

COASTSIDE COUNTY WATER DISTRICT
Approved Operations & Maintenance Budget - FY 2026-2027

		APPROVED FY 2026/2027 Budget	Approved FY 2025/2026 Budget	FY26/27 Budget Vs. Approved FY 25/26 Budget	
Account #	Description			\$ Change	% Change
OPERATING REVENUE					
4120	Water Sales (*)	\$ 16,238,800	\$15,862,300	\$ 376,500	2.4%
	Water Sales in MG	504 MG	542 MG	-38 MG	(7.0%)
Total Operating Revenue		\$ 16,238,800	\$15,862,300	376,500	2.4%
NON-OPERATING REVENUE					
4170	Hydrant Sales	\$60,000	\$60,000	\$0	0.0%
4180	Late Penalty	\$100,000	\$100,000	\$0	0.0%
4230	Service Connections	\$15,000	\$15,000	\$0	0.0%
4920	Interest Earned	\$225,000	\$385,000	(\$160,000)	(41.6%)
4930	Property Taxes	\$1,300,000	\$1,231,000	\$69,000	5.6%
4950	Miscellaneous	\$5,000	\$5,000	\$0	0.0%
4955	Cell Site Lease Income	\$244,700	\$239,000	\$5,700	2.4%
4965	ERAF Refund	\$650,000	\$600,000	\$50,000	8.3%
4970	Contributions - Grants	\$0		\$0	-
Total Non-Operating Revenue		\$2,599,700	\$2,635,000	(\$35,300)	(1.3%)
TOTAL REVENUES		\$18,838,500	\$18,497,300	\$341,200	1.8%
OPERATING EXPENSES					
5130	Water Purchased	\$2,537,783	\$2,750,676	(\$212,893)	(7.7%)
5130A	BAWSCA Bond Surcharge	\$209,004	\$122,664	\$86,340	70.4%
5230	Electrical Exp. Nunes WTP	\$75,900	\$72,100	\$3,800	5.3%
5231	Electrical Expenses, CSP	\$500,000	\$500,000	\$0	0.0%
5232	Electrical Expenses/Trans. & Dist.	\$41,400	\$38,300	\$3,100	8.1%
5233	Elec Exp/Pilarcitos Cyn	\$95,100	\$87,000	\$8,100	9.3%
5234	Electrical Exp., Denn	\$131,500	\$112,650	\$18,850	16.7%
5242	CSP - Operation	\$17,649	\$11,000	\$6,649	60.4%
5243	CSP - Maintenance	\$50,000	\$50,000	\$0	0.0%
5246	Nunes WTP Oper	\$111,500	\$89,500	\$22,000	24.6%
5247	Nunes WTP Maint	\$140,000	\$140,000	\$0	0.0%
5248	Denn. WTP Oper.	\$75,000	\$73,000	\$2,000	2.7%
5249	Denn WTP Maint	\$164,754	\$171,400	(\$6,646)	(3.9%)
5250	Laboratory Expenses	\$91,200	\$85,000	\$6,200	7.3%
5260	Maintenance Expenses	\$400,000	\$400,000	(\$0)	(0.0%)
5261	Maintenance, Wells	\$0	\$0	\$0	
5263	Uniforms	\$16,000	\$15,000	\$1,000	6.7%
5318	Studies/Surveys/Consulting	\$160,000	\$160,000	\$0	0.0%
5321	Water Resources	\$10,618	\$18,000	(\$7,382)	(41.0%)
5322	Community Outreach	\$72,670	\$63,500	\$9,170	14.4%
5325	Water Shortage Program	\$0	\$0	\$0	
5381	Legal	\$150,000	\$125,000	\$25,000	20.0%
5382	Engineering	\$100,000	\$100,000	\$0	0.0%
5383	Financial Services	\$23,750	\$21,000	\$2,750	13.1%

COASTSIDE COUNTY WATER DISTRICT
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Account #	Description	APPROVED FY 2026/2027 Budget	Approved FY 2025/2026 Budget	FY26/27 Budget Vs. Approved FY 25/26 Budget	
				\$ Change	% Change
5384	Computer Services	\$416,300	\$375,000	\$41,300	11.0%
5410	Salaries, Admin.	\$1,726,696	\$1,630,182	\$96,514	5.9%
5411	Salaries - Field	\$2,275,133	\$2,246,102	\$29,031	1.3%
5420	Payroll Taxes	\$290,932	\$292,382	(\$1,451)	(0.5%)
5435	Employee Medical Insurance	\$637,590	\$568,967	\$68,623	12.1%
5436	Retiree Medical Insurance	\$81,207	\$84,648	(\$3,441)	(4.1%)
5440	Employee Retirement	\$847,382	\$786,968	\$60,414	7.7%
5445	SIP 401a Plan	\$41,472	\$41,472	\$0	0.0%
5510	Motor Vehicle Exp.	\$86,880	\$80,000	\$6,880	8.6%
5620	Office, Billing & Facilities Expenses	\$400,000	\$400,000	\$0	0.0%
5625	Meetings/Training/Seminars	\$52,900	\$52,900	\$0	0.0%
5630	Insurance	\$363,600	\$314,900	\$48,700	15.5%
5687	Memberships & Subscriptions	\$120,000	\$126,900	(\$6,900)	(5.4%)
5688	Election Expense	\$20,000	\$0	\$20,000	
5689	Labor Relations	\$6,000	\$6,000	\$0	0.0%
5700	County Fees	\$34,800	\$33,900	\$900	2.7%
5705	State Fees	\$60,000	\$51,900	\$8,100	15.6%
5910	Loss/gain on disposal of assets	\$0	\$0	\$0	-
Total Operating Expenses		\$12,634,719	\$12,298,011	\$336,709	2.7%
CAPITAL ACCOUNTS					
5715	Existing Bond-CIEDB 11-099	\$334,819	\$334,998	(\$179)	(0.1%)
5716	CIEDB 16-111	\$320,337	\$320,883	(\$547)	(0.2%)
5717	Chase-2018 Loan	\$437,180	\$432,880	\$4,300	1.0%
5718	First Foundation Bank - 2022	\$417,295	\$417,365	(\$70)	(0.0%)
5719	Debt Service - 2025 COP Issuance	\$599,800	\$530,813	\$68,987	13.0%
Total Capital Accounts		\$2,109,430	\$2,036,939	\$72,491	3.6%
TOTAL REVENUE LESS TOTAL EXPENSE		\$4,094,351	\$4,162,350	(\$68,000)	

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	4120	Description:	Water Sales
Actual Amount As Of:	30-Apr	2026	\$11,893,878
PROJECTED ACTIVITY to END of FY:			\$3,155,904
Projected YEAR END TOTAL:			\$15,049,781

PROPOSED Line Item Amount:	\$16,238,800
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$15,862,300
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% Change: Proposed Line item amount compared to FY25/26 Projected Year End	7.9%
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% Change to Previous Year Budget	2.4%
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Dollar difference between proposed budget & current budget	\$376,500
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NARRATIVE:

FY26/27 total volume is budgeted at 504 MG, which is equal to the District's current projections for FY25/26.

