

**COASTSIDE COUNTY WATER DISTRICT
Operations & Maintenance Budget - FY 2023-2024**

Account Number	Description	Final FY 2023/2024 Budget	Approved FY 2022/2023 Budget	FY23/24 Budget Vs. FY 22/23 Budget \$ Changed	FY23/24 Budget Vs. FY 22/23 Budget %
OPERATING REVENUE					
4120	Water Sales *	\$ 12,963,614	\$13,102,800	(139,186)	-1.1%
	Water Sales in MG	506 MG	550 MG		
Total Operating Revenue		\$ 12,963,614	\$13,102,800	(139,186)	-1.1%
NON-OPERATING REVENUE					
4170	Hydrant Sales	\$52,000	\$48,000	4,000	8.3%
4180	Late Penalty	\$65,000	\$50,000	15,000	30.0%
4230	Service Connections	\$10,000	\$10,000	0	0.0%
4920	Interest Earned	\$90,000	\$32,000	58,000	181.3%
4930	Property Taxes	\$995,000	\$950,000	45,000	4.7%
4950	Miscellaneous	\$5,000	\$10,000	(5,000)	-50.0%
4955	Cell Site Lease Income	\$195,000	\$192,000	3,000	1.6%
4965	ERAF Refund	\$550,000	\$500,000	50,000	10.0%
Total Non-Operating Revenue		\$1,962,000	\$1,792,000	170,000	9.5%
TOTAL REVENUES		\$14,925,614	\$14,894,800	30,814	0.2%
OPERATING EXPENSES					
5130	Water Purchased	\$2,260,502	\$2,187,719	72,783	3.3%
5130A	BAWSCA Bond Surcharge	\$200,844	\$279,784	(78,940)	-28.2%
5230	Electrical Exp. Nunes WTP	\$57,000	\$48,000	9,000	18.8%
5231	Electrical Expenses, CSP	\$350,000	\$366,000	(16,000)	-4.4%
5232	Electrical Expenses/Trans. & Dist.	\$27,000	\$25,000	2,000	8.0%
5233	Elec Exp/Pilarcitos Cyn	\$69,000	\$64,000	5,000	7.8%
5234	Electrical Exp., Denn	\$89,000	\$77,000	12,000	15.6%
5242	CSP - Operation	\$13,000	\$12,000	1,000	8.3%
5243	CSP - Maintenance	\$35,000	\$35,000	0	0.0%
5246	Nunes WTP Oper	\$102,000	\$97,000	5,000	5.2%
5247	Nunes WTP Maint	\$125,000	\$119,000	6,000	5.0%
5248	Denn. WTP Oper.	\$54,000	\$64,000	(10,000)	-15.6%
5249	Denn WTP Maint	\$155,000	\$140,000	15,000	10.7%
5250	Laboratory Expenses	\$77,000	\$77,000	0	0.0%
5260	Maintenance Expenses	\$395,000	\$380,000	15,000	3.9%
5261	Maintenance, Wells	\$50,000	\$50,000	0	0.0%
5263	Uniforms	\$14,000	\$12,000	2,000	16.7%
5318	Studies/Surveys/Consulting	\$160,000	\$157,000	3,000	1.9%
5321	Water Resources	\$21,500	\$26,700	(5,200)	-19.5%
5322	Community Outreach	\$68,000	\$68,000	0	0.0%
5325	Water Shortage Program	\$0	\$50,000	(50,000)	
5381	Legal	\$110,000	\$110,000	0	0.0%

Operations & Maintenance Budget - FY 2023-2024

Account Number	Description	Final FY 2023/2024 Budget	Approved FY 2022/2023 Budget	FY23/24 Budget Vs. FY 22/23 Budget \$ Changed	FY23/24 Budget Vs. FY 22/23 Budget % % Changd
5382	Engineering	\$86,000	\$76,000	10,000	13.2%
5383	Financial Services	\$23,000	\$23,000	0	0.0%
5384	Computer Services	\$339,974	\$309,025	30,949	10.0%
5410	Salaries, Admin.	\$1,381,887	\$1,267,717	114,170	9.0%
5411	Salaries - Field	\$1,931,847	\$1,764,505	167,342	9.5%
5420	Payroll Taxes	\$235,945	\$224,338	11,607	5.2%
5435	Employee Medical Insurance	\$516,000	\$505,000	11,000	2.2%
5436	Retiree Medical Insurance	\$46,000	\$52,000	(6,000)	-11.5%
5440	Employee Retirement	\$642,924	\$600,506	42,418	7.1%
5445	SIP 401a Plan	\$38,000	\$36,000	2,000	5.6%
5510	Motor Vehicle Exp.	\$90,000	\$80,000	10,000	12.5%
5620	Office, Billing & Facilities Expenses	\$414,000	\$412,500	1,500	0.4%
5625	Meetings/Training/Seminars	\$45,000	\$41,000	4,000	9.8%
5630	Insurance	\$182,000	\$161,000	21,000	13.0%
5687	Memberships & Subscriptions	\$118,825	\$99,975	18,850	18.9%
5688	Election Expense	\$0	\$20,000	(20,000)	-100.0%
5689	Labor Relations	\$6,000	\$6,000	0	0.0%
5700	County Fees	\$31,400	\$31,400	0	0.0%
5705	State Fees	\$48,000	\$42,000	6,000	14.3%
Total Operating Expenses		\$10,609,648	\$10,197,168	412,479	4.0%
CAPITAL ACCOUNTS					
5715	Existing Bond-CIEDB 11-099	\$335,343	\$335,508	(165)	0.0%
5716	CIEDB 16-111	\$321,923	\$322,417	(494)	-0.2%
5717	Chase-2018 Loan	\$437,233	\$436,027	1,206	0.3%
5718	First Foundation Bank - 2022	\$417,501	\$495,510	(78,009)	-15.7%
Total Capital Accounts		\$1,512,000	\$1,589,462	(77,462)	-4.9%
TOTAL REVENUE LESS TOTAL EXPENSE		\$2,803,966	\$3,108,169	(304,203)	-9.8%
5713	Cont. to CIP & Reserves	\$ 2,803,966	\$3,108,169		

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4120 Description: Water Sales	
Actual Amount As Of: 31-May 2023	10,190,343
PROJECTED ACTIVITY to END of FY:	1,043,657
Projected YEAR END TOTAL:	11,234,000

PROPOSED Line Item Amount:	\$12,963,614 *
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$13,102,800
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% Change Actual Year End compared to Proposed Line item amount.	15.4%
% Change to Previous Year Budget	(1.1%)
Dollar difference between proposed budget & current budget	-139,186

NARRATIVE:

Budgeted at 506 MG in FY 2023/2024 - recovery from Tier 2 drought (prior year 470 MG)

Includes a 6% rate increase effective January 2024 (approved December 2022.)

