

Operations & Maintenance Budget - FY 2015/2016

		Proposed Budget FY 15/16	Approved FY14/15 Budget	FY15/16 Budget	FY 15/16 Budget Vs. FY 14/15 Budget	Proj Year End	FY 15/16 Budget Vs. FY 14/15 Actual	FY 15/16 Budget Vs. FY 14/15 Actual	YTD Actual FY 14/15 as of February 28, 2015
Account Number	Description			Vs. FY 14/15 Budget	% Change		Actual FY 14/15	\$ Change	
OPERATING REVENUE									
4120	Water Sales (1) *	\$9,863,916	\$8,832,988	\$1,030,928	11.7%	\$8,200,000	\$1,663,916	20.3%	\$5,600,403
Total Operating Revenue		\$9,863,916	\$8,832,988	\$1,030,928	11.7%	\$8,200,000	\$1,663,916	20.3%	\$5,600,403
NON-OPERATING REVENUE									
4170	Hydrant Sales	\$40,000	\$25,000	\$15,000	60.0%	\$45,704	-\$5,704	-12.5%	\$30,704
4180	Late Penalty	\$90,000	\$70,000	\$20,000	28.6%	\$91,145	-\$1,145	-1.3%	\$61,145
4230	Service Connections	\$10,000	\$8,000	\$2,000	25.0%	\$10,854	-\$854	-7.9%	\$7,254
4920	Interest Earned	\$2,550	\$2,544	\$6	0.2%	\$2,398	\$152	6.3%	\$1,798
4930	Property Taxes	\$600,000	\$600,000	\$0	0.0%	\$641,952	-\$41,952	-6.5%	\$431,952
4950	Miscellaneous	\$37,000	\$37,000	\$0	0.0%	\$26,805	\$10,195	38.0%	\$17,805
4955	Cell Site Lease Income	\$139,245	\$134,880	\$4,365	3.2%	\$144,059	-\$4,814	-3.3%	\$96,059
4965	ERAF Refund	\$200,000	\$200,000	\$0	0.0%	\$356,277	-\$156,277	-43.9%	\$356,277
Total Non-Operating Revenue		\$1,118,795	\$1,077,424	\$41,371	3.8%	\$1,319,193	-\$200,398	-15.2%	\$1,002,993
TOTAL REVENUES		\$10,982,711	\$9,910,412	\$1,072,299	10.8%	\$9,519,193	\$1,463,518	15.4%	\$6,603,396
OPERATING EXPENSES									
5130	Water Purchased	\$2,871,947	\$2,446,253	\$425,694	17.4%	\$2,375,778	\$496,168	20.9%	\$1,392,114
5230	Electrical Exp. Nunes WTP	\$29,500	\$25,000	\$4,500	18.0%	\$29,670	-\$170	-0.6%	\$19,670
5231	Electrical Expenses, CSP	\$307,052	\$150,910	\$156,142	103.5%	\$354,630	-\$47,578	-13.4%	\$279,567
5232	Electrical Expenses/Trans. & Dist.	\$12,800	\$13,700	-\$900	-6.6%	\$12,613	\$187	1.5%	\$8,613
5233	Elec Exp/Pilarcitos Cyn	\$18,000	\$24,995	-\$6,995	-28.0%	\$19,184	-\$1,184	-6.2%	\$13,184
5234	Electrical Exp., Denn	\$90,100	\$120,000	-\$29,900	-24.9%	\$49,643	\$40,457	81.5%	\$19,653
5235	Denn. WTP Oper.	\$30,000	\$27,000	\$3,000	11.1%	\$29,340	\$660	2.2%	\$24,840
5236	Denn WTP Maint	\$32,000	\$52,500	-\$20,500	-39.0%	\$23,975	\$8,025	33.5%	\$12,975
5240	Nunes WTP Oper	\$52,764	\$40,450	\$12,314	30.4%	\$68,088	-\$15,324	-22.5%	\$43,088
5241	Nunes WTP Maint	\$55,500	\$51,500	\$4,000	7.8%	\$35,783	\$19,717	55.1%	\$16,783
5242	CSP - Operation	\$8,500	\$8,500	\$0	0.0%	\$9,251	-\$751	-8.1%	\$6,751
5243	CSP - Maintenance	\$37,000	\$40,000	-\$3,000	-7.5%	\$30,137	\$6,863	22.8%	\$17,137
5250	Laboratory Expenses	\$40,000	\$40,000	\$0	0.0%	\$35,017	\$4,983	14.2%	\$21,517
5318	Studies/Surveys/Consulting	\$240,000	\$240,000	\$0	0.0%	\$97,612	\$142,388	145.9%	\$27,612
5321	Water Conservation	\$37,000	\$39,000	-\$2,000	-5.1%	\$37,378	-\$378	-1.0%	\$30,878
5322	Community Outreach	\$95,100	\$41,700	\$53,400	128.1%	\$33,692	\$61,408	182.3%	\$8,692
5327	Water Resources	\$0	\$0	\$0		\$0	\$0		\$0
5411	Salaries - Field	\$1,118,506	\$1,060,431	\$58,075	5.5%	\$1,096,407	\$22,099	2.0%	\$731,407
5412	Maintenance Expenses	\$268,500	\$211,500	\$57,000	27.0%	\$217,456	\$51,044	23.5%	\$137,456
5414	Motor Vehicle Exp.	\$55,650	\$50,650	\$5,000	9.9%	\$50,661	\$4,989	9.8%	\$37,661
5415	Maintenance, Wells	\$40,000	\$10,000	\$30,000	300.0%	\$11,500	\$28,500	285.0%	\$4,500

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Operations & Maintenance Budget - FY 2015/2016

Account Number	Description	Proposed Budget FY 15/16	FY 15/16 Budget Vs. FY 14/15 Budget			Proj Year End Actual FY 14/15	FY 15/16 Budget Vs. FY 14/15 Actual		YTD Actual FY 14/15 as of February 28, 2015
			Approved FY14/15 Budget	\$ Change	% Change		\$ Change	% Change	
5610	Salaries, Admin.	\$1,061,780	\$809,262	\$252,518	31.2%	\$788,802	\$272,978	34.6%	\$452,802
5620	Office Expenses	\$164,475	\$157,825	\$6,650	4.2%	\$155,122	\$9,353	6.0%	\$80,122
5621	Computer Services	\$103,800	\$91,800	\$12,000	13.1%	\$81,838	\$21,962	26.8%	\$45,838
5625	Meetings/Training/Seminars	\$24,000	\$23,000	\$1,000	4.3%	\$30,057	-\$6,057	-20.2%	\$22,557
5630	Insurance	\$115,000	\$115,000	\$0	0.0%	\$117,255	-\$2,255	-1.9%	\$65,255
5635	Ee/Ret Medical Insurance	\$527,457	\$482,296	\$45,161	9.4%	\$428,676	\$98,781	23.0%	\$275,676
5640	Employee Retirement	\$505,322	\$525,288	-\$19,966	-3.8%	\$534,047	-\$28,725	-5.4%	\$356,047
5645	SIP 401a Plan	\$30,000	\$30,000	\$0	0.0%	\$30,000	\$0	0.0%	\$0
5681	Legal	\$60,000	\$60,000	\$0	0.0%	\$55,600	\$4,401	7.9%	\$37,600
5682	Engineering	\$14,000	\$14,000	\$0	0.0%	\$5,480	\$8,520	155.5%	\$3,480
5683	Financial Services	\$24,000	\$24,000	\$0	0.0%	\$21,585	\$2,415	11.2%	\$16,585
5684	Payroll Taxes	\$153,056	\$135,168	\$17,888	13.2%	\$124,084	\$28,972	23.3%	\$83,084
5687	Memberships & Subscriptions	\$71,290	\$63,074	\$8,216	13.0%	\$64,809	\$6,481	10.0%	\$32,809
5688	Election Expense	\$25,000	\$0	\$25,000		\$0	\$25,000		\$0
5689	Union Expenses	\$6,000	\$6,000	\$0	0.0%	\$0	\$6,000		\$0
5700	County Fees	\$17,700	\$17,700	\$0	0.0%	\$16,835	\$865	5.1%	\$16,835
5705	State Fees	\$16,000	\$16,000	\$0	0.0%	\$13,035	\$2,965	22.7%	\$8,035
Total Operating Expenses		\$8,358,799	\$7,264,502	\$1,094,297	13.1%	\$7,085,041	\$1,273,758	18.0%	\$4,350,824
CAPITAL ACCOUNTS									
5712	Existing Bonds - 2006B	\$485,889	\$485,889	\$0	0.0%	\$485,866	\$22	0.0%	\$350,866
5715	Existing Bond-CIEDB 11-099	\$338,024	\$338,024	\$0	0.0%	\$338,024	\$0	0.0%	\$338,024
Total Capital Accounts		\$823,913	\$823,913	\$0	0.0%	\$823,890	\$22	0.0%	\$688,890
TOTAL REVENUE LESS TOTAL EXPENSE		\$1,800,000	\$1,821,997	-\$21,997	-1.2%	\$1,610,262	\$189,738	11.8%	\$1,563,682
5713	Cont. to CIP & Reserves	\$1,800,000							

