

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

FY 2025-2026					
SUMMARY BUDGET	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
Employee Costs	\$1,183,113	\$923,256	\$156,759	\$21,513	\$81,585
Maintenance Operations	\$877,064	\$553,325	\$221,884	\$35,318	\$66,537
Contribution To Designated Funds/Debt	\$464,906	\$324,947	\$126,210	\$3,289	\$7,960
TOTAL BALANCED EXPENDITURES	\$2,525,083	\$1,801,528	\$504,853	\$60,120	\$156,082
TOTAL REVENUE	\$2,522,583	\$1,801,527	\$504,854	\$60,120	\$156,082
PLANNED RESERVE EXPENDITURES	\$345,646	\$193,269	\$36,057	\$116,320	\$0
TOTAL EXPENDITURES	\$2,870,729	\$1,994,797	\$540,910	\$176,440	\$156,082

DETAILED BUDGET

EXPENDITURES

EMPLOYEE COSTS	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
Employee Wages					
Administrative clerical Wages	\$316,731	\$265,848	\$39,544	\$6,229	\$5,110
Operator/Maintenance Wages	\$422,006	\$292,047	\$58,065	\$6,989	\$64,905
<i>Subtotal</i>	<i>\$738,737</i>	<i>\$557,895</i>	<i>\$97,609</i>	<i>\$13,218</i>	<i>\$70,015</i>
Employee Benefits					
Dental Insurance	\$7,931.95	\$6,582	\$1,101	\$141.30	\$108
Deferred Compensation	\$22,034.84	\$18,266	\$3,046	\$441.64	\$281
Health Insurance	\$219,513	\$182,386.38	\$30,242	\$3,833	\$3,051.54
Life Insurance	\$295	\$252	\$39	\$0.00	\$5
PERS	\$52,339	\$43,411	\$7,173	\$1,048.91	\$706
PERS (unfunded liability payment)	\$89,170	\$75,660	\$11,709	\$1,801.42	\$0
Sick leave conversion (well pay)	\$7,264	\$6,021	\$1,004	\$145.59	\$93
Workclothes	\$5,496	\$5,000	\$425	\$71.68	\$0
<i>Subtotal</i>	<i>\$404,045</i>	<i>\$337,578</i>	<i>\$54,739</i>	<i>\$7,483</i>	<i>\$4,244</i>
Workers Compensatioon & Employer Taxes					
Worker Compensation Insurance	\$20,103	\$14,937	\$2,774	\$594.96	\$1,797
Medicare/Social Security	\$17,870	\$11,567	\$1,262	\$182.96	\$4,858
State Unemployment Insurance	\$2,358	\$1,278	\$374	\$33.60	\$671
<i>Subtotal</i>	<i>\$40,331</i>	<i>\$27,783</i>	<i>\$4,411</i>	<i>\$812</i>	<i>\$7,326</i>
TOTAL: EMPLOYEE COSTS	\$1,183,113	\$923,256	\$156,759	\$21,513	\$81,585

MAINTENANCE OPERATIONS	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
Roads ==> rock (General)	\$6,000	\$3,600	\$600	\$1,800	\$0
Roads ==> rock (Total Specific Enterprise)	\$11,967	\$5,937	\$0	\$5,000	\$1,029
Plant (Total Specific Enterprise)	\$159,518	\$95,539	\$33,979	\$5,000	\$25,000
Lab supplies/tests (Total Specific Enterprise)	\$49,432	\$23,738	\$25,694	\$0	\$0
Association Dues/Permit Fees	\$36,112	\$21,574	\$14,038	\$0	\$500
County of Marin Permit Fee	\$2,220	\$0	\$0	\$0	\$2,220
270 Elm Building/Grounds Maint./Path Upkeep	\$8,153	\$6,522	\$815	\$408	\$408
Building/Grounds Maint. (Total Specific Enterprise)	\$19,118	\$4,500	\$11,000	\$0	\$3,618
Travel/Education (Total Specific Enterprise)	\$15,003	\$12,171	\$2,832	\$0	\$0
Power (general-270 Elm)	\$3,330	\$2,664	\$333	\$167	\$167
Power (Total Specific Enterprise)	\$59,398	\$27,668	\$27,996	\$0	\$3,733
General 270 Telephone/Fax/Internet	\$7,467	\$5,973	\$747	\$373	\$373
Telephone line (Total Specific Enterprise)	\$8,159	\$2,912	\$5,247	\$0	\$0
Fuel	\$17,968	\$7,920	\$4,752	\$3,168	\$2,129
Uncollectible Accounts	\$512	\$512	\$0	\$0	\$0
Office Supplies (General)	\$27,255	\$21,579	\$2,697	\$1,354	\$1,626
Office Supplies (Total Specific Enterprise)	\$1,100	\$100	\$0	\$0	\$1,000
Insurance	\$88,588	\$70,871	\$8,859	\$4,429	\$4,429
Director Fees	\$20,000	\$16,000	\$2,000	\$1,000	\$1,000
Miscellaneous	\$836	\$632	\$51	\$153	\$0
Payroll Fees	\$2,767	\$2,152	\$307	\$154	\$154
Vehicles / Mobile Equipment (maintenance)	\$11,762	\$5,582	\$3,349	\$2,233	\$599
Tools / Supplies (General)	\$5,000	\$2,500	\$1,500	\$1,000	\$0
Tools / Supplies (Total Specific Enterprise)	\$14,766	\$10,360	\$1,933	\$1,000	\$1,473
Legal (general)	\$10,000	\$8,000	\$1,000	\$500	\$500
Legal (Total Specific Enterprise)	\$31,626	\$25,913	\$5,713	\$0	\$0
Bookkeeping	\$14,805	\$11,844	\$1,481	\$740	\$740
Audit	\$14,234	\$11,387	\$1,423	\$712	\$712
Other Contract Services/Emergency Repairs	\$167,528	\$117,528	\$30,000	\$5,000	\$15,000
Engineering & Consulting	\$59,600	\$25,600	\$33,000	\$1,000	\$0
Election Expense	\$2,842	\$2,048	\$538	\$128	\$128
TOTAL: MAINTENANCE OPERATIONS	\$877,064	\$553,325	\$221,884	\$35,318	\$66,537