Includes board-approved rate increases of 8% effective January 19, 2026 and 8% effective January 18, 2027.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4170 Description: Hydrant Sales	
Actual Amount As Of: 30-Apr 2026	\$48,646
PROJECTED ACTIVITY to END of FY:	\$11,354
Projected YEAR END TOTAL:	\$60,000
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.	81.1%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	\$0

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
2026/27

<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	2026	\$80,799
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PROJECTED ACTIVITY to END of FY:	\$19,201
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Projected YEAR END TOTAL:	\$100,000
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PROPOSED Line Item Amount:	\$100,000
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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
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4230 Description: Service Connections	
Actual Amount As Of: 30-Apr 2026	\$11,300
PROJECTED ACTIVITY to END of FY:	\$3,700
Projected YEAR END TOTAL:	\$15,000
PROPOSED Line Item Amount:	\$15,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$15,000
% 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:

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
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4920 Description: Interest Earned	
Actual Amount As Of: 30-Apr 2026	\$438,332
PROJECTED ACTIVITY to END of FY:	\$58,000
Projected YEAR END TOTAL:	\$496,332
PROPOSED Line Item Amount:	\$225,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$385,000
% Change Actual Year End compared to Proposed Line item amount.	(54.7%)
% Change to Previous Year Budget	(41.6%)
Dollar difference between proposed budget & current budget	(\$160,000)

NARRATIVE:

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

Interest rates for FY 2026/27 are projected to average 3.15%;
LAIF and Operating account balances are projected to decrease with capital project outlays and are assumed to average \$7,100,000 for budgeting purposes

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<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	2026	\$1,124,555
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PROJECTED ACTIVITY to END of FY:	\$143,705
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Projected YEAR END TOTAL:	\$1,268,260
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PROPOSED Line Item Amount:	\$1,300,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$1,231,000
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% Change Actual Year End compared to Proposed Line item amount.	2.5%
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% Change to Previous Year Budget	5.6%
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Dollar difference between proposed budget & current budget	\$69,000
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NARRATIVE:

Estimated increase for FY26/27 versus FY25/26 Projected activity is 2.5%.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 4950 Description: Miscellaneous	
Actual Amount As Of: 30-Apr 2026	\$1,705
PROJECTED ACTIVITY to END of FY:	\$4,893
Projected YEAR END TOTAL:	\$6,598
PROPOSED Line Item Amount:	\$5,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$5,000
% Change Actual Year End compared to Proposed Line item amount.	(24.2%)
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	\$0

NARRATIVE:

The FY 26/27 Budget includes modest expectations for revenue associated with miscellaneous equipment disposals, expense reimbursements, etc..

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

Line Item

Amount

Acct. No. **4955** Description: **Cell Site Lease Income**

Actual Amount As Of: 30-Apr 2026 **\$199,526**

PROJECTED ACTIVITY to END of FY: **\$40,378**

Projected YEAR END TOTAL: **\$239,904**

PROPOSED Line Item Amount: \$244,700

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$239,000**

% Change Actual Year End compared to Proposed Line item amount. **2.0%**

% Change to Previous Year Budget **2.4%**

Dollar difference between proposed budget & current budget **\$5,700**

NARRATIVE:

Revenue from Cell Site Leasing

	FY2025/26	FY2026/27
	Budget	Budget
<u>Sub-Account</u>		
Crown Castle 147386	\$ 40,416	\$41,224
Crown Castle 150104	\$ 40,416	\$41,224
T Mobile (SF71943)	\$ 46,048	\$46,969
T Mobile (SF71842)	\$ 76,060	\$77,585
Verizon (Nunes WTP)	\$ 36,060	\$37,698
Total	\$ 239,000	\$ 244,700

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

<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	2026	\$755,526
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PROJECTED ACTIVITY to END of FY:	\$0
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Projected YEAR END TOTAL:	\$755,526
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PROPOSED Line Item Amount:	\$650,000
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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.	(14.0%)
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% Change to Previous Year Budget	8.3%
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Dollar difference between proposed budget & current budget	\$50,000
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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
2026/27

<u>Line Item</u>	<u>Amount</u>		
Acct. No. 5130	Description: Water Purchased		
	Water Only	Bond Surcharge	Total
Actual Amount As Of: 30-Apr 2026	\$1,478,341	\$102,220	\$1,580,561
PROJECTED ACTIVITY to END of FY:	\$441,018	\$20,444	\$461,462
Projected YEAR END TOTAL:	\$1,919,359	\$122,664	\$2,042,023
PROPOSED Line Item Amount: Water		\$2,537,783	
PROPOSED Line Item Amount: Water Bond Surcharge		\$209,004	

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$2,750,676	< excl Water Bond Surcharge
% Change Actual Year End compared to Proposed Line item amount.	32.2%	
% Change to Previous Year Budget	(7.7%)	
Dollar difference between proposed budget & current budget	(\$212,893)	

NARRATIVE:

See worksheet 5130 A

The information on this sheet relates directly to Account 4120, water sales (Water Sales = 504 MG).

Production volume totals are based on a ratio of Sales volumes to Production of 95% (Water Production planned at 528 MG)

SFPUC volumes are assumed to amount to 60% of total water production, or 317 MG for FY 2026/27.

Includes a 7.4% SFPUC rate increase, from \$5.80 to \$6.23 per unit, from which a \$0.44 per unit water treatment credit is taken.

BAWSCA Bond Surcharge for FY 2026/27 will amount to \$209,000.

SFPUC Base Charge will amount to \$7,000 per month

Coastside County Water District - FY2026-27 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	FY2026 Actual/Fest	FY2027 Budget	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual/Fest	FY2027 Budget	FY2021 Actual	FY2022 Actual	FY2023	FY2024 Actual	FY2025 Actual	FY2026 Actual/Fest	FY2027 Budget	FY2021 Actual	FY2022 Actual	FY2023	FY2024 Actual	FY2025 Actual	FY2026 Actual/Fest	FY2027 Budget
JUL	28.80	0.00	39.07	30.54	26.41	26.99	27.00	36.06	65.93	0.42	6.02	21.34	11.50	19.00	64.86	65.93	39.49	36.56	47.75	38.49	46.00	67.40	65.93	47.66	53.96	60.95	56.09	56.00
AUG	49.75	0.00	38.23	23.30	9.07	29.56	30.00	20.27	61.90	8.94	6.40	24.80	11.56	15.00	70.02	61.90	47.17	29.70	33.87	41.12	45.00	70.02	61.90	54.32	54.10	48.47	56.92	55.00
SEPT	1.31	0.00	15.86	24.22	0.00	26.69	27.00	60.84	59.74	27.69	8.42	46.17	7.77	16.00	62.15	59.74	43.55	32.64	46.17	34.46	43.00	62.15	59.74	51.06	53.44	61.07	47.46	53.00
OCT	0.00	3.69	37.14	37.04	24.84	24.10	24.00	63.97	44.32	3.13	6.54	30.12	9.28	16.00	63.97	48.01	40.27	43.58	54.96	33.38	40.00	63.97	50.11	44.46	50.18	54.96	40.98	44.00
NOV	14.39	0.00	11.91	9.68	18.89	5.84	6.00	29.52	7.87	2.57	2.94	4.16	1.08	4.00	43.91	7.87	14.48	12.62	23.05	6.92	10.00	47.82	36.47	36.23	40.37	40.93	36.05	39.00
DEC	14.25	0.00	7.30	11.08	13.76	9.03	9.00	4.16	10.80	2.26	2.46	0.00	0.00	0.00	18.41	10.80	9.56	13.54	13.76	9.03	9.00	42.27	38.44	36.40	38.23	30.70	34.38	34.00
JAN	1.99	0.00	4.53	10.14	14.88	6.29	5.00	10.86	3.16	0.00	0.00	3.45	0.00	0.00	12.85	3.16	4.53	10.14	18.33	6.29	5.00	36.95	35.22	29.15	30.42	37.36	35.55	34.00
FEB	0.00	0.00	2.56	13.16	12.83	8.17	7.00	9.60	3.63	0.00	0.00	0.06	2.20	0.00	9.60	3.63	2.56	13.16	12.89	10.37	7.00	36.98	39.61	26.85	29.00	29.29	35.71	35.00
MAR	0.00	0.00	2.19	16.81	14.08	1.93	10.00	13.08	5.16	0.00	4.33	3.15	3.78	3.00	13.08	5.16	2.19	21.14	17.23	5.71	13.00	40.66	44.84	28.40	37.17	36.72	40.92	37.00
APR	0.00	9.22	21.47	22.99	22.44	7.29	15.00	44.48	9.25	0.09	1.09	3.44	0.00	12.00	44.48	18.47	21.56	24.08	25.88	7.29	27.00	57.20	44.07	35.56	36.98	40.09	33.79	41.00
MAY	0.00	22.75	8.40	34.52	28.47	20.00	20.00	60.44	2.61	5.00	3.13	8.08	8.00	14.00	60.44	25.36	13.40	37.65	36.55	28.00	34.00	64.34	46.81	42.80	44.09	56.05	48.00	48.00
JUN	0.00	35.05	17.17	40.43	29.32	25.00	25.00	64.08	5.04	2.78	2.47	8.96	7.00	13.00	64.08	40.09	19.95	42.90	38.28	32.00	38.00	64.08	54.20	48.15	49.50	58.38	52.00	52.00
TOTAL	110.49	70.71	205.83	273.91	214.99	190.89	205.00	417.36	279.41	52.88	43.80	153.73	62.17	112.00	527.85	350.12	258.71	317.71	368.72	253.06	317.00	653.84	577.34	481.04	517.44	554.97	517.85	528.00
% TOTAL	16.9%	12.2%	42.8%	52.9%	38.7%	36.9%	38.8%	63.8%	48.4%	11.0%	8.5%	27.7%	12.0%	21.2%	80.7%	60.6%	53.8%	61.4%	66.4%	48.9%	60.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5230 Description: Electrical Exp. Nunes WTP	
Actual Amount As Of: 30-Apr 2026	\$49,907
PROJECTED ACTIVITY to END of FY:	\$12,500
Projected YEAR END TOTAL:	\$62,407
PROPOSED Line Item Amount:	\$75,900
Approved Line Item Amount:	
PREVIOUS YEAR BUDGET:	\$72,100
% Change Actual Year End compared to Proposed Line item amount.	21.6%
% Change to Previous Year Budget	5.3%
Dollar difference between proposed budget & current budget	\$3,800