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4170 Description: Hydrant Sales	
Actual Amount As Of: 31-May 2023	55,631
PROJECTED ACTIVITY to END of FY:	1,369
Projected YEAR END TOTAL:	57,000
PROPOSED Line Item Amount:	52,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	48,000
% Change Actual Year End compared to Proposed Line item amount.	(8.8%)
% Change to Previous Year Budget	8.3%
Dollar difference between proposed budget & current budget	4,000

NARRATIVE:

Water is taken from designated fire hydrants through portable meters for a variety of reasons. The most common use of this water is for new construction (dust control, earth compaction, etc.). Other uses of water through portable meters result in use for temporary irrigation, failed wells, temporary livestock watering, dust control for non construction purposes, festivals, etc. Water can only be supplied to areas within the District Boundary.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>		<u>Amount</u>
Acct. No.	4180	Description: Late Penalty
Actual Amount As Of:	31-May 2023	84,449
PROJECTED ACTIVITY to END of FY:		-9,449
Projected YEAR END TOTAL:		75,000
PROPOSED Line Item Amount:		65,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	50,000
% Change Actual Year End compared to Proposed Line item amount.	(13.3%)
% Change to Previous Year Budget	100.0%
Dollar difference between proposed budget & current budget	15,000

NARRATIVE:

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4230 Description: Service Connections	
Actual Amount As Of: 31-May 2023	11,942
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	11,942
PROPOSED Line Item Amount:	10,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	10,000
% Change Actual Year End compared to Proposed Line item amount.	(16.3%)
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

The amounts in the account show the labor cost charged to a customer for the installation of a new water service connection. The costs vary with each new installation depending upon the size of the service and how far it is from the distribution pipeline under the street. Cost of materials are not included in this category.

Labor	\$10,000
TOTAL	\$10,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4920 Description: Interest Earned	
Actual Amount As Of: 31-May 2023	201,954
PROJECTED ACTIVITY to END of FY:	20,046
Projected YEAR END TOTAL:	222,000
PROPOSED Line Item Amount:	\$ 90,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	32,000
% Change Actual Year End compared to Proposed Line item amount.	(59.5%)
% Change to Previous Year Budget	181.3%
Dollar difference between proposed budget & current budget	58,000

NARRATIVE:

Interest income is derived from cash on deposit with LAIF.

Although LAIF interest at the beginning of 2023/24 is 2.5%-3%; balance in LAIF is projected to decrease with capital project outlays

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>		<u>Amount</u>
Acct. No.	4930	Description: Property Taxes
Actual Amount As Of:	31-May 2023	1,000,940
PROJECTED ACTIVITY to END of FY:		0
Projected YEAR END TOTAL:		1,000,940

PROPOSED Line Item Amount:	995,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	950,000
% Change Actual Year End compared to Proposed Line item amount.	(0.6%)
% Change to Previous Year Budget	4.7%
Dollar difference between proposed budget & current budget	45,000

NARRATIVE:

Reflects property tax levels received in FY2022/2023

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4950 Description: Miscellaneous	
Actual Amount As Of: 31-May 2023	1,290
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	1,290
PROPOSED Line Item Amount:	5,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	10,000
% Change Actual Year End compared to Proposed Line item amount.	287.6%
% Change to Previous Year Budget	(50.0%)
Dollar difference between proposed budget & current budget	-5,000

NARRATIVE:

Revenue from disposal of excess equipment, vehicles and reimbursement of expense line items, in addition to the identified sources, are entered into the Miscellaneous Sales

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4955 Description: Cell Site Lease Income	
Actual Amount As Of: 31-May 2023	181,399
PROJECTED ACTIVITY to END of FY:	10,601
Projected YEAR END TOTAL:	192,000
PROPOSED Line Item Amount:	195,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	192,000
% Change Actual Year End compared to Proposed Line item amount.	1.6%
% Change to Previous Year Budget	1.6%
Dollar difference between proposed budget & current budget	3,000

NARRATIVE:

Revenue from Cell Site Leasing

Sub-Account

FY2023/24

Crown Castle 147386	\$	38,165
Crown Castle 150104	\$	38,165
T Mobile (SF71943)	\$	41,198
T Mobile (SF71842)	\$	49,332
Verizon (Nunes WTP)	\$	34,020
Adjustment		(6,000)
	\$	<u>194,880</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4965 Description: ERAF Refund	
Actual Amount As Of: 31-May 2023	621,167
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	621,167

PROPOSED Line Item Amount:	550,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	500,000
% Change Actual Year End compared to Proposed Line item amount.	(11.5%)
% Change to Previous Year Budget	10.0%
Dollar difference between proposed budget & current budget	50,000

NARRATIVE:

Educational Revenue Augmentation Fund (ERAF). ERAF was established in 1992 to redirect property tax revenues from cities, counties and special districts to public education programs. Once the school districts & programs are paid the maximum allowable under law, the law requires the excess to be refunded to the local taxing jurisdiction that contributed to ERAF.

ERAF may vary from year-to-year given tax receipts and legislation.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>	
Acct. No. 5130	Description: Water Purchased	
	Water Only	Bond Surcharge
Actual Amount As Of: 31-May 2023	1,465,238	261,012
PROJECTED ACTIVITY to END of FY:	259,762	18,772
Projected YEAR END TOTAL:	1,725,000	279,784
PROPOSED Line Item Amount: Water	2,260,502	
PROPOSED Line Item Amount: Water Bond Surcharge	200,844	

Approved Line Item Amount: (excludes bond surcharge)

PREVIOUS YEAR BUDGET:	2,187,719
% Change Actual Year End compared to Proposed Line item amount.	31.0%
% Change to Previous Year Budget	3.3%
Dollar difference between proposed budget & current budget	72,783

NARRATIVE:

See worksheet 5130 A

The information on this sheet relates directly to Account 4120, water sales. (Water Sales = 505 MG)

Reflects recovery from previous drought year - ap 7% increase in usage from FY2022/23

Includes a 9.6% Rate Increase --- \$5.21 per unit minus \$.43 raw water discount

- BAWSCA Bond Surcharge FY2024 - \$200,844

-SFPUC Base Charge (\$6,782 per month - no increase over prior years)

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5230 Description: Electrical Exp. Nunes WTP	
Actual Amount As Of: 31-May 2023	47,670
PROJECTED ACTIVITY to END of FY:	6,330
Projected YEAR END TOTAL:	54,000
PROPOSED Line Item Amount:	57,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	48,000
% Change Actual Year End compared to Proposed Line item amount.	5.6%
% Change to Previous Year Budget	18.8%
Dollar difference between proposed budget & current budget	9,000

NARRATIVE:

The costs shown for this line item are for electrical costs for operating the water treatment plant.

