

**Operations & Maintenance Budget - FY 2025-2026**

		Final FY 2025/2026 Budget	Approved FY 2024/2025 Budget	FY25/26 Budget Vs. FY 24/25 Budget	FY25/26 Budget Vs. FY 24/25 Budget %
Account Number	Description			\$ Changed	% Changed
<b>OPERATING REVENUE</b>					
4120	Water Sales (*)	\$ 15,862,300	\$14,145,409	\$ 1,716,891	12.1%
	Water Sales in MG	542 MG	520 MG	22 MG	4.2%
<b>Total Operating Revenue</b>		<b>\$ 15,862,300</b>	<b>\$14,145,409</b>	<b>1,716,891</b>	<b>12.1%</b>
(*) Excludes January, 2025 Rate increase					
<b>NON-OPERATING REVENUE</b>					
4170	Hydrant Sales	\$60,000	\$52,000	\$8,000	15.4%
4180	Late Penalty	\$100,000	\$100,000	\$0	0.0%
4230	Service Connections	\$15,000	\$15,000	\$0	0.0%
4920	Interest Earned	\$385,000	\$300,000	\$85,000	28.3%
4930	Property Taxes	\$1,231,000	\$1,092,000	\$139,000	12.7%
4950	Miscellaneous	\$5,000	\$5,000	\$0	0.0%
4955	Cell Site Lease Income	\$239,000	\$203,000	\$36,000	17.7%
4965	ERAF Refund	\$600,000	\$600,000	\$0	0.0%
4970	Contributions - Grants	\$0	\$0	\$0	-
<b>Total Non-Operating Revenue</b>		<b>\$2,635,000</b>	<b>\$2,367,000</b>	<b>\$268,000</b>	<b>11.3%</b>
<b>TOTAL REVENUES</b>		<b>\$18,497,300</b>	<b>\$16,512,409</b>	<b>\$1,984,891</b>	<b>12.0%</b>
<b>OPERATING EXPENSES</b>					
5130	Water Purchased	\$2,750,676	\$2,548,252	\$202,424	7.9%
5130A	BAWSCA Bond Surcharge	\$122,664	\$38,772	\$83,892	216.4%
5230	Electrical Exp. Nunes WTP	\$72,100	\$65,550	\$6,550	10.0%
5231	Electrical Expenses, CSP	\$500,000	\$500,000	\$0	0.0%
5232	Electrical Expenses/Trans. & Dist.	\$34,300	\$31,050	\$3,250	10.5%
5233	Elec Exp/Pilarcitos Cyn	\$87,400	\$79,350	\$8,050	10.1%
5234	Electrical Exp., Denn	\$111,650	\$102,350	\$9,300	9.1%
5242	CSP - Operation	\$11,000	\$13,000	(\$2,000)	(15.4%)
5243	CSP - Maintenance	\$50,000	\$45,000	\$5,000	11.1%
5246	Nunes WTP Oper	\$89,500	\$109,000	(\$19,500)	(17.9%)
5247	Nunes WTP Maint	\$140,000	\$135,000	\$5,000	3.7%
5248	Denn. WTP Oper.	\$73,000	\$78,000	(\$5,000)	(6.4%)
5249	Denn WTP Maint	\$171,400	\$165,000	\$6,400	3.9%
5250	Laboratory Expenses	\$85,000	\$81,000	\$4,000	4.9%
5260	Maintenance Expenses	\$400,000	\$421,000	(\$21,000)	(5.0%)
5261	Maintenance, Wells	\$0	\$50,000	(\$50,000)	(100.0%)
5263	Uniforms	\$15,000	\$14,700	\$300	2.0%
5318	Studies/Surveys/Consulting	\$160,000	\$160,000	\$0	0.0%
5321	Water Resources	\$18,000	\$20,000	(\$2,000)	(10.0%)
5322	Community Outreach	\$63,500	\$68,000	(\$4,500)	(6.6%)
5325	Water Shortage Program	\$0	\$0	\$0	
5381	Legal	\$125,000	\$116,000	\$9,000	7.8%
5382	Engineering	\$100,000	\$90,000	\$10,000	11.1%
5383	Financial Services	\$21,000	\$24,150	(\$3,150)	(13.0%)

## Operations & Maintenance Budget - FY 2025-2026

		Final FY 2025/2026 Budget	Approved FY 2024/2025 Budget	FY25/26 Budget Vs. FY 24/25 Budget	FY25/26 Budget Vs. FY 24/25 Budget %
Account Number	Description			\$ Changed	% Changed
5384	Computer Services	\$375,000	\$375,000	(\$0)	(0.0%)
5410	Salaries, Admin.	\$1,630,182	\$1,459,211	\$170,970	11.7%
5411	Salaries - Field	\$2,246,102	\$2,093,480	\$152,622	7.3%
5420	Payroll Taxes	\$292,382	\$254,402	\$37,980	14.9%
5435	Employee Medical Insurance	\$568,967	\$520,835	\$48,131	9.2%
5436	Retiree Medical Insurance	\$84,648	\$62,407	\$22,241	35.6%
5440	Employee Retirement	\$786,968	\$707,803	\$79,165	11.2%
5445	SIP 401a Plan	\$41,472	\$38,016	\$3,456	9.1%
5510	Motor Vehicle Exp.	\$80,000	\$95,000	(\$15,000)	(15.8%)
5620	Office, Billing & Facilities Expenses	\$400,000	\$418,000	(\$18,000)	(4.3%)
5625	Meetings/Training/Seminars	\$52,900	\$52,300	\$600	1.1%
5630	Insurance	\$314,900	\$209,000	\$105,900	50.7%
5687	Memberships & Subscriptions	\$126,900	\$125,000	\$1,900	1.5%
5688	Election Expense	\$0	\$30,000	(\$30,000)	(100.0%)
5689	Labor Relations	\$6,000	\$6,000	\$0	0.0%
5700	County Fees	\$33,900	\$33,000	\$900	2.7%
5705	State Fees	\$51,900	\$50,600	\$1,300	2.6%
5910	Loss/gain on disposal of assets	\$0	\$0	\$0	-
<b>Total Operating Expenses</b>		<b>\$12,293,411</b>	<b>\$11,485,230</b>	<b>\$808,181</b>	<b>7.0%</b>
<b>CAPITAL ACCOUNTS</b>					
5715	Existing Bond-CIEDB 11-099	\$334,998	\$335,173	(\$175)	(0.1%)
5716	CIEDB 16-111	\$320,883	\$321,412	(\$529)	(0.2%)
5717	Chase-2018 Loan	\$432,880	\$432,821	\$59	0.0%
5718	First Foundation Bank - 2022	\$417,365	\$417,434	(\$69)	(0.0%)
5719	Debt Service - 2025 COP Issuance	\$530,813	\$0	\$530,813	-
<b>Total Capital Accounts</b>		<b>\$2,036,939</b>	<b>\$1,506,840</b>	<b>\$530,099</b>	<b>35.2%</b>
<b>TOTAL REVENUE LESS TOTAL EXPENSE</b>		<b>\$4,166,950</b>	<b>\$3,520,339</b>	<b>\$646,611</b>	
5713	Cont. to CIP & Reserves	\$4,166,950	\$3,520,339		

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	4120	Description:	Water Sales
Actual Amount As Of:	30-Apr	2025	\$11,162,094
PROJECTED ACTIVITY to END of FY:			\$3,024,827
Projected YEAR END TOTAL:			\$14,186,921

<b>PROPOSED Line Item Amount:</b>	<b>\$15,862,300</b>
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Approved Line Item Amount:

<b>PREVIOUS YEAR BUDGET:</b>	<b>\$14,145,409</b>
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% Change Forecasted Year End compared to Proposed Line item amount.	11.8%
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% Change to Previous Year Budget	12.1%
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Dollar difference between proposed budget & current budget	\$1,716,891
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### NARRATIVE:

FY25/26 total volume is budgeted at 542 MG, up from a budget of 520 MG for FY 24/25.

Includes board-approved rate increases of 8% effective January 20, 2025 and 8% effective January 19, 2026.