Notes:

Operations & Maintenance Budget - FY 2015/2016

		Proposed Budget FY 15/16	FY 15/16 Budget Vs. FY 14/15 Budget			Proj Year End	FY 15/16 Budget Vs. FY 14/15 Actual		YTD Actual FY 14/15 as of February 28, 2015
Account Number	Description		Approved FY14/15	FY15/16 Budget Vs. FY 14/15 Budget	Budget Vs. FY 14/15 Budget			FY 15/16 Budget Vs. FY 14/15 Actual	
			Budget	\$ Change	% Change		Actual FY 14/15	\$ Change	
OPERATING REVENUE									
4120	Water Sales (1) *	\$9,863,916	\$8,832,988	\$1,030,928	11.7%	\$8,200,000	\$1,663,916	20.3%	\$5,600,403
Total Operating Revenue		\$9,863,916	\$8,832,988	\$1,030,928	11.7%	\$8,200,000	\$1,663,916	20.3%	\$5,600,403
NON-OPERATING REVENUE									
4170	Hydrant Sales	\$40,000	\$25,000	\$15,000	60.0%	\$45,704	-\$5,704	-12.5%	\$30,704
4180	Late Penalty	\$90,000	\$70,000	\$20,000	28.6%	\$91,145	-\$1,145	-1.3%	\$61,145
4230	Service Connections	\$10,000	\$8,000	\$2,000	25.0%	\$10,854	-\$854	-7.9%	\$7,254
4920	Interest Earned	\$2,550	\$2,544	\$6	0.2%	\$2,398	\$152	6.3%	\$1,798
4930	Property Taxes	\$600,000	\$600,000	\$0	0.0%	\$641,952	-\$41,952	-6.5%	\$431,952
4950	Miscellaneous	\$37,000	\$37,000	\$0	0.0%	\$26,805	\$10,195	38.0%	\$17,805
4955	Cell Site Lease Income	\$139,245	\$134,880	\$4,365	3.2%	\$144,059	-\$4,814	-3.3%	\$96,059
4965	ERAF Refund	\$200,000	\$200,000	\$0	0.0%	\$356,277	-\$156,277	-43.9%	\$356,277
Total Non-Operating Revenue		\$1,118,795	\$1,077,424	\$41,371	3.8%	\$1,319,193	-\$200,398	-15.2%	\$1,002,993
TOTAL REVENUES		\$10,982,711	\$9,910,412	\$1,072,299	10.8%	\$9,519,193	\$1,463,518	15.4%	\$6,603,396
OPERATING EXPENSES									
Source of Supply									
5130	Water Purchased	\$2,871,947	\$2,446,253	\$425,694	17.4%	\$2,375,778	\$496,168	20.9%	\$1,392,114
Pumping (Electrical)									
5230	Electrical Exp. Nunes WTP	\$29,500	\$25,000	\$4,500	18.0%	\$29,670	-\$170	-0.6%	\$19,670
5231	Electrical Expenses, CSP	\$307,052	\$150,910	\$156,142	103.5%	\$354,630	-\$47,578	-13.4%	\$279,567
5232	Electrical Expenses/Trans. & Dist.	\$12,800	\$13,700	-\$900	-6.6%	\$12,613	\$187	1.5%	\$8,613
5233	Elec Exp/Pilarcitos Cyn	\$18,000	\$24,995	-\$6,995	-28.0%	\$19,184	-\$1,184	-6.2%	\$13,184
5234	Electrical Exp., Denn	\$90,100	\$120,000	-\$29,900	-24.9%	\$49,643	\$40,457	81.5%	\$19,653
Subtotal Pumping (Electrical)		\$457,452	\$334,605	\$122,847	36.7%	\$465,740	-\$8,288	-1.8%	\$340,687
Transmission & Distribution									
5235	Denn. WTP Oper.	\$30,000	\$27,000	\$3,000	11.1%	\$29,340	\$660	2.2%	\$24,840
5236	Denn WTP Maint	\$32,000	\$52,500	-\$20,500	-39.0%	\$23,975	\$8,025	33.5%	\$12,975
5240	Nunes WTP Oper	\$52,764	\$40,450	\$12,314	30.4%	\$68,088	-\$15,324	-22.5%	\$43,088
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5242	CSP - Operation	\$8,500	\$8,500	\$0	0.0%	\$9,251	-\$751	-8.1%	\$6,751
5243	CSP - Maintenance	\$37,000	\$40,000	-\$3,000	-7.5%	\$30,137	\$6,863	22.8%	\$17,137
5250	Laboratory Expenses	\$40,000	\$40,000	\$0	0.0%	\$35,017	\$4,983	14.2%	\$21,517
5412	Maintenance Expenses	\$268,500	\$211,500	\$57,000	27.0%	\$217,456	\$51,044	23.5%	\$137,456
5415	Maintenance, Wells	\$40,000	\$10,000	\$30,000	300.0%	\$11,500	\$28,500	247.8%	\$4,500
Subtotal Trans & Distribution		\$564,264	\$481,450	\$82,814	17.2%	\$460,547	\$103,717	22.5%	\$285,047

Operations & Maintenance Budget - FY 2015/2016

		Proposed Budget FY 15/16	Approved FY14/15 Budget	FY15/16 Budget	FY 15/16	Proj Year End	FY 15/16 Budget	FY 15/16	YTD Actual FY 14/15 as of February 28, 2015
				Vs. FY 14/15 Budget	Budget Vs. FY 14/15 Budget		Vs. FY 14/15 Actual	Budget Vs. FY 14/15 Actual	
Account Number	Description			\$ Change	% Change	Actual FY 14/15	\$ Change	% Change	
Personnel									
5411	Salaries - Field	\$1,118,506	\$1,060,431	\$58,075	5.5%	\$1,096,407	\$22,099	2.0%	\$731,407
5610	Salaries, Admin.	\$1,061,780	\$809,262	\$252,518	31.2%	\$788,802	\$272,978	34.6%	\$452,802
5684	Payroll Taxes	\$153,056	\$135,168	\$17,888	13.2%	\$124,084	\$28,972	23.3%	\$83,084
5640	Employee Retirement	\$505,322	\$525,288	-\$19,966	-3.8%	\$534,047	-\$28,725	-5.4%	\$356,047
5635	Ee/Ret Medical Insurance	\$527,457	\$482,296	\$45,161	9.4%	\$428,676	\$98,781	23.0%	\$275,676
5645	SIP 401a Plan	\$30,000	\$30,000	\$0	0.0%	\$30,000	\$0	0.0%	\$0
	Subtotal - Personnel	\$3,396,121	\$3,042,445	\$353,676	11.6%	\$3,002,017	\$394,104	13.1%	\$1,899,017
Other - Administrative and General									
5318	Studies/Surveys/Consulting	\$240,000	\$240,000	\$0	0.0%	\$97,612	\$142,388	145.9%	\$27,612
5321	Water Conservation	\$37,000	\$39,000	-\$2,000	-5.1%	\$37,378	-\$378	-1.0%	\$30,878
5322	Community Outreach	\$95,100	\$41,700	\$53,400	128.1%	\$33,692	\$61,408	182.3%	\$8,692
5327	Water Resources	\$0	\$0	\$0		\$0	\$0		\$0
5414	Motor Vehicle Exp.	\$55,650	\$50,650	\$5,000	9.9%	\$50,661	\$4,989	9.8%	\$37,661
5620	Office Expenses	\$164,475	\$157,825	\$6,650	4.2%	\$155,122	\$9,353	6.0%	\$80,122
5621	Computer Services	\$103,800	\$91,800	\$12,000	13.1%	\$81,838	\$21,962	26.8%	\$45,838
5625	Meetings/Training/Seminars	\$24,000	\$23,000	\$1,000	4.3%	\$30,057	-\$6,057	-20.2%	\$22,557
5630	Insurance	\$115,000	\$115,000	\$0	0.0%	\$117,255	-\$2,255	-1.9%	\$65,255
5681	Legal	\$60,000	\$60,000	\$0	0.0%	\$55,600	\$4,401	7.9%	\$37,600
5682	Engineering	\$14,000	\$14,000	\$0	0.0%	\$5,480	\$8,520	155.5%	\$3,480
5683	Financial Services	\$24,000	\$24,000	\$0	0.0%	\$21,585	\$2,415	11.2%	\$16,585
5687	Memberships & Subscriptions	\$71,290	\$63,074	\$8,216	13.0%	\$64,809	\$6,481	10.0%	\$32,809
5688	Election Expense	\$25,000	\$0	\$25,000		\$0	\$25,000		\$0
5689	Union Expenses	\$6,000	\$6,000	\$0	0.0%	\$0	\$6,000		\$0
5700	County Fees	\$17,700	\$17,700	\$0	0.0%	\$16,835	\$865	5.1%	\$16,835
5705	State Fees	\$16,000	\$16,000	\$0	0.0%	\$13,035	\$2,965	22.7%	\$8,035
	Subtotal - Admin & General	\$1,069,015	\$959,749	\$109,266	11.4%	\$780,959	\$288,056	36.9%	\$433,959
Total Operating Expenses		\$8,358,799	\$7,264,502	\$1,094,297	13.1%	\$7,085,041	\$1,273,758	18.0%	\$4,350,824
CAPITAL ACCOUNTS									
5712	Existing Bonds - 2006B	\$485,889	\$485,889	\$0	0.0%	\$485,866	\$22	0.0%	\$350,866
5715	Existing Bond-CIEDB 11-099	\$338,024	\$338,024	\$0	0.0%	\$338,024	\$0	0.0%	\$338,024
Total Capital Accounts		\$823,913	\$823,913	\$0	0.0%	\$823,890	\$22	0.0%	\$688,890
TOTAL REVENUE LESS TOTAL EXPENSE		\$1,800,000	\$1,821,997	-\$21,997	-1.2%	\$1,610,262	\$189,738	11.8%	\$1,563,682
5713	Cont. to CIP & Reserves	\$1,800,000							