FY 23/24

PG&E \$57,000

(assumes 8% rate increase)

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5231 Description: Electrical Expenses, CSP	
Actual Amount As Of: 31-May 2023	112,866
PROJECTED ACTIVITY to END of FY:	87,134
Projected YEAR END TOTAL:	200,000
PROPOSED Line Item Amount:	350,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	366,000
% Change Actual Year End compared to Proposed Line item amount.	75.0%
% Change to Previous Year Budget	(4.4%)
Dollar difference between proposed budget & current budget	-16,000

NARRATIVE:

The costs shown for this line item are for electrical costs for operating the Crystal Springs Pump Station.

	FY23/24
PG&E	\$350,000

(assumes 8% rate increase)

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5232 Description: Electrical Expenses/Trans. & Dist.	
Actual Amount As Of: 31-May 2023	21,747
PROJECTED ACTIVITY to END of FY:	3,253
Projected YEAR END TOTAL:	25,000

PROPOSED Line Item Amount:	27,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	25,000
% Change Actual Year End compared to Proposed Line item amount.	8.0%
% Change to Previous Year Budget	8.0%
Dollar difference between proposed budget & current budget	2,000

NARRATIVE:

	FY23/24
Granada #1	\$5,000
Granada #2	\$6,000
Granada #3	\$6,000
Alves Pump Station	\$9,000
Miramontes Tank	\$1,000
TOTAL	\$27,000

Assumes 8% rate increase.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5233 Description: Elec Exp/Pilarcitos Cyn	
Actual Amount As Of: 31-May 2023	55,537
PROJECTED ACTIVITY to END of FY:	4,463
Projected YEAR END TOTAL:	60,000
PROPOSED Line Item Amount:	69,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	64,000
% Change Actual Year End compared to Proposed Line item amount.	15.0%
% Change to Previous Year Budget	7.8%
Dollar difference between proposed budget & current budget	5,000

NARRATIVE:

Reflects electricity for operationg wells in Pilarcitos Canyon.

Note - Well 4A was refurbished in FY2022 resulting in increased water production

Assumes 8% rate increase.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>		<u>Amount</u>
Acct. No.	5234	Description: Electrical Exp., Denn
Actual Amount As Of:	31-May 2023	66,828
PROJECTED ACTIVITY to END of FY:		16,172
Projected YEAR END TOTAL:		83,000
PROPOSED Line Item Amount:		89,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	77,000
% Change Actual Year End compared to Proposed Line item amount.	7.2%
% Change to Previous Year Budget	15.6%
Dollar difference between proposed budget & current budget	12,000

NARRATIVE:

Includes electricity for Denniston WTP and Booster Pump Station.
Assumes limited pumping in summer/fall before first rains.

Assumes 8% rate increase.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>		<u>Amount</u>
Acct. No.	5242	Description: CSP - Operation
Actual Amount As Of:	31-May 2023	11,919
PROJECTED ACTIVITY to END of FY:		1,081
Projected YEAR END TOTAL:		13,000
PROPOSED Line Item Amount:		13,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	12,000
% Change Actual Year End compared to Proposed Line item amount.	0.0%
% Change to Previous Year Budget	8.3%
Dollar difference between proposed budget & current budget	1,000

NARRATIVE:

Includes Bay Alarm, Breach Reporting and High Speed Internet with backup.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5243 Description: CSP - Maintenance	
Actual Amount As Of: 31-May 2023	16,931
PROJECTED ACTIVITY to END of FY:	18,069
Projected YEAR END TOTAL:	35,000
PROPOSED Line Item Amount:	35,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	35,000
% Change Actual Year End compared to Proposed Line item amount.	0.0%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

FY 23/24

Rental Equip	\$ 5,000.00
Misc hardware/parts	\$ 20,000.00
Electrical	\$ 10,000.00
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	\$35,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5246 Description: Nunes WTP Oper	
Actual Amount As Of: 31-May 2023	92,213
PROJECTED ACTIVITY to END of FY:	5,787
Projected YEAR END TOTAL:	98,000
PROPOSED Line Item Amount:	102,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	97,000
% Change Actual Year End compared to Proposed Line item amount.	4.1%
% Change to Previous Year Budget	5.2%
Dollar difference between proposed budget & current budget	5,000

NARRATIVE:

Reflects operating costs - communications and chemicals for Nunes WTP.

	FY 23/24		
Telephone	\$4,500	Chemicals	
Alarm System	\$8,000	Caustic	\$30,000
Sub total	\$12,500	Alum	\$37,500
		Salt	\$15,000
		Other	\$7,000
		Sub Total	\$89,500
		FY23/24	\$102,000

Note: Caustic - 2022 prices increased 27% over 2021 prices

Alum: 2022 prices increased 8% over 2021 prices (expect addl increases)

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5247 Description: Nunes WTP Maint	
Actual Amount As Of: 31-May 2023	94,454
PROJECTED ACTIVITY to END of FY:	10,546
Projected YEAR END TOTAL:	105,000
PROPOSED Line Item Amount:	125,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	119,000
% Change Actual Year End compared to Proposed Line item amount.	19.0%
% Change to Previous Year Budget	5.0%
Dollar difference between proposed budget & current budget	6,000

NARRATIVE:

FY23/24

Office Supplies	\$ 3,000.00
Electrical	\$ 6,000.00
Sludge	\$ 15,000.00
Controls	\$ 25,000.00
Paving repairs	\$ 10,000.00
Plumbing Parts	\$ 10,000.00
Pumps/motors	\$ 16,000.00
tools	\$ 4,000.00
Misc.	\$ 5,000.00
Hach	\$ 11,000.00
Trees	\$ 20,000.00
Total	\$ 125,000.00

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5248 Description: Denn. WTP Oper.	
Actual Amount As Of: 31-May 2023	52,155
PROJECTED ACTIVITY to END of FY:	7,845
Projected YEAR END TOTAL:	60,000
PROPOSED Line Item Amount:	54,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	64,000
% Change Actual Year End compared to Proposed Line item amount.	(10.0%)
% Change to Previous Year Budget	(15.6%)
Dollar difference between proposed budget & current budget	-10,000

NARRATIVE:

FY 23/24

ADMIN	CHEMICALS	
Telephone/DSL	\$7,000 Caustic	\$19,000
Alarm System	\$5,000 917	\$16,000
	Salt	\$7,000
	Permanganate	\$0 to be purchased FY24/25 (\$20K)

FY23/24 **\$54,000**

Reflects increases in chemical costs (e.g. 27% cost increase in caustic and 917)

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5249 Description: Denn WTP Maint	
Actual Amount As Of: 31-May 2023	160,294
PROJECTED ACTIVITY to END of FY:	14,706
Projected YEAR END TOTAL:	175,000