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

Fiscal Year  
2025/26

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4170 Description: Hydrant Sales	
Actual Amount As Of: 30-Apr 2025	\$59,234
PROJECTED ACTIVITY to END of FY:	\$6,000
Projected YEAR END TOTAL:	\$65,234
<b>PROPOSED Line Item Amount:</b>	<b>\$60,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$52,000
% Change Actual Year End compared to Proposed Line item amount.	82.8%
% Change to Previous Year Budget	15.4%
Dollar difference between proposed budget & current budget	\$8,000

### 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 include 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**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	4180	Description:	Late Penalty
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Actual Amount As Of:	30-Apr	2025	\$86,150
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PROJECTED ACTIVITY to END of FY:	\$13,850
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Projected YEAR END TOTAL:	\$100,000
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<b>PROPOSED Line Item Amount:</b>	<b>\$100,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$100,000
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% Change Forecasted Year End compared to Proposed Line item amount.	0.0%
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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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# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>4230</b> Description: <b>Service Connections</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$6,393</b>
PROJECTED ACTIVITY to END of FY:	<b>\$8,607</b>
Projected YEAR END TOTAL:	<b>\$15,000</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$15,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$15,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>0.0%</b>
% Change to Previous Year Budget	<b>0.0%</b>
Dollar difference between proposed budget & current budget	<b>\$0</b>

### NARRATIVE:

The amounts in this account reflect the labor cost charged to customers for the installation of new water service connections. 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.

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year  
2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>4920</b> Description: <b>Interest Earned</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$525,158</b>
PROJECTED ACTIVITY to END of FY:	<b>\$79,000</b>
Projected YEAR END TOTAL:	<b>\$604,158</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$385,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$300,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>(36.3%)</b>
% Change to Previous Year Budget	<b>28.3%</b>
Dollar difference between proposed budget & current budget	<b>\$85,000</b>

### **NARRATIVE:**

Interest income is derived from cash on deposit with the state of California's Local Agency Investment Fund (LAIF).

LAIF interest at the beginning of 2025/26 is projected to be between 4.0% and 4.5%; LAIF balances are projected to decrease with capital project outlays and are assumed to average \$8,600,000 for budgeting purposes

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	4930	Description:	Property Taxes
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Actual Amount As Of:	30-Apr	2025	\$1,073,511
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PROJECTED ACTIVITY to END of FY:	\$126,600
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Projected YEAR END TOTAL:	\$1,200,111
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<b>PROPOSED Line Item Amount:</b>	<b>\$1,231,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$1,092,000
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% Change Actual Year End compared to Proposed Line item amount.	2.6%
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% Change to Previous Year Budget	12.7%
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Dollar difference between proposed budget & current budget	\$139,000
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### NARRATIVE:

Estimated increase for FY25/26 versus FY24/25 Projected activity is 2.6%, consistent with FY24/25 experience.



# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	4950	Description:	Miscellaneous
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Actual Amount As Of:	30-Apr	2025	\$11,998
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PROJECTED ACTIVITY to END of FY:	\$3,002
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Projected YEAR END TOTAL:	\$15,000
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<b>PROPOSED Line Item Amount:</b>	<b>\$5,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$5,000
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% Change Actual Year End compared to Proposed Line item amount.	(66.7%)
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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:

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

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year  
2025/26

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4955 Description: Cell Site Lease Income	
Actual Amount As Of: 30-Apr 2025	\$193,169
PROJECTED ACTIVITY to END of FY:	\$38,831
Projected YEAR END TOTAL:	\$232,000
<b>PROPOSED Line Item Amount:</b>	<b>\$239,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$203,000
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% Change Actual Year End compared to Proposed Line item amount.	3.0%
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% Change to Previous Year Budget	17.7%
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Dollar difference between proposed budget & current budget	\$36,000
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NARRATIVE:

Revenue from Cell Site Leasing

	FY2024/25	FY2025/26
<u>Sub-Account</u>	Projected Activity	Budget
Crown Castle 147386	\$ 39,478	\$40,416
Crown Castle 150104	\$ 39,478	\$40,416
T Mobile (SF71943)	\$ 44,309	\$46,048
T Mobile (SF71842)	\$ 73,192	\$76,064
Verizon (Nunes WTP)	\$ 35,786	\$36,960
Adjustment		
	<u>\$ 232,242</u>	<u>\$ 239,904</u>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

Fiscal Year  
2025/26

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	4965	Description:	ERAF Refund
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Actual Amount As Of:	30-Apr	2025	\$698,690
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PROJECTED ACTIVITY to END of FY:	\$0
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Projected YEAR END TOTAL:	\$698,690
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<b>PROPOSED Line Item Amount:</b>	<b>\$600,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$600,000
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% Change Actual Year End compared to Proposed Line item amount.	(14.1%)
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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:

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, legislation, and the reclassification of schools between non-basic aid and basic (the more basic aid, the higher the excess ERAF refund).

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>			<u>Amount</u>		
Acct. No.	5130	Description:	Water Purchased		
			Water Only	Bond Surcharge	Total
Actual Amount As Of:	30-Apr 2025		\$2,161,437	\$32,310	\$2,193,747
PROJECTED ACTIVITY to END of FY:			\$454,337	\$6,462	\$460,799
Projected YEAR END TOTAL:			\$2,615,775	\$38,772	\$2,654,547
<b>PROPOSED Line Item Amount: Water</b>			<b>\$2,750,676</b>		
<b>PROPOSED Line Item Amount: Water Bond Surcharge</b>			<b>\$122,664</b>		

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$2,548,252	< excl Water Bond Surcharge
% Change Actual Year End compared to Proposed Line item amount.	5.2%	
% Change to Previous Year Budget	7.9%	
Dollar difference between proposed budget & current budget	\$202,424	

### **NARRATIVE:**

See worksheet 5130 A

The information on this sheet relates directly to Account 4120, water sales. (Water Sales = 542 MG)

Production volume totals are based on a ratio of Sales volumes to Production of 95% (Water Production planned at 571 MG)

Reflects modest increase in usage from previous year - no drought conditions.

Includes a 2.3% SFPUC rate increase, from \$5.67 to \$5.80 per unit, from which a \$0.39 per unit water treatment credit is taken.

BAWSCA Bond Surcharge FY2026 - \$122,644, up from \$38,722 in FY2025

SFPUC Base Charge will amount to \$6,620 per month

Coastside County Water District - FY2025-26 Budget  
Production

In Million Gallons	SFPUC Sources																		TOTAL PRODUCTION					
	PILARCITOS LAKE						CRYSTAL SPRINGS RESERVOIR						TOTAL SFPUC SOURCES											
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual/Budget	FY2026 Budget	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual/Budget	FY2026 Budget	FY2021 Actual	FY2022 Actual	FY2023	FY2024 Actual	FY2025 Actual/Budget	FY2026 Budget	FY2021 Actual	FY2022 Actual	FY2023	FY2024 Actual	FY2025 Actual/Budget	FY2026 Budget
JUL	28.80	0.00	39.07	30.54	26.41	25.00	36.06	65.93	0.42	6.02	21.34	22.00	64.86	65.93	39.49	36.56	47.75	47.00	67.40	65.93	47.66	53.96	60.95	57.00
AUG	49.75	0.00	38.23	23.30	9.07	25.00	20.27	61.90	8.94	6.40	24.80	23.00	70.02	61.90	47.17	29.70	33.87	48.00	70.02	61.90	54.32	54.10	48.47	58.00
SEPT	1.31	0.00	15.86	24.22	0.00	20.00	60.84	59.74	27.69	8.42	46.17	29.00	62.15	59.74	43.55	32.64	46.17	49.00	62.15	59.74	51.06	53.44	61.07	59.00
OCT	0.00	3.69	37.14	37.04	24.84	20.00	63.97	44.32	3.13	6.54	30.12	25.00	63.97	48.01	40.27	43.58	54.96	45.00	63.97	50.11	44.46	50.18	54.96	55.00
NOV	14.39	0.00	11.91	9.68	18.89	15.00	29.52	7.87	2.57	2.94	4.16	13.00	43.91	7.87	14.48	12.62	23.05	28.00	47.82	36.47	36.23	40.37	40.93	48.00
DEC	14.25	0.00	7.30	11.08	13.76	15.00	4.16	10.80	2.26	2.46	0.00	-1.00	18.41	10.80	9.56	13.54	13.76	14.00	42.27	38.44	36.40	38.23	30.70	39.00
JAN	1.99	0.00	4.53	10.14	14.88	15.00	10.86	3.16	0.00	0.00	3.45	2.00	12.85	3.16	4.53	10.14	18.33	17.00	36.95	35.22	29.15	30.42	37.36	35.00
FEB	0.00	0.00	2.56	13.16	12.83	5.00	9.60	3.63	0.00	0.00	0.06	15.00	9.60	3.63	2.56	13.16	12.89	20.00	36.98	39.61	26.85	29.00	29.29	35.00
MAR	0.00	0.00	2.19	16.81	14.08	5.00	13.08	5.16	0.00	4.33	3.12	-1.00	13.08	5.16	2.19	21.14	17.20	4.00	40.66	44.84	28.40	37.17	36.69	34.00
APR	0.00	9.22	21.47	22.99	22.44	15.00	44.48	9.25	0.09	1.09	3.44	9.00	44.48	18.47	21.56	24.08	25.88	24.00	57.20	44.07	35.56	36.98	40.09	39.00
MAY	0.00	22.75	8.40	34.52	15.00	15.00	60.44	2.61	5.00	3.13	16.00	20.00	60.44	25.36	13.40	37.65	31.00	35.00	64.34	46.81	42.80	44.09	52.00	55.00
JUN	0.00	35.05	17.17	40.43	20.00	20.00	64.08	5.04	2.78	2.47	13.00	17.00	64.08	40.09	19.95	42.90	33.00	37.00	64.08	54.20	48.15	49.50	54.00	57.00
TOTAL	110.49	70.71	205.83	273.91	192.20	195.00	417.36	279.41	52.88	43.80	165.66	173.00	527.85	350.12	258.71	317.71	357.86	368.00	653.84	577.34	481.04	517.44	546.51	571.00
% TOTAL	16.9%	12.2%	42.8%	52.9%	35.2%	34.2%	63.8%	48.4%	11.0%	8.5%	30.3%	30.3%	80.7%	60.6%	53.8%	61.4%	65.5%	64.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5230</b> Description: <b>Electrical Exp. Nunes WTP</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$52,230</b>
PROJECTED ACTIVITY to END of FY:	<b>\$13,320</b>
Projected YEAR END TOTAL:	<b>\$65,550</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$72,100</b>
Approved Line Item Amount:	
PREVIOUS YEAR BUDGET:	<b>\$65,550</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>10.0%</b>
% Change to Previous Year Budget	<b>10.0%</b>
Dollar difference between proposed budget & current budget	<b>\$6,550</b>

