North Coast County Water District

Operating & Capital Improvement Program Budget

FY 2026/2027

FY 2026-2027
Budget Overview

	FY 2023-2024 Final	FY 2024-2025 Final	Adopted Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues	**$17,290,550**	**$18,393,867**	**$17,181,930**	**$18,216,000**
Expenditures				
110 - Plant	**$7,804,955**	**$8,204,957**	**$7,383,500**	**$7,232,060**
120 - Distribution	**$1,916,002**	**$2,138,382**	**$2,242,500**	**$2,349,000**
130 - Administration	**$4,387,623**	**$5,228,319**	**$5,639,325**	**$5,588,800**
Total Operating Expenses	**$14,108,580**	**$15,571,658**	**$15,265,325**	**$15,169,860**
Debt Service Principal	**$810,000**	**$830,000**	**$860,000**	**$895,000**
Contribution to CIP / Reserves	**$2,371,970**	**$1,992,209**	**$1,056,605**	**$2,151,140**
Total	**$17,290,550**	**$18,393,867**	**$17,181,930**	**$18,216,000**

Revenue

Acct #	Description	24/25 Adopted Budget	24/25 Total Activity	% Received	25/26 Adopted Budget	25/26 Through April-May 2026	% Received	26/27 Proposed Budget	% Change
4110	Residential Water Sales	6,500,000	7,070,631	108.8%	6,695,000	5,918,447	88.4%	7,800,000	16.5%
4110-1	Residential Service	3,924,000	4,032,306	102.8%	4,041,720	3,859,903	95.5%	3,634,000	-10.1%
4140	Multi-Unit Sales	1,340,000	1,443,550	107.7%	1,400,000	1,494,249	106.7%	1,650,000	17.9%
4140-1	Multi-Unit Service	156,500	171,418	109.5%	170,000	172,834	101.7%	124,000	-27.1%
4120	Commercial Water Sales	865,000	962,060	111.2%	890,950	852,390	95.7%	1,065,000	19.5%
4120-1	Commercial Service	152,500	161,362	105.8%	156,000	147,334	94.4%	133,000	-14.7%
4170	Public Sales	525,000	574,957	109.5%	570,000	517,221	90.7%	675,000	18.4%
4170-1	Public Service	70,000	89,495	127.8%	70,000	84,598	120.9%	57,000	-18.6%
4180	Irrigation	210,000	258,021	122.9%	224,700	275,343	122.5%	300,000	33.5%
4180-1	Irrigation Service	52,000	52,255	100.5%	53,560	52,021	97.1%	40,000	-25.3%
4185	Recycled Water	140,000	111,738	79.8%	120,000	168,082	140.1%	132,000	10.0%
4185-1	Recycled Water Service	14,900	15,607	104.7%	16,000	16,076	100.5%	7,000	-56.3%
4210	Fire Standby	63,000	61,919	98.3%	63,000	62,923	99.9%	63,000	0.0%
4230	Water Connections	25,000	7,526	30.1%	25,000	16,249	65.0%	25,000	0.0%
4240	Renewal of Service Fees	21,000	19,186	91.4%	21,000	18,044	85.9%	21,000	0.0%
4260	Late Fee Charge	70,000	60,738	86.8%	70,000	30,828	44.0%	50,000	-28.6%
4970	Miscellaneous Income	75,000	60,944	81.3%	75,000	36,420	48.6%	75,000	0.0%
SUB-TOTAL		**14,203,900**	**15,153,712**	**106.7%**	**14,661,930**	**13,722,962**	**93.6%**	**15,851,000**	**8.1%**
Non-Operating Revenue									
4910	Revenue from Leases	257,000	280,384	109.1%	260,000	291,164	112.0%	270,000	3.8%
4920	Interest Revenues	800,000	1,450,365	181.3%	800,000	677,206	84.7%	500,000	-37.5%
4930	Taxes & Assessments	1,344,000	1,404,781	104.5%	1,385,000	1,465,039	105.8%	1,520,000	9.7%
4977	Gain on Sale of Assets	-	14,137	-	-	98,488	-	-	NA
4980	Trans & Storage	75,000	90,488	120.7%	75,000	107,700	143.6%	75,000	0.0%
TOTAL		**16,679,900**	**18,393,867**	**110.3%**	**17,181,930**	**16,362,558**	**95.2%**	**18,216,000**	**6.0%**