Notes:

Updated: 6/24/2015 1:27 PM

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	4120	Description:	Water Sales
Actual Amount As Of:	28-Feb 2015		5,600,403
PROJECTED ACTIVITY to END of FY:			2,599,597
Projected YEAR END TOTAL:			8,200,000

PROPOSED Line Item Amount:	\$9,863,916 *
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	8,832,988
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% Change Actual Year End compared to Proposed Line item amount.	20.3%
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% Change to Previous Year Budget	11.7%
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Dollar difference between proposed budget & current budget	1,030,928
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NARRATIVE: See Worksheet 4120 A for calculations

** Rate increase included for discussion purposes (ap. 27%)

* Assumes a _% Increase

Spread:

Jul	Aug	Sep	Oct	Nov	Dec	Totals
Jan	Feb	Mar	Apr	May	Jun	

Coastside County Water District Monthly Sales By Category (MG)
FY 2016

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	MG to Date
RESIDENTIAL	22.535	36.000	21.002	37.000	18.000	29.500	16.010	31.000	18.000	32.700	17.530	35.000	314.28
COMMERCIAL	4.336	2.045	5.409	1.725	4.362	1.406	3.959	1.699	4.281	1.801	4.345	1.801	37.17
RESTAURANT	2.992	0.245	3.195	0.254	3.047	0.146	2.976	0.185	2.998	0.203	2.967	0.203	19.41
HOTELS/MOTELS	3.352	2.348	4.065	2.235	3.466	1.370	3.248	1.532	3.145	2.141	3.008	2.141	32.05
SCHOOLS	1.100	1.300	1.400	1.400	0.503	0.313	0.447	0.735	0.859	1.187	0.845	1.100	11.19
MULTI DWELL	2.324	2.600	2.413	2.500	2.271	2.136	2.300	2.444	2.459	2.695	2.078	2.300	28.52
BEACHES/PARKS	1.029	0.043	1.228	0.055	0.583	0.010	0.159	0.007	0.252	0.023	0.518	0.023	3.93
AGRICULTURE	4.427	4.472	6.060	6.457	4.296	3.216	4.973	5.088	6.339	8.293	4.177	5.000	62.80
RECREATIONAL	0.107	0.250	0.126	0.278	0.117	0.162	0.108	0.205	0.117	0.249	0.132	0.249	2.10
MARINE	1.023	0.000	1.454	0.000	1.272	0.000	1.227	0.000	1.019	0.000	1.012	0.000	7.01
IRRIGATION	9.748	15.000	9.754	9.438	2.132	1.712	1.202	2.591	3.712	4.693	5.000	4.700	69.68
Portable Meters	0.000	0.606	0.000	0.668	0.000	0.242	0.000	0.143	0.000	0.143	0.000	0.143	1.94
TOTAL - MG	52.97	64.91	56.11	62.01	40.05	40.21	36.61	45.63	43.18	54.13	41.61	52.66	590.08
Non Residential Usage (mg)	30.438	28.909	35.104	25.009	22.050	10.712	20.599	14.628	25.183	21.429	24.082	17.661	275.804
in hcf	40,692	38,648	46,931	33,435	29,479	14,321	27,539	19,556	33,667	28,648	32,195	23,610	368,722
Volumetric:													
Residential	\$ 288,034	\$ 460,143	\$ 268,438	\$ 472,925	\$ 230,072	\$ 377,062	\$ 204,631	\$ 396,234	\$ 230,072	\$ 417,963	\$ 224,064	\$ 447,361	\$ 4,017,000
Non-Residential	\$ 418,077	\$ 397,076	\$ 482,168	\$ 343,512	\$ 302,869	\$ 147,135	\$ 282,936	\$ 200,919	\$ 345,897	\$ 294,331	\$ 330,778	\$ 242,574	\$ 3,788,273
Base:													
Residential	\$ 92,120	\$ 185,000	\$ 92,119	\$ 185,000	\$ 92,120	\$ 185,000	\$ 92,119	\$ 185,000	\$ 92,120	\$ 185,000	\$ 92,119	\$ 185,000	\$ 1,662,717
Non-Residential	\$ 32,993	\$ 32,994	\$ 32,994	\$ 32,993	\$ 32,994	\$ 32,994	\$ 32,994	\$ 32,994	\$ 32,994	\$ 32,994	\$ 32,994	\$ 32,994	\$ 395,926
Total Revenue	\$ 831,224	\$ 1,075,213	\$ 875,720	\$ 1,034,430	\$ 658,055	\$ 742,191	\$ 612,680	\$ 815,148	\$ 701,082	\$ 930,289	\$ 679,956	\$ 907,930	\$ 9,863,916

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015-2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4170 Description: Hydrant Sales	
Actual Amount As Of: 28-Feb 2015	30,704
PROJECTED ACTIVITY to END of FY:	15,000
Projected YEAR END TOTAL:	45,704
PROPOSED Line Item Amount:	40,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	25,000
% Change Actual Year End compared to Proposed Line item amount.	(12.5%)
% Change to Previous Year Budget	60.0%
Dollar difference between proposed budget & current budget	15,000

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.

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2015-2016**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4180 Description: Late Penalty	
Actual Amount As Of: 28-Feb 2015	61,145
PROJECTED ACTIVITY to END of FY:	30,000
Projected YEAR END TOTAL:	91,145
PROPOSED Line Item Amount:	90,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	70,000
% Change Actual Year End compared to Proposed Line item amount.	(1.3%)
% Change to Previous Year Budget	100.0%
Dollar difference between proposed budget & current budget	20,000
NARRATIVE:	

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4230 Description: Service Connections	
Actual Amount As Of: 28-Feb 2015	7,254
PROJECTED ACTIVITY to END of FY:	3,600
Projected YEAR END TOTAL:	10,854
PROPOSED Line Item Amount:	10,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	8,000
% Change Actual Year End compared to Proposed Line item amount.	(7.9%)
% Change to Previous Year Budget	25.0%
Dollar difference between proposed budget & current budget	2,000

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

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	4920	Description:	Interest Earned
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Actual Amount As Of:	28-Feb	2015	1,798
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PROJECTED ACTIVITY to END of FY:	600
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Projected YEAR END TOTAL:	2,398
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PROPOSED Line Item Amount:	\$	2,550
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	2,544
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% Change Actual Year End compared to Proposed Line item amount.	6.3%
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% Change to Previous Year Budget	0.2%
----------------------------------	------

Dollar difference between proposed budget & current budget	6
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NARRATIVE:

Interest income is derived from cash on deposit with LAIF.

	Balance	Less CSP \$					
Cash on Deposit	1,020,082	0	1,020,082	x	0.25%	=	\$ 2,550

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
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Jan	Feb	Mar	Apr	May	Jun
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COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4930 Description: Property Taxes	
Actual Amount As Of: 28-Feb 2015	431,952
PROJECTED ACTIVITY to END of FY:	210,000
Projected YEAR END TOTAL:	641,952
PROPOSED Line Item Amount:	600,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	600,000
% Change Actual Year End compared to Proposed Line item amount.	(6.5%)
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

Projected CCWD portion of unsecured/secured Property Tax	\$600,000
TOTAL	<u><u>\$600,000</u></u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2015/2016**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4950 Description: Miscellaneous	
Actual Amount As Of: 28-Feb 2015	17,805
PROJECTED ACTIVITY to END of FY:	9,000
Projected YEAR END TOTAL:	26,805
PROPOSED Line Item Amount:	37,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	37,000
% Change Actual Year End compared to Proposed Line item amount.	38.0%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

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 account line item, such as: returned check fees, re-connect fees, copies of documents, reimbursement of repairs., etc...)

Skylawn Memorial Park reimburses the District for pumping when the District is not operating the Crystal Springs Pump Station for benefit of the District.