### NARRATIVE:

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

The Budget includes a placeholder assumption of a 10% increase for FY 2025/26

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	5231	Description:	Electrical Expenses, CSP
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Actual Amount As Of:	30-Apr	2025	\$296,830
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PROJECTED ACTIVITY to END of FY:	\$100,170
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Projected YEAR END TOTAL:	\$397,000
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<b>PROPOSED Line Item Amount:</b>	<b>\$500,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$500,000
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% Change Actual Year End compared to Proposed Line item amount.	25.9%
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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:

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

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year  
2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5232</b> Description: <b>Electrical Expenses/Trans. &amp; Dist.</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$25,552</b>
PROJECTED ACTIVITY to END of FY:	<b>\$5,498</b>
Projected YEAR END TOTAL:	<b>\$31,050</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$34,300</b>
Approved Line Item Amount:	
PREVIOUS YEAR BUDGET:	<b>\$31,050</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>10.5%</b>
% Change to Previous Year Budget	<b>10.5%</b>
Dollar difference between proposed budget & current budget	<b>\$3,250</b>

### NARRATIVE:

	<b>FY24/25</b>	<b>FY25/26</b>
	Budget	Budget
Granada #1	\$5,750	\$6,330
Granada #2	\$6,900	\$7,590
Granada #3	\$6,900	\$7,590
Alves Pump Station	\$10,350	\$11,480
Miramontes Tank	\$1,150	\$1,310
TOTAL	<u>\$31,050</u>	<u>\$34,300</u>

The Budget includes an assumption of a 10% rate increase for FY 2025/26



COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year  
2025/26

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5233 Description: Elec Exp/Pilarcitos Cyn	
Actual Amount As Of: 30-Apr 2025	\$68,817
PROJECTED ACTIVITY to END of FY:	\$10,533
Projected YEAR END TOTAL:	\$79,350
<b>PROPOSED Line Item Amount:</b>	<b>\$87,400</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$79,350
% Change Actual Year End compared to Proposed Line item amount.	10.1%
% Change to Previous Year Budget	10.1%
Dollar difference between proposed budget & current budget	\$8,050

NARRATIVE:

Reflects electricity for operating wells in Pilarcitos Canyon

The Budget includes an assumption of a 10% rate increase for FY 2025/26

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year  
2025/26

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5234 Description: Electrical Exp., Denn	
Actual Amount As Of: 30-Apr 2025	\$57,620
PROJECTED ACTIVITY to END of FY:	\$19,380
Projected YEAR END TOTAL:	\$77,000
<b>PROPOSED Line Item Amount:</b>	<b>\$111,650</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$102,350
% Change Actual Year End compared to Proposed Line item amount.	45.0%
% Change to Previous Year Budget	9.1%
Dollar difference between proposed budget & current budget	\$9,300

NARRATIVE:

The Denniston plant did not operate for several months in FY 24/25. The FY 25/26 budget assumes a full year of operation, with limited pumping during the summer/fall before first rains.  
Includes electricity for Denniston WTP and Booster Pump Station.

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year  
2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5242</b> Description: <b>CSP - Operation</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$7,952</b>
PROJECTED ACTIVITY to END of FY:	<b>\$2,048</b>
Projected YEAR END TOTAL:	<b>\$10,000</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$11,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>13,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>10.0%</b>
% Change to Previous Year Budget	<b>(15.4%)</b>
Dollar difference between proposed budget & current budget	<b>(\$2,000)</b>

### **NARRATIVE:**

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

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year  
2025/26

<u>Line Item</u>			<u>Amount</u>
Acct. No.	5243	Description:	CSP - Maintenance
Actual Amount As Of:	30-Apr	2025	\$43,811
PROJECTED ACTIVITY to END of FY:			\$1,189
Projected YEAR END TOTAL:			\$45,000
<b>PROPOSED Line Item Amount:</b>			<b>\$50,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$45,000
% Change Actual Year End compared to Proposed Line item amount.	11.1%
% Change to Previous Year Budget	11.1%
Dollar difference between proposed budget & current budget	\$5,000

NARRATIVE:

	FY 24/25	FY 25/26
	Budget	Budget
Rental Equip	\$5,000	\$5,000
Misc hardware/parts	\$20,000	\$25,000
Electrical	\$10,000	\$10,000
documentation	\$10,000	\$10,000
	<u>\$45,000</u>	<u>\$50,000</u>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5246</b> Description: <b>Nunes WTP Oper</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$58,219</b>
PROJECTED ACTIVITY to END of FY:	<b>\$50,781</b>
Projected YEAR END TOTAL:	<b>\$109,000</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$89,500</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$109,000**

% Change Actual Year End compared to Proposed Line item amount. **(17.9%)**

% Change to Previous Year Budget **(17.9%)**

Dollar difference between proposed budget & current budget **(\$19,500)**

### NARRATIVE:

Reflects operating costs - communications and chemicals for Nunes WTP.

	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>Chemicals</b>	<b>FY 24/25</b>	<b>FY 25/26</b>
	Budget	Budget		Budget	Budget
Internet Service Upgrade		\$6,500	Caustic	\$ 33,000	\$ 20,000
Alarm System/Misc	\$10,000	\$10,000	Alum	\$ 41,000	\$ 30,000
Sub total	\$10,000	\$16,500	Salt	\$ 17,000	\$ 15,000
			Filter Aid Polymer	\$ 8,000	\$ 8,000
			Sub Total	\$99,000	\$73,000
			<b>Totals</b>	<b>\$109,000</b>	<b>\$89,500</b>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year  
2025/26**

**Line Item** **Amount**

Acct. No. 5247 Description: Nunes WTP Maint

Actual Amount As Of: 30-Apr 2025 \$143,943

PROJECTED ACTIVITY to END of FY: \$20,057

Projected YEAR END TOTAL: \$164,000

<b>PROPOSED Line Item Amount:</b>	<span style="color: red;"><b>\$140,000</b></span>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<span style="color: red;">135,000</span>
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% Change Actual Year End compared to Proposed Line item amount.	<span style="color: red;">(14.6%)</span>
---	--

% Change to Previous Year Budget	<span style="color: red;">3.7%</span>
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Dollar difference between proposed budget & current budget	\$5,000
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### NARRATIVE:

	FY24/25	FY25/26	
	Budget	Budget	
Office Supplies	\$ 3,000	\$ 3,000	
Electrical	\$ 6,000	\$ 6,000	
Sludge	\$ 15,000	\$ 15,000	
Controls (SCADA)	\$ 25,000	\$ 25,000	.....
Paving repairs	\$ 10,000	\$ 10,000	
Plumbing Parts	\$ 10,000	\$ 10,000	
Pumps/motors	\$ 16,000	\$ 16,000	
tools	\$ 4,000	\$ 4,000	
Misc.	\$ 15,000	\$ 20,000	
Hach	\$ 11,000	\$ 11,000	
Trees	\$ 20,000	\$ 20,000	
Total	<u>\$ 135,000</u>	<u>\$ 140,000</u>	

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5248</b> Description: <b>Denn. WTP Oper.</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$14,899</b>
PROJECTED ACTIVITY to END of FY:	<b>\$14,000</b>
Projected YEAR END TOTAL:	<b>\$28,899</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$73,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$78,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>152.6%</b>
% Change to Previous Year Budget	<b>(6.4%)</b>
Dollar difference between proposed budget & current budget	<b>(\$5,000)</b>

### NARRATIVE:

The Denniston plant did not operate for several months in FY 24/25. The FY 25/26 budget assumes a full year of operation.

