

## **STAFF REPORT**

**To:** Coastside County Water District Board of Directors

**From:** David Dickson, General Manager

**Agenda:** June 17, 2009

Report

Date: June 12, 2009

**Subject:** Study Session to Review FY09-10 Revenue and Expense Budget and FY09-10 - FY18-19 Capital Improvement Program

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### **Recommendation:**

Study session only. No Board action necessary.

### **Background:**

At the recommendation of the Finance Committee, staff will conduct a study session to present the FY09-10 Budget and the CIP in greater detail and to answer any questions the Board may have. Our presentation will focus on two main elements:

#### **1. Review of the Budget and CIP**

In its discussion of the budget on May 12, the Board expressed a desire for CCWD to tighten its belt in recognition of the tough economic times everyone is facing now. With that in mind staff has gone over each account in the expense budget again to make sure budgeted costs are accurate, necessary, consistent with our sales and production assumptions, and reasonable compared to our actual expenditures in the current year. This resulted in a reduction of about \$17,000 versus the budget we presented to the Board on May 12.

Should the Board be interested in further reducing operating expenses, staff has identified some expenses which could be deferred or cut from the budget. These adjustments and the approximate reductions involved include:

\$57,000	Deferred maintenance expenses
\$ 9,000	Office expenses (annual dinner, recognitions)
\$60,000	Personnel expenses (merit increases, temp worker)

Copies of the budget and CIP summary are attached.

## **2. Multi-Year Rate Model**

While it is important for the District to pare down budgeted expenses wherever possible, the cuts may not allow a commensurate reduction in our rate increase because this year's rate increase decision has significant impacts on future years. In order to understand the effects of the rate decision, we have to incorporate the CIP, which is also funded by rates, and look at the District's financial position over a multi-year period. In our presentation, we would like to do this using the rate model Bartle Wells prepared as an element of their rate study effort. A summary chart and supporting tables from the model are attached.

The Bartle Wells model shows what rate increases will be necessary to fund the District's operations and capital program over a ten-year period while maintaining reserves at the level established by District policy. It also indicates the timing and amounts of the borrowings needed to fund the CIP. Based on their analysis using this model, Bartle Wells would recommend a series of rate increases as follows (and as shown in the summary chart): 12%, 12%, 12%, 15%, 15%, 6%, 4%, 4%, 4%. The District would also borrow \$3.5 million in FY10-11 and \$3.0 million in FY11-12.

In our study session presentation to the Board, staff will use the model to show the effects of different possible cost, CIP and rate increase scenarios on the District's financial position.

CCWD Fiscal Year 2009-2010  
Revenue and Expense Budget

**DRAFT Operations & Maintenance Budget - FY 2009/2010**

Account Number	Description	Proposed Budget FY 09/10	Approved FY 08/09	FY 09/10 Budget Vs. FY 08/09 Budget	FY 09/10 Budget Vs. FY 08/09 Budget	Proj Year End	FY 09/10 Budget Vs. FY 08/09 Actual	FY 09/10 Budget Vs. FY 08/09 Actual	YTD Actual FY 08/09 as of May 31, 2009
			Budget	\$ Change	% Change	Actual FY 08/09	\$ Change	% Change	
<b>REVENUE</b>									
4120	Water Sales	\$5,353,881	\$5,716,897	-\$363,016	-6.3%	\$5,162,854	\$191,028	3.7%	\$4,762,854
4170	Hydrant Sales	\$25,000	\$25,000	\$0	0.0%	\$32,350	-\$7,350	-22.7%	\$30,350
4180	Late Penalty	\$50,000	\$50,000	\$0	0.0%	\$52,272	-\$2,272	-4.3%	\$44,272
4230	Service Connections	\$458,000	\$8,000	\$450,000	5625.0%	\$7,991	\$450,009	5631.7%	\$7,241
4920	Interest Earned	\$65,549	\$100,124	-\$34,575	-34.5%	\$94,387	-\$28,838	-30.6%	\$83,387
4930	Property Taxes	\$300,000	\$600,000	-\$300,000	-50.0%	\$678,983	-\$378,983	-55.8%	\$673,983
4950	Miscellaneous	\$37,000	\$76,000	-\$39,000	-51.3%	\$151,426	-\$114,426	-75.6%	\$143,426
4955	Cell Site Lease Income	\$82,200	\$0	\$82,200	0.0%	\$0	\$82,200	0.0%	\$0
4965	ERAF Refund	\$100,000	\$100,000	\$0	0.0%	\$236,700	-\$136,700	-57.8%	\$236,700
<b>TOTAL REVENUE</b>		<b>\$6,471,630</b>	<b>\$6,676,021</b>	<b>-\$204,391</b>	<b>-3.2%</b>	<b>\$6,416,962</b>	<b>\$54,668</b>	<b>0.8%</b>	<b>\$5,982,212</b>
<b>EXPENSES</b>									
5130	Water Purchased	\$1,610,934	\$1,460,119	\$150,815	10.3%	\$1,334,902	\$276,032	20.7%	\$1,194,902
5230	Electrical Exp. Nunes WTP	\$19,000	\$20,000	-\$1,000	-5.0%	\$18,004	\$996	5.5%	\$16,504
5231	Electrical Expenses, CSP	\$230,407	\$234,299	-\$3,892	-1.7%	\$291,533	-\$61,126	-21.0%	\$290,933
5232	Electrical Expenses/Trans. & Dist.	\$21,700	\$24,800	-\$3,100	-12.5%	\$20,782	\$918	4.4%	\$18,782
5233	Elec Exp/Pilarcitos Cyn.	\$10,016	\$10,000	\$16	0.2%	\$8,492	\$1,524	17.9%	\$8,392
5234	Electrical Exp., Denn	\$53,176	\$74,500	-\$21,324	-28.6%	\$23,178	\$29,998	129.4%	\$15,178
5235	Denn. WTP Oper.	\$30,000	\$89,560	-\$59,560	-66.5%	\$20,141	\$9,859	49.0%	\$49,132
5236	Denn WTP Maint	\$43,000	\$36,000	\$7,000	19.4%	\$40,131	\$2,869	7.1%	\$36,667
5240	Nunes WTP Oper	\$65,400	\$126,400	-\$61,000	-48.3%	\$82,256	-\$16,856	-20.5%	\$109,247
5241	Nunes WTP Maint	\$38,000	\$51,700	-\$13,700	-26.5%	\$41,670	-\$3,670	-8.8%	\$28,909
5242	CSP - Operation	\$8,500	\$8,500	\$0	0.0%	\$8,024	\$476	5.9%	\$7,124
5243	CSP - Maintenance	\$68,500	\$66,000	\$2,500	3.8%	\$23,877	\$44,623	186.9%	\$13,877
5250	Laboratory Expenses	\$75,000	\$0	\$75,000	0.0%	\$72,482	\$2,518	0.0%	\$64,982
5318	Studies/Surveys/Consulting	\$22,544	\$50,000	-\$27,456	-54.9%	\$54,998	-\$32,454	-59.0%	\$39,998
5321	Water Conservation	\$60,650	\$40,000	\$20,650	51.6%	\$38,048	\$22,602	59.4%	\$33,048
5322	Community Outreach	\$28,700	\$31,700	-\$3,000	-9.5%	\$28,603	\$97	0.3%	\$13,603
5411	Salaries - Field	\$907,674	\$823,397	\$84,277	10.2%	\$857,627	\$50,047	5.8%	\$782,627
5412	Maintenance Expenses	\$189,500	\$180,786	\$8,714	4.8%	\$173,723	\$15,777	9.1%	\$143,723
5414	Motor Vehicle Exp.	\$47,500	\$58,000	-\$10,500	-18.1%	\$45,568	\$1,932	4.2%	\$41,771
5415	Maintenance, Wells	\$15,000	\$25,400	-\$10,400	-40.9%	\$12,642	\$2,358	18.7%	\$11,542
5610	Salaries, Admin.	\$646,607	\$617,719	\$28,888	4.7%	\$596,924	\$49,683	8.3%	\$546,924
5620	Office Expenses	\$131,150	\$139,350	-\$8,200	-5.9%	\$106,754	\$24,396	22.9%	\$96,754
5621	Computer Services	\$64,150	\$53,900	\$10,250	19.0%	\$65,051	-\$901	-1.4%	\$60,051
5625	Meetings/Training/Seminars	\$20,000	\$32,500	-\$12,500	-38.5%	\$22,520	-\$2,520	-11.2%	\$20,020
5630	Insurance	\$500,830	\$493,349	\$7,481	1.5%	\$481,994	\$18,836	3.9%	\$446,994
5640	Employee Retirement	\$447,750	\$395,280	\$52,470	13.3%	\$405,419	\$42,331	10.4%	\$370,419
5645	SIP 401 K Plan	\$20,000	\$0	\$20,000	0.0%	\$10,000	\$10,000	0.0%	\$0
5681	Legal	\$52,000	\$57,000	-\$5,000	0.0%	\$30,392	\$21,608	71.1%	\$26,892
5682	Engineering	\$15,000	\$25,000	-\$10,000	-40.0%	\$13,457	\$1,543	11.5%	\$11,957
5683	Financial Services	\$31,000	\$47,375	-\$16,375	-34.6%	\$27,731	\$3,269	11.8%	\$19,731
5684	Payroll Taxes	\$112,146	\$105,541	\$6,605	6.3%	\$103,909	\$8,237	7.9%	\$95,409
5687	Memberships & Subscriptions	\$53,815	\$51,965	\$1,850	3.6%	\$46,930	\$6,885	14.7%	\$43,430
5688	Election Expense	\$15,000	\$0	\$15,000	0.0%	\$0	\$15,000	0.0%	\$0
5689	Union Expenses	\$12,000	\$15,000	-\$3,000	-20.0%	\$12,000	\$0	0.0%	\$11,000
5700	County Fees	\$10,800	\$9,200	\$1,600	17.4%	\$9,798	\$1,002	10.2%	\$8,798
5705	State Fees	\$10,500	\$33,000	-\$22,500	-68.2%	\$10,711	-\$211	-2.0%	\$10,711
<b>Total Operating Expenses</b>		<b>\$5,687,950</b>	<b>\$5,487,340</b>	<b>\$200,610</b>	<b>3.5%</b>	<b>\$5,140,272</b>	<b>\$547,677</b>	<b>9.6%</b>	<b>\$4,690,032</b>
<b>CAPITAL ACCOUNTS</b>									
5711	Existing Bonds - 1998A	\$270,845	\$266,220	\$4,625	1.7%	\$268,119	\$2,726	1.0%	\$268,119
5712	Existing Bonds - 2006B	\$486,401	\$482,460	\$3,941	0.8%	\$483,305	\$3,096	0.6%	\$483,305
5713	Cont. to CIP & Reserves	\$650,000	\$440,000	\$210,000	47.7%	\$434,000	\$216,000	49.8%	\$397,833
<b>Total Capital Accounts</b>		<b>\$1,407,246</b>	<b>\$1,188,680</b>	<b>\$218,566</b>	<b>15.5%</b>	<b>\$1,185,424</b>	<b>\$221,822</b>	<b>15.8%</b>	<b>\$1,149,257</b>
<b>TOTAL EXPENSES</b>		<b>\$7,095,195</b>	<b>\$6,676,020</b>	<b>\$419,175</b>	<b>5.9%</b>	<b>\$6,325,696</b>	<b>\$769,499</b>	<b>10.8%</b>	

Total Revenue Less Expenses                   -\$623,565  
 Rate Increase                                       -12%

The Water Sales Account has been increased by ---% to balance the Budget for Fy 2009-2010.  
 Approved by the Board of Directors - \_\_\_\_\_

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">4120</span> Description: <span style="float: right;">Water Sales</span>	
Actual Amount As Of: <span style="float: right;">31-May 2009</span>	4,762,854
PROJECTED ACTIVITY to END of FY:	400,000
Projected YEAR END TOTAL:	5,162,854
<b>PROPOSED Line Item Amount:</b>	<b>5,353,881</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>5,716,897</b>
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% Change Actual Year End compared to Proposed Line item amount.	3.7%
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% Change to Previous Year Budget	(6.3%)
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Dollar difference between proposed budget & current budget	-363,016
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**NARRATIVE:** See Worksheet 4120 A for calculations

Water sales revenues are not expected to increase during the next fiscal year due to new customers coming on line. The projection is that there will be approximately 72 new connections. Increased Consumer awareness in the third year of drought will keep consumption to levels seen in FY 08/09.

**Spread:**

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

### Fiscal Year 2009/2010 Water Sales Projections

MONTH	a	b	c	d	e	f	g	h	i	j	
	Res. hcf 08/09	Res. hcf 09/10	Other hcf 08/09	Other hcf 09/10	TOTAL Units 08/09	TOTAL Units 09/10	Per Cent Diff 08 v. 09 dif	Residential \$ Projected 09/10	Other \$ Projected 4.86 hcf	Base Charge 08/09	Base Charge 09/10
	Actual	Budget	Actual	Budget	Actual	Budget				Actual	Budget
Jul-08	40,193	40,193	97,495	97,495	137,688	137,688	0.0%	\$ 163,987	\$ 473,826	\$71,483	\$80,212
Aug-08	71,795	71,795	15,976	15,976	87,771	87,771	0.0%	\$ 292,924	\$ 77,643	\$86,270	\$96,804
Sep-08	39,820	39,820	81,076	81,076	120,896	120,896	0.0%	\$ 162,466	\$ 394,029	\$74,774	\$83,904
Oct-08	62,098	62,098	14,553	14,553	76,651	76,651	0.0%	\$ 253,360	\$ 70,728	\$86,546	\$97,114
Nov-08	30,939	30,939	30,412	30,412	61,351	61,351	0.0%	\$ 126,231	\$ 147,802	\$74,875	\$84,018
Dec-08	48,195	48,195	8,392	8,392	56,587	56,587	0.0%	\$ 196,636	\$ 40,785	\$86,744	\$97,336
Jan-09	30,878	30,878	37,491	37,491	68,369	68,369	0.0%	\$ 125,982	\$ 182,206	\$75,279	\$84,471
Feb-09	47,241	47,241	5,615	5,615	52,856	52,856	0.0%	\$ 192,743	\$ 27,289	\$86,906	\$97,518
Mar-09	25,240	25,240	37,111	37,111	62,351	62,351	0.0%	\$ 102,979	\$ 180,359	\$75,380	\$84,585
Apr-09	<b>33,834</b>	<b>33,834</b>	<b>14,612</b>	<b>14,612</b>	<b>48,446</b>	<b>48,446</b>	<b>0.0%</b>	<b>\$ 138,043</b>	<b>\$ 71,014</b>	<b>\$73,441</b>	<b>\$82,409</b>
May-09	<b>28,397</b>	<b>28,397</b>	<b>88,644</b>	<b>88,644</b>	<b>117,041</b>	<b>117,041</b>	<b>0.0%</b>	<b>\$ 115,860</b>	<b>\$ 430,810</b>	<b>\$64,511</b>	<b>\$72,388</b>
Jun-09	<b>60,829</b>	<b>60,829</b>	<b>19,445</b>	<b>19,445</b>	<b>80,274</b>	<b>80,274</b>	<b>0.0%</b>	<b>\$ 248,182</b>	<b>\$ 94,503</b>	<b>\$73,731</b>	<b>\$82,734</b>
<b>TOTAL</b>	519,459	519,459	450,822	450,822	970,281	970,281	0.0%	\$ 2,119,393	\$ 2,190,995	\$929,939	\$1,043,494

Average Residential Charge per Unit  
\$4.08

Commercial Charge per Unit  
\$4.86

#### FACTORS TO BE CONSIDERED

- 1 Superintendent projects a 40 MG purchase from Skylawn for next fiscal year
- 2 Anticipation of approximately 72 new connections next year.
- 3 April - June FY 08/09 - Predicted Base on following:

Actual Sales / Predicted Sales (Jul - Feb)

Residential = 0.91

Other = 1.242

Budgeted Values for Residential & Other

Above multiplied by factor to get predicted water sales.

Res Units	FY 08/09	0.0% FY 09/10	Base Charge	
			FY 08/09	FY 09/10
1-8	\$3.57	\$0.00	5/8"	\$21.87
9-25	\$3.94	\$0.00	5/8"/ 2 dwelling units	\$48.11
26-40	\$5.12	\$0.00	3/4"	\$32.88
41+	\$6.33	\$0.00	3/4"/ 2 dwelling units	\$65.80
			1"	\$54.80
			1.5"	\$105.83
			2.0"	\$175.40
<b>Comm</b>	<b>\$4.86</b>	<b>\$0.00</b>	3"	<b>\$383.70</b>
			4"	\$1,315.71

DRAFT - June 3, 2009

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">4170</span> Description: Hydrant Sales	
Actual Amount As Of: 31-May 2009	30,350
PROJECTED ACTIVITY to END of FY:	2,000
Projected YEAR END TOTAL:	32,350
<b>PROPOSED Line Item Amount:</b>	<b>25,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	25,000
% Change Actual Year End compared to Proposed Line item amount.	(22.7%)
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

**NARRATIVE:**

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

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>4180</b></span> <span style="margin-left: 100px;">Description: <b>Late Penalty</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>44,272</b>
PROJECTED ACTIVITY to END of FY:	<b>8,000</b>
Projected YEAR END TOTAL:	<b>52,272</b>
<b>PROPOSED Line Item Amount:</b>	<b>50,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>50,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>(4.3%)</b>
% Change to Previous Year Budget	<b>100.0%</b>
Dollar difference between proposed budget & current budget	<b>0</b>
<b>NARRATIVE:</b>	

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">4230</span> Description: <span style="float: right;">Service Connections</span>	
Actual Amount As Of: 31-May 2009	7,241
PROJECTED ACTIVITY to END of FY:	750
Projected YEAR END TOTAL:	7,991
<b>PROPOSED Line Item Amount:</b>	<b>458,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	8,000
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% Change Actual Year End compared to Proposed Line item amount.	5631.7%
% Change to Previous Year Budget	5625.0%
Dollar difference between proposed budget & current budget	450,000

**NARRATIVE:**

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

Labor	\$8,000
Sale of 25 Connections	\$450,000
<b>TOTAL</b>	<b>\$458,000</b>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float:right">4920</span> Description: <span style="float:right">Interest Earned</span>	
Actual Amount As Of: <span style="float:right">31-May 2009</span>	83,387
PROJECTED ACTIVITY to END of FY:	11,000
Projected YEAR END TOTAL:	94,387
<b>PROPOSED Line Item Amount:</b>	<b>\$ 65,549</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	100,124
% Change Actual Year End compared to Proposed Line item amount.	(30.6%)
% Change to Previous Year Budget	(34.5%)
Dollar difference between proposed budget & current budget	-34,575

**NARRATIVE:**

Interest income is derived from cash on deposit with LAIF. The interest income is calculated on funds that are not restricted to the CSP Project.

Cash on Deposit	Balance	Less CSP \$							
	2,642,664	20,712	2,621,952	x	2.50%	=	\$ 65,549		

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;">4930</span> Description: <span style="margin-left: 20px;">Property Taxes</span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	673,983
PROJECTED ACTIVITY to END of FY:	5,000
Projected YEAR END TOTAL:	678,983
<b>PROPOSED Line Item Amount:</b>	<b>300,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	600,000
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% Change Actual Year End compared to Proposed Line item amount.	(55.8%)
% Change to Previous Year Budget	(50.0%)
Dollar difference between proposed budget & current budget	-300,000

**NARRATIVE:**

Projected CCWD portion of unsecured/secured Property Tax	\$300,000
 TOTAL	 <u><u>\$300,000</u></u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>4950</b></span> <span style="margin-left: 100px;">Description: <b>Miscellaneous</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>143,426</b>
PROJECTED ACTIVITY to END of FY:	<b>8,000</b>
Projected YEAR END TOTAL:	<b>151,426</b>
<b>PROPOSED Line Item Amount:</b>	<b>37,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>76,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>(75.6%)</b>
% Change to Previous Year Budget	<b>(51.3%)</b>
Dollar difference between proposed budget & current budget	<b>-39,000</b>

**NARRATIVE:**

Revenue from disposal of excess equipment, vehicles and reimbursement of expense line items, in addition to the identified sources, are entered into the Miscellaneous Sales account line item, such as: returned check fees, re-connect fees, copies of documents, reimbursement of repairs., etc...)

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

*\*\* All cell site Leases revenue has been moved to account No. 4955.*

<u>Sub-Account</u>	<b>FY 08/09</b>	<b>FY 09/10</b>
Skylawn	25,000	25,000
Miscellaneous	12,000	12,000
	<u>37,000</u>	<u>37,000</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>4955</b></span> <span style="margin-left: 100px;">Description: <b>Cell Site Lease Income</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	0
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	0
<b>PROPOSED Line Item Amount:</b>	<b>82,200</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 0

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

% Change to Previous Year Budget #DIV/0!

Dollar difference between proposed budget & current budget 82,200

**NARRATIVE:**

Revenue from disposal of excess equipment, vehicles and reimbursement of expense line items, in addition to the identified sources, are entered into the Miscellaneous Sales account line item, such as: returned check fees, re-connect fees, copies of documents, reimbursement of repairs., etc...)

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

<u>Sub-Account</u>	<b>FY 09/10</b>
Sprint Spectrum Lease	21,000
Sprint Spectrum Lease	18,000
Metro PCS	21,600
Metro PCS	21,600
	<u><u>82,200</u></u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>4965</b></span> <span style="margin-left: 100px;">Description: <b>ERAF Refund</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>236,700</b>
PROJECTED ACTIVITY to END of FY:	<b>0</b>
Projected YEAR END TOTAL:	<b>236,700</b>

<b>PROPOSED Line Item Amount:</b>	<b>100,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>100,000</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>(57.8%)</b>
<b>% Change to Previous Year Budget</b>	<b>0.0%</b>
Dollar difference between proposed budget & current budget	<b>0</b>

**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.

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5130</b></span> Description: <span style="margin-left: 20px;"><b>Water Purchased</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>1,194,902</b>
PROJECTED ACTIVITY to END of FY:	<b>140,000</b>
Projected YEAR END TOTAL:	<b>1,334,902</b>
<b>PROPOSED Line Item Amount:</b>	<b>1,610,934</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>1,460,119</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>20.7%</b>
<b>% Change to Previous Year Budget</b>	<b>10.3%</b>
Dollar difference between proposed budget & current budget	150,815

**NARRATIVE:**

See worksheet 5130 A

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

**Water rates will increase approximately 15.7% from the SFWD this year. Cost per hcf \$1.65**

**Spread:**

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

COASTSIDE COUNTY WATER DISTRICT

PRODUCTION & PUMPING SCHEDULE FY 2009/2010

	Denniston Surface		Denniston Wells		Pilarcitos Wells		SFWD Pilarcitos-Crystal Springs Pilarcitos CSP				SFWD Total		TOTAL PRODUCTION		SFWD COST 1.65 hcf	
	FY 08/09 hcf	FY 09/10 hcf	FY 08/09 hcf	FY 09/10 hcf	FY 08/09 hcf	FY 09/10 hcf	FY 08/09 hcf	FY 09/10 hcf	FY 08/09 hcf	FY 09/10 hcf	FY 08/09 hcf	FY 09/10 hcf	Actual hcf	Plan	Plan	
<b>Jul-08</b>	13,035	15,000	4,679	4,000	0	0	0	0	100,695	96,000	100,695	96,000	118,409	115,000	<b>\$158,400</b>	
<b>Aug-08</b>	3,409	11,000	441	3,000	0	0	0	0	116,310	105,000	116,310	105,000	120,160	119,000	<b>\$173,250</b>	
<b>Sep-08</b>	0	9,000	0	3,000	0	0	0	0	102,807	99,000	102,807	99,000	102,807	111,000	<b>\$163,350</b>	
<b>Oct-08</b>	0	5,000	0	3,000	0	0	0	0	103,917	101,000	103,917	101,000	103,917	109,000	<b>\$166,650</b>	
<b>Nov-08</b>	0	4,000	0	1,000	0	0	0	0	69,291	60,000	69,291	60,000	69,291	65,000	<b>\$99,000</b>	
<b>Dec-08</b>	0	0	0	0	6,350	8,350	0	0	64,626	52,000	64,626	52,000	70,976	60,350	<b>\$85,800</b>	
<b>Jan-09</b>	0	0	0	0	2,086	8,000	0	49,000	69,799	15,000	69,799	64,000	71,885	72,000	<b>\$105,600</b>	
<b>Feb-09</b>	0	0	0	0	10,080	15,000	3,850	50,000	49,746	0	53,596	52,000	63,676	67,000	<b>\$85,800</b>	
<b>Mar-09</b>	0	12,000	441	1,350	11,160	15,000	54,037	43,000	0	0	54,037	43,000	65,638	71,350	<b>\$70,950</b>	
<b>Apr-09</b>	<b>18,088</b>	<b>20,400</b>	<b>630</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>77,888</b>	<b>77,888</b>	<b>0</b>	<b>0</b>	<b>77,888</b>	<b>76,000</b>	<b>96,606</b>	<b>98,400</b>	<b>\$125,400</b>	
<b>May-09</b>	<b>18,717</b>	<b>22,600</b>	<b>4</b>	<b>4,883</b>	<b>0</b>	<b>0</b>	<b>95,508</b>	<b>89,000</b>	<b>0</b>	<b>0</b>	<b>95,508</b>	<b>83,000</b>	<b>114,229</b>	<b>110,483</b>	<b>\$136,950</b>	
<b>Jun-09</b>	<b>12,233</b>	<b>21,500</b>	<b>3,640</b>	<b>4,890</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>35,000</b>	<b>64,194</b>	<b>62,000</b>	<b>104,194</b>	<b>96,000</b>	<b>120,067</b>	<b>122,390</b>	<b>\$158,400</b>	
<b>TOTALS</b>	<b>65,482</b>	<b>120,500</b>	<b>9,835</b>	<b>27,123</b>	<b>29,676</b>	<b>46,350</b>	<b>271,283</b>	<b>343,888</b>	<b>741,385</b>	<b>590,000</b>	<b>1,012,668</b>	<b>927,000</b>	<b>1,117,661</b>	<b>1,120,973</b>	<b>\$1,529,550</b>	
Base Charge																<b>\$81,384</b>
Grand Total																<b>\$1,610,934</b>

Note: Bold numbers in actual columns are estimates

Expect 72,608 hcf of estimated unmetered water (leaks, plant use, flow tests, etc...)for FY 09/10  
7.4% unaccountable water

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5230</b></span> Description: <span style="margin-left: 20px;"><b>Electrical Exp. Nunes WTP</b></span>	
Actual Amount As Of: <span style="margin-left: 20px;">31-May</span> <span style="margin-left: 20px;">2009</span>	<b>16,504</b>
PROJECTED ACTIVITY to END of FY:	<b>1,500</b>
Projected YEAR END TOTAL:	<b>18,004</b>
<b>PROPOSED Line Item Amount:</b>	<b>19,000</b>

Approved Line Item Amount:

<u>PREVIOUS YEAR BUDGET:</u>	<u><b>20,000</b></u>
% Change Actual Year End compared to Proposed Line item amount.	<b>5.5%</b>
% Change to Previous Year Budget	<b>(5.0%)</b>
Dollar difference between proposed budget & current budget	<b>-1,000</b>

**NARRATIVE:**

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

**FY 09/10**

PG&E \$19,000

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5231</b> Description: <b>Electrical Expenses, CSP</b>	
Actual Amount As Of: 31-May 2009	290,933
PROJECTED ACTIVITY to END of FY:	600
Projected YEAR END TOTAL:	291,533
<b>PROPOSED Line Item Amount:</b>	<b>230,407</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	234,299
% Change Actual Year End compared to Proposed Line item amount.	(21.0%)
% Change to Previous Year Budget	(1.7%)
Dollar difference between proposed budget & current budget	-3,892

**NARRATIVE:**

Skylawn is estimated to purchase 40 million gallons.  
Anticipated less usage at Crystal Springs as FY 08/09 since Denniston WTP will be on-line more in FY 09/10.

	<b>hcf</b>	<b>rate to pump 1 unit of water</b>			
Pumping charges - electrical	590,000	0.349	=	\$	205,910
Non-pumping electrical				\$	6,000
Skylawn Pumping Expenses	53,000	0.349	=	\$	18,497
<b>TOTAL</b>				\$	<u>230,407</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5232</b></span> Description: <b>Electrical Expenses/Trans. &amp; Dist.</b>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>18,782</b>
PROJECTED ACTIVITY to END of FY:	<b>2,000</b>
Projected YEAR END TOTAL:	<b>20,782</b>
<b>PROPOSED Line Item Amount:</b>	<b>21,700</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>24,800</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>4.4%</b>
% Change to Previous Year Budget	<b>(12.5%)</b>
Dollar difference between proposed budget & current budget	<b>-3,100</b>

**NARRATIVE:**

Frenchman's Creek pump station removed.

	<b>Est FY 09/10</b>
Granada #1	\$5,500
Granada #2	\$5,500
Granada #3	\$3,400
Alves Pump Station	\$7,000
Miramontes Tank	\$300
<b>TOTAL</b>	<b>\$21,700</b>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5233</b></span> Description: <b>Elec Exp/Pilarcitos Cyn.</b>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>8,392</b>
PROJECTED ACTIVITY to END of FY:	<b>100</b>
Projected YEAR END TOTAL:	<b>8,492</b>
<b>PROPOSED Line Item Amount:</b>	<b>10,016</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>10,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>17.9%</b>
% Change to Previous Year Budget	<b>0.2%</b>
Dollar difference between proposed budget & current budget	<b>16</b>

**NARRATIVE:**

Assumes sufficient rain in October to pump Pilarcitos Wells in November. During last three fiscal years this did not occur. Assumes 46,000 units of production, at an energy cost of \$0.20 per unit. Expected to double well #2 output from being refurbish this spring.

<b>Wells #1 &amp; 3</b>	\$ 408	<b>Well #4</b>	\$ 204	
<b>Well #2</b>	\$ 3,000	<b>Well #4A</b>	\$ 3,100	
<b>Well #3A</b>	\$ 204	<b>Well #5</b>	\$ 3,100	
<b>TOTAL</b>	\$ 3,612		\$ 6,404	Total <u>\$ 10,016</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5234</b></span> Description: <b>Electrical Exp., Denn</b>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	15,178
PROJECTED ACTIVITY to END of FY:	8,000
Projected YEAR END TOTAL:	23,178
<b>PROPOSED Line Item Amount:</b>	<b>53,176</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	74,500
% Change Actual Year End compared to Proposed Line item amount.	129.4%
% Change to Previous Year Budget	(28.6%)
Dollar difference between proposed budget & current budget	-21,324

**NARRATIVE:**

Projected year end low due to inoperation of plant for most of FY 08/09. Higher proposed from last year due to expected increased in energy costs. Runs approximately \$.36/unit. Expect to produce 147,000 units.

**FY 09/10**

Denn Pump Station	\$28,560
Denn Well #1	\$4,080
Denn Well #2,3,4	\$3,400
Denn Well #5	\$2,856
Denn Well #9	\$3,400
Denn WTP	\$8,160
Filter Recycle Pump	\$2,720
 TOTAL	 <u>\$53,176</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5235</b></span> Description: <b>Denn. WTP Oper.</b>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>16,641</b>
PROJECTED ACTIVITY to END of FY:	<b>3,500</b>
Projected YEAR END TOTAL:	<b>20,141</b>
<b>PROPOSED Line Item Amount:</b>	<b>30,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>59,560</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>49.0%</b>
<b>% Change to Previous Year Budget</b>	<b>(49.6%)</b>
Dollar difference between proposed budget & current budget	<b>-29,560</b>

**NARRATIVE:** Proposed vs. projected year end difference due to inoperation of plant for majority of FY 08/09. Chemical costs = \$200/MG Expect to treat 112 MG. Laboratory expenses moved to Account No. 5250

<b>ADMIN</b>		<b>CHEMICALS</b>	
Telephone	\$400	Caustic Soda	\$15,000
Alarm System	\$1,600	Alum	\$2,000
Charts & Supplies	\$3,000	Polymer	\$4,000
		KMNo4	\$1,000
		Sodium Hypochlorite	\$3,000
		Admin	\$5,000
		Chemicals	\$25,000
		<b>TOTAL</b>	<b>\$30,000</b>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">5236</span> Description: <span style="float: right;">Denn WTP Maint</span>	
Actual Amount As Of: 31-May 2009	36,667
PROJECTED ACTIVITY to END of FY:	3,464
Projected YEAR END TOTAL:	40,131

<b>PROPOSED Line Item Amount:</b>	<b>43,000</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	36,000
% Change Actual Year End compared to Proposed Line item amount.	7.1%
% Change to Previous Year Budget	19.4%
Dollar difference between proposed budget & current budget	7,000

**NARRATIVE:**

Increased in year end over proposed for last year due to following activities:  
Return Backwash system and safety improvements and electrical and instrumentation upgrades. Needed overhaul of 100 hp pump.

	<b>FY 09/10</b>
Electrical	\$5,000
Instrumentation	\$7,000
Telemetry	\$3,000
Pump Repair	\$15,000
Filter Inspection	\$5,000
Misc. Plumbing & Parts	\$4,000
Sludge Removal	\$4,000
<b>TOTAL</b>	<b>\$43,000</b>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float:right">5240</span>	Description: Nunes WTP Oper
Actual Amount As Of: 31-May 2009	76,756
PROJECTED ACTIVITY to END of FY:	5,500
Projected YEAR END TOTAL:	82,256
<b>PROPOSED Line Item Amount:</b>	<b>65,400</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	126,400
% Change Actual Year End compared to Proposed Line item amount.	(20.5%)
% Change to Previous Year Budget	(48.3%)
Dollar difference between proposed budget & current budget	-61,000

**NARRATIVE:**

Increased Hypochlorite Purchase for 6 months. Chemical costs = \$80/MG.  
Expect to treat 733 MG. Laboratory expenses moved to Acct No. 5250.

Telephone	\$1,400	<b>Chemicals</b>	
Alarm System	\$1,000	Caustic	\$15,000
Diesel	\$1,000	Polymer	\$4,000
Charts & Supplies	<u>\$2,000</u>	Alum	\$24,000
Sub total	\$5,400	Hypo Chlor	<u>\$17,000</u>
			\$60,000
<b>TOTAL</b>	<u><u>\$65,400</u></u>		

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5241</b></span> <span style="margin-left: 100px;">Description: <b>Nunes WTP Maint</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>28,909</b>
PROJECTED ACTIVITY to END of FY:	<b>12,761</b>
Projected YEAR END TOTAL:	<b>41,670</b>
<b>PROPOSED Line Item Amount:</b>	<b>38,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>51,700</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>(8.8%)</b>
% Change to Previous Year Budget	<b>(26.5%)</b>
Dollar difference between proposed budget & current budget	<b>-13,700</b>

**NARRATIVE:**

Lower end costs attributed to reduced underground storage tank inspection fees and reduced chlorinator maintenance costs. Did not replace Sed Basin guides.

**FY 09/10**

Generator Service Contract	\$1,000
Sludge Removal	\$5,000
Electrical	\$6,000
Instrumentation/Controls	\$7,000
Motor & Pump Replacement	\$6,000
Filter Inspection	\$4,000
Sedimentation Basin Guide Replacement and repairs	\$1,000
Annual Electrical PM	\$6,000
Misc.	\$2,000
	<u>\$38,000</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">5242</span> Description: CSP - Operation	
Actual Amount As Of: 31-May 2009	7,124
PROJECTED ACTIVITY to END of FY:	900
Projected YEAR END TOTAL:	8,024
<b>PROPOSED Line Item Amount:</b>	<b>8,500</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	8,500
% Change Actual Year End compared to Proposed Line item amount.	5.9%
% Change to Previous Year Budget	0.0%
Dollar difference between proposed budget & current budget	0

<b>NARRATIVE:</b>	<b>FY 09/10</b>
Telephone & Telemetry	\$6,300
Alarm Co. (Bay Alarm / HMB Alarm)	\$1,200
Fire System Maint.	<u>\$1,000</u>
 TOTAL	 <u><u>\$8,500</u></u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float:right">5243</span> Description: CSP - Maintenance	
Actual Amount As Of: 31-May 2009	13,877
PROJECTED ACTIVITY to END of FY:	10,000
Projected YEAR END TOTAL:	23,877
<b>PROPOSED Line Item Amount:</b>	<b>68,500</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	66,000
% Change Actual Year End compared to Proposed Line item amount.	186.9%
% Change to Previous Year Budget	3.8%
Dollar difference between proposed budget & current budget	2,500

**NARRATIVE:**

Tunnel Cleaning will be schedule in FY 09/10

**FY 09/10**

Electrical Testing (ETI)	\$10,000
Electrical Repair	\$7,000
Equipment /Valve Maintenance	\$5,000
Pressure Reducing Valves	\$1,000
Misc. Equip/Air Vent	\$1,500
Telemetry & Alarms	\$4,000
Tunnel Cleaning	\$25,000
Pump Maintenance	\$15,000
	<u>\$68,500</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">5250</span> Description: <span style="float: right;">Laboratory Expenses</span>	
Actual Amount As Of: 31-May 2009	64,982
PROJECTED ACTIVITY to END of FY:	7,500
Projected YEAR END TOTAL:	72,482
<b>PROPOSED Line Item Amount:</b>	<b>75,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	0
% Change Actual Year End compared to Proposed Line item amount.	3.5%
% Change to Previous Year Budget	#DIV/0!
Dollar difference between proposed budget & current budget	75,000

**NARRATIVE:**

Laboratory Costs associated with water sampling throughout distribution system and Treatment Plants

	FY 08/09	FY 09/10
Nunes WTP	\$35,000	\$40,000
Denniston WTP	\$30,000	\$35,000
	<u>\$65,000</u>	<u>\$75,000</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;"><b>5318</b></span> Description: <i>Studies/Surveys/Consulting</i>	
Actual Amount As Of: 31-May 2009	<b>39,998</b>
PROJECTED ACTIVITY to END of FY:	<b>15,000</b>
Projected YEAR END TOTAL:	<b>54,998</b>
<b>PROPOSED Line Item Amount:</b>	<b>\$22,544</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>50,000</b>
<b>% Change Actual Year End compared to Proposed Line item amount</b>	<b>(59.0%)</b>
<b>% Change to Previous Year Budget</b>	<b>(54.9%)</b>
Dollar difference between proposed budget & current budget	<b>-27,456</b>

**Narrative:** Lease consultant agreement offset by Cell Site Lease Agreements in account 4950

Communication Lease Consultant (Til FY 10/11) - New	\$17,544.00
Misc. Studies/Surveys	\$5,000.00
	<u>\$22,544.00</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">5321</span> Description: <span style="float: right;">Water Conservation</span>	
Actual Amount As Of: <span style="float: right;">31-May 2009</span>	33,048
PROJECTED ACTIVITY to END of FY:	5,000
Projected YEAR END TOTAL:	38,048
<b>PROPOSED Line Item Amount:</b>	<b>60,650</b>

Approved Line Item Amount:

<u>PREVIOUS YEAR BUDGET:</u>	<u>40,000</u>
% Change Actual Year End compared to Proposed Line item amount.	59.4%
% Change to Previous Year Budget	51.6%
Dollar difference between proposed budget & current budget	20,650

**NARRATIVE:**

Increase funding due to:

1. Rebates for toilets and washing machines is being increased in anticipation of losing grant funding, increased rebate amounts and an increase in participation per BAWSCA's WCIP.
2. School education is being increased in anticipation of new BAWSCA sponsored outreach to more grade levels.
3. Funding for residential surveys is a new item in anticipation of outsourcing this program to comply with CUWCC BMP.
4. Low flow device funding is being increased to provide low flow spray rinse valves to restaurants as part of BAWSCA's WCIP.
5. Funds included to install water meter at 766 Main Street to comply with BMP's.
6. Funds included for Pilarcitos IRWMP implementation.
7. Funds included to produce 2010 UWMP, which is due December 2009.

**Legend:**

**BAWSCA** - Bay Area Water Supply and Conservation Agency  
**BMP** - Best Management Practices  
**CUWCC** - California Urban Water Conservation Council  
**IRWMP** - Integrated Regional Watershed Management Plan  
**UWMP** - Urban Water Management Plan  
**WCIP** - Water Conservation Implementation Plan

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

**Budget Worksheet  
Fiscal Year  
2009-2010**

**Worksheet 5321 A – Water Conservation/Water Resources**

<b>Description</b>	<b>Proposed FY 09/10</b>
Washing Machine Rebate Program	
Residential (BMP 6)	\$10,000
CII (BMP 9)	\$1,000
Toilet and Urinal Rebate Program	
Residential (BMP 14)	\$1,000
CII (BMP 9)	\$1,000
Low Flow Device Distribution	
Residential (BMP 2)	\$2,000
New Construction Ordinance (BMP 2)	\$500
Pre-Rinse Spray Valve	
CII (BMP 9)	\$500
School Education	
Water Wise - BAWSCA (BMP8)	\$5,000
Residential Water Surveys	
(BMP 1)	\$5,000
Metering with Commodity Rates	
Meter for 766 Main Street (BMP 4)	\$750
Large Landscape	
Whitcomb – BAWSCA (BMP 5)	\$9,000
California State Model Landscape Ordinance	\$500
Public Information - Outreach	
Materials (BMP 7)	\$2,000
Newspaper/Magazine Ads (BMP 7)	\$3,000
Bill Stuffers (BMP 7)	\$2,000
Direct Mailers (BMP 7)	\$5,000
Fees and Memberships	
Event Fees	\$500
California Urban Water Conservation Council (CUWCC)	\$3,000
California Water Awareness Campaign	\$900
Other	
UWMP 2010	\$5,000
Pilarcitos IRWMP Commitments	\$3,000
<b>TOTALS</b>	<b>\$60,650</b>

**Legend:**

**BAWSCA** - Bay Area Water Supply and Conservation Agency

**BMP** - Best Management Practices

**IRWMP** - Integrated Regional Watershed Management Plan

**UWMP** - Urban Water Management Plan

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5322</b></span> Description: <b>Community Outreach</b>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>13,603</b>
PROJECTED ACTIVITY to END of FY:	<b>15,000</b>
Projected YEAR END TOTAL:	<b>28,603</b>
<b>PROPOSED Line Item Amount:</b>	<b>28,700</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>31,700</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>0.3%</b>
<b>% Change to Previous Year Budget</b>	<b>(9.5%)</b>
Dollar difference between proposed budget & current budget	<b>-3,000</b>

**NARRATIVE:**

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

MCTV-Recording meetings(14 @ \$375)	\$5,000
Montara Fog (14 @ \$300)	\$4,200
Materials/Publications/Public Information	\$8,500
Postage for Public Outreach	\$6,000
Printing Annual Reports (Consumer Confidence Report/ Water Supply Evaluation, etc..)	\$5,000

<b>Spread:</b>	TOTAL	<b>28,700</b>			
Jul	Aug	Sep	Oct	Nov	Dec
Jan	Feb	Mar	Apr	May	Jun

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5411</b></span> <span style="margin-left: 100px;">Description: <b>Salaries - Field</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>782,627</b>
PROJECTED ACTIVITY to END of FY:	<b>75,000</b>
Projected YEAR END TOTAL:	<b>857,627</b>
<b>PROPOSED Line Item Amount:</b>	<b>907,674</b>

Approved Line Item Amount:

<b>PREVIOUS YEAR BUDGET:</b>	<b>823,397</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>5.8%</b>
<b>% Change to Previous Year Budget</b>	<b>10.2%</b>
Dollar difference between proposed budget & current budget	<b>84,277</b>

**NARRATIVE:**

A COLA of 3.0% was used as a place holder based upon the Memorandum of Understanding between the CCWD and Teamsters Local 856.

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**  
6/3/2009  
**FY 2009/2010 BUDGET WORKSHEET (5411 A)**

**SALARIES - Accounts 5411 & 5610**

EMPLOYEE	Current Hrly Rate	COLA 3.0%	Annual Pay	O T Hours	O T Pay	Cert. Pay	TOTAL
<b>FIELD #5411</b>							
Superintendent	54.54	56.17	116,841			10,800	127,641
Distribution Supervisor	43.66	44.97	93,537	120	8,095	7,200	108,832
WTP Supervisor	47.03	48.44	100,746	120	8,718	7,200	116,665
Sr. WTP Oper.	41.56	42.81	89,044	120	7,706	7,200	103,949
Treat/Dist Op	28.00	28.84	59,987	80	3,461	4,800	68,248
Treat/Dist Op	27.31	28.13	58,514	80	3,376	4,800	66,690
Treat/Dist Op	27.31	28.13	58,514	80	3,376	4,800	66,690
Treat/Dist Op	28.00	28.84	59,987	80	3,461	7,200	70,648
Maint Worker	25.40	26.16	54,417	40	1,570	2,400	58,387
Maint Worker	23.01	23.70	49,302	40	1,422	1,200	51,924
Part-Time Help	15.00		15,000				15,000
Part-Time Help	15.00		15,000				15,000
Estimated Annual Merit Increase			18,000				18,000
Standby Pay for On-Call Employees			20,000				20,000
<b>Sub total, Field</b>			<b>808,890</b>		<b>41,184</b>	<b>57,600</b>	<b>907,674</b>

<b>ADMIN #5610</b>							
Gen Manager	85.44	88.00	183,036				183,036
Water Conser.	34.03	35.05	72,895	40	2,103		74,998
Prj Coord. PT	60.00		12,000				12,000
Office Mgr	37.64	38.77	80,635	40	2,326		82,961
Admin Assist.	34.10	35.12	73,056	40	2,107	7,546	82,709
Office Speclst	26.03	26.81	55,756		-		55,756
Office Speclst	23.59	24.30	50,534	40	1,458		51,992
Office Speclst	26.03	26.81	55,756		-	2,400	58,156
Directors			30,000				30,000
Estimated Annual Merit Increase			15,000				15,000
<b>Sub total, Admin</b>			<b>628,667</b>		<b>7,994</b>	<b>9,946</b>	<b>\$646,607</b>

<b>TOTAL</b>			<u><b>1,437,557</b></u>				<u><b>\$1,554,281</b></u>
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**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;">5412</span> Description: <span style="margin-left: 50px;">Maintenance Expenses</span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	143,723
PROJECTED ACTIVITY to END of FY:	30,000
Projected YEAR END TOTAL:	173,723

<b>PROPOSED Line Item Amount:</b>	<b>189,500</b>
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Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	180,786
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% Change Actual Year End compared to Proposed Line item amount.	9.1%
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% Change to Previous Year Budget	4.8%
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Dollar difference between proposed budget & current budget	8,714
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**NARRATIVE:**

Increase due to main repairs (South of Town Pipeline) and other difficult jobs

Laundry	\$2,000	Paving	\$18,000
Service Products	\$7,000	Inventory	\$13,000
Pump Repair	\$6,000	Materials	\$6,000
Uniforms/Jackets/Shoes	\$8,000	Equip. Rental	\$2,000
USA	\$500	Radio Repair	\$1,000
Backfill	\$3,000	Landscape Maint	\$2,000
Hydrant repair	\$20,000		
Tank Inspection	\$5,000	Cathodic Protection	\$8,000
Generator services	\$7,000	Misc. tools, etc.	\$5,000
Safety Supplies	\$4,000	<small>(Welder, Drill, Airtools, Sump Pump, Lrg tools)</small>	
Main Repairs	\$35,000	Waste Services	\$3,000
		Fence Repairs	\$2,000
Sub totals	\$97,500	Raising Valve (City/County)	\$32,000
<b>TOTAL</b>	<b>\$ 189,500</b>		<b>\$92,000</b>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5414</b></span> Description: <b>Motor Vehicle Exp.</b>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2009</span>	<b>41,771</b>
PROJECTED ACTIVITY to END of FY:	<b>3,797</b>
Projected YEAR END TOTAL:	<b>45,568</b>
<b>PROPOSED Line Item Amount:</b>	<b>47,500</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>58,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>4.2%</b>
% Change to Previous Year Budget	<b>(18.1%)</b>
Dollar difference between proposed budget & current budget	<b>-10,500</b>

**NARRATIVE:** Decrease due to newer vehicles in the fleet.

	<u><b>FY 09/10</b></u>
Gasoline	\$32,000.00
Mobile Phones	\$7,500.00
Service & Repairs	\$8,000.00
	<u><u>\$47,500.00</u></u>
Total	

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float:right">5415</span> Description: <span style="float:right">Maintenance, Wells</span>	
Actual Amount As Of: 31-May 2009	11,542
PROJECTED ACTIVITY to END of FY:	1,100
Projected YEAR END TOTAL:	12,642
<b>PROPOSED Line Item Amount:</b>	<b>15,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	25,400
% Change Actual Year End compared to Proposed Line item amount.	18.7%
% Change to Previous Year Budget	(40.9%)
Dollar difference between proposed budget & current budget	-10,400

**NARRATIVE:**

FY 09/10 amounts lower from past year due to rehabilitation of wells and upgrades.

	<u>FY 08/09</u>	<u>FY 09/10</u>
Electrical PM	\$1,200	\$1,200
Pumps	\$20,000	\$7,600
Electrical	\$4,000	\$6,000
Plumbing	\$200	\$200
	<u>\$25,400</u>	<u>\$15,000</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float:right">5610</span> Description: <b>Salaries, Admin.</b>	
Actual Amount As Of: 31-May 2008	546,924
PROJECTED ACTIVITY to END of FY:	50,000
Projected YEAR END TOTAL:	596,924
<b>PROPOSED Line Item Amount:</b>	<b>646,607</b>

Approved Line Item Amount:

<b>PREVIOUS YEAR BUDGET:</b>	<b>617,719</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>8.3%</b>
<b>% Change to Previous Year Budget</b>	<b>4.7%</b>
Dollar difference between proposed budget & current budget	28,888

**NARRATIVE:**

A COLA of 3.0% was used as a place holder based upon the Memorandum of Understanding between the CCWD and Teamsters Local 856.

**Spread:**

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

**Budget Worksheet**

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5620</b>	Description: <b>Office Expenses</b>
Actual Amount As Of: 31-May 2008	<b>96,754</b>
PROJECTED ACTIVITY to END of FY:	<b>10,000</b>
Projected YEAR END TOTAL:	<b>106,754</b>
<b>PROPOSED Line Item Amount:</b>	<b>131,150</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>139,350</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>22.9%</b>
% Change to Previous Year Budget	<b>(5.9%)</b>
Dollar difference between proposed budget & current budget	<b>-8,200</b>

**NARRATIVE:**

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

Increase in postage rates, addition of Online Payments (NetBill) and allowance for bad debt.  
Deleted Newsletter costs and reduced office maintenance costs

**Spread:**

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

**Account 5620 - Detail of Account**

<b>Account Name</b>	<b>Description</b>	<b>Amount</b>
Postage	Mail Machine	\$ 3,000
	Bulk Mailing	\$ 5,000
	Pre-Stamped Envelopes	\$ 6,000
Phone Services	Monthly Service & Repairs	\$ 4,000
	PG&E Monthly Service	\$ 6,000
Office Cleaning	Janitorial Service/Carpet Cleaning	\$ 7,500
Dining	December Holiday Dinner	\$ 3,500
File Storage	Iron Mountain - Offsite Storage	\$ 4,500
Leases	Mail & Copier Machines	\$ 13,000
	Office Alarms and Security Camera	\$ 6,000
Printing	Checks, Forms, Statements	\$ 3,000
Data Prose	Fulfillment Center for Billing Stmtns	\$ 18,000
	NetBill (Online Payments)	\$ 4,800
Emergency	Supplies	\$ 500
Miscellaneous	Office Supplies	\$ 7,500
	Credit Card / Bank Fees	\$ 7,000
	DMV/Pre-Employment Physicals	\$ 750
	Employee Recognition Program	\$ 1,750
	Petty Cash	\$ 2,500
	Director recognition/framing	\$ 750
	ORCC LockBox Services	\$ 600
	Allowance for Bad Debt	\$ 6,000
Maintenance	Office Equipment/Repairs	\$ 5,000
	Office Maintenance/Repairs	\$ 8,000
Payroll	Payroll Processing with ADP	\$ 6,500
<b>TOTAL</b>		<b>\$ 131,150</b>

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5621</b></span> <span style="margin-left: 100px;">Description: <b>Computer Services</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>60,051</b>
PROJECTED ACTIVITY to END of FY:	<b>5,000</b>
Projected YEAR END TOTAL:	<b>65,051</b>
<b>PROPOSED Line Item Amount:</b>	<b>64,150</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>53,900</b>
<b>% Change Actual Year End compared to Proposed Line item amount:</b>	<b>(1.4%)</b>
<b>% Change to previous year budget:</b>	<b>19.0%</b>
Dollar difference between proposed budget & current budget	<b>10,250</b>

**NARRATIVE:** Addition of Check Scanner Annual Maintenance costs along with an increase in upgrades to software for water shortage billing module

<b>Maintenance Agreements</b>		<b>Computer Services</b>	
Springbrook	\$10,000	Training	\$ 2,000
Radix	\$3,000	New/Upgrades to software/Cust Rpts	\$ 5,000
ICS	\$15,000	Services/Repairs	\$ 15,000
Hansen	\$2,500	Coastside Net	\$ 1,000
AMR	\$1,500	Rogue Web Works (Website Maint.)	\$ 5,000
XC2 Software	\$800	Sonic.net	\$ 450
<i>(Backflow Prevention)</i>		Spam Filtering	\$ 900
Check Scanner	\$2,000		
<i>Subtotal</i>	<i>\$34,800</i>	Subtotal	\$ 29,350
		Grand Total	<b>\$ 64,150</b>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5625</b></span> <span style="margin-left: 100px;">Description: <b>Meetings/Training/Seminars</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>20,020</b>
PROJECTED ACTIVITY to END of FY:	<b>2,500</b>
Projected YEAR END TOTAL:	<b>22,520</b>
<b>PROPOSED Line Item Amount:</b>	<b>20,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>32,500</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>(11.2%)</b>
<b>% Change to Previous Year Budget</b>	<b>(38.5%)</b>
Dollar difference between proposed budget & current budget	<b>-12,500</b>

**NARRATIVE:**

	<u>Amount</u>
Conferences (District Employees)	\$ 5,000
Conferences/Seminars (Board of Directors)	\$ 3,000
Staff Training/Seminars/Continuing Education	\$ 4,000
Safety Training (CINTAS)	\$ 7,000
*WTO/WDO Renewal/Application Fees	\$ 1,000
<b>TOTAL</b>	<b><u>\$ 20,000</u></b>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5630</b></span> Description: <b>Insurance</b>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>446,994</b>
PROJECTED ACTIVITY to END of FY:	<b>35,000</b>
Projected YEAR END TOTAL:	<b>481,994</b>
<b>PROPOSED Line Item Amount:</b>	<b>500,830</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **493,349**

% Change Actual Year End compared to Proposed Line item amount.	<b>3.9%</b>
% Change to Previous Year Budget	<b>1.5%</b>
Dollar difference between proposed budget & current budget	7,481

**NARRATIVE:**

	FY 08/09	FY 09/10
Dental	\$21,904	\$21,253
LTD	\$15,313	\$16,158
Health	\$324,950	\$326,690
Liability	\$50,000	\$55,000
Life	\$4,814	\$5,361
Property	\$20,000	\$20,000
Vision	\$5,636	\$5,636
EAP Program	\$732	\$732
Workers Compensation	\$50,000	\$50,000
<b>TOTAL</b>	<b>\$493,349</b>	<b>\$500,830</b>

**Estimated Rate Increases for:** Dental Dental (10%), Health (Blue Cross - 13%), EAP (0%), VSP (5%), Life (3%), Health (Kaiser - 13%), LTD (3%)

**Spread:**

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

Current FY 2008/2009

	<b>KAISER</b>	<b>Blue Cross</b>	<b>Dental</b>	<b>Vision</b>	<b>Life/AD&amp;D</b>	<b>LTD Metlife</b>	<b>ACWA EAP</b>	<b>ACWA W/C</b>	<b>ACWA Property</b>	<b>ACWA Liability</b>
July	\$9,216	\$14,279	\$1,695	\$450	\$382	\$1,192	\$61	\$10,381		
August	\$6,548	\$14,104	\$1,673	\$470	\$390	\$1,192	\$61			\$50,014
September	\$8,528	\$14,104	\$1,553	\$470	\$391	\$1,192	\$61			
October	\$8,528	\$14,104	\$1,643	\$470	\$415	\$1,192	\$61	\$9,830		
November	\$8,528	\$14,104	\$1,643	\$470	\$415	\$1,391	\$61			
December	\$8,609	\$15,483	\$1,643	\$470	\$416	\$1,241	\$61			
January	\$8,609	\$15,483	\$1,643	\$470	\$548	\$1,637	\$61	\$12,154		
February	\$8,609	\$15,483	\$1,643	\$470	\$434	\$1,307	\$61		\$16,981	
March	\$8,609	\$15,483	\$1,610	\$470	\$434	\$1,307	\$61			
<b>April</b>	<b>\$8,609</b>	<b>\$15,483</b>	<b>\$1,610</b>	<b>\$470</b>	<b>\$434</b>	<b>\$1,307</b>	<b>\$61</b>	<b>\$15,000</b>		
<b>May</b>	<b>\$8,609</b>	<b>\$15,483</b>	<b>\$1,610</b>	<b>\$470</b>	<b>\$434</b>	<b>\$1,307</b>	<b>\$61</b>			
<b>June</b>	<b>\$8,609</b>	<b>\$15,483</b>	<b>\$1,610</b>	<b>\$470</b>	<b>\$434</b>	<b>\$1,307</b>	<b>\$61</b>			
EE/Retirees Credit	-\$1,700	-\$21,000	-\$4,000	-\$235	-\$150	-\$160				
Sub Total	\$99,911	\$158,076	\$15,577	\$5,382	\$4,977	\$15,411	\$732	\$47,365	\$16,981	\$50,014
FY 08/09 Total	\$103,308	\$185,798	\$19,321	\$5,636	\$5,205	\$15,687	\$732	\$47,365		
June Rate x 12 months										
Approx. Rate Increase	13% \$116,738	13% \$209,952	10% \$21,253	0% \$5,636	3% \$5,361	3% \$16,158	0% \$732	\$50,000	\$20,000	\$55,000
Total Medical	\$326,690									
Total	\$500,830									

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5640</b></span> <span style="margin-left: 100px;">Description: <b>Employee Retirement</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>370,419</b>
PROJECTED ACTIVITY to END of FY:	<b>35,000</b>
Projected YEAR END TOTAL:	<b>405,419</b>
<b>PROPOSED Line Item Amount:</b>	<b>447,750</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>395,280</b>
<hr/>	
% Change Actual Year End compared to Proposed Line item amount.	<b>10.4%</b>
% Change to Previous Year Budget	<b>13.3%</b>
Dollar difference between proposed budget & current budget	<b>52,470</b>

**NARRATIVE:**

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

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5645</b></span> <span style="margin-left: 100px;">Description: <b>SIP 401 K Plan</b></span>	
Actual Amount As Of: <span style="margin-left: 20px;">31-May</span> <span style="margin-left: 20px;">2008</span>	<b>0</b>
PROJECTED ACTIVITY to END of FY:	<b>10,000</b>
Projected YEAR END TOTAL:	<b>10,000</b>
<b>PROPOSED Line Item Amount:</b>	<b>20,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>0</b>
<hr/>	
% Change Actual Year End compared to Proposed Line item amount.	<b>100.0%</b>
% Change to Previous Year Budget	<b>#DIV/0!</b>
Dollar difference between proposed budget & current budget	<b>20,000</b>

**NARRATIVE:** \$20,000  
 Supplemental Income Trust Fund / AIP 401 K Plan base on the  
 Memorandum of Understanding between CCWD and the Teamsters Union, Local 856

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**  
**DRAFT**  
**Budget Worksheet**

**Fiscal Year**  
**2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">5681</span> Description: <span style="float: right;">Legal</span>	
Actual Amount As Of: 31-May 2008	26,892
PROJECTED ACTIVITY to END of FY:	3,500
Projected YEAR END TOTAL:	30,392
<b>PROPOSED Line Item Amount:</b>	<b>52,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	57,000
% Change Actual Year End compared to Proposed Line item amount.	71.1%
% Change to Previous Year Budget	(8.8%)
Dollar difference between proposed budget & current budget	-5,000