	FY 15/16
Skylawn	25,000
Miscellaneous	12,000
	<u>37,000</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4955 Description: Cell Site Lease Income	
Actual Amount As Of: 28-Feb 2015	96,059
PROJECTED ACTIVITY to END of FY:	48,000
Projected YEAR END TOTAL:	144,059
PROPOSED Line Item Amount:	139,245

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	134,880
% Change Actual Year End compared to Proposed Line item amount.	(3.3%)
% Change to Previous Year Budget	3.2%
Dollar difference between proposed budget & current budget	4,365

NARRATIVE:

Revenue from Cell Site Leasing

<u>Sub-Account</u>	<u>FY 15/16</u>
Sprint Spectrum Lease (Carter Hill)	28,312
Sprint Spectrum Lease (Alves Tank)	28,312
Metro PCS (Miramontes Tank)	27,331
Metro PCS (Miramar Tank)	27,331
Verizon (Nunes WTP)	27,959
	<u>139,245</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4965 Description: ERAF Refund	
Actual Amount As Of: 28-Feb 2015	0
PROJECTED ACTIVITY to END of FY:	356,277
Projected YEAR END TOTAL:	356,277
PROPOSED Line Item Amount:	200,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	200,000
% Change Actual Year End compared to Proposed Line item amount.	(43.9%)
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

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.

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5130 Description: Water Purchased	
Actual Amount As Of: 28-Feb 2015	1,392,114
PROJECTED ACTIVITY to END of FY:	983,664
Projected YEAR END TOTAL:	2,375,778
PROPOSED Line Item Amount:	2,871,947

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	2,446,253
% Change Actual Year End compared to Proposed Line item amount.	20.9%
% Change to Previous Year Budget	17.4%
Dollar difference between proposed budget & current budget	425,694

NARRATIVE:

See worksheet 5130 A

The information on this sheet relates directly to Account 4120, water sales.

- San Francisco Wholesale rates: Cost per hcf \$3.52 (\$3.85 less \$.33)
- BAWSCA Bond Surcharge (\$343,955 Annual)

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

PRODUCTION & PUMPING SCHEDULE FY 2015/2016

	Denniston Surface		Denniston Wells		Pilarcitos Wells		SFWD Pilarcitos-Crystal Springs Pilarcitos CSP				SFWD Total		TOTAL PRODUCTION		SFWD COST
	FY 14/15 hcf	FY 15/16 hcf	FY 14/15 hcf	FY 15/16 hcf	FY 14/15 hcf	FY 15/16 hcf	FY 14/15 hcf	FY 15/16 hcf	FY 14/15 hcf	FY 15/16 hcf	FY 14/15	FY 15/16	FY 14/15 Actual hcf	FY 15/16 Plan	**3.38/hcf Plan
JUL	3,102	3,100	642	0	0	0	0	0	96,203	84,147	96,203	84,147	99,947	87,247	\$284,417
AUG	1,096	0	134	0	0	0	0	0	98,890	87,728	98,890	87,728	100,120	87,728	\$296,521
SEP	802	0	67	0	0	0	0	0	79,652	70,720	79,652	70,720	80,521	70,720	\$239,034
OCT	0	0	0	0	0	0	0	0	76,377	68,034	76,377	68,034	76,377	68,034	\$229,955
NOV	1,243	1,300	13	13	5,922	6,600	0	0	54,813	47,445	54,813	47,445	61,991	55,358	\$160,364
DEC	2,928	5,000	267	270	14,425	12,000	12,941	12,262	21,885	19,694	34,826	31,956	52,446	49,226	\$108,011
JAN	18,650	11,000	856	800	11,283	12,000	27,045	49,049	14,064	0	41,109	49,049	71,898	72,849	\$165,786
FEB	17,219	11,000	682	800	11,444	12,000	34,693	28,298	3,249	0	37,942	28,298	67,287	52,098	\$95,647
MAR	11,000	11,000	800	800	11,000	12,000	42,000	39,617	0	0	42,000	39,617	64,800	63,417	\$133,905
APR	9,000	9,000	400	800	0	0	60,600	37,730	0	17,904	60,600	55,634	70,000	65,434	\$188,043
MAY	5,000	5,000	400	800	0	0	0	0	90,000	82,970	90,000	82,970	95,400	88,770	\$280,439
JUN	3,000	5,000	400	800	0	0	0	0	90,000	78,251	90,000	78,251	93,400	84,051	\$264,486
hcf Totals	73,040	61,400	4,661	5,083	54,074	54,600	177,279	166,956	625,133	556,893	802,412	723,849	934,187	844,932	\$2,446,608
MG Totals	54.63	45.93	3.49	3.80	40.45	40.84	132.60	124.88	467.60	416.56	600.20	541.44	698.77	632.01	

Base Charge \$81,384

BAWSCA Bond Surcharge \$343,955

Grand Tot: \$2,871,947

Note: Bold numbers in actual columns are estimates

Expect 60,067 hcf of estimated unmetered water (leaks, plant use, flow tests, etc...) for FY 15/16

6.6% unaccountable water

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2015/2016**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5230 Description: Electrical Exp. Nunes WTP	
Actual Amount As Of: 28-Feb 2015	19,670
PROJECTED ACTIVITY to END of FY:	10,000
Projected YEAR END TOTAL:	29,670
PROPOSED Line Item Amount:	29,500

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	25,000
% Change Actual Year End compared to Proposed Line item amount.	(0.6%)
% Change to Previous Year Budget	18.0%
Dollar difference between proposed budget & current budget	4,500

NARRATIVE:

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

FY15/16

PG&E \$29,500

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5231 Description: Electrical Expenses, CSP	
Actual Amount As Of: 28-Feb 2015	279,567
PROJECTED ACTIVITY to END of FY:	75,063
Projected YEAR END TOTAL:	354,630
PROPOSED Line Item Amount:	307,052

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	150,910
% Change Actual Year End compared to Proposed Line item amount.	(13.4%)
% Change to Previous Year Budget	103.5%
Dollar difference between proposed budget & current budget	156,142

NARRATIVE:

Skylawn is estimated to purchase 7.5 million gallons when we are not running Crystal Springs.

	hcf	rate to pump 1 unit of water		
Pumping charges - electrical	556,893	0.524	=	\$ 291,812
Non-pumping electrical				\$ 10,000
Skylawn Pumping Expenses	10,000	0.524	=	\$ 5,240
TOTAL				\$ 307,052

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5232 Description: Electrical Expenses/Trans. & Dist.	
Actual Amount As Of: 28-Feb 2015	8,613
PROJECTED ACTIVITY to END of FY:	4,000
Projected YEAR END TOTAL:	12,613
PROPOSED Line Item Amount:	12,800

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	13,700
% Change Actual Year End compared to Proposed Line item amount.	1.5%
% Change to Previous Year Budget	(6.6%)
Dollar difference between proposed budget & current budget	-900

NARRATIVE:

	FY 15/16
Granada #1	\$3,450
Granada #2	\$3,050
Granada #3	\$1,500
Alves Pump Station	\$4,600
Miramontes Tank	\$200
TOTAL	<u>\$12,800</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5233 Description: Elec Exp/Pilarcitos Cyn	
Actual Amount As Of: 28-Feb 2015	13,184
PROJECTED ACTIVITY to END of FY:	6,000
Projected YEAR END TOTAL:	19,184
PROPOSED Line Item Amount:	18,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	24,995
% Change Actual Year End compared to Proposed Line item amount.	(6.2%)
% Change to Previous Year Budget	(28.0%)
Dollar difference between proposed budget & current budget	-6,995

NARRATIVE:

Assumes sufficient rain in October to pump Pilarcitos Wells in November.

Assumes 28,500 units of production, at an energy cost of \$0.79 per unit plus \$1800 base

Wells #1 & 3	\$ 2,500	Well #4	\$ 2,100
Well #2	\$ 300	Well #4A	\$ 7,000
Well #3A	\$ 400	Well #5	\$ 4,000
Carter Hill	\$ 400	Telemeter	\$ 300
TOTAL		Blending Station	\$ 1,000
		Total	\$ 18,000

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5234	Description: Electrical Exp., Denn
Actual Amount As Of: 28-Feb 2015	19,643
PROJECTED ACTIVITY to END of FY:	30,000
Projected YEAR END TOTAL:	49,643
PROPOSED Line Item Amount:	90,100

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	120,000
% Change Actual Year End compared to Proposed Line item amount.	81.5%
% Change to Previous Year Budget	(24.9%)
Dollar difference between proposed budget & current budget	-29,900
NARRATIVE:	

	FY 15/16
Denn Pump Station	\$69,000
Denn Well #1	\$1,000
Denn Well #2,3,4	\$500
Denn Well #5	\$600
Denn Well #9	\$5,000
Denn WTP	\$10,000
WWR System	\$4,000
TOTAL	<u><u>\$90,100</u></u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5235	Description: Denn. WTP Oper.
Actual Amount As Of: 28-Feb 2015	24,840
PROJECTED ACTIVITY to END of FY:	4,500
Projected YEAR END TOTAL:	29,340
PROPOSED Line Item Amount:	30,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	27,000
% Change Actual Year End compared to Proposed Line item amount.	2.2%
% Change to Previous Year Budget	11.1%
Dollar difference between proposed budget & current budget	3,000

NARRATIVE:

Assume production of 125 MG

ADMIN		CHEMICALS	
Telephone/DSL	\$2,000	Caustic	\$8,000
Alarm System	\$2,000	Polymers	\$3,900
		N-17	\$6,700
Subtotal	\$4,000	Salt	\$1,700
		Pot. Perm	\$2,200
		Lab Reagents	\$3,500
		Subtotal	\$26,000
		Total	\$30,000