	<b>FY25/26</b>		<b>FY25/26</b>
<b>ADMIN</b>	<u>Budget</u>	<b>CHEMICALS</b>	<u>Budget</u>
Telephone/DSL	\$0	Caustic	\$20,000
Alarm System	\$0	Poly Aluminum Chloride	\$18,000
Misc Equipment	\$10,000	Salt	\$5,000
Sub-total	\$10,000	Permanganate	\$20,000
		Sub-total	\$63,000
		Adjustment	
		<b>Totals</b>	<b>\$73,000</b>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5249</b> Description: <b>Denn WTP Maint</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$117,242</b>
PROJECTED ACTIVITY to END of FY:	<b>\$47,758</b>
Projected YEAR END TOTAL:	<b>\$165,000</b>

<b>PROPOSED Line Item Amount:</b>	<b>\$171,400</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$165,000</b>
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% Change Actual Year End compared to Proposed Line item amount.	<b>3.9%</b>
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% Change to Previous Year Budget	<b>3.9%</b>
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Dollar difference between proposed budget & current budget	<b>\$6,400</b>
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### NARRATIVE:

	<b>FY 24/25</b>	<b>FY 25/26</b>
	Budget	Budget
Misc Expenses/Office Supplies	\$ 8,000	\$ 8,300
Misc. Plumbing & Parts	\$ 21,000	\$ 21,800
Sludge Removal	\$ 10,000	\$ 10,400
Filter Surveillance	\$ 8,000	\$ 8,300
Treework	\$ 10,000	\$ 10,400
Controls (SCADA)	\$ 36,000	\$ 37,400
Dredging	\$ 51,000	\$ 53,000
Hach Service	\$ 5,000	\$ 5,200
Other	\$ 16,000	\$ 16,600
<b>TOTAL</b>	<b>\$ 165,000</b>	<b>\$ 171,400</b>



# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	5250	Description:	Laboratory Expenses
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Actual Amount As Of:	30-Apr	2025	\$83,854
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PROJECTED ACTIVITY to END of FY:	\$14,146
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Projected YEAR END TOTAL:	\$98,000
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<b>PROPOSED Line Item Amount:</b>	<b>\$85,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$81,000
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% Change Actual Year End compared to Proposed Line item amount.	(13.3%)
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% Change to Previous Year Budget	4.9%
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Dollar difference between proposed budget & current budget	\$4,000
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### NARRATIVE:

Laboratory Costs associated with water sampling throughout distribution system, source waters and Treatment Plants. FY24/25 included one-time activities that will not continue in FY25/26

[illegible]

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	5261	Description:	Maintenance, Wells
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Actual Amount As Of:	30-Apr	2025	\$109,697
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PROJECTED ACTIVITY to END of FY:	\$31,303
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Projected YEAR END TOTAL:	\$141,000
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<b>PROPOSED Line Item Amount:</b>	<b>\$0</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$50,000
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% Change Actual Year End compared to Proposed Line item amount.	(100.0%)
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% Change to Previous Year Budget

Dollar difference between proposed budget & current budget	(\$50,000)
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### NARRATIVE:

FY24/25 includes \$91k of one-time cleaning and rehab of Pilarcitos wells 1, 3, 3a, and 4a

The budget for this line item for FY25/26 is \$0 given the completion of the CIP project to replace existing wells.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year  
2025/26

<u>Line Item</u>			<u>Amount</u>
Acct. No.	5263	Description:	Uniforms
Actual Amount As Of:	30-Apr	2025	\$14,729
PROJECTED ACTIVITY to END of FY:			\$1,000
Projected YEAR END TOTAL:			\$15,729
<b>PROPOSED Line Item Amount:</b>			<b>\$15,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$14,700
% Change Actual Year End compared to Proposed Line item amount.	(4.6%)
% Change to Previous Year Budget	2.0%
Dollar difference between proposed budget & current budget	\$300

NARRATIVE:

Field Operation Uniforms, including pants, shirts, and winter and summer jackets

This line item includes items reported to CalPERS.

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5318</b>	Description: <b>Studies/Surveys/Consulting</b>
Actual Amount As Of: 30-Apr 2025	<b>\$71,644</b>
PROJECTED ACTIVITY to END of FY:	<b>\$23,356</b>
Projected YEAR END TOTAL:	<b>\$95,000</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$160,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$160,000</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>68.4%</b>
<b>% Change to Previous Year Budget</b>	<b>0.0%</b>
Dollar difference between proposed budget & current budget	<b>\$0</b>

### NARRATIVE:

Spending in FY24/25 will not reach budgeted levels, largely as a result of delayed spending on the Urban Water Management Plan, which will now be realized in FY25/26, some work was done by staff (Water Supply and Demand Assessment ), and "making conservation a way of life" will now occur in FY25/26.

Consulting studies to include:	<b>FY 24/25</b>	<b>FY 25/26</b>
	Budget	Budget
Rate Study/Cost of Service Analysis (FY24/25 portion only)	\$ 10,551	\$ -
Salary Survey	\$ 9,500	\$ -
Annual Water Loss Audit Validation/Compliance	\$ 5,000	\$ 5,000
Annual Water Supply and Demand Assessment (DWR)	\$ 5,000	\$ -
Local Source Planning	\$ 30,000	\$ 30,000
Accela Updates	\$ 5,000	\$ 5,000
State Mandate UWUO - "Making Conservation a way of Life"	\$ 10,000	\$ 20,000
Consumer Confidence Report	\$ -	\$ -
Urban Water Management Plan 2025	\$ 50,000	\$ 75,000
Projections of Demand and Population	\$ 5,000	\$ -
Regulations Update		\$ -
Engineering Specifications Update		\$ -
Other Studies	\$ 29,949	\$ 25,000
	<b>\$ 160,000</b>	<b>\$ 160,000</b>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year  
2025/26

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5321	Description: Water Resources
Actual Amount As Of: 30-Apr 2025	\$4,391
PROJECTED ACTIVITY to END of FY:	\$6,000
Projected YEAR END TOTAL:	\$10,391
<b>PROPOSED Line Item Amount:</b>	<b>\$18,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$20,000
% Change Actual Year End compared to Proposed Line item amount.	73.2%
% Change to Previous Year Budget	(10.0%)
Dollar difference between proposed budget & current budget	(\$2,000)

NARRATIVE:	FY 24/25	FY 25/26
	Budget	Budget
BAWSCA - Database hosting/Admin Fees	\$ 2,000	\$ 2,000
High Efficiency Fixture Devices (give away)	\$ 5,000	\$ 5,000
BAWSCA School Education Programs	\$ 10,000	\$ 10,000
Public Information / Outreach Programs	\$ 3,000	\$ 1,000
	\$ 20,000	\$ 18,000

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

### Line Item

### Amount

Acct. No. **5322** Description: **Community Outreach**

Actual Amount As Of: 30-Apr 2025 **\$42,992**

PROJECTED ACTIVITY to END of FY: **\$25,008**

Projected YEAR END TOTAL\*: **\$68,000**

**PROPOSED Line Item Amount: \$63,500**

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$68,000**

% Change Actual Year End compared to Proposed Line item amount. **(6.6%)**

% Change to Previous Year Budget **(6.6%)**

Dollar difference between proposed budget & current budget **(\$4,500)**

### **NARRATIVE:**

For community outreach between CCWD and our customers.