NARRATIVE:

This line item consists of electricity costs to operate the Nunes water treatment plant.

The Budget includes a placeholder assumption of a 10% increase for FY 2026/27

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<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	2026	\$215,020
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PROJECTED ACTIVITY to END of FY:	\$103,200
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Projected YEAR END TOTAL:	\$318,220
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PROPOSED Line Item Amount:	\$500,000
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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.	57.1%
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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:

This line item consists of electricity costs to operate the Crystal Springs Pump Station.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5232 Description: Electrical Expenses/Trans. & Dist.	
Actual Amount As Of: 30-Apr 2026	\$25,847
PROJECTED ACTIVITY to END of FY:	\$10,200
Projected YEAR END TOTAL:	\$36,047
PROPOSED Line Item Amount:	\$41,400
Approved Line Item Amount:	
PREVIOUS YEAR BUDGET:	\$38,300
% Change Actual Year End compared to Proposed Line item amount.	14.8%
% Change to Previous Year Budget	8.1%
Dollar difference between proposed budget & current budget	\$3,100

NARRATIVE:

This line item consists of electricity costs to operate the El Granada, Alves, and Miramontes tanks.

The Budget includes an assumption of a 10% rate increase for FY 2026/27

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	5233	Description:	Elec Exp/Pilarcitos Cyn
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Actual Amount As Of:	30-Apr	2026	\$68,585
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PROJECTED ACTIVITY to END of FY:	\$4,900
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Projected YEAR END TOTAL:	\$73,485
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PROPOSED Line Item Amount:	\$95,100
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$87,000
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% Change Actual Year End compared to Proposed Line item amount.	29.4%
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% Change to Previous Year Budget	9.3%
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Dollar difference between proposed budget & current budget	\$8,100
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NARRATIVE:

This line item consists of electricity costs to operate wells in Pilarcitos Canyon

The Budget includes an assumption of a 10% rate increase for FY 2026/27

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5234 Description: Electrical Exp., Denn	
Actual Amount As Of: 30-Apr 2026	\$105,937
PROJECTED ACTIVITY to END of FY:	\$23,650
Projected YEAR END TOTAL:	\$129,587
PROPOSED Line Item Amount:	\$131,500

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$112,650
% Change Actual Year End compared to Proposed Line item amount.	1.5%
% Change to Previous Year Budget	16.7%
Dollar difference between proposed budget & current budget	\$18,850

NARRATIVE:

The FY 26/27 budget assumes a full year of operation, with limited pumping during the summer/fall before first rains.

This line item consists of electricity costs to operate the Denniston WTP and Booster Pump Station.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5242 Description: CSP - Operation	
Actual Amount As Of: 30-Apr 2026	\$44,923
PROJECTED ACTIVITY to END of FY:	\$2,921
Projected YEAR END TOTAL:	\$47,845
PROPOSED Line Item Amount:	\$17,649

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	11,000
% Change Actual Year End compared to Proposed Line item amount.	(63.1%)
% Change to Previous Year Budget	60.4%
Dollar difference between proposed budget & current budget	\$6,649

NARRATIVE:

FY25/26 actual results includes \$32k for Control (SCADA) support that will be reported in CSP-Maintenance account in FY26/27. Includes Fire and security systems, Internet with back-up, and communication systems.

	FY 25/26	FY 26/27
	Budget	Budget
Internet	\$4,000	\$4,129
Security Systems	\$2,000	\$2,023
Communication Systems	\$4,000	\$4,416
Fire System (mid-Yr FY 25/26)	\$1,000	\$7,080
	<u>\$11,000</u>	<u>\$17,649</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item

Amount

Acct. No. **5243** Description: **CSP - Maintenance**

Actual Amount As Of: 30-Apr 2026 **\$19,669**

PROJECTED ACTIVITY to END of FY: **\$7,100**

Projected YEAR END TOTAL: **\$26,769**

PROPOSED Line Item Amount:	\$50,000
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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.	86.8%
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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:

	FY 25/26	FY 26/27
	Budget	Budget
Equipment Maintenance		\$1,400
Rental Equip	\$5,000	\$0
Equipment/Parts	\$25,000	\$17,520
Electrical	\$10,000	\$0
Controls (SCADA)	\$10,000	\$30,000
Tools	\$0	\$1,080
	<u>\$50,000</u>	<u>\$50,000</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item

Amount

Acct. No. **5246** Description: **Nunes WTP Oper**

Actual Amount As Of: 30-Apr 2026 **\$49,907**

PROJECTED ACTIVITY to END of FY: **\$29,986**

Projected YEAR END TOTAL: **\$79,893**

PROPOSED Line Item Amount:	\$111,500
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$89,500**

% Change Actual Year End compared to Proposed Line item amount. **39.6%**

% Change to Previous Year Budget **24.6%**

Dollar difference between proposed budget & current budget **\$22,000**

NARRATIVE:

Reflects operating costs - chemicals, filter surveillance, communications and security systems for the Nunes WTP. For FY26/27, Filter surveillance will be required (last completed in FY24/25), which is the primary reason for the increase vs the FY25/26 budget.