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5236	Description: Denn WTP Maint
Actual Amount As Of: 28-Feb 2015	12,975
PROJECTED ACTIVITY to END of FY:	11,000
Projected YEAR END TOTAL:	23,975

PROPOSED Line Item Amount:	32,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	52,500
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% Change Actual Year End compared to Proposed Line item amount.	33.5%
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% Change to Previous Year Budget	(39.0%)
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Dollar difference between proposed budget & current budget	-20,500
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NARRATIVE:

	FY 15/16
Misc. Expenses / Office Supplies	\$ 2,000
Telemetry	\$ 2,000
Misc. Plumbing & Parts	\$ 4,000
Sludge Removal	\$ 6,000
Annual PM	\$ 3,000
Inst. Controls	\$ 10,000
Office Lab	\$ 4,000
CCTV	\$ 1,000

TOTAL	\$ 32,000
--------------	------------------

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2015/2016**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5240 Description: Nunes WTP Oper	
Actual Amount As Of: 28-Feb 2015	43,088
PROJECTED ACTIVITY to END of FY:	25,000
Projected YEAR END TOTAL:	68,088
PROPOSED Line Item Amount:	52,764

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	40,450
% Change Actual Year End compared to Proposed Line item amount.	(22.5%)
% Change to Previous Year Budget	30.4%
Dollar difference between proposed budget & current budget	12,314

NARRATIVE:

Chemical costs = \$125/MG.
Expect to treat 590 MG.

Telephone/DSL	\$2,000	Chemicals	
Alarm System	\$1,000	Caustic	\$20,000
Sub total	\$3,000	Polymer	\$1,900
		Alum	\$20,864
		Salt	\$7,000
		Sub Total	\$49,764
		TOTAL	\$52,764

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5241 Description: Nunes WTP Maint	
Actual Amount As Of: 28-Feb 2015	16,783
PROJECTED ACTIVITY to END of FY:	19,000
Projected YEAR END TOTAL:	35,783
PROPOSED Line Item Amount:	55,500

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **51,500**

% Change Actual Year End compared to Proposed Line item amount. **55.1%**

% Change to Previous Year Budget **7.8%**

Dollar difference between proposed budget & current budget **4,000**

NARRATIVE:

No change in maintenance costs expected.

Increase in Misc. Expenses to include misc. office expenses.

FY 15/16

Generator Service Contract	\$1,000
Sludge Removal	\$7,500
Electrical	\$5,000
Instrumentation/Controls	\$8,000
Motor & Pump Replacement	\$2,500
Filter Inspection	\$7,500
Backwash Pump Service	\$5,000
Annual Electrical PM	\$5,000
Trees / Landscape	\$7,000
Misc. Expenses / Office Supplies	\$7,000
	<u>\$55,500</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5242	Description: CSP - Operation
Actual Amount As Of: 28-Feb 2015	6,751
PROJECTED ACTIVITY to END of FY:	2,500
Projected YEAR END TOTAL:	9,251
PROPOSED Line Item Amount:	8,500

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **8,500**

% Change Actual Year End compared to Proposed Line item amount. **(8.1%)**

% Change to Previous Year Budget **0.0%**

Dollar difference between proposed budget & current budget **0**

NARRATIVE: FY 15/16

Telephone & Telemetry	\$6,300
Alarm Co. (Bay Alarm / HMB Alarm)	\$1,200
Fire System Maint.	<u>\$1,000</u>
TOTAL	<u><u>\$8,500</u></u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5243 Description: CSP - Maintenance	
Actual Amount As Of: 28-Feb 2015	17,137
PROJECTED ACTIVITY to END of FY:	13,000
Projected YEAR END TOTAL:	30,137
PROPOSED Line Item Amount:	37,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	40,000
% Change Actual Year End compared to Proposed Line item amount.	22.8%
% Change to Previous Year Budget	(7.5%)
Dollar difference between proposed budget & current budget	-3,000

NARRATIVE:

	FY 15/16
Electrical Testing (ETI)	\$4,000
Electrical Repair	\$6,000
Equipment /Valve Maintenance	\$11,000
Pressure Reducing Valves	\$1,000
Misc. Equip/Air Vent	\$1,000
Telemetry & Alarms	\$4,000
Pump Maintenance	\$10,000
	<u>\$37,000</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5250 Description: Laboratory Expenses	
Actual Amount As Of: 28-Feb 2015	21,517
PROJECTED ACTIVITY to END of FY:	13,500
Projected YEAR END TOTAL:	35,017
PROPOSED Line Item Amount:	40,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	40,000
% Change Actual Year End compared to Proposed Line item amount.	14.2%
% 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.

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5318	Description: Studies/Surveys/Consulting
Actual Amount As Of: 28-Feb 2015	27,612
PROJECTED ACTIVITY to END of FY:	70,000
Projected YEAR END TOTAL:	97,612
PROPOSED Line Item Amount:	\$240,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	240,000
% Change Actual Year End compared to Proposed Line item amount.	145.9%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

Narrative: Increase due to Drought Contingency Planning. Reflects deferral of spend from FY2014-2015. Urban Management Plan is required every 5 years.

Water Shortage Contingency Plan	\$75,000.00
Water Audit (M36)	\$70,000.00
Misc. Studies/Surveys	\$10,000.00
Maddaus Water Management	\$10,000.00
Urban Water Management Plan	\$75,000.00
	<u>\$240,000.00</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2015/2016**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5321 Description: Water Conservation	
Actual Amount As Of: 28-Feb 2015	30,878
PROJECTED ACTIVITY to END of FY:	6,500
Projected YEAR END TOTAL:	37,378
PROPOSED Line Item Amount:	37,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	39,000
% Change Actual Year End compared to Proposed Line item amount.	(1.0%)
% Change to Previous Year Budget	(5.1%)
Dollar difference between proposed budget & current budget	-2,000

NARRATIVE:

|

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

Budget Worksheet	
Fiscal Year 2015-2016	FY 2016
Worksheet 5321 – Water Resources	5321
Description	
Water Use Efficiency (Conservation)	
Foundational Best Management Practices	
1.0 Utility Operations Programs	
Subtotal	\$0
2.0 Education Programs	
2.1 Public Information Programs (Outreach Program)	
Subtotal	\$15,000
2.2 School Education Programs	
Subtotal	\$5,000
Programmatic Best Management Practices	
3.0 Residential	
3.1 High Efficiency Fixture Devices	
Subtotal	\$3,000
3.2 High Efficiency Toilet Rebates	
Subtotal	\$8,000
3.3 High Efficiency Clothes Washer Rebates	
Subtotal	\$0
4.0 Commercial, Industrial and Institutional	
Subtotal	\$1,000
5.0 Landscape (Large)	
Subtotal	\$0
Flex Track Best Management Practices	
Lawn Be Gone! Rebate Program	
Subtotal	\$5,000
GPCD Compliance (CUWCC/SBx7)	
Subtotal	\$0
Water Resources	
Pilarcitos IWMP	
	\$0
2015 UWMP	
Plan Preparation and Submittal	
DSS Projections - Maddaus Water Mangement	
Funded in other account	
Water Shortage Contingency Plan Update for 2015	
Funded in other account	
Total	
	\$37,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5322 Description: Community Outreach	
Actual Amount As Of: 28-Feb 2015	8,692
PROJECTED ACTIVITY to END of FY:	25,000
Projected YEAR END TOTAL:	33,692

PROPOSED Line Item Amount:	95,100
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	41,700
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% Change Actual Year End compared to Proposed Line item amount.	182.3%
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% Change to Previous Year Budget	128.1%
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Dollar difference between proposed budget & current budget	53,400
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NARRATIVE:

Created new account per Finance Committee to accommodate new community outreach between CCWD and Customers. Increase due to additional printing of annual reports and postage.

Pacifica Coast Television - Recording meetings(14 @ \$250)	\$3,500
Montara Fog (14 @ \$300)	\$4,200
Materials/Publications/Public Information	\$5,000
Postage for Public Outreach	\$6,000
Printing Annual Reports (Consumer Confidence Report/ Water Supply Evaluation, etc..)	\$23,000
Constant Contact/Email	\$900
Graphic Artist	\$2,500
Public Outreach (moved from 5327 - communication of new state regulations, direct mailings, fact sheets, HMB review ads, etc.)	\$50,000

Spread:	TOTAL	95,100
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Jul	Aug	Sep	Oct	Nov	Dec
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Jan	Feb	Mar	Apr	May	Jun
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COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Note: Items have been moved to
corresponding expense accounts and CIPFiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5327	Description: Water Resources
Actual Amount As Of: 28-Feb 2015	0
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	0

PROPOSED Line Item Amount:	0
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	0
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% Change Actual Year End compared to Proposed Line item amount.