	<b>FY 24/25</b>	<b>FY 25/26</b>
	Budget	Budget
Pacifica Coast Television	\$ 8,000	\$ 5,000
File storage for meetings	\$ 3,000	\$ -
Prop 218/Other Public Notices (Printing/HMB Review/Mailing Services)	\$ 12,000	\$ 12,000
Postage for Public Outreach	\$ 10,000	\$ 10,000
Design/Printing Annual Reports (Consumer Confidence Report; Translation & Postage Fees)	\$ 30,000	\$ 35,000
Graphic Artist/Photography	\$ 2,000	\$ -
Pumpkin Festival	\$ 500	\$ -
Front Counter Give-Aways	\$ 1,500	\$ 1,500
Advertisements HMB Review	\$ 1,000	\$ -

Total

**\$ 68,000 \$ 63,500**

Price inflation for FY24/25 0.00%

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

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5381</b> Description: <b>Legal</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$203,888</b>
PROJECTED ACTIVITY to END of FY:	<b>\$24,000</b>
Projected YEAR END TOTAL:	<b>\$227,888</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$125,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$116,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>(45.1%)</b>
% Change to Previous Year Budget	<b>7.8%</b>
Dollar difference between proposed budget & current budget	<b>\$9,000</b>

### NARRATIVE:

This account is for the Legal Counsel General District business that is not included in capital projects or reimbursable projects.

	<b>FY 24/25</b>	<b>FY 24/25</b>	<b>FY 25/26</b>
	Budget	Projected Activity	Budget
Hanson Bridgett - baseline	\$106,000	\$106,000	\$100,000
Hanson Bridgett - extraordinary items	\$0	\$68,268	
Other labor related	\$0	\$43,620	
Bartkiewicz (Water Rights)	\$10,000	\$10,000	\$25,000
<b>Total</b>	<b>\$116,000</b>	<b>\$227,888</b>	<b>\$125,000</b>



# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	5382	Description:	Engineering
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Actual Amount As Of:	30-Apr	2025	\$114,357
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PROJECTED ACTIVITY to END of FY:	\$20,000
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Projected YEAR END TOTAL:	\$134,357
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<b>PROPOSED Line Item Amount:</b>	<b>\$100,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$90,000
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% Change Actual Year End compared to Proposed Line item amount.	(25.6%)
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% Change to Previous Year Budget	11.1%
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Dollar difference between proposed budget & current budget	\$10,000
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### 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.

### FY 25/26

	Budget
EKI Consulting	\$83,000
Add'l Water Resources initiatives (see below):	\$17,000
	\$0
	<u><u>\$100,000</u></u>

Water Resource Analyst - Plan Review Assistance - Sizing Services	5,000
Water audit validation data assistance	2,000
Annual Testing and Calibration of Denniston Effluent Meter	5,000
Annual Testing and Calibration of Carter Hill Effluent Meter	5,000
	<u><u>\$17,000</u></u>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5383</b>	Description: <b>Financial Services</b>
Actual Amount As Of: 30-Apr 2025	<b>\$16,305</b>
PROJECTED ACTIVITY to END of FY:	<b>\$3,420</b>
Projected YEAR END TOTAL:	<b>\$19,725</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$21,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$24,150</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>6.5%</b>
% Change to Previous Year Budget	<b>(13.0%)</b>
Dollar difference between proposed budget & current budget	<b>(\$3,150)</b>

### NARRATIVE:

Annual auditing services performed by C.J. Brown & Company, CPAs and other miscellaneous services.

	<b>FY 24/25</b>	<b>FY 25/26</b>
	Budget	Budget
Financial Audit Service	\$18,900	\$15,820 < per contract
Accounting/Actuarial Services (OPEB)	\$5,250	\$5,180
Total	<b>\$24,150</b>	<b>\$21,000</b>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>			<u>Amount</u>
Acct. No.	5384	Description:	Computer Services
Actual Amount As Of:	30-Apr 2025		\$315,109
PROJECTED ACTIVITY to END of FY:			\$74,719
Projected YEAR END TOTAL:			\$389,828
<b>PROPOSED Line Item Amount:</b>			<b>\$375,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$375,000
% Change Actual Year End compared to Proposed Line item amount.	(3.8%)
% Change to previous year budget:	(0.0%)
Dollar difference between proposed budget & current budget	(\$0)

### NARRATIVE:

Reflects migration to cloud-based GIS (ESRI) hosted by AWS in spring, 2025, upgrades to Cityworks on-premise, migrating on-prem office files to the MSoft cloud (Win365), and upgrading existing on-premise server that will continue to house Tyler (G/L / Utility Billing), CalCAD (legacy GIS), and the Laserfiche repository.

**Information Services Budget - FY2025-26**

as of 5/23/25

<b>Vendor/Item</b>	<b>FY 25/26 Budget</b>
Irvine Consulting - Base	\$53,193
Irvine Consulting - Projects	\$24,228
Irvine Consulting - Equipment Lease (FW)	\$3,662
Laserfiche migration to Cloud (est tbd)	\$0
Bowser Geospatial - Managed GIS - ESRI/Cityworks/AWS	\$30,000
Altertech - Cityworks / Trimble Support	\$10,000
Bowser Geospatial - Cloud Migration (ESRI and Cityworks)	\$0
Other ESRI/Cityworks Support (prior vendor)	\$0
AWS hosting of ESRI	\$23,048
ESRI license (GIS)	\$11,000
Cityworks License (Asset Management)	\$28,704
NearMap (mapping tool used w GIS)	\$7,911
Tyler Technologies License (G/L, Billing)	\$35,004
Data Business Equipment (check scanner)	\$447
Watersmart / VertexOne (Customer service software)	\$15,568
Jack Henry - Audiotel (remit and remote deposit)	\$2,525
Aquatics Informatics (Hach/WIMS annual support)	\$12,078
Badger (AMI support)	\$3,000
Aclara/Hubbell (Meter readings)	\$1,531
Aclara/Hubbell (Meter readings)	\$44,388
California CAD Solutions (GIS) - project work	\$0
California CAD Solutions (GIS) - subscription	\$6,014
Accela (plan review processing software)	\$15,000
Rogue Web-works	\$8,400
Swift Comply (backflow software)	\$3,686
Cozzolino (DCU location rental)	\$3,300
Real VNC - remote access for SCADA	\$2,594
Misc IT (Constant Contact/Coastside Net/Adobe/Drop Box/Zoom)	\$5,000
Hardware Replacement	\$24,719
<b>Total IT Expense</b>	<b>\$375,000</b>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year  
2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5410</b> Description: <b>Salaries, Admin.</b>	
Actual Amount As Of: 30-Apr 2025	\$1,142,258
PROJECTED ACTIVITY to END of FY:	\$228,283
Projected YEAR END TOTAL:	\$1,370,541
<b>PROPOSED Line Item Amount:</b>	<b>\$1,630,182</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$1,459,211</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>18.9%</b>
% Change to Previous Year Budget	<b>11.7%</b>
Dollar difference between proposed budget & current budget	170,970

### NARRATIVE:

Admin Salaries includes a 2.70% COLA Increase plus step increases for eligible staff

Includes the addition of a 25 hour per week Customer Service II position to support payroll and customer service, and the promotion of an existing Customer Service II staff member to Customer Support Specialist role.

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5411</b> Description: <b>Salaries - Field</b>	
Actual Amount As Of: 30-Apr 2025	\$1,619,847
PROJECTED ACTIVITY to END of FY:	\$301,997
Projected YEAR END TOTAL:	\$1,921,843
<b>PROPOSED Line Item Amount:</b>	<b>\$2,246,102</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$2,093,480</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>16.9%</b>
% Change to Previous Year Budget	<b>7.3%</b>
Dollar difference between proposed budget & current budget	\$152,622

### NARRATIVE:

Includes a 2.70% COLA Increase per Union Agreement plus step increases for eligible staff.

Reflects one new senior management role and several organizational moves, approved by the Board in May, 2025 that will address succession planning efforts for the District's operations team.