**NARRATIVE:**

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

HansonBridgett			\$50,000
Sherman/Feller			\$2,000
	<b>Total</b>		<b>\$52,000</b>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5682</b></span> <span style="margin-left: 100px;">Description: <b>Engineering</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>11,957</b>
PROJECTED ACTIVITY to END of FY:	<b>1,500</b>
Projected YEAR END TOTAL:	<b>13,457</b>
<b>PROPOSED Line Item Amount:</b>	<b>15,000</b>

Approved Line Item Amount:

<b>PREVIOUS YEAR BUDGET:</b>	<b>25,000</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>11.5%</b>
<b>% Change to Previous Year Budget</b>	<b>(40.0%)</b>
Dollar difference between proposed budget & current budget	-10,000

**NARRATIVE:**

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

Note: Engineer will receive 3.0% increase in the hourly rate effective 7/1/09

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">5683</span> Description: <span style="float: right;">Financial Services</span>	
Actual Amount As Of: 31-May 2008	19,731
PROJECTED ACTIVITY to END of FY:	8,000
Projected YEAR END TOTAL:	27,731
<b>PROPOSED Line Item Amount:</b>	<b>31,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	47,375
% Change Actual Year End compared to Proposed Line item amount.	11.8%
% Change to Previous Year Budget	(34.6%)
Dollar difference between proposed budget & current budget	-16,375

**NARRATIVE:**

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

	<b>FY 09/10</b>
Financial Audit Service	\$16,000
Accounting Services	\$15,000
Total	<u><u>\$31,000</u></u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5684</b></span> <span style="margin-left: 100px;">Description: <b>Payroll Taxes</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>95,409</b>
PROJECTED ACTIVITY to END of FY:	<b>8,500</b>
Projected YEAR END TOTAL:	<b>103,909</b>
<b>PROPOSED Line Item Amount:</b>	<b>112,146</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>105,541</b>
<hr/>	
% Change Actual Year End compared to Proposed Line item amount.	<b>7.9%</b>
% Change to Previous Year Budget	<b>6.3%</b>
Dollar difference between proposed budget & current budget	<b>6,605</b>

**NARRATIVE:**

Payroll taxes, i.e. Social Security is a function of salaries. It is applied at a total rate of 7.65% of gross payroll. The final amount will be determined when salaries and employee complement is finalized by the Board.

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

**Line Item**

**Amount**

Acct. No.                    **5684**                    Description:                    Payroll Taxes

CALCULATION FOR PAYROLL TAXES

		<b>SOCIAL SECURITY 6.20%</b>	<b>MEDICARE 1.45%</b>	<b>TOTAL</b>
TOTAL PAYROLL	<b>\$ 1,554,281</b>			
AMOUNT SUBJECT TO SOCIAL SECURITY	<b>\$ 1,445,307</b>	\$ 89,609		\$ 89,609
AMOUNT SUBJECT TO MEDICARE	<b>\$ 1,554,281</b>		\$ 22,537	\$ 22,537
TOTAL				<b>\$ 112,146</b>

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5687</b></span>	Description: <b>Memberships &amp; Subscriptions</b>
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>43,430</b>
PROJECTED ACTIVITY to END of FY:	<b>3,500</b>
Projected YEAR END TOTAL:	<b>46,930</b>
<b>PROPOSED Line Item Amount:</b>	<b>53,815</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>51,965</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>14.7%</b>
% Change to Previous Year Budget	<b>3.6%</b>
Dollar difference between proposed budget & current budget	<b>1,850</b>

**NARRATIVE:** See attached worksheet for detail of costs

**Spread:**

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

Worksheet 5687A			
Budget Detail Worksheet			
<b><u>Line Item: Memberships &amp; Subscriptions</u></b>		<b>Description</b>	
<b>Acct. No. 5687</b>		<b>Amount</b>	
ACWA	\$10,000	Membership dues	
AWWA	\$2,000	Membership dues and technical publications	
West Group (Formally Barclays)	\$400	Updates on California Code of Regulations regarding construction laws	
BAWSCA	\$23,000	Annual assessment & dues	
Chamber of Commerce	\$800	Membership dues & Farm Day Luncheon Tickets	
CSDA	\$4,000	Membership dues	
HMB Review, sub & ads	\$5,000	Legal notices, newspaper ads, election info, etc.	
Wellness Program	\$2,000	Wellness Program group membership in health club	
Water Education Foundation	\$1,000	Membership dues and technical publications	
Springbrook Users Group	\$65	Annual Users Group for Springbrook Software	
California Emergency Utilities	\$500	Annual Membership	
IAMPO	\$50	Subscription for Backflow Prevention Magazine	
Miscellaneous	\$5,000		
<b>TOTAL</b>	<b>\$53,815</b>		

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5688</b></span> <span style="margin-left: 100px;">Description:</span> <span style="margin-left: 20px;"><b>Election Expense</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	
PROJECTED ACTIVITY to END of FY:	0
Projected YEAR END TOTAL:	0
<b>PROPOSED Line Item Amount:</b>	<b>15,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 0

---

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

% Change to Previous Year Budget #DIV/0!

Dollar difference between proposed budget & current budget 15,000

**NARRATIVE:**

2009 November Election for two 4 year terms

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5689</b></span> <span style="margin-left: 100px;">Description:</span> <b>Union Expenses</b>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>11,000</b>
PROJECTED ACTIVITY to END of FY:	1,000
Projected YEAR END TOTAL:	<b>12,000</b>
<b>PROPOSED Line Item Amount:</b>	<b>12,000</b>

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 **(20.0%)**

Dollar difference between proposed budget & current budget **-3,000**

**NARRATIVE:**

Serivces contracted with IEDA (Labor Negotiator)	\$ 12,000
TOTAL	<u>\$ 12,000</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="float: right;">5700</span> Description: <span style="float: right;">County Fees</span>	
Actual Amount As Of: <span style="float: right;">31-May 2008</span>	8,798
PROJECTED ACTIVITY to END of FY:	1,000
Projected YEAR END TOTAL:	9,798
<b>PROPOSED Line Item Amount:</b>	<b>10,800</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	9,200
% Change Actual Year End compared to Proposed Line item amount.	10.2%
% Change to Previous Year Budget	17.4%
Dollar difference between proposed budget & current budget	1,600

**NARRATIVE:**

1. San Mateo County charges the District for collecting and transmitting property taxes .....	\$2,000.00
2. The cost of the LAFCo budget, estimated .....	\$5,000.00
3. Hazardous Material Handling (Nunes & Denniston ) ....	\$3,000.00
4. Property Taxes	\$800.00
	<u>\$10,800.00</u>

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5705</b></span> <span style="margin-left: 100px;">Description: <b>State Fees</b></span>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>10,711</b>
PROJECTED ACTIVITY to END of FY:	<b>0</b>
Projected YEAR END TOTAL:	<b>10,711</b>
<b>PROPOSED Line Item Amount:</b>	<b>10,500</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>33,000</b>
<hr/>	
% Change Actual Year End compared to Proposed Line item amount.	<b>(2.0%)</b>
% Change to Previous Year Budget	<b>(68.2%)</b>
Dollar difference between proposed budget & current budget	<b>-22,500</b>

**NARRATIVE:**

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

#1	\$7,500
#2	\$1,000
#3	\$1,000
#4	\$1,000
	<hr/>
	\$10,500

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <span style="margin-left: 150px;"><b>5711</b></span> Description: <b>Existing Bonds - 1998A</b>	
Actual Amount As Of: <span style="margin-left: 50px;">31-May</span> <span style="margin-left: 50px;">2008</span>	<b>268,119</b>
PROJECTED ACTIVITY to END of FY:	<b>0</b>
Projected YEAR END TOTAL:	<b>268,119</b>
<b>PROPOSED Line Item Amount:</b>	<b>270,845</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **266,220**

% Change Actual Year End compared to Proposed Line item amount.	<b>1.0%</b>
% Change to Previous Year Budget	<b>1.7%</b>
Dollar difference between proposed budget & current budget	<b>4,625</b>

**NARRATIVE:**

ABAG Pooled Financing Program Series 1998A

September 2009 Payment	\$245,610
March 2010 Payment	\$25,235
<b>Spread:</b>	<u>\$270,845</u>

Jul            Aug            Sep            Oct            Nov            Dec

Jan            Feb            Mar            Apr            May            Jun

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

**Line Item** **Amount**

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

Actual Amount As Of: 31-May 2008 **483,305**

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

Projected YEAR END TOTAL: **483,305**

<b>PROPOSED Line Item Amount:</b>	<b>486,401</b>
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Approved Line Item Amount:

<b>PREVIOUS YEAR BUDGET:</b>	<b>482,460</b>
<b>% Change Actual Year End compared to Proposed Line item amount.</b>	<b>0.6%</b>
<b>% Change to Previous Year Budget</b>	<b>0.8%</b>
Dollar difference between proposed budget & current budget	<b>3,941</b>

**NARRATIVE:**

CSCDA Pooled Financing Program Series 2006B

September 2008 Payment	\$332,286
March 2009 Payment	\$154,114
	\$486,401

**Spread:**

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

**COASTSIDE COUNTY WATER DISTRICT**

Budget Worksheet

**Fiscal Year  
2009/2010**

<u>Line Item</u>	<u>Amount</u>
Acct. No. <b>5713</b> Description: <b>Cont. to CIP &amp; Reserves</b>	
Actual Amount As Of: 31-May 2008	<b>397,833</b>
PROJECTED ACTIVITY to END of FY:	<b>36,167</b>
Projected YEAR END TOTAL:	<b>434,000</b>
<b>PROPOSED Line Item Amount:</b>	<b>650,000</b>

Approved Line Item Amount:

PREVIOUS YEAR BUDGET:	<b>434,000</b>
% Change Actual Year End compared to Proposed Line item amount.	<b>49.8%</b>
% Change to Previous Year Budget	<b>49.8%</b>
Dollar difference between proposed budget & current budget	<b>216,000</b>

**NARRATIVE:**

Contribution to CIP & Reserves	\$ 650,000
	<u>                  </u>
	\$ 650,000

**Spread:**

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

CCWD FY09-10 – FY18-19  
Capital Improvement Program

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COASTSIDE COUNTY WATER DISTRICT  
 PLANNED CAPITAL PROJECTS  
 FISCAL YEARS 09/10 THRU 18/19

Origin		Priority	09/10-18/19												Totals
FY	Number		FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19		
<b>PIPELINE PROJECTS - * Pending Further Pressure Testing</b>															
06	01	Avenue Cabrillo Phase I (Permitting/Design)	2					52,000	100,000						\$152,000
06	01	Avenue Cabrillo Phase II (Construction)	2							1,048,000					\$1,048,000
06	02	Highway #1 South Phase I / II	3					80,000		100,000	1,200,000				\$1,380,000
07	03	Pilarcitos Canyon Pipeline Replacement	1					100,000	1,000,000						\$1,100,000
07	04	Bell-Moon Pipeline Replacement Project	3								60,000	250,000			\$310,000
		* Main Street Pipeline Replacement Project - Phase 3	3									\$90,000.00	\$249,000.00		\$339,000
		* Bridgeport Drive Pipeline Replacement Project	3									\$110,000.00	\$840,000.00		\$950,000
		Main Street/Hwy 92 Widening Project		50,000	20,000										\$20,000
<b>WATER TREATMENT PLANTS</b>															
99	05	Denniston Intake Maintenance	1	27,000	80,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000		\$340,000
08	01	Denniston WTP- Filter Flow Meters	2	6,000											\$0
		Denniston WTP - Intake study/pre-design	1	15,000											\$0
		Denniston WTP - Intake construction	1		100,000										\$100,000
08	02	Nunes WTP- Replace Cl2/pH Analyzer		15,000											\$0
09	03	Nunes - Backwash Variable Rates Project - study	3					15,000							\$15,000
		Nunes - Backwash Variable Rates Project - design/build	3						50,000						\$50,000
09	04	Nunes Backwash and WWR Tank Lights	2	10,000											\$0
07	01	Nunes Filter Media Replacement			50,000										\$50,000
09	05	Nunes Office Heater	2	10,000											\$0
08	03	Nunes UST removal and replaced with AGST		15,000											\$0
08	04	Nunes WTP - Head Loss System Replacement		15,000											\$0
08	05	Nunes WTP - Plant Painting	3			12,500	12,500	12,500	12,500						\$50,000
08	06	Nunes WTP- Filter to Waste System	3					5,000	75,000						\$80,000
08	07	Nunes WTP -Filter Valve Replacement	2							30,000	30,000	30,000	30,000		\$120,000
<b>FACILITIES &amp; MAINTENANCE</b>															
9	6	District Space Planning	2		25,000										\$25,000
09	07	AMR Program + Fixed Network	1	50,000	400,000	400,000	400,000		100,000						\$1,300,000
08	08	PRV Valves Replacement Project**	2	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000		\$180,000
99	01	Meter Change Program**	1	17,000	18,000	19,000	20,000	21,000	22,000	23,000	24,000	25,000	26,000		\$198,000
09	08	Main Office - Replace Skylights (repair leaks)		25,000											\$0
09	09	Fire Hydrant Replacement**	2	40,000	40,000	40,000									\$80,000
09	10	Standardize Chlorine Analyzers at 6 facilities	2			15,000	15,000								\$30,000
09	11	Pilarcitos Culvert Repair	1	50,000	200,000										\$200,000
09	23	District Digital Mapping	3			75,000									\$75,000
<b>EQUIPMENT PURCHASE &amp; REPLACEMENT</b>															
99	02	Vehicle Replacement	1	27,000	28,000	29,000	30,000				30,000	30,000	30,000		\$177,000
99	03	Computer System	1	25,000	5,000	5,000	5,000	6,000	5,000	5,000	5,000	5,000	5,000		\$46,000
99	04	Office Equipment/Furniture	1	20,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		\$27,000
06	03	SCADA/Telemetry/electrical controls	1	50,000	250,000	500,000	350,000								\$1,100,000
08	09	Dump Truck	1			100,000									\$100,000
08	10	Backhoe	1				80,000								\$80,000
08	12	New Service Truck Box (old dumptruck conversion)	3			50,000									\$50,000