% Change to Previous Year Budget

Dollar difference between proposed budget & current budget	0
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NARRATIVE:

(1) Additional Employee Dedicated to Enforcement and Outreach
(given new state regulations for enforcement and reporting)

(1) Additional Employee - Meter Reading (to start transition to monthly reads)

Overtime - After Hours Enforcement

(2) Vehicles (CIP)

(2) Workstations (CIP)

Mobile Phones

Public Outreach (communications of new state regulations)

0

Items have been moved to specific expense accounts and CIP

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5411 Description: Salaries - Field	
Actual Amount As Of: 28-Feb 2015	731,407
PROJECTED ACTIVITY to END of FY:	365,000
Projected YEAR END TOTAL:	1,096,407
PROPOSED Line Item Amount:	1,118,506

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	1,060,431
% Change Actual Year End compared to Proposed Line item amount.	2.0%
% Change to Previous Year Budget	5.5%
Dollar difference between proposed budget & current budget	58,075

NARRATIVE:

A COLA of 3.5% was used as a place holder based upon the Department of Labor Statistics information for February to February 2015

Admin Budget includes (2) additional positions

- 1) Office Specialist II - for Water Conservation and Outreach given new state regulations
 - 2) Office Specialist II - Meter Reader - plan is transition to monthly billing given new state regulations
- Plan also includes additional funding for overtime for after hours enforcement activity

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT
2/28/2015
FY 2015/2016 BUDGET WORKSHEET (5411 A)
SALARY INFORMATION - Accounts 5411 & 5610

EMPLOYEE		Current Hrly Rate	COLA 3.50%	Annual Pay	O T Hours	O T Pay	Admin Leave	Cert. Pay	TOTAL
FIELD #5411									
Superintendent		63.81	66.05	137,376				10,800	148,176
Field Supervisor		51.09	52.88	109,981	80	6,345	6,345	7,200	129,871
WTP Supervisor		53.69	55.57	115,578	120	10,002		7,200	132,780
Sr. WTP Oper.		40.91	42.34	88,076	120	7,622		6,000	101,698
Treat/Dist Op		32.75	33.90	70,504	120	6,101		4,800	81,406
Treat/Dist Op		31.18	32.27	67,114	120	5,808		4,800	77,721
Treat/Dist Op		31.96	33.08	68,809	120	5,955		6,000	80,763
Treat/Dist Op		35.28	36.51	75,940	120	6,572		7,200	89,712
Treat/Dist Op		32.75	33.90	70,504	120	6,101		4,800	81,406
Treat/Dist Op		28.95	29.96	62,324	120	5,393		4,800	72,517
Maint Worker		29.71	30.75	63,965	80	3,690		4,800	72,455
Part-Time Help		15.00		15,000					15,000
Part-Time Help		15.00		15,000					15,000
Standby Pay for On-Call Employees				20,000					20,000
Sub total, Field				980,171		63,590	6,345	68,400	1,118,506
ADMIN #5610									
Gen Manager		97.53	100.94	209,952			12,113	6,000	228,064
Asst. General Manager of Finance/Admin		76.93	79.62	165,604			9,554		175,158
Water Conser.		43.66	45.19	93,991	50	3,389		1,200	98,580
Prj Coord. PT		60.00		15,000					15,000
Office Mgr		42.95	44.45	92,463	50	3,334			95,797
Admin Assist.		38.94	40.30	83,825	50	3,023		6,946	93,793
Office Specst		29.71	30.75	63,965		-			63,965
Office Specst		27.59	28.55	59,390		-			59,390
Office Specst		29.71	30.75	63,965		-			63,965
Office Specst II (Water Cons/Outreach)		29.71	30.75	63,960	120	5,535			69,495
Office Specst II (Meter Reading)		29.71	30.75	63,960	100	4,612			68,572
Part-Time Help		15.00		15,000					15,000
Directors				15,000					15,000
Sub total, Admin				1,006,075		19,893	21,667	14,146	\$1,061,780
TOTAL				1,986,246					\$2,180,286

Admin Budget includes (2) additional positions

- 1) Office Specialist II - for Water Conservation and Outreach due to new state regulations
 - 2) Office Specialist II - Meter Reader - plan is transition to monthly billing given new state regulations
- Plan also includes additional funding for overtime for after hours enforcement activity

Admin Budget also includes \$10000 market adjustment for Water Conservation Analyst.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5412	Description: Maintenance Expenses
Actual Amount As Of: 28-Feb 2015	137,456
PROJECTED ACTIVITY to END of FY:	80,000
Projected YEAR END TOTAL:	217,456
PROPOSED Line Item Amount:	268,500

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **211,500**

% Change Actual Year End compared to Proposed Line item amount. **23.5%**

% Change to Previous Year Budget **27.0%**

Dollar difference between proposed budget & current budget **57,000**

NARRATIVE:

Laundry	\$1,200	Equipment Rental	\$2,000
Supplies Shop/Breakroom	\$1,000	Radio Repair/PM	\$3,000
Service Products	\$3,000	Landscape Maint	\$2,500
Pump Repair	\$5,000	Cathodic Protection	\$8,000
USA	\$500	Misc. tools, etc.	\$5,000
Backfill	\$5,000	(Welder, Drill, Airtools, Sump Pump, Lrg tools)	
Hydrant Repair	\$1,300	Waste Services	\$3,000
Tank Maintenance	\$5,000	Fence Repairs	\$2,000
Generator services	\$4,500	Raising Valve (City/County)	\$20,000
Safety Supplies	\$3,500	Building Maintenance	\$10,000
DMV/Pre-employment Physical	\$1,000	Uniforms/Jackets/Shoes	\$10,000
Tree Removal	\$20,000	Paving	\$100,000
Inventory	\$11,000	ML Repairs/Sml Line Replcmnt	\$35,000
Materials	\$6,000		

TOTAL **\$268,500**

Spread:

Jul Aug Sep Oct Nov Dec

Jan Feb Mar Apr May Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5414 Description: Motor Vehicle Exp.	
Actual Amount As Of: 28-Feb 2015	37,661
PROJECTED ACTIVITY to END of FY:	13,000
Projected YEAR END TOTAL:	50,661
PROPOSED Line Item Amount:	55,650

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	50,650
% Change Actual Year End compared to Proposed Line item amount.	9.8%
% Change to Previous Year Budget	9.9%
Dollar difference between proposed budget & current budget	5,000

NARRATIVE:

	<u>FY15/16</u>
Gasoline	\$31,000.00
FastTrak	\$150.00
Mobile Phones*	\$12,500.00
Service & Repairs	\$12,000.00
	<u><u>\$55,650.00</u></u>

Total

* Includes \$5000 for employee adds - Public outreach and Meter Reading

Jul	Aug	Sept	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5415 Description: Maintenance, Wells	
Actual Amount As Of: 28-Feb 2015	4,500
PROJECTED ACTIVITY to END of FY:	7,000
Projected YEAR END TOTAL:	11,500
PROPOSED Line Item Amount:	40,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	10,000
% Change Actual Year End compared to Proposed Line item amount.	247.8%
% Change to Previous Year Budget	300.0%
Dollar difference between proposed budget & current budget	30,000

NARRATIVE:

FY 15/16 amounts same from past year due to not being able to rehabilitate wells and complete upgrades

	<u>FY 15/16</u>
Electrical PM	\$2,000
Pumps	\$5,000
Electrical	\$2,800
Plumbing	\$200
Rehabilitation (1 well)	\$30,000
	<u>\$40,000</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5610 Description: Salaries, Admin.	
Actual Amount As Of: 28-Feb 2015	452,802
PROJECTED ACTIVITY to END of FY:	336,000
Projected YEAR END TOTAL:	788,802
PROPOSED Line Item Amount:	1,061,780

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	809,262
% Change Actual Year End compared to Proposed Line item amount.	34.6%
% Change to Previous Year Budget	31.2%
Dollar difference between proposed budget & current budget	252,518

NARRATIVE:

Admin Salaries include:

- * (1) additional position - Water Conservation Assistant (moved from 5327 line item.) Position is required due to additional reporting and enforcement resulting from new state regulations.
- * (1) additional position - Meter Reader (moved from 5327 line item.) Position is required in order to start transition to monthly billing.
- * \$10,000 additional overtime (moved from 5327 line item.) Increased overtime will be required for after hours enforcement activity.
- * \$10,000 market adjustment for Water Conservation Analyst.
- * Other increases due to timing of addition of Assistant General Manager of Finance/Administration. (FY2015-16 will reflect a full year vs. partial year in FY2014-15.)
- * A COLA of 3.5% was used as a place holder based upon the Department of Labor Statistics information for February to February timeframe.