**COASTSIDE COUNTY WATER DISTRICT**

**FY 2025/2026 BUDGET WORKSHEET (5411 A)  
SALARY INFORMATION - Accounts 5411 & 5410**

<b>EMPLOYEE</b>
<b>FIELD #5411</b>
Distribution Operations Manager
WTP Operations Manager
WTP Supervisor
Distribution Operator
Distribution Supervisor
Distribution Operator
Distribution Operator
Treatment Operator (WTP)
Distribution Operator
Distribution Operator
Distribution Operator
Treatment Operator (WTP)
Other - Car Allowance
Back-fill - Distribution Operator
Back-fill - Treatment Operator
Promotion of Operators to Seniors (2)
Lead Worker Premium
Additional Certs (CCC/BF/Etc)
Entry Level Maintenance - Temp Help
Standby Pay for On-Call Employees
<b>Sub total, Field</b>

<b>FY25-26 Salaries</b>							
<b>Hourly Rate 6/30/2025</b>	<b>With Step Increase</b>	<b>Hrly with COLA 7/1/2025 2.70%</b>	<b>Annual Pay</b>	<b>O T Hours</b>	<b>O T Pay</b>	<b>Cert. Pay</b>	<b>TOTAL</b>
82.699	82.699	\$84.931	176,656	0	-	13,200	\$189,856
93.566	93.566	\$96.083	199,853	0	-	20,400	\$220,253
78.716	78.716	\$80.842	168,151	140	16,977	19,200	\$204,328
47.652	48.844	\$50.163	104,339	150	11,287	13,200	\$128,826
69.579	69.579	\$71.456	148,628	150	16,078	15,600	\$180,306
46.504	47.667	\$48.945	101,806	150	11,013	7,200	\$120,018
51.331	51.331	\$52.717	109,651	150	11,861	14,400	\$135,913
56.782	56.782	\$58.315	121,295	150	13,121	16,800	\$151,216
51.331	51.331	\$52.717	109,651	150	11,861	6,000	\$127,513
50.070	51.322	\$52.717	109,651	150	11,861	6,000	\$127,513
43.184	44.264	\$45.459	94,555	150	10,228	8,400	\$113,183
48.962	50.187	\$51.541	107,205	150	11,597	6,000	\$124,802
-							\$0
\$47.861			99,551	150	10,769	6,000	\$116,320
\$51.919			107,992	150	11,682	6,000	\$125,673
\$11.010			22,900				\$22,900
			5,483				\$5,483
			12,000				\$12,000
			100,000				\$100,000
			40,000				\$40,000
<b>1,939,368</b>					<b>148,334</b>	<b>158,400</b>	<b>\$2,246,102</b>

<b>ADMIN #5410</b>
Gen Manager
Assistant/GM
Water Resource Analyst
Administrative Services Manager
Admin Analyst
Accounting/Utility Billing Manager
Customer Service Specialist II
Customer Support Specialist
Customer Service Specialist I
Customer Service Specialist II - backfill for promo
Admin Analyst - 3 months overlap
Other - Car Allowance
Part-Time Help
Directors
<b>Sub total, Admin</b>

\$4.704							
132.680	132.680	\$136.263	283,427			3,600	\$287,027
101.446	103.983	\$106.791	222,125			-	\$222,125
73.345	73.346	\$75.325	156,676	120	13,559	2,400	\$172,635
71.556	71.556	\$73.487	152,853	120	13,228	-	\$166,081
55.103	56.481	\$58.006	120,652	100	8,701	-	\$129,353
71.556	71.556	\$73.487	152,853	150	16,535	1,200	\$170,588
42.458	43.520	\$44.696	92,968	40	2,682	-	\$95,649
47.573	47.573	\$48.859	101,627	40	2,932	2,400	\$106,958
36.632	37.548	\$38.562	80,209	40	2,314	1,200	\$83,723
	42.459	\$43.606	90,700	40	2,616	-	\$93,317
		\$52.550	27,326				\$27,326
			14,400				\$14,400
98951.84			25,000				\$25,000
			36,000				\$36,000
<b>1,556,817</b>					<b>62,565</b>	<b>10,800</b>	<b>\$1,630,182</b>

**TOTAL** **3,496,185**

**\$3,876,284**

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5420</b> Description: <b>Payroll Taxes</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$188,207</b>
PROJECTED ACTIVITY to END of FY:	<b>\$40,566</b>
Projected YEAR END TOTAL:	<b>\$228,774</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$292,382</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$254,402</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>27.8%</b>
% Change to Previous Year Budget	<b>14.9%</b>
Dollar difference between proposed budget & current budget	<b>\$37,980</b>

### **NARRATIVE:**

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

	<u>Wage Base</u>	<u>Tax %</u>	<u>Payroll Tax</u>
FICA	\$ 3,809,294	6.20%	\$ 236,176
Medicare	\$ 3,876,284	1.45%	\$ 56,206
Total			<u>\$ 292,382</u>



COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year  
2025/26

Line Item

Amount

Acct. No.                      5420                      Description:                      Payroll Taxes

CALCULATION FOR PAYROLL TAXES

		SOCIAL SECURITY 6.20%	MEDICARE 1.45%	TOTAL
TOTAL PAYROLL	\$ 3,876,284			
AMOUNT SUBJECT TO SOCIAL SECURITY	\$ 3,809,294	\$ 236,176		\$ 236,176
AMOUNT SUBJECT TO MEDICARE	\$ 3,876,284		\$ 56,206	\$ 56,206
TOTAL				<u>\$ 292,382</u>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

### Line Item

### Amount

Acct. No. **5435** Description: **Employee Medical Insurance**

Actual Amount As Of: 30-Apr 2025 **\$401,416**

PROJECTED ACTIVITY to END of FY: **\$82,021**

Projected YEAR END TOTAL: **\$483,438**

<b>PROPOSED Line Item Amount:</b>	<b>\$568,967</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$520,835</b>
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% Change Actual Year End compared to Proposed Line item amount. **17.7%**

% Change to Previous Year Budget **9.2%**

Dollar difference between proposed budget & current budget **\$48,131**

### NARRATIVE:

	FY 24/25 Budget	FY 25/26 Budget
<u>Active Employees:</u>		
Medical	456,580	501,503
Dental	30,704	32,094
Vision	5,685	6,511
Life/AD&D	14,210	14,915
LTD	7,954	8,187
EAP	702	757
Other	5,000	5,000
	<b>520,835</b> Total	<b>568,967</b>

Reflects the following increases in premiums (effective January 2026):

Medical:	10%
Dental:	6%
Vision	2%
Life/AD&D	2%
LTD	2%
EAP	2%

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

### Line Item

### Amount

Acct. No. **5436** Description: **Retiree Medical Insurance**

Actual Amount As Of: 30-Apr 2025 **\$57,058**

PROJECTED ACTIVITY to END of FY: **\$12,874**

Projected YEAR END TOTAL: **\$69,933**

**PROPOSED Line Item Amount: \$84,648**

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$62,407**

% Change Actual Year End compared to Proposed Line item amount. **21.0%**

% Change to Previous Year Budget **35.6%**

Dollar difference between proposed budget & current budget **\$22,241**

### **NARRATIVE:**

Reflects the following increases in premiums:

Medical:	10%
Dental:	6%
Vision	2%

FY25/26 Budget includes a full year of two FY24/25 retirees

<u>Retirees:</u>	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>
Medical	57,488	78,959
Dental	2,335	3,080
Vision	2,584	2,610
	<b>62,407 Total</b>	<b>84,648</b>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year  
2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5440</b> Description: <b>Employee Retirement</b>	
Actual Amount As Of: 30-Apr 2025	<b>553,740</b>
PROJECTED ACTIVITY to END of FY:	<b>108,974</b>
Projected YEAR END TOTAL:	<b>662,714</b>
<b>PROPOSED Line Item Amount:</b>	<b>786,968</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>707,803</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>18.7%</b>
% Change to Previous Year Budget	<b>11.2%</b>

Dollar difference between proposed budget & current budget **\$79,165**

### NARRATIVE:

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

<b>2.5% @ 55</b>	<b>\$</b>	<b>586,726</b>
Employer Rate for FY25/26 = 15.05%. In addition, the amount of \$449,172 will be added to cover this year's contribution to the unfunded liability. Employees pay 100% of the employee contribution, or (8.0%).		
<b>2% @ 60</b>	<b>\$</b>	<b>21,620</b>
Employer Rate for FY25/26 is 10.97%. In addition \$3,604 will be added to cover this year's contribution to the unfunded liability. Employees pay 100% of the employee contribution, or (7.0%).		
<b>2% @ 62 - New Tier - Effective January 1, 2013 (PERS Pension Reform Act 2013 - PEPR)</b>		
Employer rate for FY25/26 is 8.27% . In addition, \$9,746 will be added to cover our unfunded liability. Member Contribution (8.25%) 100% paid by Employee	<b>\$</b>	<b>178,622</b>