PROPOSED Line Item Amount:	155,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	140,000
% Change Actual Year End compared to Proposed Line item amount.	(11.4%)
% Change to Previous Year Budget	10.7%
Dollar difference between proposed budget & current budget	15,000

NARRATIVE:

	FY 23/24
Misc Expenses/Office Supplies	\$ 7,500
Misc. Plumbing & Parts	\$ 20,000
Sludge Removal	\$ 10,000
Filter Surveillance	\$ 7,500
Treework	\$ 10,000
Inst. Controls	\$ 35,000
Dredging	\$ 50,000
Hach Service	\$ 5,000
Other	\$ 10,000
TOTAL	\$ 155,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5250 Description: Laboratory Expenses	
Actual Amount As Of: 31-May 2023	51,711
PROJECTED ACTIVITY to END of FY:	13,289
Projected YEAR END TOTAL:	65,000
PROPOSED Line Item Amount:	77,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	77,000
% Change Actual Year End compared to Proposed Line item amount.	18.5%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

Laboratory Costs associated with water sampling throughout distribution system, source waters and Treatment Plants.
Costs will increase in FY22/23 as UCMR5 sample collection recommences in 2023.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5260	Description: Maintenance Expenses
Actual Amount As Of: 31-May 2023	438,572
PROJECTED ACTIVITY to END of FY:	31,428
Projected YEAR END TOTAL:	470,000
PROPOSED Line Item Amount:	395,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	380,000
% Change Actual Year End compared to Proposed Line item amount.	(16.0%)
% Change to Previous Year Budget	3.9%
Dollar difference between proposed budget & current budget	15,000

NARRATIVE:

<u>ACCT 5260</u>				
		Radio Repairs Maint.	\$	2,500.00
Breakroom/bathroom supplies	\$ 2,000.00	Landscape services	\$	7,500.00
Encroachment permits	\$ 7,500.00	Cathodic Protection Maint.	\$	15,000.00
Pump Repairs	\$ 15,000.00	Misc. Tools	\$	10,000.00
USA N	\$ 500.00	SCADA	\$	30,000.00
Backfill	\$ 7,500.00	Waste Hauling	\$	7,500.00
Hydrant Repair	\$ 10,000.00	Fence Repairs	\$	4,500.00
Tank Maint.	\$ 10,000.00	Raising Valves (City/County)	\$	20,000.00
Generator Service/maint.	\$ 20,000.00	Building Maintenance	\$	20,000.00
Safety Supplies	\$ 5,500.00			
DMV Physicals	\$ 2,500.00			
Tree work	\$ 30,000.00			
Inventory	\$ 30,000.00	Emergency ML Repairs		\$60,000
Materials	\$ 20,000.00			
Eq. Rental	\$ 7,500.00	Paving		\$50,000

FY2023/24	\$395,000
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COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5261 Description: Maintenance, Wells	
Actual Amount As Of: 31-May 2023	9,000
PROJECTED ACTIVITY to END of FY:	11,000
Projected YEAR END TOTAL:	20,000
PROPOSED Line Item Amount:	50,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	50,000
% Change Actual Year End compared to Proposed Line item amount.	150.0%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

Ongoing maintenance of Pilarcitos and Denniston Wells including pump equipment, parts, electrical.

Reflects repairs only

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5263 Description: Uniforms	
Actual Amount As Of: 31-May 2023	11,734
PROJECTED ACTIVITY to END of FY:	1,266
Projected YEAR END TOTAL:	13,000
PROPOSED Line Item Amount:	14,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	12,000
% Change Actual Year End compared to Proposed Line item amount.	7.7%
% Change to Previous Year Budget	16.7%
Dollar difference between proposed budget & current budget	2,000

NARRATIVE:

Field Operation Uniforms (8 pants, 12 shirts, 1 Winter & 1 Summer Jacket)

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5318 Description: Studies/Surveys/Consulting	
Actual Amount As Of: 31-May 2023	193,354
PROJECTED ACTIVITY to END of FY:	11,646
Projected YEAR END TOTAL:	205,000
PROPOSED Line Item Amount:	\$160,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	160,000
% Change Actual Year End compared to Proposed Line item amount.	(22.0%)
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

Narrative:

	FY 23/24
<u>Consulting studies to include:</u>	
Rate Study/Cost of Service Analysis	\$ 50,000
Salary Survey	\$ 30,000
Annual Water Loss Audit Validation	\$ 10,000
Annual Water Supply and Demand Assessment (DWR)	\$ 12,000
Local Source Planning	\$ 30,000
Accela Planning Consulting	\$ 5,000
Other Studies	\$ 23,000
	<hr/>
	\$ 160,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5321 Description: Water Resources	
Actual Amount As Of: 31-May 2023	7,786
PROJECTED ACTIVITY to END of FY:	4,214
Projected YEAR END TOTAL:	12,000

PROPOSED Line Item Amount:	21,500
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	26,700
% Change Actual Year End compared to Proposed Line item amount.	79.2%
% Change to Previous Year Budget	(19.5%)
Dollar difference between proposed budget & current budget	-5,200

NARRATIVE:	FY 23/24
Pilarcitos Creek Intergrated Watershed Management Plan Support	\$ 2,000
BAWSCA - Database hosting/Admin Fees	\$ 2,000
High Efficiency Fixture Devices (give away)	\$ 5,000
School Education Programs	\$ 10,000
Public Information / Outreach Programs	\$ 2,500
	<hr/>
	\$ 21,500

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5322 Description: Community Outreach	
Actual Amount As Of: 31-May 2023	30,174
PROJECTED ACTIVITY to END of FY:	37,826
Projected YEAR END TOTAL*:	68,000
PROPOSED Line Item Amount:	68,000
Approved Line Item Amount:	
PREVIOUS YEAR BUDGET:	68,000
% Change Actual Year End compared to Proposed Line item amount.	0.0%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0
NARRATIVE:	
For community outreach between CCWD and our customers.	FY 23/24
Pacifica Coast Television	\$ 8,000
File storage for meetings	\$ 3,000
Prop 218/Other Public Notices (Printing/HMB Review/Mailing Services)	\$ 12,000
Postage for Public Outreach	\$ 10,000
Design/Printing Annual Reports (Consumer Confidence Report; Translation & Postage Fees)	\$ 30,000
Graphic Artist/Photography	\$ 2,000
Pumpkin Festival	\$ 500
Pens for Give Away	\$ 1,500
Advertisements HMB Review	\$ 1,000
Total	<u><u>\$ 68,000</u></u>

* Costs generally occur later in the year - Prop 218 Notices

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5325	Description: Water Shortage Program
Actual Amount As Of: 31-May 2023	3,829
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	3,829