	FY 25/26	FY 26/27
	Budget	Budget
Internet Svc (Fiber is in IT)	\$6,500	\$3,863
Alarm System/Misc	\$10,000	\$11,580
Sub-total	\$16,500	\$15,443

Chemicals:

Caustic	\$ 20,000	\$ 20,372
Aluminum Sulfate	\$ 30,000	\$ 31,500
Salt	\$ 15,000	\$ 14,000
Filter Aid Polymer	\$ 8,000	\$ 5,435
Hypochlorite		\$ 8,000
Filter Surveillance		\$ 15,150
Lubricating Oil		\$ 1,600
Sub-total	\$73,000	\$96,057

Totals	\$89,500	\$111,500
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COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item **Amount**

Acct. No. 5247 Description: Nunes WTP Maint

Actual Amount As Of: 30-Apr 2026 \$62,764

PROJECTED ACTIVITY to END of FY: \$6,186

Projected YEAR END TOTAL: \$68,950

PROPOSED Line Item Amount:	\$140,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 140,000

% Change Actual Year End compared to Proposed Line item amount. 103.0%

% Change to Previous Year Budget 0.0%

Dollar difference between proposed budget & current budget \$0

NARRATIVE:

	FY25/26 Budget	FY26/27 Budget
Office Supplies	\$ 3,000	\$1,956
Electrical	\$ 6,000	\$6,084
Controls (SCADA)	\$ 25,000	\$25,516
Paving repairs	\$ 10,000	\$4,464
Plumbing Parts	\$ 10,000	\$444
Pumps/motors	\$ 16,000	\$5,640
Generators	\$ -	\$2,280
Tools	\$ 4,000	\$7,008
Lab/Plant Supplies/Equipment	\$ 31,000	\$41,208
Tree Work	\$ 20,000	\$2,796
Miscellaneous repairs	\$ 15,000	\$42,604
Total	<u>\$ 140,000</u>	<u>\$140,000</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5248 Description: Denn. WTP Oper.	
Actual Amount As Of: 30-Apr 2026	\$90,428
PROJECTED ACTIVITY to END of FY:	\$17,149
Projected YEAR END TOTAL:	\$107,577

PROPOSED Line Item Amount:	\$75,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$73,000
% Change Actual Year End compared to Proposed Line item amount.	(30.3%)
% Change to Previous Year Budget	2.7%
Dollar difference between proposed budget & current budget	\$2,000

NARRATIVE:

The FY26/27 Budget is below FY 25/26 spend levels because two purchases of poly aluminum chloride occurred in FY25/26 while only one is planned for FY26/27, and Control (SCADA) support was recorded to this account in FY25/26 but will now be reflected in account 5249 (maintenance).

	FY26/27		FY26/27
	Budget		Budget
ADMIN		CHEMICALS	
Telephone/DSL	\$2,051	Caustic	\$10,800
Alarm System	\$3,476	Poly Aluminum Chloride	\$25,000
Misc Equipment	\$16,973	Salt	\$3,000
Sub-total	\$22,500	Permanganate	\$13,000
		Hypochlorite	\$700
		Sub-total	\$52,500
		Totals	\$75,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5249	Description: Denn WTP Maint
Actual Amount As Of: 30-Apr 2026	\$114,158
PROJECTED ACTIVITY to END of FY:	\$1,920
Projected YEAR END TOTAL:	\$116,078

PROPOSED Line Item Amount:	\$164,754
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$171,400
% Change Actual Year End compared to Proposed Line item amount.	41.9%
% Change to Previous Year Budget	(3.9%)
Dollar difference between proposed budget & current budget	(\$6,646)

NARRATIVE:

	FY 25/26	FY 26/27
	Budget	Budget
Misc Expenses/Office Supplies	\$ 8,300	\$ 1,320
Sludge Removal	\$ 10,400	\$ 720
Filter Surveillance	\$ 8,300	\$ 7,000
Treework	\$ 10,400	\$ 5,040
Controls (SCADA)	\$ 37,400	\$ 28,480
Dredging	\$ 53,000	\$ 3,710
Parts and Equipment Maintenance - Pumps, Motors, Valves, Tools	\$ 27,000	\$ 82,364
Hypochlorite Pump Replacement		\$ 35,640
Other	\$ 16,600	\$ 480
TOTAL	\$ 171,400	\$ 164,754

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<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	2026	\$77,475
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PROJECTED ACTIVITY to END of FY:	\$15,630
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Projected YEAR END TOTAL:	\$93,105
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PROPOSED Line Item Amount:	\$91,200
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$85,000
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% Change Actual Year End compared to Proposed Line item amount.	(2.0%)
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% Change to Previous Year Budget	7.3%
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Dollar difference between proposed budget & current budget	\$6,200
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NARRATIVE:

Laboratory Costs associated with water sampling throughout distribution system, source waters and Treatment Plants.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

Line Item

Amount

Acct. No. **5260** Description: **Maintenance Expenses**

Actual Amount As Of: 30-Apr 2026 **\$266,974**

PROJECTED ACTIVITY to END of FY: **\$45,502**

Projected YEAR END TOTAL: **\$312,476**

PROPOSED Line Item Amount:	\$400,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$400,000**

% Change Actual Year End compared to Proposed Line item amount. **28.0%**

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

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

NARRATIVE:

The District will not spend its entire budget for this Maintenance account in FY25/26, due in part to the modest amount of actual emergency mainline repair activity that we provide for in each year's budget. For FY26/27, the District will once again prudently plan to accommodate the potential for mainline repair activity.

ACCT 5260

FY25/26	FY26/27
Budget	Budget

FY25/26	FY26/27
Budget	Budget

Breakroom/bathroom supplies	\$2,000	\$2,640	Equipment Rental	\$7,000	\$7,000
Encroachment permits	\$8,000	\$7,200	Communication Systems	\$3,000	\$7,418
Backflow/Cross Connect Communication	\$0	\$12,000	Landscape services Main Office	\$10,000	\$8,640
USA	\$1,000	\$0	Clarifier Cathodic Protection	\$5,000	\$5,000
Backfill materials	\$8,000	\$8,000	Misc. Tools	\$11,000	\$28,320
Hydrant Repair Parts	\$11,000	\$11,000	Controls (SCADA)	\$33,000	\$20,218
Tank Maintenance	\$11,000	\$11,280	Waste Hauling	\$9,000	\$11,760
Generator Service/maint.	\$22,000	\$42,960	Fence Repairs	\$5,000	\$5,000
Safety Supplies, Equipment	\$24,000	\$36,600	Raising Valves (City/County)	\$22,000	\$9,000
DMV Physicals	\$4,000	\$6,480	Building Maintenance	\$10,000	\$10,000
Tree work	\$18,000	\$19,560	Emergency ML Repairs	\$65,000	\$20,389
Inventory usage	\$33,000	\$33,000	Paving	\$23,000	\$23,760
Materials/Equipment	\$35,000	\$32,775	Misc. Maintenance	\$20,000	\$20,000

Totals

\$400,000	\$400,000
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COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>			<u>Amount</u>
Acct. No.	5261	Description:	Maintenance, Wells
Actual Amount As Of:	30-Apr	2026	\$7,800
PROJECTED ACTIVITY to END of FY:			\$0
Projected YEAR END TOTAL:			\$7,800
PROPOSED Line Item Amount:			\$0

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$0
% Change Actual Year End compared to Proposed Line item amount.	(100.0%)
% Change to Previous Year Budget	
Dollar difference between proposed budget & current budget	\$0

NARRATIVE:

No maintenance is expected in FY26/27 following the completion of the Pilarcitos well replacement project in FY25/26.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>			<u>Amount</u>
Acct. No.	5263	Description:	Uniforms
Actual Amount As Of:	30-Apr	2026	\$18,986
PROJECTED ACTIVITY to END of FY:			\$1,000
Projected YEAR END TOTAL:			\$19,986
PROPOSED Line Item Amount:			\$16,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$15,000
% Change Actual Year End compared to Proposed Line item amount.	(19.9%)
% Change to Previous Year Budget	6.7%
Dollar difference between proposed budget & current budget	\$1,000

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
2026/27

Line Item

Amount

Acct. No. **5318** Description: **Studies/Surveys/Consulting**

Actual Amount As Of: 30-Apr 2026 **\$94,686**

PROJECTED ACTIVITY to END of FY: **\$56,323**

Projected YEAR END TOTAL: **\$151,010**

PROPOSED Line Item Amount:	\$160,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$160,000**

% Change Actual Year End compared to Proposed Line item amount. **6.0%**

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

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

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:

	FY 25/26	FY 26/27
	Budget	Budget
Rate Study/Cost of Service Analysis	\$ -	\$ 31,250
Human Resource Consulting		\$ 22,775
Recruitment - GM	\$ -	\$ 32,000
Update Emergency Response Plan (ERP)		\$ 20,408
Annual Water Loss Audit Validation/Compliance	\$ 5,000	\$ 5,000
Local Source Planning	\$ 30,000	\$ 10,200
Accela Updates	\$ 5,000	\$ -
"Making Conservation a way of Life"	\$ 20,000	\$ -
Urban Water Management Plan 2025	\$ 75,000	\$ -
Water Treatment Studies	\$ -	\$ 15,000
Other Studies	\$ 25,000	\$ 23,367
TOTAL	\$ 160,000	\$ 160,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>			<u>Amount</u>
Acct. No.	5321	Description:	Water Resources
Actual Amount As Of:	30-Apr	2026	\$3,430
PROJECTED ACTIVITY to END of FY:			\$3,203
Projected YEAR END TOTAL:			\$6,633
PROPOSED Line Item Amount:			\$10,618

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$18,000
% Change Actual Year End compared to Proposed Line item amount.	60.1%
% Change to Previous Year Budget	(41.0%)
Dollar difference between proposed budget & current budget	(\$7,382)

NARRATIVE:

	FY 26/27
	Budget
BAWSCA - Water Loss Validation/Compliance	\$ 3,000
BAWSCA - Subscription Programs	\$ 5,004
Pilarcitos Creek Integrated Watershed Management Plan Support	\$ 2,014
Plumbing and Mechanical Codes for Plan Reviews	\$ 600
	<u>\$ 10,618</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item

Amount

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

Actual Amount As Of: 30-Apr 2026 **\$28,597**

PROJECTED ACTIVITY to END of FY: **\$27,400**

Projected YEAR END TOTAL*: **\$53,697**

PROPOSED Line Item Amount: \$72,670

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$63,500**

% Change Actual Year End compared to Proposed Line item amount. **35.3%**

% Change to Previous Year Budget **14.4%**

Dollar difference between proposed budget & current budget **\$9,170**

NARRATIVE:

For community outreach between the District and our customers. Beginning in FY26/27, the District will be required to provide two Consumer Confidence Reports(CCR) which is why this expense will grow versus FY25/26 projections.

	FY 25/26	FY 26/27
	Budget	Budget
Pacifica Coast Television	\$ 5,000	\$ 3,600
Prop 218/Other Public Notices (Printing/HMB Review/Mailing Services)	\$ 12,000	\$ 2,800
Postage for Public Outreach	\$ 10,000	\$ 10,000
Design/Printing Annual Reports (Consumer Confidence Report; Translation & Postage Fees)	\$ 35,000	\$ 54,000
Pumpkin Festival	\$ -	\$ 50
Front Counter Give-Aways	\$ 1,500	\$ 2,220
Advertisements HMB Review	\$ -	\$ -
Total	\$ 63,500	\$ 72,670

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item **Amount**

Acct. No. 5381 Description: Legal

Actual Amount As Of: 30-Apr 2026 \$203,888

PROJECTED ACTIVITY to END of FY: \$24,000

Projected YEAR END TOTAL: \$227,888

PROPOSED Line Item Amount:	\$150,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$125,000

% Change Actual Year End compared to Proposed Line item amount. (34.2%)

% Change to Previous Year Budget 20.0%

Dollar difference between proposed budget & current budget \$25,000

NARRATIVE:

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

	FY 25/26 Budget	FY 25/26 Budget
Hanson Bridgett - baseline	\$100,000	\$100,000
Hanson Bridgett - extraordinary items		\$0
Hanson Bridgett - Labor-related (2027 MOU, etc...)		\$25,000
Bartkiewicz (Water Rights)	\$25,000	\$25,000
Total	\$125,000	\$150,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<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	2026	\$97,114
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PROJECTED ACTIVITY to END of FY:	\$2,886
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Projected YEAR END TOTAL:	\$100,000
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PROPOSED Line Item Amount:	\$100,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$100,000
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% Change Actual 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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NARRATIVE:

This account is to cover the costs of an outside engineering firm (EKI Environmental) to to project manage the District's Capital Improvement Program and maintain the District's hydraulic model.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5383	Description: Financial Services
Actual Amount As Of: 30-Apr 2026	\$16,412
PROJECTED ACTIVITY to END of FY:	\$4,588
Projected YEAR END TOTAL:	\$21,000
PROPOSED Line Item Amount:	\$23,750

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$21,000
% Change Actual Year End compared to Proposed Line item amount.	13.1%
% Change to Previous Year Budget	13.1%
Dollar difference between proposed budget & current budget	\$2,750

NARRATIVE:

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

	FY 25/26	FY 26/27
	Budget	Budget
Financial Audit Service	\$15,820	\$15,820
Accounting/Actuarial Services (OPEB)	\$5,180	\$5,180
US Bank - Trustee - Certificates of Deposit		\$2,750
Total	\$21,000	\$23,750

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
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Acct. No.	5384	Description:	Computer Services
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Actual Amount As Of:	30-Apr	2026	\$374,731
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PROJECTED ACTIVITY to END of FY:	\$110,414
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Projected YEAR END TOTAL:	\$485,144
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PROPOSED Line Item Amount:	\$416,300
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$375,000
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% Change Actual Year End compared to Proposed Line item amount.	(14.2%)
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% Change to previous year budget:	11.0%
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Dollar difference between proposed budget & current budget	\$41,300
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NARRATIVE:

FY 25/26 spending reflects the completion of projects to migrate ESRI and Cityworks applications to the cloud, WIMS product upgrade, and server/personal computer refreshes that will not be replicated in FY 26/27. FY26/27 includes the addition of Fiber connectivity at the Nunes Water Treatment plant.

Information Services Budget - FINAL - FY2026-27

as of 6/9/26

Vendor/Description	FY 2026/27
	Total Yr Budget Approved
Irvine Consulting - Base	\$60,095
Irvine Consulting - Projects	\$19,835
SQL Server Database Upgrade (from 2016 to 2022)	\$11,875
Irvine Consulting - Equipment Lease (Firewalls)	\$3,662
Altertech - Cityworks / Trimble Migration	\$0
Altertech - Cityworks / Trimble Support	\$8,404
Altertech - Cityworks 811 Support	\$3,150
Cityworks License (Asset Management)	\$32,004
Bowser Geospatial - ESRI Implementation	\$0
Bowser Geospatial - ESRI Support	\$32,400
Bowser Geospatial - ESRI Task Orders	\$3,500
AWS hosting of ESRI	\$22,800
ESRI license (GIS)	\$12,200
NearMap (mapping tool used w GIS)	\$8,624
Tyler Technologies License (G/L, Billing)	\$36,660
Tyler AP Automation - migrated from Laserfiche	\$4,600
Watersmart / VertexOne (Customer service software)	\$16,056
Jack Henry - Audiotel (remit and remote deposit)	\$2,626
Aquatics Informatics - Migration to WIMS-RIO	\$0
Aquatics Informatics (Hach/WIMS annual support)	\$8,826
Badger (AMI support)	\$4,582
California Surveying & Drafting Supply	\$1,349
Aclara/Hubbell (Meter readings)	\$48,418
California CAD Solutions (GIS) - project work	\$8,400
California CAD Solutions (GIS) - subscription	\$6,014
Accela (plan review processing software)	\$15,144
Laserfiche support (Document Mgmt)	\$3,320
Laserfiche migration to Cloud (est tbd)	\$0
Rogue Web-works	\$8,400
Swift Comply (backflow software)	\$3,786
Cozzolino (DCU location rental)	\$3,300
Misc Apps: Zoom, Real VNC, Adobe, Cuzio, FuelCloud, Docu	\$7,846
Starlink - internet at Nunes - 1 month only	\$540
AT&T Fiber Installation at Nunes WTP	\$15,142
Comcast Internet Service (back-up Main Office)	\$2,743
Hardware Replacement	\$0
Total IT Expense	\$416,300

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5410 Description: Salaries, Admin.	
Actual Amount As Of: 30-Apr 2026	\$1,270,654
PROJECTED ACTIVITY to END of FY:	\$268,623
Projected YEAR END TOTAL:	\$1,539,277
PROPOSED Line Item Amount:	\$1,726,696

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$1,630,182
% Change Actual Year End compared to Proposed Line item amount.	12.2%
% Change to Previous Year Budget	5.9%
Dollar difference between proposed budget & current budget	96,514

NARRATIVE:

Admin Salaries includes a 1.75% COLA Increase plus step increases for eligible staff, as well as three months of overlap for existing and new GM (Jan27-Mar27).