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

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5620 Description: Office Expenses	
Actual Amount As Of: 28-Feb 2015	80,122
PROJECTED ACTIVITY to END of FY:	75,000
Projected YEAR END TOTAL:	155,122
PROPOSED Line Item Amount:	164,475

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	157,825
% Change Actual Year End compared to Proposed Line item amount.	6.0%
% Change to Previous Year Budget	4.2%
Dollar difference between proposed budget & current budget	6,650

NARRATIVE:

See Sheet 5620 A which details the cost items comprising this line item

Increase due to:

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

Account 5620 - Detail of Account

Account Name	Description	Amount
Postage	Mail Machine	\$ 6,000
	Bulk Mailing	\$ 6,000
	Pre-Stamped Envelopes	\$ 3,000
Phone Services	Monthly Service & Repairs	\$ 6,000
	PG&E Monthly Service (District Office)	\$ 8,000
Office Cleaning	Janitorial Service/Carpet Cleaning	\$ 9,000
File Storage	Iron Mountain - Offsite Storage	\$ 6,000
	Iron Mountain - Shredding Service	\$ 300
Leases	Mail & Copier Machines	\$ 13,000
	Office Alarms and Security Camera	\$ 5,000
Printing	Checks, Forms, Statements	\$ 1,000
CSG Systems, Inc.	Fulfillment Center for Billing Stmtnts	\$ 30,000
	NetBill (Online Payments)	\$ 6,500
Emergency	Supplies	\$ 1,000
	AED Certification	\$ 125
Miscellaneous	Office Supplies	\$ 8,000
	Credit Card / Bank Fees	\$ 15,000
	Pre-Employment Physicals	\$ 500
	Employee Recognition Program	\$ 2,000
	Petty Cash	\$ 2,500
	Director recognition/framing	\$ 300
	ORCC LockBox Services	\$ 750
	Allowance for Bad Debt	\$ 6,000
Maintenance	Office Equipment/Repairs	\$ 5,000
	Office Building	\$ 15,000
Payroll	Payroll Processing with ADP	\$ 8,500
TOTAL \$		164,475

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5621 Description: Computer Services	
Actual Amount As Of: 28-Feb 2015	45,838
PROJECTED ACTIVITY to END of FY:	36,000
Projected YEAR END TOTAL:	81,838
PROPOSED Line Item Amount:	103,800

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **91,800****% Change Actual Year End compared to Proposed Line item amount.** **26.8%****% Change to previous year budget:** **13.1%**Dollar difference between proposed budget & current budget **12,000**

Increase in Springbrook Maintenance & Website Maintenance and addition of Comcast Internet

NARRATIVE:**Maintenance Agreements**

Springbrook	\$12,000
Radix	\$3,000
Irvine Consulting Svcs	\$24,000
Badger	\$1,500
XC2 Software	\$2,600
Remit Plus/Ck Scanner)	\$2,000
GIS License	\$5,000
Web Filtering (Barracuda)	\$1,400
Sprbrk Server License	\$700
TelePacific Phone Sys	\$14,000

Subtotal \$66,200

Computer Services

New/Upgrades to software/Cust Rpts	\$7,500
Service/Repairs/Parts	\$15,000
Coastside Net	\$1,000
Rogue Web Works (Website Maint.)	\$7,500
Sonic.net	\$1,500
Spam Filtering	\$900
Comcast Internet	\$1,700
CalCAD Annual Application Maint.	\$2,500
Subtotal	\$37,600

Grand Total **\$103,800****Spread:**

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2015/2016**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5625 Description: Meetings/Training/Seminars	
Actual Amount As Of: 28-Feb 2015	22,557
PROJECTED ACTIVITY to END of FY:	7,500
Projected YEAR END TOTAL:	30,057
PROPOSED Line Item Amount:	24,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	23,000
% Change Actual Year End compared to Proposed Line item amount.	(20.2%)
% Change to Previous Year Budget	4.3%
Dollar difference between proposed budget & current budget	1,000

NARRATIVE:

	<u>Amount</u>
Conferences (District Employees)	\$ 5,000
Conferences/Seminars (Board of Directors)	\$ 3,000
Staff Training/Seminars/Continuing Education	\$ 4,000
Safety Training (CINTAS)	\$ 7,000
WTO/WDO Renewal/Application Fees	\$ 2,000
Water Resource Meetings, Training, Seminars	\$ 3,000
TOTAL	\$ 24,000

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

Line Item **Amount**

Acct. No. 5630 Description: Insurance

Actual Amount As Of: 28-Feb 2015 65,255

PROJECTED ACTIVITY to END of FY: 52,000

Projected YEAR END TOTAL: 117,255

PROPOSED Line Item Amount: **115,000**

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **115,000**

% Change Actual Year End compared to Proposed Line item amount. (1.9%)

% Change to Previous Year Budget 0.0%

Dollar difference between proposed budget & current budget 0

NARRATIVE:

FY 15/16
Auto/General Liability **\$55,000**

Property Program **\$20,000**

Workers Compensation **\$40,000**

TOTAL

\$115,000

Spread:

Jul Aug Sep Oct Nov Dec

Jan Feb Mar Apr May Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5635	Description: Ee/Ret Medical Insurance
Actual Amount As Of: 28-Feb 2015	275,676
PROJECTED ACTIVITY to END of FY:	153,000
Projected YEAR END TOTAL:	428,676
PROPOSED Line Item Amount:	527,457

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 482,296

% Change Actual Year End compared to Proposed Line item amount. 23.0%

% Change to Previous Year Budget 9.4%

Dollar difference between proposed budget & current budget 45,161

NARRATIVE: Employee and Retiree Medical Insurance**Active Employees:****FY 15/16**

Medical	364,594	
Dental	18,270	
Vision	4,961	
Life/AD&D	12,370	
LTD	21,028	
EAP	557	
(2) Addl employees*	50,000	(for new hires - Office Specialist-Water Conservation, Office Specialist-Meter Reader)
471,780 Subtotal		

Retirees:

Medical	54,372
Dental	0
Vision	1,305
55,677 Subtotal	

527,457 Total**Spread:**

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

ACCOUNT No. 5635 / Insurance Benefits for Active Employees and Retirees - Current Year 2015/2016

ACTIVE EMPLOYEES

	Kaiser	Blue Cross	Dental	Vision	Life/AD&D	LTD	EAP	
July-14	10,473	15,188	1,392	384	767	1,501	46	
August-14	10,473	15,188	1,392	384	767	1,595	46	
September-14	10,473	15,188	1,432	384	774	1,532	46	
October-14	10,473	15,188	1,432	384	774	1,532	46	
November-14	10,473	15,188	1,432	384	774	1,532	46	
December-14	11,277	14,925	1,362	384	774	1,532	46	
January-15	11,277	14,925	1,362	384	774	1,532	46	
February-15	11,277	14,925	1,421	384	774	1,532	46	
March-15	11,277	14,925	1,421	384	774	1,600	46	
April-15	11,277	16,438	1,493	405	859	1,718	46	
May-15	11,277	16,438	1,493	405	859	1,718	46	
June-15	11,277	16,438	1,493	405	859	1,718	46	
	131,304	184,953	17,124	4,670	9,531	19,043	546	Subtotal of column
	135,324	197,251	17,912	4,864	10,308	20,616	546	Subtotal (June Rate x 12/mo)
	12%	8%	2%	2%	20%	2%	2%	% Increase
	151,563	213,031	18,270	4,961	12,370	21,028	557	TOTAL
	364,594							

RETIRES/COBRA

	Kaiser	Blue Cross	Dental	Vision	
July-14	1,676	4,936	370	107	
August-14	1,676	4,936	370	107	
September-14	1,676	4,734	370	107	
October-14	1,676	4,734	370	107	
November-14	1,676	4,734	370	107	
December-14	1,708	5,455	370	107	
January-15	1,708	4,143	318	107	
February-15	1,708	4,143	318	107	
March-15	1,708	4,143	318	107	
April-15	1,708	4,143	318	107	
May-15	1,708	4,143	318	107	
June-15	1,708	4,143	318	107	
		(20,626)	(3,815)		Reimbursement from Retirees
	20,336	33,759	312	1,279	Subtotal
	20,496	29,090	-	1,279	Subtotal (June Rate x 12/mo - less Reimbursement)
	12%	8%	2%	2%	% Increase
	22,956	31,417	-	1,305	TOTAL
	54,372				

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5640 Description: Employee Retirement	
Actual Amount As Of: 28-Feb 2015	356,047
PROJECTED ACTIVITY to END of FY:	178,000
Projected YEAR END TOTAL:	534,047
PROPOSED Line Item Amount:	505,322

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 525,288

% Change Actual Year End compared to Proposed Line item amount. (5.4%)

% Change to Previous Year Budget (3.8%)

Dollar difference between proposed budget & current budget -19,966

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

Employer Rate decreased from 26.601% (FY 14/15) to 10.612% (FY 15/16). In addition, the amount \$277,774 will be added to cover unfunded liability and side fund instead of the prior method of a contribution rate.

Employer Paid Member Contribution 8% (Ee paid 6% - Er paid 2%)

2% @ 60

Employer Rate decreased from 8.715% (FY 14/15) to 7.510% (FY 15/16)

Employer Paid Member Contribution 7% (Ee paid 6% - Er paid 1%)

2% @ 62 - Effective January 1, 2013 (PERS Pension Reform Act 2013)

Employer Rate 6.7% / Employee Rate 6.5%

No Employer Paid Member Contribution

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5645 Description: SIP 401a Plan	
Actual Amount As Of: 28-Feb 2015	0
PROJECTED ACTIVITY to END of FY:	30,000
Projected YEAR END TOTAL:	30,000
PROPOSED Line Item Amount:	30,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	30,000
% 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:

Supplemental Income Trust Fund / AIP 401a Plan base on the
Memorandum of Understanding between CCWD and the Teamsters Union, Local 856

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

DRAFT
Budget WorksheetFiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5681 Description: Legal	
Actual Amount As Of: 28-Feb 2015	37,600
PROJECTED ACTIVITY to END of FY:	18,000
Projected YEAR END TOTAL:	55,600
PROPOSED Line Item Amount:	60,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	60,000
% Change Actual Year End compared to Proposed Line item amount.	7.9%
% 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 is part of the overall project and not an operating expense.