**TOTAL \$ 786,968**

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year  
2025/26**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	5445	Description:	SIP 401a Plan
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Actual Amount As Of:	30-Apr	2025	\$0
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PROJECTED ACTIVITY to END of FY:	\$37,008
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Projected YEAR END TOTAL:	\$37,008
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<b>PROPOSED Line Item Amount:</b>	<b>\$41,472</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$38,016
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% Change Actual Year End compared to Proposed Line item amount.	12.1%
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% Change to Previous Year Budget	9.1%
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Dollar difference between proposed budget & current budget	\$3,456
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### NARRATIVE:

Increase is associated with the addition of PT Customer Service II position and 1 managerial position in Operations

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5510</b> Description: <b>Motor Vehicle Exp.</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$49,534</b>
PROJECTED ACTIVITY to END of FY:	<b>\$11,900</b>
Projected YEAR END TOTAL:	<b>\$61,434</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$80,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$95,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>30.2%</b>
% Change to Previous Year Budget	<b>(15.8%)</b>
Dollar difference between proposed budget & current budget	<b>(\$15,000)</b>

### NARRATIVE:

	<b>FY24/25</b>	<b>FY25/26</b>
	Budget	Budget
Fuel	\$37,000	\$38,000
Fuel Generators	\$16,000	\$16,000
Mobile Phones/Radios	\$16,000	\$16,000
Service & Repairs	\$26,000	\$10,000
Total	<u>\$95,000</u>	<u>\$80,000</u>

## Budget Worksheet

Fiscal Year  
2025/26

### Line Item

### Amount

Acct. No. 5620 Description: Office & Billing Expenses

Actual Amount As Of: 30-Apr 2025 \$322,952

PROJECTED ACTIVITY to END of FY: \$91,600

Projected YEAR END TOTAL: \$414,552

<b>PROPOSED Line Item Amount:</b>	<b>\$400,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$418,000

% Change Actual Year End compared to Proposed Line item amount. (3.5%)

% Change to Previous Year Budget (4.3%)

Dollar difference between proposed budget & current budget (\$18,000)

### **NARRATIVE:**

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

Price inflation for FY24/25 2.50%

		FY24/25	FY25/26
		Budget	Budget
5620-00	General Office	\$ 161,000	\$135,000
5620-30	Billing & Fulfillment Services	\$ 52,000	\$60,000
5620-31	Payroll	\$ 11,000	\$11,000
5620-32	Equipment Leases/Maint	\$ 31,000	\$30,000
5620-33	Credit Card/Bank Fees	\$ 118,000	\$119,000
5620-34	Office Facilities/Communication	\$ 33,000	\$33,000
5620-35	Bad Debt Expense	\$ 12,000	\$12,000
		<u>\$ 418,000</u>	<u>\$ 400,000</u>

## Office, Billing, and Facilities - Account 5620 Detail

Account	Category	Description	Amount
5620-00	<b>General Office/Office Facilities</b>	Postage/Printing	\$10,000
		Office Supplies	\$22,000
		Iron Mountain - document mgmt	\$11,000
		PG&E (District office)	\$20,000
		Title Company Reports	\$5,000
		Office Alarm System	\$14,000
		Janitorial	\$35,000
		Gardening	\$3,000
		Office Building - Misc Maint	\$5,000
		Recruitment/HR-related	\$10,000
		<b>Sub-Total, 5620-00</b>	<b>\$135,000</b>
5620-30	<b>Billing/Fulfillment Services</b>	Matrix (formerly DataProse)	<b>\$60,000</b>
5620-31	<b>Payroll Services</b>	Payroll Processing with ADP	<b>\$11,000</b>
5620-32	<b>Equipment Leases/Maintenance</b>	Pitney Bowes Postage machine	\$3,000
		Ricoh Copy Machine (Ubeo)	\$12,000
		Laserfiche Software	\$13,000
		Office Equipment Repairs	\$2,000
		<b>Sub-Total, 5620-32</b>	<b>\$30,000</b>
5620-33	<b>Credit Card/Bank Fees</b>	Insite Transaction Fees	\$47,000
		Bank Fees	\$72,000
		<b>Sub-Total, 5620-33</b>	<b>\$119,000</b>
5620-34	<b>Communications</b>	Main office telecommunications	\$25,000
		Verizon Cell Phones	\$8,000
		<b>Sub-Total, 5620-34</b>	<b>\$33,000</b>
5620-35	<b>Bad Debt Expense</b>		<b>\$12,000</b>
		<b>Total, 5620 Accounts</b>	<b><u>\$400,000</u></b>



# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

### Line Item

### Amount

Acct. No. **5625** Description: **Meetings/Training/Seminars**

Actual Amount As Of: 30-Apr 2025 **\$38,490**

PROJECTED ACTIVITY to END of FY: **\$13,810**

Projected YEAR END TOTAL: **\$52,300**

**PROPOSED Line Item Amount: **\$52,900****

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$52,300**

% Change Actual Year End compared to Proposed Line item amount. **1.1%**

% Change to Previous Year Budget **1.1%**

Dollar difference between proposed budget & current budget **\$600**

### **NARRATIVE:**

Price inflation for FY25/26 2.50%

	<b>FY 24/25</b>	<b>FY 25/26</b>
	Budget	Budget
Conferences (GM and Office Staff)	\$ 16,800	\$ 17,200
Conferences/Seminars (Board of Directors)	\$ 3,200	\$ 3,300
Certification Training/Operations Training	\$ 13,400	\$ 13,700
Operations AWWA/Cityworks Conferences	\$ 16,800	\$ 17,200
Water Resource Meetings, Training, Seminars	\$ 2,100	\$ 1,500
<b>TOTAL</b>	<b>\$ 52,300</b>	<b>\$ 52,900</b>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

Fiscal Year  
2025/26

Line Item Amount

Acct. No. 5630 Description: Insurance

Actual Amount As Of: 30-Apr 2025 \$232,152

PROJECTED ACTIVITY to END of FY: \$49,900

Projected YEAR END TOTAL: \$282,052

**PROPOSED Line Item Amount:** **\$314,900**

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$209,000**

% Change Actual Year End compared to Proposed Line item amount. 11.6%

% Change to Previous Year Budget 50.7%

Dollar difference between proposed budget & current budget \$105,900

### NARRATIVE:

	FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget	Fee Increase %s
Liability	\$86,000	\$146,092	\$160,700	10%
Property Program	\$49,000	\$61,491	\$67,600	10%
Cybersecurity	\$5,000	\$4,020	\$4,200	5%
Workers Compensation (*)	\$69,000	\$70,449	\$82,400	17%
<b>TOTAL</b>	<b>\$209,000</b>	<b>\$282,052</b>	<b>\$314,900</b>	

(\*) WC is based on salary growth versus FY24/25 Projections

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2025/26**

<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:	30-Apr	2025	\$101,740
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PROJECTED ACTIVITY to END of FY:	\$23,260
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Projected YEAR END TOTAL:	\$125,000
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<b>PROPOSED Line Item Amount:</b>	<b>\$126,900</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$125,000
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% Change Actual Year End compared to Proposed Line item amount.	1.5%
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% Change to Previous Year Budget	1.5%
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Dollar difference between proposed budget & current budget	\$1,900
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**NARRATIVE:** See attached worksheet for detail of costs

## Budget Detail Worksheet

**Line Item: Memberships & Subscriptions**

Acct. No. 5687

	<b>FY24/25</b>	<b>FY25/26</b>	<b>Description</b>
	<b>Budget</b>	<b>Budget</b>	
ACWA	\$ 22,200	\$ 22,800	Membership dues/Delta Sustainability
Alliance for Water Efficiency	\$ 500	\$ 500	Annual Membership
AWWA	\$ 3,200	\$ 3,300	Membership dues and technical publications
BAWSCA	\$ 47,500	\$ 48,700	Annual assessment & dues (5% increase)
California Emergency Utilities	\$ 600	\$ 600	Annual Membership
California Special Districts	\$ 9,800	\$ 10,000	Annual membership
California Water Efficiency Partnership (CalWEP)	\$ 3,700	\$ 3,000	Annual Membership
California Data Collaborative	\$ 17,300	\$ 17,700	Annual Membership
Chamber of Commerce	\$ 400	\$ 400	Membership dues
Constant Contact	\$ 600	\$ 600	
Costco	\$ 200	\$ 200	Annual Membership
Amazon	\$ 200	\$ 200	
Docusign	\$ 800	\$ 800	
Half Moon Bay Review	\$ 200	\$ 200	Annual Subscription
IAPMO	\$ 100	\$ 100	Subscription for Backflow Prevention Magazine
IAPMO	\$ 200	\$ 200	Subscription for Plumbing and Mechanical Codes
Miscellaneous	\$ 2,700	\$ 2,800	Miscellaneous Dues/Memberships/Subscriptions
Partnership for Safe Water	\$ 700	\$ 700	
Underground Service Alert	\$ 2,700	\$ 2,800	Annual Membership
Water Education Foundation	\$ 1,200	\$ 1,200	Membership dues and technical publications
Water Research Foundation	\$ 1,300	\$ 1,300	Annual Membership Dues
Water ReUse	\$ 1,200	\$ 1,200	Annual Association Dues
Wellness Program	\$ 6,400	\$ 6,600	Wellness Program
Wienhoff & Associates	\$ 1,000	\$ 1,000	Consortia Fee
<b>TOTAL</b>	<b>\$ 124,700</b>	<b>\$ 126,900</b>	