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5411 Description: Salaries - Field	
Actual Amount As Of: 30-Apr 2026	\$1,677,409
PROJECTED ACTIVITY to END of FY:	\$344,571
Projected YEAR END TOTAL:	\$2,021,980
PROPOSED Line Item Amount:	\$2,275,133

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$2,246,102
% Change Actual Year End compared to Proposed Line item amount.	12.5%
% Change to Previous Year Budget	1.3%
Dollar difference between proposed budget & current budget	\$29,031

NARRATIVE:

Includes a 1.75% COLA Increase per Union Agreement plus step increases for eligible staff.
Assumes all authorized positions are filled.

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COASTSIDE COUNTY WATER DISTRICT

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

EMPLOYEE
FIELD #5411
Distribution Operations Manager
WTP Operations Manager
WTP Supervisor
Senior Distribution Operator
Distribution Supervisor
Distribution Operator
Distribution Operator - Lead
Senior Treatment Operator (WTP)
Distribution Operator
Treatment Operator (WTP)
Distribution Operator
Treatment Operator (WTP)
Maintenance Worker
Maintenance Worker
Promotion of Maint Wrkrs to Operators (2)
Additional Certs (CCC/BF/Etc)
Entry Level Maintenance - Temp Help
Standby Pay for On-Call Employees
Sub total, Field

FY26-27 Salaries							
Hourly Rate 6/30/2026	With Step Increase	Hrly with COLA PPE 7/10/2026 1.75%	Annual Pay	O T Hours	O T Pay	Cert. Pay	TOTAL
84.931	87.054	\$88.577	184,240	0	-	14,400	\$198,640
96.092	98.494	\$100.217	208,451	0	-	20,400	\$228,851
80.842	82.863	\$84.312	175,369	140	17,706	19,200	\$212,274
54.547	55.911	\$56.891	118,333	150	12,800	12,000	\$143,134
71.456	73.242	\$74.525	155,012	150	16,768	15,600	\$187,380
48.954	50.178	\$51.055	106,194	150	11,487	6,000	\$123,682
55.291	56.673	\$57.664	119,941	150	12,974	14,400	\$147,316
63.153	64.732	\$65.864	136,997	150	14,819	16,800	\$168,617
52.717	52.717	\$53.640	111,571	150	12,069	6,000	\$129,640
52.830	54.151	\$55.098	114,604	150	12,397	6,000	\$133,001
45.459	46.595	\$47.410	98,613	150	10,667	10,800	\$120,080
52.830	54.151	\$55.098	114,604	150	12,397	7,200	\$134,201
37.621	\$39.526	\$39.237	81,613	150	8,828	2,400	\$92,841
37.621	\$39.526	\$39.237	81,613	150	8,828	2,400	\$92,841
			\$10,635				\$10,635
			12,000				\$12,000
			100,000				\$100,000
			40,000				\$40,000
			1,969,791		151,742	153,600	\$2,275,133

ADMIN #5410
Gen Manager
Assistant GM Finance and Admin
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
Admin Analyst - 1 month overlap in 2026/27 (july)
General Manager - 3 months overlap
Other - Car Allowance
Part-Time Help
Directors
Sub total, Admin

136.262	139.669	\$138.647	288,386			2,700	\$291,086
106.790	109.460	\$111.375	231,661			2,400	\$234,061
75.325	75.325	\$76.643	159,417	120	13,796	3,600	\$176,813
73.487	75.324	\$76.643	159,417	120	13,796	-	\$173,213
52.550	53.864	\$53.470	111,218	100	8,021	1,200	\$120,438
73.487	75.324	\$76.643	159,417	150	17,245	1,200	\$177,862
41.200	41.200	\$41.200	85,696	40	2,472	-	\$88,168
48.859	50.080	\$50.957	105,991	40	3,057	2,400	\$111,448
38.562	39.526	\$40.218	83,653	40	2,413	1,200	\$87,267
42.54	44.696	\$45.477	94,592	40	2,729	1,200	\$98,521
			10,486				\$10,486
			70,856				\$70,856
			14,400				\$14,400
			25,000				\$25,000
			36,000				\$36,000
			1,636,191		63,528	15,900	\$1,715,619

TOTAL

					Plus Retiree PTO payout	\$11,077
3,605,982						\$4,001,829

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5420 Description: Payroll Taxes	
Actual Amount As Of: 30-Apr 2026	\$211,521
PROJECTED ACTIVITY to END of FY:	\$46,909
Projected YEAR END TOTAL:	\$258,431
PROPOSED Line Item Amount:	\$290,932

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$292,382**

% Change Actual Year End compared to Proposed Line item amount. **12.6%**

% Change to Previous Year Budget **(0.5%)**

Dollar difference between proposed budget & current budget **(\$1,451)**

NARRATIVE:

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

	<u>Wage Base</u>	<u>Tax %</u>	<u>Payroll Tax</u>
FICA	\$ 3,756,536	6.20%	\$ 232,905
Medicare	\$ 4,001,829	1.45%	\$ 58,027
Total			<u>\$ 290,932</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item

Amount

Acct. No.

5420

Description:

Payroll Taxes

CALCULATION FOR PAYROLL TAXES

		SOCIAL SECURITY 6.20%	MEDICARE 1.45%	TOTAL
TOTAL PAYROLL	\$ 4,001,829			
AMOUNT SUBJECT TO SOCIAL SECURITY	\$ 3,756,536	\$ 232,905		\$ 232,905
AMOUNT SUBJECT TO MEDICARE	\$ 4,001,829		\$ 58,027	\$ 58,027
TOTAL				<u>\$ 290,932</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5435	Description: Employee Medical Insurance
Actual Amount As Of: 30-Apr 2026	\$463,727
PROJECTED ACTIVITY to END of FY:	\$100,355
Projected YEAR END TOTAL:	\$564,081
PROPOSED Line Item Amount:	\$637,590

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$568,967
% Change Actual Year End compared to Proposed Line item amount.	13.0%
% Change to Previous Year Budget	12.1%
Dollar difference between proposed budget & current budget	\$68,623

NARRATIVE:

<u>Active Employees:</u>	FY 25/26 Budget	FY 25/26 Projected	FY 25/26 Budget
Medical	\$ 501,503	\$ 503,671	\$ 563,870
Dental	32,094	32,888	38,599
Vision	6,511	5,735	6,223
Life/AD&D	14,915	13,265	14,896
LTD	8,187	7,855	8,278
EAP	757	667	724
Other	5,000		5,000
Total	\$ 568,967	\$ 564,081	\$ 637,590

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
2026/27**

Line Item

Amount

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

Actual Amount As Of: 30-Apr 2026 **\$54,583**

PROJECTED ACTIVITY to END of FY: **\$11,673**

Projected YEAR END TOTAL: **\$66,255**

PROPOSED Line Item Amount: \$81,207

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$84,648**

% Change Actual Year End compared to Proposed Line item amount. **22.6%**

% Change to Previous Year Budget **(4.1%)**

Dollar difference between proposed budget & current budget **(\$3,441)**

NARRATIVE:

Reflects the following increases in premiums:

Medical:	10%
Dental:	6%
Vision	2%

FY26/27 Budget includes assumes an additional, eligible retiree

Retirees:

	FY 25/26 Budget	FY 25/26 Projected	FY 26/27 Budget
Medical	\$ 78,959	\$ 60,554	\$ 74,661
Dental	3,080	3,143	3,832
Vision	2,610	2,558	2,714
Total	<u>\$ 84,649</u>	<u>\$ 66,255</u>	<u>\$ 81,207</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5440 Description: Employee Retirement	
Actual Amount As Of: 30-Apr 2026	625,857
PROJECTED ACTIVITY to END of FY:	133,041
Projected YEAR END TOTAL:	758,898
PROPOSED Line Item Amount:	847,382