HansonBridgett \$60,000

Total **\$60,000****Spread:**

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

Line Item **Amount**

Acct. No. 5682 Description: Engineering

Actual Amount As Of: 28-Feb 2015 3,480

PROJECTED ACTIVITY to END of FY: 2,000

Projected YEAR END TOTAL: 5,480

PROPOSED Line Item Amount: **14,000**

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 14,000

% Change Actual Year End compared to Proposed Line item amount. 155.5%

% Change to Previous Year Budget 0.0%

Dollar difference between proposed budget & current budget 0

NARRATIVE:

This account is for the District Engineer's monthly retainer and for general District business that is not included in capital projects or reimbursable projects. The engineering costs for capital projects and reimbursable projects whether the work is performed by the District engineer or another engineer are part of the overall project and not an operating expense.

Spread:

Jul Aug Sep Oct Nov Dec

Jan Feb Mar Apr May Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5683 Description: Financial Services	
Actual Amount As Of: 28-Feb 2105	16,585
PROJECTED ACTIVITY to END of FY:	5,000
Projected YEAR END TOTAL:	21,585

PROPOSED Line Item Amount:	24,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	24,000
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% Change Actual Year End compared to Proposed Line item amount.	11.2%
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% Change to Previous Year Budget	0.0%
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Dollar difference between proposed budget & current budget	0
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NARRATIVE:

Annual auditing services performed by Joseph J Arch, CPA and
Annual accounting/consultation services provided by John Parsons, CPA.

	FY 15/16
Financial Audit Service	\$16,000
Accounting Services	\$8,000
Total	<u>\$24,000</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5684 Description: Payroll Taxes	
Actual Amount As Of: 28-Feb 2015	83,084
PROJECTED ACTIVITY to END of FY:	41,000
Projected YEAR END TOTAL:	124,084
PROPOSED Line Item Amount:	153,056

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	135,168
% Change Actual Year End compared to Proposed Line item amount.	23.3%
% Change to Previous Year Budget	13.2%
Dollar difference between proposed budget & current budget	17,888

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. The final amount will be determined when salaries and employee complement is finalized by the Board.

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

Line ItemAmount

Acct. No.

5684

Description:

Payroll Taxes

CALCULATION FOR PAYROLL TAXES

		SOCIAL SECURITY 6.20%	MEDICARE 1.45%	TOTAL
TOTAL PAYROLL	\$ 2,180,286			
AMOUNT SUBJECT TO SOCIAL SECURITY	\$ 1,958,736	\$ 121,442		\$ 121,442
AMOUNT SUBJECT TO MEDICARE	\$ 2,180,286		\$ 31,614	\$ 31,614
TOTAL				<u>\$ 153,056</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	5687		Description: Memberships & Subscriptions
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Actual Amount As Of:	28-Feb	2015	32,809
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PROJECTED ACTIVITY to END of FY:			32,000
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Projected YEAR END TOTAL:			64,809
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PROPOSED Line Item Amount:	71,290
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	63,074
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% Change Actual Year End compared to Proposed Line item amount.	10.0%
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% Change to Previous Year Budget	13.0%
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Dollar difference between proposed budget & current budget	8,216
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NARRATIVE: See attached worksheet for detail of costs

Spread:

Jul	Aug	Sep		Oct	Nov	Dec
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Jan	Feb	Mar		Apr	May	Jun
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Worksheet 5687A			
Budget Detail Worksheet			
Line Item: Memberships & Subscriptions			Description
Acct. No. 5687		Amount	
	Alliance for Water Efficiency	\$ 400	Annual Membership
	ACWA	\$ 12,000	Membership dues
	ACWA	\$ 10,000	Delta Sustainability Dues
	AWWA	\$ 2,000	Membership dues and technical publications
	BAWSCA	\$ 29,280	Annual assessment & dues (includes 22% increase)
	California Emergency Utilities	\$ 500	Annual Membership
	California Urban Water Conservation Council	\$ 2,700	Annual Membership
	Chamber of Commerce	\$ 600	Membership dues
	CSDA	\$ 5,000	Membership dues
	Half Moon Bay Review	\$ 60	Annual Subscription
	IAMPO	\$ 100	Subscription for Backflow Prevention Magazine
	Miscellaneous	\$ 2,000	Miscellaneous Dues/Memberships/Subscriptions
	Springbrook Users Group	\$ 100	Annual Users Group for Springbrook Software
	Water Education Foundation	\$ 1,500	Membership dues and technical publications
	Water Net	\$ 250	Publication & Membership
	Water Research Foundation	\$ 1,500	Annual Membership Dues
	Water ReUse	\$ 600	Annual Association Dues
	Wellness Program	\$ 2,100	Wellness Program group membership in health club
	West Group (Formally Barclays)	\$ 600	Updates on California Code of Regulations regarding construction laws
	TOTAL	\$ 71,290	

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5688 Description: Election Expense	
Actual Amount As Of: 28-Feb 2015	0
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	0

PROPOSED Line Item Amount:	25,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	0
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% Change Actual Year End compared to Proposed Line item amount.

% Change to Previous Year Budget **#DIV/0!**

Dollar difference between proposed budget & current budget 25,000

NARRATIVE:**Spread:**

Jul	Aug	Sep	Oct	Nov	Dec	Totals
Jan	Feb	Mar	Apr	May	Jun	

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5689 Description: Union Expenses	
Actual Amount As Of: 28-Feb 2015	0
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	0

PROPOSED Line Item Amount:	6,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	6,000
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% Change Actual Year End compared to Proposed Line item amount.

% Change to Previous Year Budget	0.0%
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Dollar difference between proposed budget & current budget	0
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NARRATIVE:

Union Negotiation Services		\$	6,000
	TOTAL	\$	6,000

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
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Jan	Feb	Mar	Apr	May	Jun
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COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5700 Description: County Fees	
Actual Amount As Of: 28-Feb 2015	16,835
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	16,835
PROPOSED Line Item Amount:	17,700

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	17,700
% Change Actual Year End compared to Proposed Line item amount.	5.1%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

1. The cost of the LAFCo budget, estimated	\$5,000.00
2. Hazardous Material Handling (Nunes & Denniston)	\$3,500.00
3. Property Taxes	\$1,000.00
4. Annual Encroachment Permit	\$7,000.00
5. District Digital Mapping - Secured Master Data	\$1,200.00
	<u>\$17,700.00</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5705 Description: State Fees	
Actual Amount As Of: 28-Feb 2015	8,035
PROJECTED ACTIVITY to END of FY:	5,000
Projected YEAR END TOTAL:	13,035
PROPOSED Line Item Amount:	16,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	16,000
% Change Actual Year End compared to Proposed Line item amount.	22.7%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

NARRATIVE:

- #1 Fees are charged by the State Department of Health Services for reviewing applications and annual reports on operation of the Nunes & Denniston Water Treatment Plants
(DHS Fees - Increase due to additional services regarding new regulations)
- #2 Water Rights (initialized by SWRCB) for both Pilarcitos & San Vincente
- #3 RWQCB NPDES Annual Fee (estimated)
- #4 Bay Area Air Quality Management Dist - Permits to Operate

#1	\$12,000
#2	\$1,000
#3	\$2,000
#4	\$1,000
	<u>\$16,000</u>

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

Line Item **Amount**

Acct. No. **5712** Description: Existing Bonds - 2006B

Actual Amount As Of: 28-Feb 2015 **350,866**

PROJECTED ACTIVITY to END of FY: **135,000**

Projected YEAR END TOTAL: **485,866**

PROPOSED Line Item Amount: **485,889**

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **485,889**

% 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:

CSCDA Pooled Financing Program Series 2006B

September 2015 Payment	\$349,992
March 2016 Payment	<u>\$135,897</u>
	\$485,889

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

Line Item **Amount**

Acct. No. 5713 Description: Cont. to CIP & Reserves

Actual Amount As Of: 28-Feb 2015 1,220,883

PROJECTED ACTIVITY to END of FY: 607,332

Projected YEAR END TOTAL: 1,828,215

PROPOSED Line Item Amount:	1,800,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 1,821,998

% Change Actual Year End compared to Proposed Line item amount. (1.5%)

% Change to Previous Year Budget (1.2%)

Dollar difference between proposed budget & current budget -21,998

NARRATIVE:

Contribution to CIP & Reserves	\$ 1,800,000
	\$ 1,800,000

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
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Jan	Feb	Mar	Apr	May	Jun
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COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2015/2016

Line Item **Amount**

Acct. No. **5715** Description: Existing Bond-CIEDB 11-099

Actual Amount As Of: 28-Feb 2015 **338,024**

PROJECTED ACTIVITY to END of FY: **0**

Projected YEAR END TOTAL: **338,024**

PROPOSED Line Item Amount: **338,024**

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **338,024**

% 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:

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

July 2015 Payment	\$257,971
January 2016 Payment	<u>\$80,053</u>
	\$338,024

Spread:

Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun