,721	77.2%	15,000	50.0%
5685-130	Water Ed/Comm. Service	15,000	16,435	15,000	17,203	114.7%	15,000	0.0%

FY 2025-2026 Operating Budget

Acct.#	Description	23/24 Budget	23/24 Total Activity	24/25 Adopted Budget	Spent through May 2025	% Spent	25/26 Proposed Budget	% Change
5687-130	Water Conservation	38,500	19,471	38,500	29,602	76.9%	35,000	-9.1%
5720-130	Taxes & Assessments	3,000	1,675	3,000	2,028	67.6%	3,000	0.0%
5730-130	Miscellaneous Expenses	6,000	12,434	6,000	4,520	75.3%	6,000	0.0%
5732-130	Licenses & Certificates	2,000	1,920	2,000	887	44.4%	2,000	0.0%
5733-130	Meals	1,200	1,502	4,000	1,620	40.5%	3,500	-12.5%
5734-130	Travel & Lodging	1,200	632	3,000	1,938	64.6%	5,000	66.7%
5735-130	Employee Annual Recog	2,500	2,083	2,500	1,005	40.2%	2,500	0.0%
5661-130	Uniforms & Safety Equip.	3,000	1,703	3,000	777	25.9%	3,000	0.0%
Director's Expenses								
5941-130	Directors' Election Fees	0	0	20,000	0	-	0	-
5942-130	Directors' Conv. & Travel	8,000	3,124	8,000	3,048	38.1%	8,000	0.0%
Employee Development								
5625-130	Meetings & Conferences	1,500	900	2,500	0	0.0%	2,500	0.0%
5626-130	Dues & Membership	50,000	61,865	52,000	39,932	76.8%	60,000	15.4%
5626-130A	BAWSCA Dues	98,000	95,095	105,000	103,654	98.7%	106,500	1.4%
5635-130	Staff Training	20,000	10,804	25,000	9,473	37.9%	30,000	20.0%
Professional Fees								
5680-130	Engineering Fees	80,000	94,156	150,000	105,262	70.2%	175,000	16.7%
5681-130	Legal Fees	250,000	134,549	120,000	108,082	90.1%	120,000	0.0%
5682-130	Auditing & Accounting Fees	20,000	23,000	23,000	20,500	89.1%	30,000	30.4%
5683-130	Misc. Professional Fees	140,000	159,041	140,000	179,906	128.5%	425,000	203.6%
5725-130	Rebate Programs	48,500	13,222	48,500	14,532	30.0%	48,500	0.0%
SUB-TOTAL		1,335,400	1,362,335	1,463,000	1,414,908	96.7%	1,857,000	26.9%
5800-130	Debt Service - Interest	865,875	763,432	838,600	706,021	84.2%	809,325	-3.5%
TOTAL ADMINISTRATION		4,633,175	4,387,623	4,947,100	4,693,744	94.9%	5,639,325	14.0%
2118	Debt Service - Principal	825,000	810,000	830,000	830,000	100.0%	860,000	3.6%
TOTAL ADMIN. W/DEBT PRINCIPAL		5,458,175	5,197,623	5,777,100	5,523,744	95.6%	6,499,325	12.5%

**North Coast County Water District
Budget Fiscal Year 2025-2026**

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 - \$295,000
Provides funding for direct salary costs for two regular full-time employees. Provides for certification and vacation pay. Also includes 2.7% increase in salaries based on the change in the March Consumer Price Index.
Increase \$45,000 (18%)

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

5640-110 Payroll Taxes - \$20,000
Increase \$1,200 (6.4%)

5642-110 Health Insurance - \$64,000
Provides funding for fees charged to employee benefits (e.g. medical, dental insurance, etc.). Budget includes funds for existing and planned new staff.
Increase \$17,400 (37%)

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 - \$6,348,500
Provides funding for water purchased from SFPUC and accounts for the wholesale rate increase of 2.3%, water service charge increase of 2.3%, BAWSCA Bond Surcharge increase of 48% and the BAWSCA Water Management Charge of \$2,672 per month through February 2026.
This budget includes:

<i>Water Purchases:</i>	<i>\$ 5,800,000</i>
<i>Service Charge</i>	<i>\$ 46,500</i>
<i>BAWSCA Surcharge</i>	<i>\$ 502,000</i>

Increase \$25,200 (0.4%)

5230-110 - Utilities - \$350,000
Provides for energy costs for operation of booster pump stations and all remote metered sites, including tank telemetry, etc.

Increase \$40,000 (13%).

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 recertification of District lab through ELAP. Includes routine source and distribution system monitoring, emergency repair sampling, and samples collected and analyzed at customer request.

No change requested.

5314-110 – Regulatory Fees - **\$135,000**

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 (8%)

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 telephone lines located at various distribution sites and internet connectivity at tank 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 - \$3,500

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.

Increase \$1,000 (40%)

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.

No change requested.

Budget Fiscal Year 2025-26

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 - \$1,340,000

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 2.7% increase in salaries based on the change in the March Consumer Price Index.

Increase \$90,000 (7.2%)

5112-120 Overtime - \$40,000

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

Increase \$10,000 (33%)

5113-120 Duty - \$100,000

Provides funding for on-call duty personnel.

Increase \$20,000 (25%)

Benefits -

5640-120 Payroll Taxes - \$93,500

Increase \$6,000 (7%)

5642-120 Health Insurance - \$260,000

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

Increase \$28,000 (12%)

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 - \$65,000

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 (18%)

5314-120 - Other Services - Miscellaneous - \$50,000

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

Increase \$30,000 (150%)

- 5315-120 Contract Services -** **\$10,000**
This line item pays for the services of miscellaneous consultants hired throughout the year for special studies.
 No change requested.
- 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 -** **\$135,000**
Provides for the purchase of pipes, fire hydrants, valves, vault boxes, fittings and other service connection items necessary to maintain inventory.
 Increase \$15,000 (12.5%)
- 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.
 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.
 No change requested.

Budget Fiscal Year 2025-2026

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 - \$1,170,000

Provides funding for direct salary costs for eight full-time employees, including step increases for eligible employees. Provides for certification pay, longevity pay, and vacation pay. Also includes 2.7% increase in salaries based on the change in the March Consumer Price Index.

Increase \$130,000 (12.5%)

5112-130 – Overtime - \$10,000

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

Increase \$1,500 (17.6%)

5640-130 Payroll Taxes - \$80,000

Increase \$ \$10,000 (14.3%)

5641-130 Workers' Compensation - \$45,000

Increase \$8,000 (21.6%)

5642-130 Health Insurance - \$300,000

Increase \$55,000 (22.4%)

5642-130A Retiree Health Insurance - \$315,000

Increase \$30,000 (10.5%)

5643-130 Retirement - \$815,000

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

Increase \$83,000 (11.30%)

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

No change requested.

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

No change requested.

5646-130 Life Insurance - \$30,000

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

Increase \$10,000 (50%)

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 – Credit Card Fees - **\$200,000**
Provides funding for the third-party fees incurred for District customers to pay their utility bills with credit cards.
Increase \$40,000 (25%)

5522-130 Bad Debt Write Off - **\$20,000**
Provides funding for the accounts that the District must send to collections for non-payment.
Increase \$10,000 (100%)

5620-130 - Advertising - **\$8,500**
Includes funding for District’s legal ads and for any other advertisements the District may place during the year.
Increase \$500 (6.3%)

5621-130 - Printing & Office Supplies - **\$15,000**
Provides funding for all stationery, miscellaneous office supplies and all District forms, newsletters, and the Consumer Confidence Report.
Increase \$3,000 (25%)

5622-130- Utilities - **\$20,000**
Provides funding for utilities at the temporary offices and the Headquarters.
No change requested.

5623-130 - Telephone and Internet - **\$15,000**
Provides funding for telephone service, internet service, and cellular phones for the temporary offices and Headquarters.
Increase \$10,000 (200%)

<u>5624-130 Janitor & Gardener-</u>	<u>\$35,000</u>
<i>Provides funding for gardening services around the District's reservoirs and District sponsored medians and janitorial services at the District's Headquarters and temporary offices.</i>	
Increase \$10,000 (40%)	
<u>5627-130 - Postage -</u>	<u>\$48,000</u>
<i>Provides funding for mailing of all customer bills and District correspondence.</i>	
Increase \$3,000 (6.7%)	
<u>5628-130 - General Manager Expenses -</u>	<u>\$5,000</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>\$165,000</u>
<i>Provides funding for the ACWA JPIA premiums for liability, property, and cybersecurity insurance.</i>	
Increase \$80,000 (94.1%)	
<u>5631-130 - Office Building Maintenance & Repairs</u>	<u>\$60,000</u>
<i>Provides funding for the regular maintenance of District's facilities and monthly lease payments for two temporary District office spaces.</i>	
Decrease \$20,000 (-25%)	
<u>5637-130 – Billing -</u>	<u>\$140,000</u>
<i>Provides funding for the billing system software (1) annual fees and (2) fees for needed software maintenance. Also includes funding for per-transaction fees charged by vendor for District customers to pay their bills online or with the pay-by-phone system.</i>	
Decrease \$60,000 (-30.0%)	
<u>5650-130 – Office Equipment Repair/Maintenance/Purchase-</u>	<u>\$30,000</u>
<i>Provides funding for the repair/maintenance/replacement of equipment that may be needed. Includes expenses related to the two temporary District office spaces and District Headquarters. Includes ongoing software costs for office productivity and cybersecurity.</i>	
Increase \$5,000 (20%)	
<u>5655-130 – Office Equipment Lease & Maintenance-</u>	<u>\$15,000</u>
<i>Provides funding for maintenance agreements and leases for various pieces of equipment.</i>	
Increase \$5,000 (50.0%)	
<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>\$35,000</u>
<i>Provides funding for BAWSCA water conservation subscription programs, miscellaneous water conservation activities, and miscellaneous water conservation consumables.</i>	
Decrease \$3,500 (-9.1%)	
<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>\$3,500</u>
<i>Provides funding for monies spent on meals while attending trainings and conferences, and meals for staff meetings and trainings.</i>	
Decrease \$500 (-12.5%)	
<u>5734-130 – Travel & Lodging</u>	<u>\$5,000</u>
<i>Provides funding for expenditures on travel and lodging for staff training and conferences.</i>	
Increase \$2,000 (66.7%)	
<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>\$0</u>
<i>Provides funding for expenses related to District elections.</i>	

Decrease \$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.
No change requested.

5626-130 - Dues & Membership - \$60,000

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 \$8,000 (15.4%)

5626-130A BAWSCA Dues - \$106,500

Funds the District’s apportionment of the BAWSCA Assessment that funds the BAWSCA annual budget.
Increase \$1,500 (1.4%)

5635-130 - Staff Training - \$30,000

Provides funding for outside professional training services. Additional training budgeted for Cross Connection Control Program and Class A/B drivers license training.
Increase \$5,000 (20.0%)

Professional Fees

5680-130 - Engineering Fees - \$175,000

Provides funding for the District Engineer and administrative projects provided by the District’s engineering consultants. Funding included for preparation of the Urban Water Management Plan (UWMP), finalizing the updated Recycled Water Engineering Report, Annual Water Supply and Demand Assessment (AWSDA), GIS support, and surveying.
Increase \$25,000 (16.7%).

5681-130 Legal Fees - \$120,000

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

No change requested.

5682-130 - Auditing & Accounting Fees - \$30,000

Provides funding for the preparation of the District's annual audit and actuarial fees. Additional funding provided for services to update the calculation of the District's OPEB liability.

Increase \$7,000 (30.4%)

5683-130 - Misc. Professional Fees - \$425,000

Provides funding for outside professional services including IT support, web design, land appraisals, fog research, strategic consultants, rate study consultants, real estate consultants, human resources/finance consultants, bond fund financial reporting.

Increase \$285,000 (203.6%)

5725-130 – Rebate Programs - \$48,500

Provides funding for the District's ongoing toilet rebate program, rain barrel rebate program, Lawn Be Gone program, and smart irrigation controller rebate program.,

No change requested.

5800-130 Debt Service Interest - \$809,325

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

Decrease \$29,275 (-3.5%)

2118 Debt Service Principal - \$860,000

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

Increase \$30,000 (3.6%)

**FY 2025-2026
CIP Budget**

Expense Capital Improvement and Bond Projects

Account Number	Description	FY 24-25 Budget	FY 24-25 Thru April	FY 25-26 Proposed Budget
Portable Piping Improvements				
1117-130	21" Transmission Main Pipeline Project	\$100,000	\$0	\$100,000
	Shoreside Levee Pipeline Replacement	\$375,000	\$0	\$0
1117-145	Emergency Pipeline Repairs	\$650,000	\$434,873	\$100,000
1117-149	Loop at Everglades Dr. Pipeline Replacement	\$1,350,000	\$925,843	\$850,000
	Pressure Zone 1 Transmission Line Evaluation	\$100,000	\$0	\$100,000
	FY 26-27 Potable Pipeline Improvements - Design	-	-	\$500,000
Miscellaneous Projects				
1118-122B	Vehicle Replacement - Pickup Trucks	\$85,000	\$71,475	\$215,000
1118-135	Automated Metering Infrastructure Upgrade	\$50,000	\$46,943	\$700,000
1118-160	Water System Hydraulic Model Update & Integration with GIS	\$20,000	\$9,205	\$20,000
Potable Storage Tank/Reservoir Projects				
1117-134	Christen Hill Tank Exterior Painting Project	\$1,000,000	-	\$500,000
1117-118A	Park Pacifica Tank and Pump Station Upgrades	\$700,000	\$81,000	\$1,790,000
Annual Projects				
1117-112	Reservoir Site Paving Project (Annual)	\$12,000	\$0	\$12,000
1117-113	Reservoir Fence Maintenance (Annual)	\$12,000	\$0	\$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	\$160,000	\$54,697	\$5,000
1117-170	Fire Hydrant Replacement Project	\$120,000	\$0	\$120,000
1117-183B	Pressure Regulator Station Upgrades	\$220,000	\$4,513	\$220,000
Building Project				
1118-112B	Francisco Headquarters Upgrade	\$12,500,000	\$10,152,754	\$3,580,000
1118-172B	Computer Upgrades/SCADA, Office	\$15,000	\$5,214	\$20,000
Recycled Water Project				
1116-201B	Recycled Water	\$10,000	\$0	\$10,000
Reservoir Construction Projects				
1117-135	Sheila Tank - Consultant/Inspectors	\$20,000	\$8,050	\$5,000
1117-135	Sheila Tank - Construction	\$5,400,000	\$2,666,425	\$500,000
1117-137	Fassler Tank - Design / Construction	\$540,000	\$274,370	\$500,000
Water Availability Study				
1116-610A	San Pedro Creek Feasibility Study	\$250,000	\$70,457	\$170,000
1118-130	Equipment (Fog Collectors)	-	-	-
Totals		\$23,729,000	\$14,805,818	\$10,059,000
Total Bond Funded		\$17,920,000	\$12,819,179	\$3,580,000
Total Pay-Go Funded		\$5,809,000	\$1,986,639	\$6,479,000