Expense Plant 110

Acct.#	Description	24/25 Adopted Budget	24/25 Total Activity	% Spent	25/26 Adopted Budget	25/26 Through April-May 2026	% Spent	26/27 Proposed Budget	% Change
5111-110	Regular Salary	250,000	193,864	77.5%	295,000	263,353	89.3%	330,000	11.9%
5112-110	Overtime	2,000	410	20.5%	2,000	549	27.4%	2,000	0.0%
5640-110	Payroll Taxes	18,800	13,538	72.0%	20,000	19,038	95.2%	24,000	20.0%
5642-110	Health Insurance	46,600	25,662	55.1%	64,000	31,738	49.6%	43,000	-32.8%
SUB-TOTAL		**317,400**	**233,475**	**73.6%**	**381,000**	**314,678**	**82.6%**	**399,000**	**4.7%**
5130-110	Water Purchases-SF	5,950,000	6,994,581	117.6%	5,800,000	5,901,326	101.7%	5,621,185	-3.1%
	Water Service	45,300	45,300	100.0%	46,500	36,820	79.2%	47,895	3.0%
	BAWSCA Surcharge	328,000	351,444	107.1%	502,000	424,006	84.5%	486,480	-3.1%
5230-110	Utilities	310,000	325,684	105.1%	350,000	275,920	78.8%	350,000	0.0%
5312-110	Lab	45,000	33,157	73.7%	45,000	38,141	84.8%	35,000	-22.2%
5314-110	Regulatory Fees	125,000	129,895	103.9%	135,000	149,815	111.0%	155,000	14.8%
5350-110	Tools & Repair	6,000	3,295	54.9%	6,000	3,478	58.0%	6,000	0.0%
5412-110	Operating Supplies	2,000	13	0.7%	2,000	1,024	51.2%	2,000	0.0%
5623-110	Telephone and Internet	2,500	3,505	140.2%	2,500	4,810	192.4%	11,000	340.0%
5629-110	Vehicle Maintenance	30,000	10,971	36.6%	30,000	23,585	78.6%	30,000	0.0%
5632-110	Fuel	55,000	55,543	101.0%	55,000	54,671	99.4%	60,000	9.1%
5661-110	Uniforms & Safety Equip	2,500	2,620	104.8%	3,500	2,115	60.4%	3,500	0.0%
5670-110	Plant Repair & Maint.	25,000	15,474	61.9%	25,000	22,383	89.5%	25,000	0.0%
SUB-TOTAL		**6,926,300**	**7,971,482**	**115.1%**	**7,002,500**	**6,938,096**	**99.1%**	**6,833,060**	**-2.4%**
TOTAL		**7,243,700**	**8,204,957**	**113.3%**	**7,383,500**	**7,252,773**	**98.2%**	**7,232,060**	**-2.1%**

North Coast County Water District
Budget Fiscal Year 2026-2027

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 water purchases, pump stations, water tank sites, and fleet service garage.

Salaries & Benefits

5111-110 Regular Salary - $330,000

Provides funding for direct salary costs for two regular full-time employees. Provides for certification, longevity, and vacation pay. Also includes 3.3% increase in salaries based on the change in the April Consumer Price Index.

Increase $35,000 (11.9%)

5112-110 Overtime – $2,000

Provides funding for unscheduled overtime to respond to system emergencies.

No change requested.

5640-110 Payroll Taxes - $24,000

Increase $4,000 (20.0%)

5642-110 Health Insurance - $43,000

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

Decrease $21,000 (-32.8%)

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 - $6,155,560

Provides funding for water purchased from SFPUC and accounts for the wholesale rate increase of 7.4%, water service charge increase of 3.0%, and BAWSCA Bond Surcharge decrease of 3.1%.

This budget includes:	***Water Purchases:***	***$ 5,621,185***
	Service Charge	***$ 47,895***
	BAWSCA Surcharge	***$ 486,480***

Decrease $192,940 (3.0%)

5230-110 - Utilities - $350,000

Provides for energy costs for operation of booster pump stations and all remote metered sites, including tank telemetry, etc.

No change requested.