DEBT REPAYMENTS & FUNDING OF DESIGNATED RESERVE & OPERATIONAL ACCOUNTS	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
Debt Repayment					
Terrace Loan	\$30,400	\$30,400	\$0	\$0	\$0
Repayment of RRP running deficit	\$6,500	\$0	\$0	\$0	\$4,000

Other	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	\$36,900	\$30,400	\$0	\$0	\$4,000
Repayment of capital/project expense incurred in previous FY					
Tank Site Replacement	\$64,000	\$64,000	\$0	\$0	\$0
Wells Project	\$100,000	\$100,000	\$0	\$0	\$0
WRTP Plant Filter Upgrades	\$20,000	\$20,000	\$0	\$0	\$0
Monitoring Well Work Plan	\$710		\$710	\$0	\$0
Other	\$0		\$0	\$0	\$0
<i>Subtotal</i>	\$184,710	\$184,000	\$710	\$0	\$0
Replenishment/Establishment of Operating and CIP Reserve					
Non-Ear Marked CIP Reserves	\$0	\$0	\$0	\$0	\$0
General ~ Operating Reserves	\$3,249	\$0	\$0	\$1,289	\$1,960
Azolla	\$14,000	\$14,000	\$0	\$0	\$0
Other	\$0		\$0	\$0	\$0
<i>Subtotal</i>	\$17,249	\$14,000	\$0	\$1,289	\$1,960
Capital Improvement Projects					
Rehab of Arroyo Access Road	\$50,000	\$50,000	\$0	\$0	\$0
Installation of Monitoring Wells	\$100,000	\$0	\$100,000	\$0	\$0
Wharf Sewer Main Work	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	\$150,000	\$50,000	\$100,000	\$0	\$0
DISTRICT WIDE Capital Improvement Projects					
Building Rehab	\$0	\$0	\$0		\$0
Other	\$0	\$0	\$0		\$0
<i>Subtotal</i>	\$0	\$0	\$0	\$0	\$0
RESERVES FOR CAPITAL PURCHASE					
11181 Vehicles/Field Equipment Purchases	\$56,047	\$26,547	\$25,500	\$2,000	\$2,000
Other	\$0	\$0	\$0		
<i>Subtotal</i>	\$56,047	\$26,547	\$25,500	\$2,000	\$2,000
FUNDING OF COMMUNITY PROJECT RESERVES					
Bolinas Beach Groin - Repair and Maintenance (Reserve Fill)	\$5,000	\$5,000	\$0	\$0	\$0
Hazardous Tree	\$15,000	\$15,000	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	\$20,000	\$20,000	\$0	\$0	\$0
TOTAL: DEBT REPAYMENTS & FUNDING OF DESIGNATED RESERVE & OPERATIONAL ACCOUNTS	\$464,906	\$324,947	\$126,210	\$3,289	\$7,960