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COASTSIDE COUNTY WATER DISTRICT  
 PLANNED CAPITAL PROJECTS  
 FISCAL YEARS 09/10 THRU 18/19

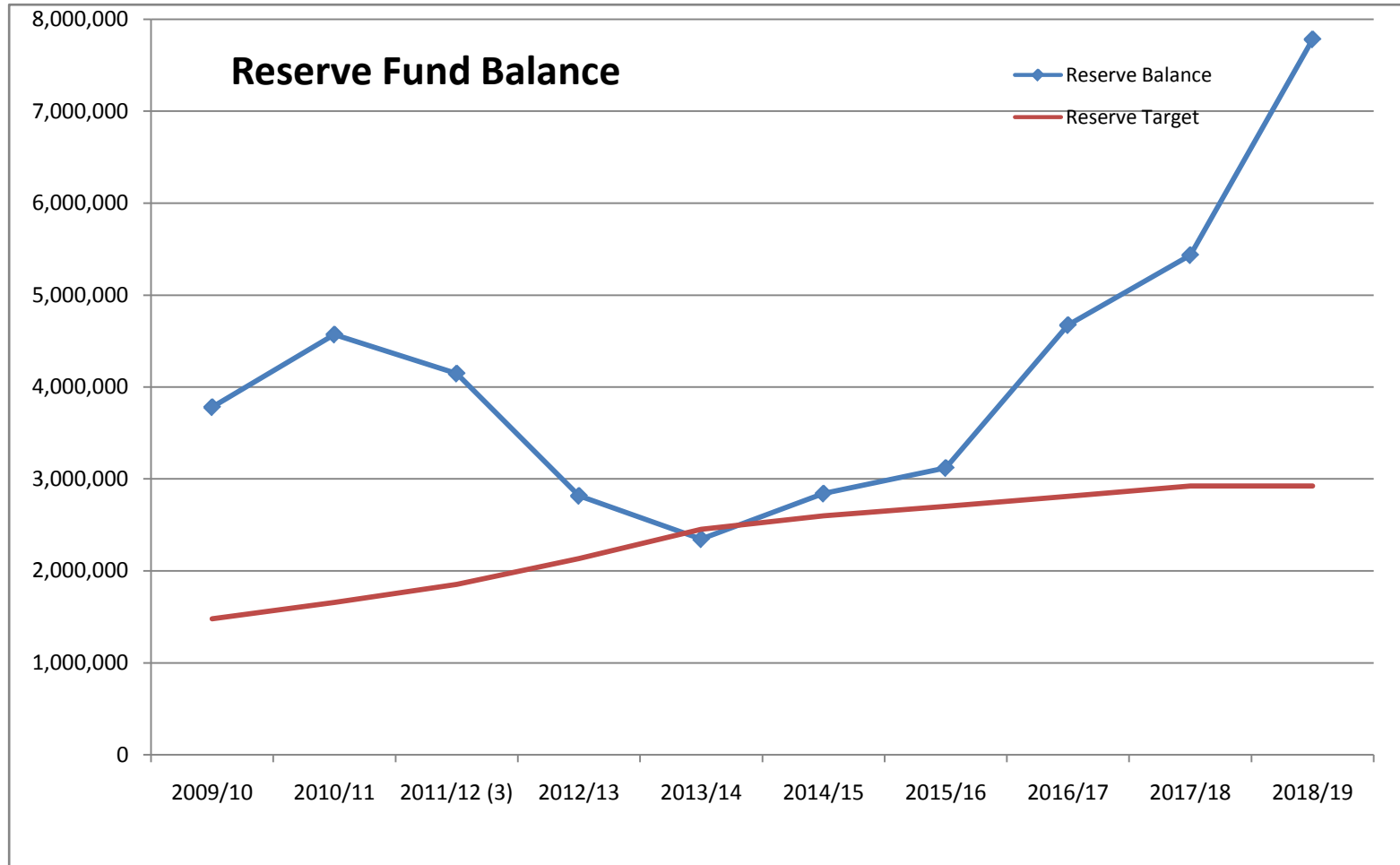
Origin FY	Number	Priority	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	09/10-18/19 Totals	
<b>PUMP STATIONS / TANKS / WELLS</b>															
06	04	Hazen's Tank Replacement	2				280,000							\$280,000	
		Hazen's Tank Fence Upgrade	2	10,000										\$10,000	
09	12	Crystal Springs Reroof and Paint	1	50,000										\$50,000	
09	13	Crystal Springs Soft Starts 1 & 3	1	25,000	25,000									\$25,000	
09	14	CSP Pump #2 Rehabilitation	2	75,000										\$0	
09	17	Crystal Springs Emergency Generator	2					300,000						\$300,000	
10	01	Crystal Springs Check Valve Repair/Replacement	1		100,000									\$100,000	
06	05	Well Rehabilitation	2	60,000	40,000									\$40,000	
08	14	Alves Tank Recoating, Interior+Exterior	1		300,000									\$300,000	
08	15	Miramar Tank Interior Recoat + Mixing	1		230,000									\$230,000	
08	16	Cahill Tank Exterior Recoat	2				150,000							\$150,000	
		Cahill Tank Ladder Replacement			15,000									\$15,000	
08	17	El Granada Tank 2 Recoat + Ladder	2			200,000								\$200,000	
08	18	EG Tank #3 Recoating Interior + Exterior	2				260,000							\$260,000	
		EG Tank #1 security fence			20,000									\$20,000	
		EG Tank #1 pump station pump replacement			23,000									\$23,000	
09	18	New Pilarcitos Well	3		25,000		150,000							\$175,000	
09	19	Pilarcitos Canyon Blending Station	2	50,000	100,000									\$100,000	
		Miramar Tank Fence Upgrade				8,000								\$8,000	
<b>DENNISTON WTP PRIORITY (SHORT-TERM) IMPROVEMENTS</b>															
08	19	Denniston Short Term WTP Modifications	2				800,000	800,000						\$1,600,000	
08	20	Denniston Storage Tank Modification Project	1	686,000										\$0	
<b>DENNISTON WTP (LONG-TERM) IMPROVEMENTS</b>															
08	22	Denniston Pre/Post Treatment Design	1		350,000									\$350,000	
08	23	Denniston Pre/Post Treatment Construction	1			900,000	900,000							\$1,800,000	
<b>NUNES WTP PRIORITY (SHORT-TERM) IMPROVEMENTS</b>															
08	24	Nunes WTP Short Term Modifications	1		600,000	600,000	600,000							\$1,800,000	
<b>NUNES WTP (LONG-TERM) IMPROVEMENTS</b>															
08	26	Install Air Scour for Filters	2				100,000							\$100,000	
08	27	Modify Filters for Rate of Flow Control	2		10,000		260,000							\$270,000	
<b>WATER SUPPLY DEVELOPMENT</b>															
09	21	Reclamation Project Planning	1		100,000	100,000	50,000							\$250,000	
09	22	Water Supply Alternatives Evaluation	1		50,000									\$50,000	
														\$0	
<i>indicates new or modified item on list</i>															
<b>FY 10 Totals</b>				<b>\$1,383,000</b>	<b>\$3,287,000</b>	<b>\$3,105,500</b>	<b>\$3,575,500</b>	<b>\$2,005,500</b>	<b>\$1,799,500</b>	<b>\$1,262,000</b>	<b>\$1,406,000</b>	<b>\$598,000</b>	<b>\$1,239,000</b>	<b>\$500,000</b>	<b>\$18,278,000</b>
FY 09 Budget Totals				\$5,402,000	\$4,573,500	\$4,679,500	\$2,236,500	\$254,500	\$1,224,000	\$117,000	\$120,000	\$123,000	\$125,500	\$18,855,500	

CCWD FY09-10 – FY18-19  
District Financing and Rate Projections

# CCWD Rate Increases Needed to Meet Revenue Requirements

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Rate Increase	12	12	12	15	15	6	4	4	4	4
Cum Increase	1.12	1.25	1.40	1.62	1.86	1.97	2.05	2.13	2.22	2.30
Loan 1		3500000								
Loan 2			3000000							
Loan 3										

17.92



CCWD Historical and Projected Rate Increases

	Rate Increase		New Rates				Comm. \$/af	Typical Bill - Res 5/8			
	Base	Commodity	5/8 Base	0-8	9-25	Comm.		HCF/Mo	Increase	HCF/Mo	Increase
			11.7	1.76	1.94	2.40		5		9	
Jul-99	5%	5%	12.29	1.85	2.04	2.52	\$1,098	15.57		23.72	
Jul-00	0	0	12.29	1.85	2.04	2.52	\$1,098	15.57	0.00	23.72	0.00
Jul-01	5%	14%	12.90	2.11	2.32	2.87	\$1,251	17.20	1.63	26.49	2.77
Jul-02	4.30%	4.30%	13.45	2.20	2.42	3.00	\$1,305	17.94	0.74	27.63	1.14
Jul-03	9.55%	9.55%	14.74	2.41	2.65	3.28	\$1,430	19.65	1.71	30.26	2.64
Jul-04	3.90%	3.90%	15.31	2.50	2.76	3.41	\$1,486	20.42	0.77	31.45	1.18
Jul-05	15%	15%	17.61	2.88	3.17	3.92	\$1,708	23.48	3.06	36.16	4.72
Jul-06	7%	7%	18.84	3.08	3.39	4.20	\$1,828	25.12	1.64	38.69	2.53
Jul-07	4.60%	4.60%	19.71	3.22	3.55	4.39	\$1,912	26.28	1.16	40.47	1.78
Jul-08	11%	11%	21.88	3.57	3.94	4.87	\$2,122	29.17	2.89	44.92	4.45
Jul-09	12%	12%	24.50	4.00	4.41	5.46	\$2,377	32.67	3.50	50.32	5.39
Jul-10	12%	12%	27.44	4.48	4.94	6.11	\$2,662	36.59	3.92	56.35	6.04
Jul-11	12%	12%	30.74	5.02	5.53	6.85	\$2,982	40.98	4.39	63.12	6.76
Jul-12	15%	15%	35.35	5.77	6.36	7.87	\$3,429	47.13	6.15	72.58	9.47
Jul-13	15%	15%	40.65	6.64	7.32	9.05	\$3,944	54.20	7.07	83.47	10.89
Jul-14	6%	6%	43.09	7.04	7.76	9.60	\$4,180	57.45	3.25	88.48	5.01
Jul-15	4%	4%	44.81	7.32	8.07	9.98	\$4,347	59.75	2.30	92.02	3.54
Jul-16	4%	4%	46.61	7.61	8.39	10.38	\$4,521	62.14	2.39	95.70	3.68
Jul-17	4%	4%	48.47	7.92	8.73	10.79	\$4,702	64.62	2.49	99.53	3.83