5312-110 - Lab - $35,000

Provides for performing Federal- and State-mandated water quality monitoring of the water supply. Includes routine source and distribution system monitoring, emergency repair sampling, and samples collected and analyzed at customer request. Decrease due to operation of the new Headquarters laboratory.
Decrease $10,000 (-22.2%)

5314-110 – Regulatory Fees - $155,000

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 $20,000 (14.8%)

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 and Internet $11,000

Provides funding for telephone lines located at various distribution sites and internet connectivity at tank sites.
Increase $8,500 (340.0%)

5629-110 - Vehicle Maintenance - $30,000

Provides for services to maintain the District's vehicles and fabrication of various specialized equipment.
No change requested.

5632 -110 – Fuel - $60,000

Provides funding for fuel for the District's fleet of vehicles and mobile equipment.
Increase $5,000 (9.1%)

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.
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.
No change requested.

Expense Distribution 120

Acct.#	Description	24/25 Adopted Budget	24/25 Total Activity	% Spent	25/26 Adopted Budget	25/26 Through April-May	% Spent	26/27 Proposed Budget	% Change
5111-120	Regular Salary	1,250,000	1,314,297	105.1%	1,340,000	1,238,131	92.4%	1,402,000	4.6%
5112-120	Overtime	30,000	50,776	169.3%	40,000	33,803	84.5%	40,000	0.0%
5113-120	Duty	80,000	81,421	101.8%	100,000	80,964	81.0%	94,000	-6.0%
5640-120	Payroll Taxes	87,500	92,385	105.6%	93,500	92,559	99.0%	106,000	13.4%
5642-120	Health Insurance	232,000	242,768	104.6%	260,000	245,428	94.4%	281,000	8.1%
SUB-TOTAL		**1,679,500**	**1,781,648**	**106.1%**	**1,833,500**	**1,690,885**	**92.2%**	**1,923,000**	**4.9%**
5230-120	Utilities	55,000	75,505	137.3%	65,000	61,941	95.3%	82,000	26.2%
5314-120	Other Services-Misc.	20,000	6,398	32.0%	50,000	4,669	9.3%	50,000	0.0%
5315-120	Contract Services	10,000	0	0.0%	10,000	1,328	13.3%	10,000	0.0%
5350-120	Tools & Equipment	15,000	7,796	52.0%	15,000	2,546	17.0%	15,000	0.0%
5412-120	Operating Supplies	4,000	2,532	63.3%	4,000	1,558	39.0%	4,000	0.0%
5420-120	Inventory	120,000	161,461	134.6%	135,000	73,428	54.4%	135,000	0.0%
5623-120	Cellular Service	15,000	17,086	113.9%	15,000	13,857	92.4%	15,000	0.0%
5661-120	Uniforms & Safety Equip	12,000	7,936	66.1%	12,000	4,376	36.5%	12,000	0.0%
5670-120	Dist.Repairs & Maintenance	75,000	64,848	86.5%	75,000	14,225	19.0%	75,000	0.0%
5730-120	Misc. Supplies & Expenses	20,000	5,047	25.2%	20,000	11,849	59.2%	20,000	0.0%
5750-120	Recycled Water Operations	8,000	8,125	101.6%	8,000	64	0.8%	8,000	0.0%
	Sub Total	**354,000**	**356,734**	**100.8%**	**409,000**	**189,842**	**46.4%**	**426,000**	**4.2%**
TOTAL		**2,033,500**	**2,138,382**	**105.2%**	**2,242,500**	**1,880,727**	**83.9%**	**2,349,000**	**4.7%**

Budget Fiscal Year 2026-27

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 - $1,402,000

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 3.3% increase in salaries based on the change in the April Consumer Price Index.

Increase $62,000 (4.6%)

5112-120 Overtime - $40,000

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

No change requested.

5113-120 Duty - $94,000

Provides funding for on-call duty personnel.

Decrease $6,000 (-6.0%)

Benefits -

5640-120 Payroll Taxes - $106,000

Increase $12,500 (13.4%)

5642-120 Health Insurance - $281,000

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

Increase $21,000 (8.1%)

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 - $82,000

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

Increase $17,000 (26.2%)

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.

No change requested.

5315-120 Contract Services - $10,000

This line item pays for the services of miscellaneous consultants hired throughout the year for special studies, including backflow prevention services.

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.

No change requested.

5623-120 – Cellular Service - $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.

Expense Administration 130

Acct.#	Description	24/25 Adopted Budget	24/25 Total Activity	% Spent	25/26 Adopted Budget	25/26 Through April-May	% Spent	26/27 Proposed Budget	% Change
5111-130	Regular Salary	1,040,000	1,181,125	113.6%	1,170,000	1,054,432	90.1%	1,250,000	6.8%
5112-130	Overtime	8,500	11,022	129.7%	10,000	10,971	109.7%	5,000	-50.0%
5640-130	Payroll Taxes	70,000	76,644	109.5%	80,000	73,799	92.2%	87,000	8.8%
5641-130	Workers Compensation	37,000	42,065	113.7%	45,000	46,907	104.2%	48,000	6.7%
5642-130	Health Insurance	245,000	150,948	61.6%	300,000	271,611	90.5%	300,000	0.0%
5642-130A	Retiree Health Insurance	285,000	225,177	79.0%	315,000	300,054	95.3%	330,000	4.8%
5643-130	Retirement	732,000	763,994	104.4%	815,000	804,181	98.7%	900,000	10.4%
5644-130	Retiree COLA Benefit	94,000	90,613	96.4%	94,000	82,409	87.7%	94,000	0.0%
5645-130	Directors' Health Insurance	92,000	50,691	55.1%	92,000	92,176	100.2%	92,000	0.0%
5646-130	Life Insurance	20,000	17,157	85.8%	30,000	10,908	36.4%	25,000	-16.7%
5647-130	Employee Welfare	5,000	5,756	115.1%	5,000	660	13.2%	5,000	0.0%
5940-130	Directors' Fees	17,000	17,338	102.0%	17,000	13,100	77.1%	17,000	0.0%
SUB-TOTAL		**2,645,500**	**2,632,529**	**99.5%**	**2,973,000**	**2,761,207**	**92.9%**	**3,153,000**	**6.1%**

Operations	Description	24/25 Adopted Budget	24/25 Total Activity	% Spent	25/26 Adopted Budget	25/26 Through April-May	% Spent	26/27 Proposed Budget	% Change
5514-130	Credit Card Fees	160,000	349,209	218.3%	200,000	191,970	96.0%	230,000	15.0%
5522-130	Bad Debt Write Off	10,000	0	0.0%	20,000	0	0.0%	10,000	-50.0%
5620-130	Advertising	8,000	10,758	134.5%	8,500	770	9.1%	8,500	0.0%
5621-130	Printing & Office Supplies	12,000	10,197	85.0%	15,000	11,230	74.9%	15,000	0.0%
5622-130	Utilities	20,000	11,405	57.0%	20,000	30,953	154.8%	45,000	125.0%
5623-130	Telephone and Internet	5,000	3,160	63.2%	15,000	15,623	104.2%	20,000	33.3%
5624-130	Janitor & Gardener	25,000	25,200	100.8%	35,000	19,960	57.0%	35,000	0.0%
5627-130	Postage	45,000	53,123	118.1%	48,000	40,489	84.4%	48,000	0.0%
5628-130	General Manager Expenses	7,000	8,090	115.6%	5,000	2,905	58.1%	5,000	0.0%
5630-130	Insurance	85,000	117,827	138.6%	165,000	122,777	74.4%	175,000	6.1%
5631-130	Off. Build. Maint. & Repairs	80,000	78,895	98.6%	60,000	30,834	51.4%	30,000	-50.0%
5637-130	Billing	200,000	215,231	107.6%	140,000	111,485	79.6%	140,000	0.0%
5650-130	Off. Equip. Rep/Maint/Pur	25,000	32,215	128.9%	30,000	32,102	107.0%	35,000	16.7%
5655-130	Off. Equip. Lease & Maint	10,000	8,576	85.8%	15,000	3,082	20.5%	10,000	-33.3%
5685-130	Water Ed/Comm. Service	15,000	9,949	66.3%	15,000	20,334	135.6%	15,000	0.0%

Acct.#	Description	24/25 Adopted Budget	24/25 Total Activity	% Spent	25/26 Adopted Budget	25/26 Through April-May	% Spent	26/27 Proposed Budget	% Change
5687-130	Water Conservation	38,500	34,172	88.8%	35,000	18,786	53.7%	35,000	0.0%
5720-130	Taxes & Assessments	3,000	2,028	67.6%	3,000	3,541	118.0%	3,500	16.7%
5730-130	Miscellaneous Expenses	6,000	7,221	120.3%	6,000	8,860	147.7%	6,000	0.0%
5732-130	Licenses & Certificates	2,000	887	44.4%	2,000	486	24.3%	2,000	0.0%
5733-130	Meals	4,000	2,093	52.3%	3,500	954	27.3%	3,500	0.0%
5734-130	Travel & Lodging	3,000	1,938	64.6%	5,000	187	3.7%	5,000	0.0%
5735-130	Employee Annual Recog	2,500	2,149	86.0%	2,500	2,536	101.4%	2,500	0.0%
5661-130	Uniforms & Safety Equip.	3,000	810	27.0%	3,000	370	12.3%	3,000	0.0%
Director's Expenses									
5941-130	Directors' Election Fees	20,000	0	-	0	0	-	0	-
5942-130	Directors' Conv. & Travel	8,000	4,113	51.4%	8,000	3,132	39.2%	8,000	0.0%
Employee Development									
5625-130	Meetings & Conferences	2,500	0	0.0%	2,500	0	0.0%	2,500	0.0%
5626-130	Dues & Membership	52,000	49,932	96.0%	60,000	58,272	97.1%	60,000	0.0%
5626-130A	BAWSCA Dues	105,000	103,654	98.7%	106,500	106,038	99.6%	106,500	0.0%
5635-130	Staff Training	25,000	9,473	37.9%	30,000	3,971	13.2%	30,000	0.0%
Professional Fees									
5680-130	Engineering Fees	150,000	198,760	132.5%	175,000	153,715	87.8%	125,000	-28.6%
5681-130	Legal Fees	120,000	129,175	107.6%	120,000	109,583	91.3%	120,000	0.0%
5682-130	Auditing & Accounting Fees	23,000	20,500	89.1%	30,000	20,850	69.5%	30,000	0.0%
5683-130	Misc. Professional Fees	140,000	221,790	158.4%	425,000	235,554	55.4%	245,000	-42.4%
5725-130	Rebate Programs	48,500	17,268	35.6%	48,500	5,537	11.4%	48,500	0.0%
SUB-TOTAL		**1,463,000**	**1,747,765**	**119.5%**	**1,857,000**	**1,372,420**	**73.9%**	**1,657,500**	**-10.7%**
5800-130	Debt Service - Interest	838,600	848,025	101.1%	809,325	668,137	82.6%	778,300	-3.8%
TOTAL ADMINISTRATION		**4,947,100**	**5,228,319**	**105.7%**	**5,639,325**	**4,801,764**	**85.1%**	**5,588,800**	**-0.9%**
2118	Debt Service - Principal	830,000	830,000	100.0%	860,000	860,000	100.0%	895,000	4.1%
TOTAL ADMIN. W/DEBT PRINCIPAL		**5,777,100**	**6,058,319**	**104.9%**	**6,499,325**	**5,661,764**	**87.1%**	**6,483,800**	**-0.2%**

Budget Fiscal Year 2026-2027

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 - $1,250,000

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 3.3% increase in salaries based on the change in the April Consumer Price Index.

Increase $80,000 (6.8%)

5112-130 – Overtime - $5,000

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

Decrease $5,000 (-50.0%)

5640-130 Payroll Taxes - $87,000

Increase $7,000 (8.8%)

5641-130 Workers' Compensation - $48,000

Increase $3,000 (6.7%)

5642-130 Health Insurance - $300,000

No change requested.

5642-130A Retiree Health Insurance - $330,000

Increase $15,000 (4.8%)

5643-130 Retirement - $900,000

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

Increase $85,000 (10.4%)

5644-130 Retiree COLA Benefit - $94,000

No change requested.

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

No change requested.

5646-130 Life Insurance - $25,000

Provides funding for employees and retirees.

Decrease $5,000 (-16.7%)

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 - $230,000

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

Increase $30,000 (15.0%)

5522-130 Bad Debt Write Off - $10,000

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

Decrease $10,000 (-50.0%)

5620-130 - Advertising - $8,500

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

No change requested.

5621-130 - Printing & Office Supplies - $15,000

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

No change requested.

5622-130- Utilities - $45,000

Provides funding for utilities and garbage services at the Headquarters.

Increase $25,000 (125.0%)

5623-130 - Telephone and Internet - $20,000

Provides funding for telephone service and internet service for the Headquarters and cellular service for administrative staff.

Increase $5,000 (33.3%)

5624-130 Janitor & Gardener- $35,000

Provides funding for gardening services around the District's reservoirs, the District Headquarters, and District sponsored medians and janitorial supplies and services for the Headquarters.

No change requested.

5627-130 - Postage - $48,000

Provides funding for mailing of all customer bills and District correspondence, including postage for annual Consumer Confidence Report and annual rate notice postcard.

No change requested.

5628-130 - General Manager Expenses - $5,000

Provides funding for miscellaneous expenses the General Manager might incur including education, conventions, meetings, conferences, and luncheons.

No change requested.

5630-130 - Insurance - $175,000

Provides funding for the ACWA JPIA premiums for liability, property, and cybersecurity insurance.

Increase $10,000 (6.1%)

5631-130 - Office Building Maintenance & Repairs $30,000

Provides funding for the regular maintenance and monitoring of District's facilities, including HVAC, solar, car charging, elevator, fire alarm, and security systems for District Headquarters.

Decrease $30,000 (-50%)

5637-130 – Billing Software Fees $140,000

Provides funding for the billing system software (1) annual fees and (2) fees for needed software maintenance. Also includes funding for per-transaction fees for District customers to pay their bills online or with the pay-by-phone system that are charged by vendor.

No change requested.

5650-130 – Office Equipment Repair/Maintenance/Purchase- $35,000

Provides funding for the repair/maintenance/replacement of equipment that may be needed. Includes ongoing software costs for office productivity and cybersecurity.

Increase $5,000 (16.7%)

5655-130 – Office Equipment Lease & Maintenance- $10,000

Provides funding for maintenance agreements and leases for various pieces of equipment.

Decrease $5,000 (-33.3%)

5685-130 - Water Education/Community Outreach $15,000

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.
No change requested.

5687-130 – Water Conservation- $35,000
Provides funding for BAWSCA water conservation subscription programs, miscellaneous water conservation activities, and miscellaneous water conservation consumables.
No change requested.

5720-130 Taxes & Assessments - $ 3,500
Provides funding for miscellaneous taxes the District must pay on fuel and for the CalOSHA compliance certificate.
Increase $500 (16.7%)

5730-130 - Miscellaneous Expenses - $6,000
Provides funding for various miscellaneous items.
No change requested.

5732-130 – Licenses & Certificates $2,000
Provides funding for employee licenses and certificates.
No change requested.

5733-130 – Meals $3,500
Provides funding for meals while attending trainings and conferences, and meals for staff meetings and trainings.
No change requested.

5734-130 – Travel & Lodging $5,000
Provides funding for expenditures on travel and lodging for staff training and conferences.
No change requested.

5735-130 – Employee Annual Recognition $2,500
Provides funding for the employee recognition meal and for miscellaneous employee awards.
No change requested.

5661-130 – Uniforms & Safety Equipment - $3,000
Provides funding for the uniforms required in the meter division and for various District apparel for the office staff. Also includes funding for miscellaneous safety equipment.
No change requested.

Directors' Expenses

5941-130 – Directors' Election Fees - $0
Provides funding for expenses related to District elections.
No change requested.

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.

No change requested.

5626-130A BAWSCA Dues - $106,500

Funds the District's apportionment of the BAWSCA Assessment that funds the BAWSCA annual budget.

No change requested.

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.

No change requested.

Professional Fees

5680-130 - Engineering Fees - $125,000

Provides funding for the District Engineer and miscelaneous administrative projects provided by the District's engineering consultants. Funding included for preparation of the Annual Water Supply and Demand Assessment (AWSDA), GIS support, and surveying.

Decrease $50,000 (-28.6%).

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.

No change requested.

5683-130 - Misc. Professional Fees - $245,000

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

Decrease $180,000 (-42.2%)

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 - $778,300

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

Decrease $31,025 (-3.8%)

2118 Debt Service Principal - $895,000

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

Increase $35,000 (4.1%)

Expense Capital Improvement and Bond Projects

Account Number	Description	FY 24-25 Budget	Final 24-25	FY 25-26 Budget	FY 25-26 Spent Thru April 2026	FY 26-27 Budget
Portable Piping Improvements						
1117-130	21" Transmission Main Pipeline Project	$100,000	$0	$100,000	$0	$50,000
	Shoreside Levee Pipeline Replacement	$375,000	$0	$0	$0	$0
1117-145	Emergency Pipeline Repairs	$650,000	$434,873	$100,000	$0	$100,000
1117-149	Loop at Everglades Dr. Pipeline Replacement	$1,350,000	$925,843	$850,000	$716,031	$0
	Pressure Zone 1 Transmission Line Evaluation	$100,000	$0	$100,000	$0	$0
	FY 27-28 Potable Pipeline Improvements - Design	-	-	$500,000	$0	$300,000
Miscellaneous Projects						
1118-122B	Vehicle Replacement - Pickup Trucks	$85,000	$71,475	$215,000	$261,937	$55,000
1118-135	Automated Metering Infrastructure Pilot Study	$50,000	$46,943	$700,000	$6,505,680	$0
1118-160	Water System Hydraulic Model Update & Integration with GIS	$20,000	$9,205	$20,000	$107,134	$20,000
Potable Storage Tank/Reservoir Projects						
1117-134	Christen Hill Tank Exterior Painting Project	$1,000,000	-	$500,000	$0	$0
	Tank Recoating and Repairs Project					$150,000
1117-118A	Park Pacifica Tank and Pump Station Upgrades	$700,000	$81,000	$1,790,000	$140,177	$0
Annual Projects						
1117-112	Reservoir Site Paving Project (Annual)	$12,000	$0	$12,000	$0	$12,000
1117-113	Reservoir Fence Maintenance (Annual)	$12,000	$0	$12,000	$0	$12,000
1117-145	Annual Valve Excersize Program	$5,000	$0	$5,000	$0	$5,000
1117-145	Annual Flushing & Dead-end Blow Off Project	$10,000	$0	$10,000	$0	$10,000
1117-165	Easement Protection(Annual Program)	$15,000	$0	$15,000	$0	$15,000
1117-169	Meter Replacement Program	$160,000	$54,697	$5,000	$2,231	$10,000
1117-170	Fire Hydrant Replacement Project	$120,000	$0	$120,000	$40,082	$40,000
1117-183B	Pressure Regulator Station Upgrades	$220,000	$4,513	$220,000	$681	$40,000
Building Project						
1118-112B	Francisco Headquarters Upgrade	$12,500,000	$13,323,026	$3,580,000	$3,528,203	$100,000
1118-172B	Computer Upgrades/SCADA, Office	$15,000	$5,214	$20,000	$16,951	$70,000
Recycled Water Project						
1116-201B	Recycled Water	$10,000	$0	$10,000	$0	$10,000
Reservoir Construction Projects						
1117-135	Sheila Tank - Consultant/Inspectors	$20,000	$8,050	$5,000	$6,687	$0
1117-135	Sheila Tank - Construction	$5,400,000	$2,666,425	$500,000	$478,875	$0
1117-137	Fassler Tank - Design / Construction	$540,000	$274,370	$500,000	$60,511	$50,000
Water Availability Study						
1116-610A	San Pedro Creek Feasibility Study	$250,000	$70,457	$170,000	$21,613	$50,000
1118-130	Equipment (Fog Collectors)	-	-	-		$5,000
	Totals	**$23,729,000**	**$17,976,090**	**$10,059,000**	**$11,886,792**	**$1,104,000**
	Total Bond Funded	**$17,920,000**	**$14,082,521**	**$3,580,000**	**$4,753,896**	**$0**
	Total Grant Funded	**N/A**	**N/A**	**N/A**	**$6,086,762**	**$0**
	Total Pay-Go Funded	**$5,809,000**	**$3,893,570**	**$6,479,000**	**$1,046,135**	**$1,104,000**

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