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	786,968
% Change Actual Year End compared to Proposed Line item amount.	11.7%
% Change to Previous Year Budget	7.7%

Dollar difference between proposed budget & current budget \$60,414

NARRATIVE:

2.5% @ 55	\$	144,538
Employer Rate for FY26/27 = 15.03%. Employees pay 100% of the Member Contribution, or 8.00%.		
2% @ 60	\$	29,198
Employer Rate for FY26/27 is 10.96%. Employees pay 100% of the Member Contribution, or 7.0%.		
2% @ 62 - New Tier - Effective January 1, 2013 (PERS Pension Reform Act 2013 - PEPR)		
Employer rate for FY26/27 is 8.24%. Employees pay 100% of the Member Contribution, or 8.25%.	\$	160,877
In addition, the amount of \$512,769 will be added to cover this year's contribution to the Unfunded Actuarial Liability, covering all three rate plans.	\$	512,769
TOTAL	\$	847,382

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5445 Description: SIP 401a Plan	
Actual Amount As Of: 30-Apr 2026	\$0
PROJECTED ACTIVITY to END of FY:	\$38,592
Projected YEAR END TOTAL:	\$38,592
PROPOSED Line Item Amount:	\$41,472
Approved Line Item Amount:	
PREVIOUS YEAR BUDGET:	\$41,472
% Change Actual Year End compared to Proposed Line item amount.	7.5%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	\$0

NARRATIVE:

This account includes the District's contributions to a tax-advantaged retirement plan for all staff.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5510	Description: Motor Vehicle Exp.
Actual Amount As Of: 30-Apr 2026	\$74,025
PROJECTED ACTIVITY to END of FY:	\$9,132
Projected YEAR END TOTAL:	\$83,157
PROPOSED Line Item Amount:	\$86,880

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$80,000
% Change Actual Year End compared to Proposed Line item amount.	4.5%
% Change to Previous Year Budget	8.6%
Dollar difference between proposed budget & current budget	\$6,880

NARRATIVE:

Fuel prices are assumed to increase by 20%, which is the primary reason for the year-over-year growth in this account for FY26/27.

	FY25/26 Budget	FY26/27 Projections	FY26/27 Budget
Fuel	\$38,000	\$24,912	\$29,760
Maintenance	\$10,000	\$18,902	\$18,960
Equipment/Parts	\$14,000	\$17,445	\$16,320
Communications/GPS	\$16,000	\$19,719	\$19,680
Testing/Compliance	\$1,200	\$1,238	\$1,200
Tools	\$800	\$941	\$960
Total	<u>\$80,000</u>	<u>\$83,157</u>	<u>\$86,880</u>

Budget Worksheet

Fiscal Year
2026/27

Line Item

Amount

Acct. No. **5620** Description: **Office & Billing Expenses**

Actual Amount As Of: 30-Apr 2026 **\$338,397**

PROJECTED ACTIVITY to END of FY: **\$61,603**

Projected YEAR END TOTAL: **\$400,000**

PROPOSED Line Item Amount: \$400,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$400,000**

% 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:

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

		FY25/26	FY26/27
		Budget	Budget
5620-00	General Office	\$ 135,000	\$123,100
5620-30	Billing & Fulfillment Services	\$ 60,000	\$55,200
5620-31	Payroll	\$ 11,000	\$11,000
5620-32	Equipment Leases/Maint	\$ 30,000	\$21,300
5620-33	Credit Card/Bank Fees	\$ 119,000	\$125,000
5620-34	Office Facilities/Communication	\$ 33,000	\$52,400
5620-35	Bad Debt Expense	\$ 12,000	\$12,000
		\$ 400,000	\$ 400,000

Office, Billing, and Facilities - Account 5620 Detail

Account	Category	Description	Amount
5620-00	General Office/Office Facilities	Postage/Printing	\$10,000
		Office Supplies	\$16,000
		Iron Mountain - document mgmt	\$9,800
		PG&E (District office)	\$22,000
		Title Company Reports	\$5,000
		Office Alarm System	\$12,300
		Janitorial	\$35,000
		Gardening	\$5,000
		Office Building - Misc Maint	\$3,000
		Recruitment/HR-related	\$5,000
		Sub-Total, 5620-00	\$123,100
5620-30	Billing/Fulfillment Services	Matrix (formerly DataProse)	\$55,200
5620-31	Payroll Services	Payroll Processing with ADP	\$11,000
5620-32	Equipment Leases/Maintenance	Pitney Bowes Postage machine	\$3,000
		Ricoh Copy Machine (Ubeo)	\$13,000
		Laserfiche Software	\$3,300
		Office Equipment Repairs	\$2,000
		Sub-Total, 5620-32	\$21,300
5620-33	Credit Card/Bank Fees	Insite Transaction Fees	\$50,600
		Bank Fees	\$74,400
		Sub-Total, 5620-33	\$125,000
5620-34	Communications	Main office telecommunications	\$22,800
		AT&T Main Office Fiber	\$22,500
		Verizon Cell Phones	\$7,100
		Sub-Total, 5620-34	\$52,400
5620-35	Bad Debt Expense		\$12,000
		Total, 5620 Accounts	<u>\$400,000</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5625 Description: Meetings/Training/Seminars	
Actual Amount As Of: 30-Apr 2026	\$44,146
PROJECTED ACTIVITY to END of FY:	\$8,754
Projected YEAR END TOTAL:	\$52,900
PROPOSED Line Item Amount:	\$52,900

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$52,900
% 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:

Price inflation for FY25/26 2.50%

	FY 25/26 Budget	FY 26/27 Budget
Conferences (GM and Office Staff)	\$ 17,200	\$ 17,600
Conferences/Seminars (Board of Directors)	\$ 3,300	\$ 3,400
Certification Training/Operations Training	\$ 13,700	\$ 14,000
Operations AWWA/Cityworks Conferences	\$ 17,200	\$ 17,600
Water Resource Meetings, Training, Seminars	\$ 1,500	\$ 300
TOTAL	\$ 52,900	\$ 52,900

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

Line Item **Amount**

Acct. No. **5630** Description: **Insurance**

Actual Amount As Of: 30-Apr 2026 **\$259,777**

PROJECTED ACTIVITY to END of FY: **\$69,123**

Projected YEAR END TOTAL: **\$328,900**

PROPOSED Line Item Amount: **\$363,600**

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **\$314,900**

% Change Actual Year End compared to Proposed Line item amount. **10.6%**

% Change to Previous Year Budget **15.5%**

Dollar difference between proposed budget & current budget **\$48,700**

NARRATIVE:

	FY 25/26 Budget	FY 25/26 Projected	FY 26/27 Budget	Fee Increase %s
Liability	\$160,700	\$174,700	\$192,200	10%
Property Program	\$67,600	\$67,600	\$74,400	10%
Cybersecurity	\$4,200	\$4,200	\$4,400	5%
Workers Compensation (*)	\$82,400	\$82,400	\$92,600	12%
TOTAL	<u>\$314,900</u>	<u>\$328,900</u>	<u>\$363,600</u>	

(*) WC is based on salary growth versus FY25/26 Projections

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

<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	2026	\$104,244
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PROJECTED ACTIVITY to END of FY:	\$10,328
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Projected YEAR END TOTAL:	\$114,572
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PROPOSED Line Item Amount:	\$120,000
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$126,900
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% Change Actual Year End compared to Proposed Line item amount.	4.7%
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% Change to Previous Year Budget	(5.4%)
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Dollar difference between proposed budget & current budget	(\$6,900)
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NARRATIVE: See attached worksheet for detail of costs