**Table 1**  
**Coastside County Water District - Financing Plan**  
**Operating Expenses**

	Budget	Proposed Budget	Escalation	Estimated								
	2008/09	2009/10	Factor	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
<b>Operating Expenses</b>												
Water Purchased (1)	\$1,460,119	\$1,610,934	varies	\$1,894,000	\$2,220,000	\$2,688,000	\$3,054,000	\$3,323,000	\$3,479,000	\$3,458,000	\$3,479,000	\$3,479,000
Electricity	363,599	337,483	10%	371,000	408,000	449,000	494,000	543,000	597,000	657,000	723,000	795,000
Dennison Water Treatment Plant Maint./Oper.	125,560	73,000	5%	77,000	81,000	85,000	89,000	93,000	98,000	103,000	108,000	113,000
Nunes Water Treatment Plant Maint./Oper.	178,100	103,400	5%	109,000	114,000	120,000	126,000	132,000	139,000	146,000	153,000	161,000
Crystal Springs Project Water Treatment Plant Maint./Oper.	74,500	52,000	5%	55,000	58,000	61,000	64,000	67,000	70,000	74,000	78,000	82,000
Salaries/Administration	1,441,116	1,576,545	4%	1,640,000	1,706,000	1,774,000	1,845,000	1,919,000	1,996,000	2,076,000	2,159,000	2,245,000
Other Expenses	1,844,346	1,951,632	4%	2,030,000	2,111,000	2,195,000	2,283,000	2,374,000	2,469,000	2,568,000	2,671,000	2,778,000
Cost Scenario Adjustment			4%									
Total Operating Expenses	5,487,340	5,704,994		6,176,000	6,698,000	7,372,000	7,955,000	8,451,000	8,848,000	9,082,000	9,371,000	9,653,000
Increase from prior fiscal year	530,580	217,654		471,006	522,000	674,000	583,000	496,000	397,000	234,000	289,000	282,000
Percent increase from prior fiscal year		3.97%		8.3%	8.5%	10.1%	7.9%	6.2%	4.7%	2.6%	3.2%	3.0%
<b>Difference</b>				253,352	50,994	152,000	(91,000)	(87,000)	(99,000)	(163,000)	55,000	(7,000)
(1) Projected SFPUC rates distributed to BAWSCA in December 2008												
Source: Coastside County Water District Budget FY 2008/09 and FY 2007/08												
SFPUC Projected Increases	14%	15.7%		17.6%	17.2%	21.1%	13.6%	8.8%	4.7%	-0.6%	0.6%	
SFPUC Wholesale Water Rate	\$1.43	\$1.66		\$1.94	\$2.26	\$2.73	\$3.08	\$3.33	\$3.47	\$3.61	\$3.75	

**Table 2**  
**Coastside County Water District - Financing Plan**  
**Capital Improvement Program - 2007/08 thru 2017/08**

	Budget	Proposed Budget	Projected									09/10-18/19
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
Pipelines	\$50,000	\$20,000	\$0	\$0	\$152,000	\$1,180,000	\$1,148,000	\$1,260,000	\$450,000	\$1,089,000	\$0	\$5,299,000
Water Treatment Plants	113,000	230,000	41,500	42,500	63,500	169,500	63,000	64,000	65,000	66,000	0	805,000
Facilities and Maintenance	202,000	703,000	569,000	455,000	41,000	142,000	43,000	44,000	45,000	46,000	0	2,088,000
Equipment Purchase and Replacement	122,000	286,000	687,000	468,000	9,000	8,000	8,000	38,000	38,000	38,000	0	1,580,000
Pump Stations/Tanks/Wells	210,000	938,000	208,000	260,000	580,000	300,000	0	0	0	0	0	2,286,000
Dennison WTP	686,000	350,000	900,000	1,700,000	800,000	0	0	0	0	0	0	3,750,000
Nunes WTP	0	610,000	600,000	600,000	360,000	0	0	0	0	0	0	2,170,000
Water Supply Development	0	150,000	100,000	50,000	0	0	0	0	0	0	0	300,000
Scenario Adjustment												0
<b>Total Capital Projects</b>	<b>1,383,000</b>	<b>3,287,000</b>	<b>3,105,500</b>	<b>3,575,500</b>	<b>2,005,500</b>	<b>1,799,500</b>	<b>1,262,000</b>	<b>1,406,000</b>	<b>598,000</b>	<b>1,239,000</b>	<b>0</b>	<b>18,278,000</b>
Escalation Factor	5.00%	1.00	1.05	1.10	1.16	1.22	1.28	1.34	1.41	1.48	1.55	
Escalated CIP	1,383,000	3,287,000	3,260,775	3,941,989	2,321,617	2,187,303	1,610,667	1,884,174	841,446	1,830,567	0	21,165,539

Source: CCWD Budget FY 2009/10. Escalated by BWA by annually 5%.

**Table 3**  
**Coastside County Water District - Financing Plan**  
**Financing of Capital Projects - Sources and Uses (SDW-SRF Loans)**

	Actual	Budget	Proposed Budget	Projected								
	2007/08	2008/09	2009/10	2010/11	2011/12 (3)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
<b>SOURCES</b>												
Non-Operating Revenue (1)	1,139,483	\$959,124	\$1,117,442	\$1,151,000	\$1,036,000	\$1,067,000	\$1,099,000	\$1,132,000	\$1,166,000	\$1,201,000	\$1,237,000	\$1,274,000
Cash from Reserves (2)		1,178,489	2,719,097	2,710,386	3,424,363	1,329,806	471,272	0	0	0	0	0
Net Operating Revenue	0	440,000	207,706	446,200	718,900	1,157,400	1,853,800	1,946,300	1,965,200	2,163,700	2,324,500	2,042,500
Proceeds from Borrowing												
Loan 1			0	3,500,000	0	0	0	0	0	0	0	0
Loan 2			0	0	3,000,000	0	0	0	0	0	0	0
Loan 3			0	0	0	0	0	0	0	0	0	0
<b>Total Sources</b>	1,139,483	2,577,613	4,044,246	7,807,586	8,179,263	3,554,206	3,424,072	3,078,300	3,131,200	3,364,700	3,561,500	3,316,500
<b>USES</b>												
Capital Projects	937,000	1,383,000	3,287,000	3,260,775	3,941,989	2,321,617	2,187,303	1,610,667	1,884,174	841,446	1,830,567	0
Existing Debt	754,367	754,613	757,246	754,811	751,274	746,589	750,769	485,889	482,494	483,553	483,919	483,919
New Borrowing												
Loan 1				292,000	292,000	292,000	292,000	292,000	292,000	292,000	292,000	292,000
Loan 2				0	194,000	194,000	194,000	194,000	194,000	194,000	194,000	194,000
Loan 3				0	0	0	0	0	0	0	0	0
Total Debt Service	754,367	754,613	757,246	1,046,811	1,237,274	1,232,589	1,236,769	971,889	968,494	969,553	969,919	969,919
<b>Total Uses</b>	1,691,367	2,137,613	4,044,246	4,307,586	5,179,263	3,554,206	3,424,072	2,582,556	2,852,668	1,810,999	2,800,486	969,919
Net Revenues		440,000	0	3,500,000	3,000,000	0	0	495,744	278,532	1,553,701	761,014	2,346,581
Beginning Capital Expenditures (Cash) Reserves (4)	7,818,519	6,912,036	6,500,000	3,780,903	4,570,516	4,146,154	2,816,348	2,345,076	2,840,820	3,119,352	4,673,053	5,434,066
Ending Capital Expenditures (Cash) Reserves	6,912,036	5,733,547	3,780,903	4,570,516	4,146,154	2,816,348	2,345,076	2,840,820	3,119,352	4,673,053	5,434,066	7,780,648
<b>Reserve Fund Target</b>		1,429,224	1,478,175	1,655,550	1,854,225	2,132,350	2,452,200	2,599,325	2,703,300	2,811,425	2,923,875	2,923,875

(1) Non-Operating Revenue includes property taxes, investment income, connection fees, and miscellaneous income.

(2) Total Uses less Non-Operating Revenue

(3) In 2012/13, decreased Service Connection revenue to \$8,000 and increased Property Tax revenue by \$300,000.

**Table 4**  
**Coastside County Water District - Financing Plan**  
**Increase in Operating Revenue To Pay For Increases in Operating Expenses**

	<u>2009/10</u>		<u>2010/11</u>		<u>2011/12</u>		<u>2012/13</u>		<u>2013/14</u>		<u>2014/15</u>		<u>2015/16</u>		<u>2016/17</u>		<u>2017/18</u>		<u>2018/19</u>	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Prior year's operating revenue from water sales	\$5,279,176		\$5,912,700		\$6,622,200		\$7,416,900		\$8,529,400		\$9,808,800		\$10,397,300		\$10,813,200		\$11,245,700		\$11,695,500	
Increases needed for operating expense	217,654	4.1%	471,006	8.0%	522,000	7.9%	674,000	9.1%	583,000	6.8%	496,000	5.1%	397,000	3.8%	234,000	2.2%	289,000	2.6%	282,000	2.4%
<b>Total increases</b>	<b>5,912,700</b>	<b>12.0%</b>	<b>6,622,200</b>	<b>12.0%</b>	<b>7,416,900</b>	<b>12.0%</b>	<b>8,529,400</b>	<b>15.0%</b>	<b>9,808,800</b>	<b>15.0%</b>	<b>10,397,300</b>	<b>6.0%</b>	<b>10,813,200</b>	<b>4.0%</b>	<b>11,245,700</b>	<b>4.0%</b>	<b>11,695,500</b>	<b>4.0%</b>	<b>11,695,500</b>	<b>0.0%</b>

**Table 5**  
**Coastside County Water District - Financing Plan**  
**Net Revenue Available for Capital Expenditures**

	Budget	Proposed Budget	Projected								
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Operating Revenue from Water Sales	\$5,716,897	\$5,912,700	\$6,622,200	\$7,416,900	\$8,529,400	\$9,808,800	\$10,397,300	\$10,813,200	\$11,245,700	\$11,695,500	\$11,695,500
Operating Expenses	5,487,340	5,704,994	6,176,000	6,698,000	7,372,000	7,955,000	8,451,000	8,848,000	9,082,000	9,371,000	9,653,000
Net Available for Capital Plus new debt service	229,557	207,706	446,200	718,900	1,157,400	1,853,800	1,946,300	1,965,200	2,163,700	2,324,500	2,042,500

**Table 6**  
**Coastside County Water District - Financing Plan**  
**Debt Service Coverage Calculation**

	Budget	Proposed Budget	Estimated								
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Operating Revenue	5,716,897	5,912,700	6,622,200	7,416,900	8,529,400	9,808,800	10,397,300	10,813,200	11,245,700	11,695,500	11,695,500
Non-Operating Revenue	<u>959,124</u>	<u>1,117,442</u>	<u>1,151,000</u>	<u>1,036,000</u>	<u>1,067,000</u>	<u>1,099,000</u>	<u>1,132,000</u>	<u>1,166,000</u>	<u>1,201,000</u>	<u>1,237,000</u>	<u>1,274,000</u>
Total Revenue	6,676,021	7,030,142	7,773,200	8,452,900	9,596,400	10,907,800	11,529,300	11,979,200	12,446,700	12,932,500	12,969,500
Total Operating Expenses	5,487,340	5,704,994	6,176,000	6,698,000	7,372,000	7,955,000	8,451,000	8,848,000	9,082,000	9,371,000	9,653,000
Net Revenue for Debt Service Calculation	1,188,681	1,325,148	1,597,200	1,754,900	2,224,400	2,952,800	3,078,300	3,131,200	3,364,700	3,561,500	3,316,500
Debt Service											
Existing Debt	754,613	757,246	754,811	751,274	746,589	750,769	485,889	482,494	483,553	483,919	483,919
New Debt			292,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000
Total Debt Service	754,613	757,246	1,046,811	1,237,274	1,232,589	1,236,769	971,889	968,494	969,553	969,919	969,919
Debt Service Calculation	1.58	1.75	1.53	1.42	1.80	2.39	3.17	3.23	3.47	3.67	3.42
Minimum 1.20											