PROPOSED Line Item Amount:	0
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	50,000
% Change Actual Year End compared to Proposed Line item amount.	(100.0%)
% Change to Previous Year Budget	
Dollar difference between proposed budget & current budget	-50,000

NARRATIVE:

Anticipate water shortage to end June 30, 2023.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5381 Description:	Legal
Actual Amount As Of: 31-May 2023	75,925
PROJECTED ACTIVITY to END of FY:	14,075
Projected YEAR END TOTAL:	90,000
PROPOSED Line Item Amount:	110,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	110,000
% Change Actual Year End compared to Proposed Line item amount.	22.2%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

This account is for the Legal Counsel General District business that is not included in capital projects or reimbursable projects. The legal costs for capital projects and reimbursable projects whether the work is performed by District Counsel or other counsel

	FY 23/24
HansonBridgett	\$100,000
Bartkiewicz (Water Rights)	\$10,000
Total	\$110,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5382 Description: Engineering	
Actual Amount As Of: 31-May 2023	85,283
PROJECTED ACTIVITY to END of FY:	4,717
Projected YEAR END TOTAL:	90,000
PROPOSED Line Item Amount:	86,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	76,000
% Change Actual Year End compared to Proposed Line item amount.	(4.4%)
% Change to Previous Year Budget	13.2%
Dollar difference between proposed budget & current budget	10,000

NARRATIVE:

This account is to cover the costs of an outside engineering firm (EKI Environmental) to project manage the District's Capital Improvement Program as well as maintaining the District's hydraulic model.
Also includes a \$6,000 retainer for James Teter, for District Engineering services.

	FY 23/24
EKI Consulting	\$80,000
James Teter	\$6,000
	<hr/>
	\$86,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5383 Description: Financial Services	
Actual Amount As Of: 31-May 2023	18,010
PROJECTED ACTIVITY to END of FY:	4,990
Projected YEAR END TOTAL:	23,000
PROPOSED Line Item Amount:	23,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	23,000
% Change Actual Year End compared to Proposed Line item amount.	0.0%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

Annual auditing services performed by Fedak & Brown, CPA (per proposal) and Other misc services

	FY 23/24
Financial Audit Service	\$18,000
Accounting/Actuarial Services (OPEB)	\$5,000
Total	\$23,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5384 Description: Computer Services	
Actual Amount As Of: 31-May 2023	235,629
PROJECTED ACTIVITY to END of FY:	34,371
Projected YEAR END TOTAL:	270,000
PROPOSED Line Item Amount:	339,974

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	309,025
% Change Actual Year End compared to Proposed Line item amount.	25.9%
% Change to previous year budget:	10.0%
Dollar difference between proposed budget & current budget	30,949

NARRATIVE:

Includes new licenses for Accela Planning; Cityworks, Hach, ESRI

New antispam/cybersecurity features --

Reflects change from "buying software" to paying for software annually as "software as a service"

Computer Services

Acct. No.		5384
		FY 23/24
Maintenance/SAAS Agreements		
Tyler	\$	35,000
Water Smart	\$	15,000
Irvine Consulting Svcs	\$	90,000
Aclara	\$	40,000
Remit Plus/Ck Scanner)	\$	2,600
Badger	\$	850
ESRI	\$	11,000
XC2 Software (Swift Comply)	\$	4,800
Hach WIMS	\$	12,544
Cityworks	\$	28,000
Centricity (City Works consulting)	\$	20,000
Fuel Cloud	\$	1,140
Trimble	\$	1,440
Plotter maintenance	\$	1,500
Accela	\$	13,000
New/Upgrades to software/Cust Rpts	\$	2,000
Service/Repairs/Parts	\$	2,000
Equipment	\$	20,000
Comcast Internet	\$	3,600
Coastside Net/Adobe/Zoom	\$	7,000
Rogue Web Works (Website Maint.)	\$	10,000
DCU location rental (Cozzolino)	\$	3,300
GIS License (CalCAD)	\$	6,200
CalCad Assessor Update	\$	4,000
CalCAD Updates	\$	5,000
Total	\$	339,974

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5410 Description: Salaries, Admin.	
Actual Amount As Of: 31-May 2023	967,818
PROJECTED ACTIVITY to END of FY:	127,182
Projected YEAR END TOTAL:	1,095,000
PROPOSED Line Item Amount:	1,381,887

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	1,267,717
<hr/>	
% Change Actual Year End compared to Proposed Line item amount.	26.2%
% Change to Previous Year Budget	9.0%
Dollar difference between proposed budget & current budget	114,170

NARRATIVE:

Admin Salaries

Includes 4.9% COLA Increase per Teamsters Union Agreement plus step increases.

Prior year reflects vacancies

(See Spreadsheet of Account #5411A for Admin and Board of Directors Salaries)

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>		<u>Amount</u>
Acct. No.	5411	Description: Salaries - Field
Actual Amount As Of:	31-May 2023	1,577,981
PROJECTED ACTIVITY to END of FY:		186,524
Projected YEAR END TOTAL:		1,764,505
PROPOSED Line Item Amount:		1,931,847

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	1,764,505
% Change Actual Year End compared to Proposed Line item amount.	9.5%
% Change to Previous Year Budget	9.5%
Dollar difference between proposed budget & current budget	167,342

NARRATIVE:

Includes 4.9% COLA Increase per Union Agreement plus step increases.