Line Item: Memberships & Subscriptions

Acct. No. 5687

	FY26/27 Budget	Description
ACWA	\$22,991	Membership dues/Delta Sustainability
Alliance for Water Efficiency	500	Annual Membership
Amazon Business Prime	550	Annual Membership
AWWA	2,826	Membership dues and technical publications
BAWSCA	47,788	Annual assessment & dues
California Data Collaborative	17,325	Annual Membership
California Emergency Utilities	700	Annual Membership
California Special Districts	9,800	Annual membership
California Water Efficiency Partnership (CalWEP)	3,027	Annual Membership
Chamber of Commerce	300	Membership dues
Constant Contact	600	Annual Subscription
Costco	130	Annual Membership
Docusign	420	Annual Subscription
Engineering News Record	100	Annual Subscription
Half Moon Bay Review	100	Annual Subscription
IAPMO	100	Subscription for Backflow Prevention Magazine
IAPMO	250	Plumbing and Mechanical Codes and Backflow Prevention Magazine
San Mateo County Emergency Managers Association	100	Annual Membership
San Mateo Daily Journal	100	Annual Membership
Underground Service Alert	1,845	Annual Membership
Water Education Foundation	500	Membership dues and technical publications
Water Research Foundation	1,399	Annual Membership Dues
Wellness Program	7,050	Wellness Program
Wienhoff & Associates	1,000	Consortia Fee
Zoom	500	Annual Subscription
TOTAL	<u>\$ 120,000</u>	

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5688 Description:	Election Expense
Actual Amount As Of: 30-Apr 2026	\$0
PROJECTED ACTIVITY to END of FY:	\$0
Projected YEAR END TOTAL:	\$0

PROPOSED Line Item Amount:	\$20,000
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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	\$20,000
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NARRATIVE:

Three Board members are up for re-election in FY26/27 in the County of San Mateo

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item

Amount

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

Actual Amount As Of: 30-Apr 2026 **\$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**

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

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

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

NARRATIVE:

FY 25/26	FY 26/27
Budget	Budget

Union Consultation - MOU update in June 30, 2027	\$	6,000	\$	6,000
TOTAL	\$	6,000	\$	6,000

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item **Amount**

Acct. No. 5700 Description: County Fees

Actual Amount As Of: 30-Apr 2026 \$15,812

PROJECTED ACTIVITY to END of FY: \$18,088

Projected YEAR END TOTAL: \$33,900

PROPOSED Line Item Amount:	\$34,800
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$33,900

% 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:

	FY 25/26 Budget	FY 26/27 Budget
1. The cost of the LAFCo budget, estimated	\$12,900	\$13,200
2. Hazardous Material Handling (Nunes & Denniston)	\$8,600	\$8,800
3. Property Taxes	\$2,200	\$2,300
4. Annual Encroachment Permit	\$7,600	\$7,800
5. District Digital Mapping - Secured Master Data	\$2,600	\$2,700
	<u>\$33,900</u>	<u>\$34,800</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5705 Description: State Fees	
Actual Amount As Of: 30-Apr 2026	\$44,572
PROJECTED ACTIVITY to END of FY:	\$7,328
Projected YEAR END TOTAL:	\$51,900
PROPOSED Line Item Amount:	\$60,000

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$51,900
% Change Actual Year End compared to Proposed Line item amount.	15.6%
% Change to Previous Year Budget	15.6%
Dollar difference between proposed budget & current budget	\$8,100

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 FY26/27 15.0%

	FY25/26 Budget	FY26/27 Budget
#1	\$39,900	\$46,200
#2	\$3,300	\$3,800
#3	\$3,300	\$3,800
#4	\$5,400	\$6,200
	<u>\$51,900</u>	<u>\$60,000</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item **Amount**

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

Actual Amount As Of: 30-Apr 2026 \$334,998

PROJECTED ACTIVITY to END of FY: \$ -

Projected YEAR END TOTAL: \$334,998

PROPOSED Line Item Amount:	\$334,819
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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 (0.2%)

Dollar difference between proposed budget & current budget (\$524)

NARRATIVE:

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

Payments and Principle/Interest Split:	FY 25/26		FY 26/27	
	Budget		Budget	
July	\$	280,621	\$	283,184
January	\$	54,378	\$	51,635
Total	\$	334,998	\$	334,819
Split of Principle vs Interest/Fees :				
Interest+Fees		\$124,899		\$118,857
Principle		\$210,099		\$215,961
Total		\$334,998		\$334,819

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

<u>Line Item</u>	<u>Amount</u>
Acct. No. 5716 Description: CIEDB 16-111	
Actual Amount As Of: 30-Apr 2026	\$320,883
PROJECTED ACTIVITY to END of FY:	\$ -
Projected YEAR END TOTAL:	\$320,883
PROPOSED Line Item Amount:	\$320,337

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	\$320,883
% Change Actual Year End compared to Proposed Line item amount.	(0.2%)
% Change to Previous Year Budget	(0.2%)
Dollar difference between proposed budget & current budget	(\$547)

NARRATIVE:

Agreement #ISRF16-111 (2016 Ibank Loan)

Payments and Principle/Interest Split:		FY 25/26	FY 26/27
		Budget	Budget
July	\$	244,747	\$ 246,909
January	\$	76,136	\$ 73,427
Total	\$	320,883	\$ 320,337
Split of Principle vs Interest/Fees :			
Interest+Fees		\$168,627	\$162,843
Principle		\$152,256	\$157,494
Total		\$320,883	\$320,337

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2026/27**

Line Item **Amount**

Acct. No. 5717 Description: Chase 2018 Loan

Actual Amount As Of: 30-Apr 2026 \$432,880

PROJECTED ACTIVITY to END of FY: \$ -

Projected YEAR END TOTAL: \$432,880

PROPOSED Line Item Amount: \$437,180

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$432,880

% Change Actual Year End compared to Proposed Line item amount. 1.0%

% Change to Previous Year Budget

Dollar difference between proposed budget & current budget \$4,300

NARRATIVE:

Payments and Principle/Interest Split:

FY 25/26 Budget	FY 26/27 Budget
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September \$ 393,556 \$ 403,040

March \$ 39,324 \$ 34,141

Total \$ 432,880 \$ 437,180

Split of Principle vs Interest/Fees :

Interest+Fees \$ 83,624 \$73,464

Principle \$ 349,256 \$363,716

Total \$ 432,880 \$437,180

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item **Amount**

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

Actual Amount As Of: 30-Apr 2026 \$417,365

PROJECTED ACTIVITY to END of FY: \$ -

Projected YEAR END TOTAL: \$417,365

PROPOSED Line Item Amount:	\$417,295
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$417,365

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

% Change to Previous Year Budget

Dollar difference between proposed budget & current budget (\$70)

NARRATIVE:

Payments and Principle/Interest Split:

FY 25/26 Budget	FY 26/27 Budget
--------------------	--------------------

August	\$ 351,624	\$ 354,777
February	\$ 65,741	\$ 62,518
	<u>\$ 417,365</u>	<u>\$ 417,295</u>

Split of Principle vs Interest/Fees :

Interest+Fees	\$134,634	\$128,259
Principle	\$282,731	\$289,036
Total	<u>\$417,365</u>	<u>\$417,295</u>

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2026/27

Line Item **Amount**

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

Actual Amount As Of: 30-Apr 2026 \$530,623

PROJECTED ACTIVITY to END of FY: \$ -

Projected YEAR END TOTAL: \$530,623

PROPOSED Line Item Amount: \$599,800

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: \$0

% Change Actual Year End compared to Proposed Line item amount. \$0

% Change to Previous Year Budget

Dollar difference between proposed budget & current budget \$599,800

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 25/26		FY 26/27	
	Budget		Budget	
August	\$	352,788	\$	428,025
February	\$	178,025	\$	171,775
	\$	530,813	\$	599,800
Split of Principle vs Interest/Fees :				
Interest+Fees	\$	390,813	\$	349,800
Principle	\$	140,000	\$	250,000
Total	\$	530,813	\$	599,800