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5688</b> Description: <b>Election Expense</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$0</b>
PROJECTED ACTIVITY to END of FY:	<b>\$0</b>
Projected YEAR END TOTAL:	<b>\$0</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$0</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$0**

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

% Change to Previous Year Budget

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

### **NARRATIVE:**

No election is scheduled for FY25/26 in the County of San Mateo

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

### Line Item

### Amount

Acct. No. **5689** Description: **Labor Relations**

Actual Amount As Of: 30-Apr 2025 **\$0**

PROJECTED ACTIVITY to END of FY: **\$6,000**

Projected YEAR END TOTAL: **\$6,000**

<b>PROPOSED Line Item Amount:</b>	<b>\$6,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$6,000**

% 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:**

	<b>FY 24/25</b>	<b>FY 25/26</b>
	Budget	Budget
Union Consultation	\$ 6,000	\$ 6,000
TOTAL	\$ 6,000	\$ 6,000

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year  
2025/26**

**Line Item** **Amount**

Acct. No. 5700 Description: County Fees

Actual Amount As Of: 30-Apr 2025 \$15,178

PROJECTED ACTIVITY to END of FY: \$17,822

Projected YEAR END TOTAL: \$33,000

<b>PROPOSED Line Item Amount:</b>	<b>\$33,900</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$33,000

% Change Actual Year End compared to Proposed Line item amount. 2.7%

% Change to Previous Year Budget 2.7%

Dollar difference between proposed budget & current budget \$900

### NARRATIVE:

	<b>FY 24/25</b>	<b>FY 25/26</b>
	Budget	Budget
1. The cost of the LAFCo budget, estimated	\$12,600	\$12,900
2. Hazardous Material Handling (Nunes & Denniston )	\$8,400	\$8,600
3. Property Taxes	\$2,100	\$2,200
4. Annual Encroachment Permit	\$7,400	\$7,600
5. District Digital Mapping - Secured Master Data	\$2,500	\$2,600
	<u>\$33,000</u>	<u>\$33,900</u>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5705</b> Description: <b>State Fees</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$44,728</b>
PROJECTED ACTIVITY to END of FY:	<b>\$0</b>
Projected YEAR END TOTAL:	<b>\$44,728</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$51,900</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$50,600</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>16.0%</b>
% Change to Previous Year Budget	<b>2.6%</b>
Dollar difference between proposed budget & current budget	<b>\$1,300</b>

### NARRATIVE:

- #1 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

Price inflation for FY25/26 2.5%

	<b>FY24/25</b>	<b>FY25/26</b>
	Budget	Budget
#1	\$38,900	\$39,900
#2	\$3,200	\$3,300
#3	\$3,200	\$3,300
#4	\$5,300	\$5,400
	<u>\$50,600</u>	<u>\$51,900</u>



# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

**Line Item** **Amount**

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

Actual Amount As Of: 30-Apr 2025 **\$335,173**

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

Projected YEAR END TOTAL: **\$335,173**

**PROPOSED Line Item Amount: **\$334,998****

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$335,343**

% Change Actual Year End compared to Proposed Line item amount. **(0.1%)**

% Change to Previous Year Budget **(0.1%)**

Dollar difference between proposed budget & current budget **(\$345)**

### NARRATIVE:

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

### Payments and Principle/Interest Split:

	FY 24/25	FY 25/26
July Payment	\$ 278,127	\$ 280,621
January Payment	\$ 57,046	\$ 54,378
Total	\$ 335,173	\$ 334,998
Split of Principle vs Interest/Fees :		
Interest+Fees	\$130,776	\$124,899
Principle	\$204,397	\$210,099
Total	\$335,173	\$334,998

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5716</b> Description: <b>CIEDB 16-111</b>	
Actual Amount As Of: 30-Apr 2025	<b>\$321,412</b>
PROJECTED ACTIVITY to END of FY:	<b>\$0</b>
Projected YEAR END TOTAL:	<b>\$321,412</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$320,883</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>\$321,412</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>(0.2%)</b>
% Change to Previous Year Budget	<b>(0.2%)</b>
Dollar difference between proposed budget & current budget	<b>(\$529)</b>

### NARRATIVE:

Agreement #ISRF16-111 (2016 Ibank Loan)

<b>Payments and Principle/Interest Split:</b>	<b>FY 24/25</b>	<b>FY 25/26</b>
July Payment	\$ 242,657	\$ 244,747
January Payment	\$ 78,755	\$ 76,136
	<u>\$ 321,412</u>	<u>\$ 320,883</u>
Split of Principle vs Interest/Fees :		
Interest+Fees	\$174,219	\$168,627
Principle	\$147,193	\$152,256
Total	<u>\$321,412</u>	<u>\$320,883</u>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

**Line Item** **Amount**

Acct. No. 5717 Description: Chase 2018

Actual Amount As Of: 30-Apr 2025 \$388,521

PROJECTED ACTIVITY to END of FY: \$44,300

Projected YEAR END TOTAL: \$432,821

<b>PROPOSED Line Item Amount:</b>	<b><span style="color: red;">\$432,880</span></b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$432,821

% Change Actual Year End compared to Proposed Line item amount. 0.0%

% Change to Previous Year Budget

Dollar difference between proposed budget & current budget \$59

### NARRATIVE:

Payments and Principle/Interest Split:		FY 24/25	FY 25/26
September Payment	\$	388,521	\$ 393,556
March Payment	\$	44,300	\$ 39,324
	\$	432,821	\$ 432,880
Split of Principle vs Interest/Fees :			
Interest+Fees	\$	93,437	\$83,624
Principle	\$	339,384	\$349,256
Total	\$	432,821	\$432,880

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year**  
**2025/26**

**Line Item** **Amount**

Acct. No. 5718 Description: First Foundation Bank - 2022

Actual Amount As Of: 30-Apr 2025 \$348,541

PROJECTED ACTIVITY to END of FY: \$68,893

Projected YEAR END TOTAL: \$417,434

<b>PROPOSED Line Item Amount:</b>	<b>\$417,365</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$417,434

% Change Actual Year End compared to Proposed Line item amount. (0.0%)

% Change to Previous Year Budget

Dollar difference between proposed budget & current budget (\$69)

### NARRATIVE:

#### Payments and Principle/Interest Split:

	FY 24/25	FY 25/26
September Payment	\$ 348,541	\$ 351,624
March Payment	\$ 68,893	\$ 65,741
	<u>\$ 417,434</u>	<u>\$ 417,365</u>
Split of Principle vs Interest/Fees :		
Interest+Fees	\$140,870	\$134,634
Principle	\$276,564	\$282,731
Total	<u>\$417,434</u>	<u>\$417,365</u>

# COASTSIDE COUNTY WATER DISTRICT

## Budget Worksheet

**Fiscal Year  
2025/26**

**Line Item** **Amount**

Acct. No. **5719** Description: **Debt Service - 2025 COP Issuance**

Actual Amount As Of: 30-Apr 2025 \$0

PROJECTED ACTIVITY to END of FY: \$0

Projected YEAR END TOTAL: \$0

**PROPOSED Line Item Amount: \$530,813**

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$0

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

% Change to Previous Year Budget

Dollar difference between proposed budget & current budget \$530,813

### NARRATIVE:

Certificates of Participation were issued in January, 2025 to fund the District's Carter Hill Prestressed Concrete Tank and Seismic Upgrades Project

### Payments and Principle/Interest Split:

	FY 24/25	FY 25/26
September Payment	\$ -	\$ 352,788
March Payment	\$ -	\$ 178,025
	\$ -	\$ 530,813
Split of Principle vs Interest/Fees :		
Interest+Fees		\$390,813
Principle		\$140,000
Total	\$0	\$530,813