COASTSIDE COUNTY WATER DISTRICT

FY 2023/2024 BUDGET WORKSHEET (5411 A)
SALARY INFORMATION - Accounts 5411 & 5410

EMPLOYEE	Hourly Rate 6/30/2022	Step Increase	Hrly with COLA 7/1/2023 4.9%	Annual Pay	O T Hours	O T Pay	Cert. Pay	TOTAL
FIELD #5411								
Superintendent	88,822		\$ 93,1750	193,804			24,000	217,804
Distribution Supervisor	66,047	67,698	\$ 71,0150	147,711	80	8,522	10,800	167,033
WTP Supervisor	78,509		\$ 82,3560	171,300	140	17,295	20,400	208,995
Sr. WTP Oper.	61,327	62,860	\$ 65,9400	137,155	140	13,847	19,200	170,203
Distribution Operator	42,005	43,055	\$ 45,1650	93,943	140	9,485	7,200	110,628
Sr. Distribution Operator	54,296	55,653	\$ 58,3800	121,430	140	12,260	15,600	149,290
Treatment Operator (WTP)	44,240	45,346	\$ 47,5680	98,941	140	9,989	6,000	114,931
Distribution Operator	47,540		\$ 49,8690	103,728	140	10,472	14,400	128,600
Distribution Operator	47,540		\$ 49,8690	103,728	140	10,472	6,000	120,200
Treatment Operator (WTP)	52,588		\$ 55,1650	114,743	140	11,585	18,000	144,328
Distribution Operator	47,540		\$ 49,8690	103,728	140	10,472	6,000	120,200
Distribution Operator	44,137	45,240	\$ 47,4570	98,711	140	9,966	6,000	114,677
Maintenance	33,927	34,775	\$ 36,4790	75,876	140	7,661	3,600	87,137
Promotion			\$ 4,4510	9,258	140	935	2,400	12,593
Placeholder 1/2 year Maintenance			\$ 33,8740	35,229				35,229
Standby Pay for On-Call Employees				30,000				30,000
Sub total, Field				1,639,286		132,961	159,600	1,931,847
ADMIN #5410								
Gen Manager	\$ 122,8810		\$ 128,9030	268,118			3,600	271,718
Assistant/GM			\$ 98,5580	205,001			3,600	208,601
Water Resource Analyst	\$ 66,2710		\$ 69,5190	144,600	100	10,428	2,400	157,427
Office Mgr	\$ 62,5920		\$ 65,6590	136,571	100	9,849		146,420
Admin Assist.	\$ 48,5740	49,788	\$ 52,2280	108,634	100	7,834		116,468
Accounting/Utility Billing Manager	\$ 61,0640	62,591	\$ 65,6590	136,571	100	9,849	1,200	147,620
Customer Service Specialist II	\$ 43,4050		\$ 45,5320	94,707	40	2,732		97,438
Customer Service Specialist II	\$ 38,3630	39,322	\$ 41,2490	85,798	40	2,475	2,400	90,673
Customer Service Specialist II	\$ 37,4279	38,364	\$ 40,2440	83,708	40	2,415		86,122
Other				-				-
Other - Car Allowance				14,400				14,400
Part-Time Help				25,000				25,000
Directors				20,000				20,000
Sub total, Admin				1,323,106		45,581	13,200	\$1,381,887
TOTAL				2,962,392				\$3,313,734

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5420 Description: Payroll Taxes	
Actual Amount As Of: 31-May 2023	178,941
PROJECTED ACTIVITY to END of FY:	21,059
Projected YEAR END TOTAL:	200,000
PROPOSED Line Item Amount:	235,945

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	224,338
% Change Actual Year End compared to Proposed Line item amount.	18.0%
% Change to Previous Year Budget	5.2%
Dollar difference between proposed budget & current budget	11,607

NARRATIVE:

Payroll taxes, i.e. Social Security is a function of salaries. It is applied at a total rate of 7.65% of gross payroll.

	Wage Base	Tax %	Payroll Tax
FICA	\$ 3,030,580	6.20%	\$ 187,896
Medicare	\$ 3,313,734	1.45%	\$ 48,049
Total			\$ 235,945

(Amount is higher than prior year's actuals due to position vacancies in FY22/23)

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>	<u>Amount</u>						
Acct. No.	5420	Description:	Payroll Taxes				
CALCULATION FOR PAYROLL TAXES							
TOTAL PAYROLL	\$ 3,313,734						
AMOUNT SUBJECT TO SOCIAL SECURITY	\$ 3,030,580			SOCIAL SECURITY 6.20%			
AMOUNT SUBJECT TO MEDICARE	\$ 3,313,734				MEDICARE 1.45%		
TOTAL						TOTAL	
							\$ 235,945

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5435 Description: Employee Medical Insurance	
Actual Amount As Of: 31-May 2023	426,416
PROJECTED ACTIVITY to END of FY:	38,584
Projected YEAR END TOTAL:	465,000
PROPOSED Line Item Amount:	516,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	505,000
% Change Actual Year End compared to Proposed Line item amount.	11.0%
% Change to Previous Year Budget	2.2%
Dollar difference between proposed budget & current budget	11,000

NARRATIVE: Reflects 15% increase effective 1/1/2024 (Medical)

<u>Active Employees:</u>	FY 23/24
Medical	451,000
Dental	32,000
Vision	6,000
Life/AD&D	14,000
LTD	7,000
EAP	1,000
Other	5,000
	516,000 Total

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5436	Description: Retiree Medical Insurance
Actual Amount As Of: 31-May 2023	41,139
PROJECTED ACTIVITY to END of FY:	3,861
Projected YEAR END TOTAL:	45,000
PROPOSED Line Item Amount:	46,000
Approved Line Item Amount:	
PREVIOUS YEAR BUDGET:	52,000
% Change Actual Year End compared to Proposed Line item amount.	2.2%
% Change to Previous Year Budget	(11.5%)
Dollar difference between proposed budget & current budget	-6,000

NARRATIVE: Reflects 6% increase over FY2021/2022

<u>Retirees:</u>	FY 23/24
Medical	42,000
Dental	2,000
Vision	2,000
	46,000 Total

ACCOUNT No. 5435 / Insurance Benefits for Active Employees - 2023/24

ACTIVE EMPLOYEES

	Kaiser	Blue Cross	Dental	Vision	Life/AD&D	LTD	EAP
July-23	11,693	23,290	2,601	491	1,080	600	55
August-23	11,693	23,290	2,601	491	1,080	600	55
September-23	11,693	23,290	2,601	491	1,080	600	55
October-23	11,693	23,290	2,601	491	1,080	600	55
November-23	11,693	23,290	2,601	491	1,080	600	55
December-23	11,693	23,290	2,601	491	1,080	600	55
January-24	13,447	26,784	2,653	501	1,188	660	61
February-24	13,447	26,784	2,653	501	1,188	660	61
March-24	13,447	26,784	2,653	501	1,188	660	61
April-24	13,447	26,784	2,653	501	1,188	660	61
May-24	13,447	26,784	2,653	501	1,188	660	61
June-24	13,447	26,784	2,653	501	1,188	660	61

Total Active \$ 150,840 \$ 300,441 \$ 31,524 \$ 5,951 \$ 13,608 \$ 6,960 \$ 693

Rate increase assumption 15% 15% 2% 2% 10% 10% 10%

ACCOUNT No. 5436 / Insurance Benefits for Retirees - 2023/24

RETIRES/COBRA

	Kaiser	Blue Cross	Dental	Vision
July-23	376	2,866	141	171
August-23	376	2,866	141	171
September-23	376	2,866	141	171
October-23	376	2,866	141	171
November-23	376	2,866	141	171
December-23	376	2,866	141	171
January-24	432	3,296	144	174
February-24	432	3,296	144	174
March-24	432	3,296	144	174
April-24	432	3,296	144	174
May-24	432	3,296	144	174
June-24	432	3,296	144	174

Total Retiree \$ 4,850 \$ 36,971 \$ 1,709 \$ 2,073

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5440 Description: Employee Retirement	
Actual Amount As Of: 31-May 2023	536,202
PROJECTED ACTIVITY to END of FY:	64,304
Projected YEAR END TOTAL:	600,506
PROPOSED Line Item Amount:	642,924

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **600,506**

% Change Actual Year End compared to Proposed Line item amount. **7.1%**

% Change to Previous Year Budget **7.1%**

Dollar difference between proposed budget & current budget **42,418**

NARRATIVE:

This line item is a function of salaries and will be determined when salaries and employee complement is set by the Board

2.5% @ 55	\$	480,706
Employer Rate for FY23/24 = 14.92%. In addition, the amount \$331,750 will be added for our unfunded liability. (Note-employer rate was 13.02% in FY2022/2023) Employees pay 100% of the employee contribution, or (8%).		
2% @ 60	\$	47,778
Employer Rate for FY23/24 is 10.87%. In addition \$0 will be added to cover this year's contribution to the unfunded liability. Employees pay 100% of the employee contribution, or (6.93%).		
2% @ 62 - New Tier - Effective January 1, 2013 (PERS Pension Reform Act 2013 - PEPR)		
Employer rate for FY23/24 is 8.0% . In addition, \$0 will be added to cover our unfunded liability. Member Contribution (8.25%) 100% paid by Employee	\$	114,440
TOTAL	\$	642,924

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5445 Description: SIP 401a Plan	
Actual Amount As Of: 31-May 2023	0
PROJECTED ACTIVITY to END of FY:	36,300
Projected YEAR END TOTAL:	36,300
PROPOSED Line Item Amount:	38,000
Approved Line Item Amount:	
PREVIOUS YEAR BUDGET:	36,000
% Change Actual Year End compared to Proposed Line item amount.	4.7%
% Change to Previous Year Budget	5.6%
Dollar difference between proposed budget & current budget	2,000

NARRATIVE:

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2023/24

<u>Line Item</u>		<u>Amount</u>
Acct. No.	5510	Description: Motor Vehicle Exp.
Actual Amount As Of:	31-May 2023	75,464
PROJECTED ACTIVITY to END of FY:		11,536
Projected YEAR END TOTAL:		87,000
PROPOSED Line Item Amount:		90,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	80,000
% Change Actual Year End compared to Proposed Line item amount.	3.4%
% Change to Previous Year Budget	12.5%
Dollar difference between proposed budget & current budget	10,000

NARRATIVE:

	FY23/24
Fuel	\$35,000
Fuel Generators	\$15,000
Mobile Phones/Radios	\$15,000
Service & Repairs	\$25,000

Total	<u><u>\$90,000</u></u>
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Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5620 Description: Office & Billing Expenses	
Actual Amount As Of: 31-May 2023	335,207
PROJECTED ACTIVITY to END of FY:	49,793
Projected YEAR END TOTAL:	385,000

PROPOSED Line Item Amount:	414,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	412,500
<hr/>	
% Change Actual Year End compared to Proposed Line item amount.	7.5%
% Change to Previous Year Budget	0.4%
Dollar difference between proposed budget & current budget	1,500

NARRATIVE:

See Sheet 5620 A which details the cost items comprising this line item Category was underbudgeted in prior years given recent historical activity.

5620-00	General Office	\$	145,000	
5620-30	Billing & Fulfillment Services	\$	50,000	
5620-31	Payroll	\$	13,000	
5620-32	Equipment Leases/Maint	\$	29,000	
5620-33	Credit Card/Bank Fees	\$	116,000	
5620-34	Office Facilities/Communication	\$	51,000	
5620-35	Bad Debt Expense	\$	10,000	<u><u>\$ 414,000</u></u>

Account 5620 - Detail of Account

Acct No	Account Name	Description	Amount
5620-00	General Office/Office Facilities	Postage/Printing	\$ 10,000
		Office Supplies	\$ 24,000
		Iron Mountain	\$ 20,000
		PG&E (District Office)	\$ 18,000
		Ray Morgan/Other Consulting Services	\$ 8,000
		Office Alarm System	\$ 7,000
		Janitorial	\$ 30,000
		Pest Control	\$ 4,000
		Gardening	\$ 6,000
		Office Building	\$ 10,000
		Recruitment/HR Related	\$ 8,000
			\$ 145,000
5620-30	Billing Fulfillment Services	Dataprose	\$ 50,000
5620-31	Payroll	Payroll Processing with ADP	\$ 13,000
5620-32	Leases/Equipment Maint	Pitney Bowes	\$ 3,000
		Ricoh Copy Machine	\$ 12,000
		Ray Morgan Laserfiche Software	\$ 12,000
		Office Equipment Repairs	\$ 2,000
			\$ 29,000
5620-33	Credit Card/Bank Fees	Insite Transaction Fees	\$ 44,000
		Bank Fees	\$ 72,000
			\$ 116,000
5620-34	Communications	TPX Communications	\$ 27,000
		Verizon cell phones	\$ 9,000
		AT&T	\$ 15,000
			\$ 51,000
5620-35	Bad Debt Expense		\$ 10,000
			\$ 414,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5625 Description: Meetings/Training/Seminars	
Actual Amount As Of: 31-May 2023	40,466
PROJECTED ACTIVITY to END of FY:	4,534
Projected YEAR END TOTAL:	45,000
PROPOSED Line Item Amount:	45,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	41,000
% Change Actual Year End compared to Proposed Line item amount.	0.0%
% Change to Previous Year Budget	9.8%
Dollar difference between proposed budget & current budget	4,000

FY 23/24

NARRATIVE:

	<u>Amount</u>
Conferences (GM and Office Staff)	\$ 16,000
Conferences/Seminars (Board of Directors)	\$ 3,000
Certification Training/Operations Training	\$ 8,000
Operations AWWA/Cityworks Conferences	\$ 16,000
Water Resource Meetings, Training, Seminars	\$ 2,000
<u>TOTAL</u>	<u>\$ 45,000</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5630 Description: Insurance	
Actual Amount As Of: 31-May 2023	143,583
PROJECTED ACTIVITY to END of FY:	17,417
Projected YEAR END TOTAL:	161,000 ***

PROPOSED Line Item Amount:	182,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	161,000
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% Change Actual Year End compared to Proposed Line item amount.	13.0%
% Change to Previous Year Budget	13.0%
Dollar difference between proposed budget & current budget	21,000

NARRATIVE:	FY 23/24
Auto/General Liability	\$75,000
Property Program	\$43,000
Cybersecurity	\$4,000
Workers Compensation	\$60,000

TOTAL	\$182,000
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COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>		<u>Amount</u>
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Acct. No.	5687	Description: Memberships & Subscriptions	
Actual Amount As Of:	31-May 2023		103,099
PROJECTED ACTIVITY to END of FY:			6,901
Projected YEAR END TOTAL:			110,000

PROPOSED Line Item Amount:	118,825
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	99,975
<hr/>	
% Change Actual Year End compared to Proposed Line item amount.	8.0%
% Change to Previous Year Budget	18.9%
Dollar difference between proposed budget & current budget	18,850

NARRATIVE: See attached worksheet for detail of costs

FY 23/24
\$ 118,825

	A	B	C	D
1	Worksheet 5687A			
2	Budget Detail Worksheet			
3	Line Item: Memberships & Subscriptions			Description
4	Acct. No. 5687		Amount	
5			FY23/24	
6				
7	ACWA		\$ 21,200	Membership dues/Delta Sustainability
8	AWWA		\$ 3,000	Membership dues and technical publications
9	BAWSCA		\$ 45,200	Annual assessment & dues (5% increase)
10	California Emergency Utilities		\$ 600	Annual Membership
11	California Special Districts		\$ 9,400	Annual membership
12	California Water Efficiency Partnership (CalWEP)		\$ 3,500	Annual Membership
13	California Data Collaborative		\$ 16,500	New
14	Chamber of Commerce		\$ 400	Membership dues
15	Constant Contact		\$ 550	
16	Costco		\$ 150	Annual Membership
17	Amazon		\$ 150	
18	Docusign		\$ 800	
19	Half Moon Bay Review		\$ 200	Annual Subscription
20	IAPMO		\$ 100	Subscription for Backflow Prevention Magazine
21	IAPMO		\$ 225	Subscription for Plumbing and Mechanical Codes
22	Miscellaneous		\$ 3,000	Miscellaneous Dues/Memberships/Subscriptions
23	Partnership for Safe Water		\$ 650	
24	Underground Service Alert		\$ 2,500	Annual Membership
25	Water Education Foundation		\$ 1,200	Membership dues and technical publications
26	Water Research Foundation		\$ 1,300	Annual Membership Dues
27	Water ReUse		\$ 1,200	Annual Association Dues
28	Wellness Program		\$ 6,000	Wellness Program
29	Wienhoff & Associates		\$ 1,000	Consortia Fee
30	TOTAL		\$ 118,825	
31				
32				

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5688	Descr: Election Expense
Actual Amount As Of: 31-May 2023	0
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	0
PROPOSED Line Item Amount:	0

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	20,000
<hr/>	
% Change Actual Year End compared to Proposed Line item amount.	
% Change to Previous Year Budget	
Dollar difference between proposed budget & current budget	-20,000

NARRATIVE:
Next election is November 2024- County of San Mateo election costs

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5689 Description: Labor Relations	
Actual Amount As Of: 31-May 2023	0
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	0
PROPOSED Line Item Amount:	6,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 6,000

% Change Actual Year End compared to Proposed Line item amount.

% Change to Previous Year Budget 0.0%

Dollar difference between proposed budget & current budget 0

NARRATIVE:

Union Consultation		FY 23/24
		\$ 6,000
	TOTAL	<u>\$ 6,000</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5700 Description: County Fees	
Actual Amount As Of: 31-May 2023	17,139
PROJECTED ACTIVITY to END of FY:	14,261
Projected YEAR END TOTAL:	31,400
PROPOSED Line Item Amount:	31,400

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	31,400
% Change Actual Year End compared to Proposed Line item amount.	0.0%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

FY 23/24

1. The cost of the LAFCo budget, estimated	\$12,000
2. Hazardous Material Handling (Nunes & Denniston)	\$8,000
3. Property Taxes	\$2,000
4. Annual Encroachment Permit	\$7,000
5. District Digital Mapping - Secured Master Data	\$2,400
	<hr/>
	\$31,400

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5705 Description: State Fees	
Actual Amount As Of: 31-May 2023	42,878
PROJECTED ACTIVITY to END of FY:	2,122
Projected YEAR END TOTAL:	45,000
PROPOSED Line Item Amount:	48,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	42,000
<hr/>	
% Change Actual Year End compared to Proposed Line item amount.	6.7%
% Change to Previous Year Budget	14.3%
Dollar difference between proposed budget & current budget	6,000

NARRATIVE:

- # Large water systems fee - State Water Resource Control Board; plus applications and annual permits/reports on operation of the Nunes & Denniston *Water Treatment Plants*
- #2 Water Rights (initialized by SWRCB) for both Pilarcitos & San Vincente
- #3 RWQCB NPDES Annual Fee
- #4 Bay Area Air Quality Management Dist - Permits to Operate

FY23/24	#1	\$37,000
	#2	\$3,000
	#3	\$3,000
	#4	\$5,000
		<hr/>
		\$48,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5715 Description: Existing Bond-CIEDB 11-099	
Actual Amount As Of: 31-May 2023	335,508
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	335,508
PROPOSED Line Item Amount:	335,343

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	335,508
% Change Actual Year End compared to Proposed Line item amount.	(0.0%)
% Change to Previous Year Budget	(0.0%)
Dollar difference between proposed budget & current budget	-165

NARRATIVE:

California Infrastructure & Economic Development Bank (I-Bank) - CIEDB-11-099

FY2023/24

July 2023 Payment	\$ 275,701
January 2024 Payment	\$ 59,642
	<u>\$ 335,343</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5716 Description: CIEDB 16-111	
Actual Amount As Of: 31-May 2023	322,417
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	322,417
PROPOSED Line Item Amount:	321,923

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	322,417
% Change Actual Year End compared to Proposed Line item amount.	(0.2%)
% Change to Previous Year Budget	(0.2%)
Dollar difference between proposed budget & current budget	-494

NARRATIVE:

Agreement #ISRF16-111 (2016 Ibank Loan)

FY2023/24

July 2023 Payment	\$ 240,637
January 2024 Payment	\$ 81,287
	<u>\$ 321,923</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5717 Description: Chase 2018	
Actual Amount As Of: 31-May 2023	435,719
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	435,719
PROPOSED Line Item Amount:	437,233

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	436,027
% Change Actual Year End compared to Proposed Line item amount.	0.3%
% Change to Previous Year Budget	
Dollar difference between proposed budget & current budget	1,206

NARRATIVE:

Reflects new Ibank loan per loan schedule

FY2023/24

September, 2023 Payment	\$ 388,096
March 2024 Payment	\$ 49,137
	<u>\$ 437,233</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2023/24**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5718 Description: First Foundation Bank - 2022	
Actual Amount As Of: 31-May 2023	495,510
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	495,510
PROPOSED Line Item Amount:	417,501

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	495,510
% Change Actual Year End compared to Proposed Line item amount.	(15.7%)
% Change to Previous Year Budget	
Dollar difference between proposed budget & current budget	-78,009

NARRATIVE:

Reflects new lbank loan per loan schedule

FY2023/24

August 2023 Payment	\$ 345,524
February 2024 Payment	\$ 71,977
	<u>\$ 417,501</u>