TOTAL REVENUE BALANCED EXPENDITURES	\$2,525,083	\$1,801,528	\$504,853	\$60,120	\$156,082
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DESIGNATED FUND/PLANNED RESERVE EXPENDITURES (Not Balance by FY Revenue)	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
Expenditure From Non-Ear Marked Reserves For Gen. Operations					
Contribution from ~ General Reserve to Operating budget	\$32,377	\$0	\$1,057	\$31,320	\$0
Contribution From LAIF to General ~ Operating Budget	\$12,316	\$12,316	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	\$44,693	\$12,316	\$1,057	\$31,320	\$0
EXPENDITURES From Designated CIP Reserves					
Rehabilitation/Replacement of Radial Gate at Lower Diversion Point on the Arroyo Hondo	\$30,000	\$30,000	\$0	\$0	\$0
Replace Coagulation Plumbing Inside WRTP	\$20,000	\$20,000	\$0	\$0	\$0
Investigation of potential upgrades to Wharf; Brighton; Olema/Bo; Mesa Rd.	\$50,000	\$50,000	\$0	\$0	\$0
PILOT STUDY: Water Main Replacement Project - 200 Block of Kale Road	\$15,000	\$15,000	\$0	\$0	\$0
Emergency: Drain Valve Rehabilitation or Replacement Project	\$25,000	\$0	\$25,000	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	\$140,000	\$115,000	\$25,000	\$0	\$0
Expenditures From Designated Vehicle /Equipment Reserve					
Purchase of 4WD Truck	\$30,953	\$15,953	\$0	\$15,000	\$0
Excavator	\$50,000	\$0	\$0	\$50,000	\$0
Hauling Trailer	\$20,000	\$0	\$0	\$20,000	\$0
Other	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	\$100,953	\$15,953	\$0	\$85,000	\$0
Expenditure from LAIF for CIP/Projects					
Contribution to Excavator Purchase	\$50,000		\$0	\$0	\$0
Investigation of Canyon Road Sewer Project	\$10,000	\$0	\$10,000	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	\$60,000	\$50,000	\$10,000	\$0	\$0
TOTAL GENERAL FUND EXPENDITURES	\$273,330	\$130,953	\$26,057	\$116,320	\$0
TOTAL LAIF FUND EXPENDITURES	\$72,316	\$62,316	\$10,000	\$0	\$0
TOTAL: DESIGNATED FUND/PLANNED RESERVE EXPENDITURES	\$345,646	\$193,269	\$36,057	\$116,320	\$0

ALL EXPENDITURES in FY 2025/26	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
TOTAL: PLANNED EXPENDITURES, INCLUDING SPENDING OF RESERVES	\$2,870,729	\$1,994,797	\$540,910	\$176,440	\$156,082

SERVICE CHARGES:	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
Quarterly Metered Sales and Fees	\$94,216	\$94,216	\$0	\$0	\$0
Annual Base Charge	\$1,634,565	\$1,145,351	\$314,914	\$28,800	\$145,500
Annual Base Charge (tep)	\$45,011	\$30,789	\$14,222	\$0	\$0
Service Restoration Fees	\$0	\$0	\$0	\$0	\$0
Meter/Connection Installation Fees	\$0	\$0	\$0	\$0	\$0
Permit Fees	\$0	\$0	\$0	\$0	\$0
Other Income	\$3,709	\$0	\$3,709	\$0	\$0
Chipping	\$1,580	\$0	\$0	\$0	\$1,580
Product Sales	\$1,500	\$0	\$0	\$0	\$1,500
<i>Subtotal</i>	<i>\$1,780,581</i>	<i>\$1,270,356</i>	<i>\$332,845</i>	<i>\$28,800</i>	<i>\$148,580</i>
RESERVE CONTRIBUTIONS TO OPERATING COSTS:	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
Transfer from Reserves	\$32,377	\$0	\$1,057	\$31,320	\$0
From LAIF for Gen. Operations	\$12,316	\$12,316	\$0	\$0	\$0
From Other	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	<i>\$44,693</i>	<i>\$12,316</i>	<i>\$1,057</i>	<i>\$31,320</i>	<i>\$0</i>
TAXES:	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
Current Taxes	\$538,140	\$401,730	\$133,910	\$0	\$2,500
Property Tax Current Unsecured	\$17,167	\$12,875	\$4,292	\$0	\$0
Property Tax Prior Secured Delinquent	\$0	\$0	\$0	\$0	\$0
Property Tax Prior Secured Redeemed	\$0	\$0	\$0	\$0	\$0
Homeowners Property Tax Relief (State)	\$0	\$0	\$0	\$0	\$0
Period SB 2557 Charges	(\$7,200)	(\$5,400)	-\$1,800	\$0	\$0
Exces ERAF	\$67,200	\$50,400	\$16,800	\$0	\$0
Supp Assmt Current	\$0	\$0	\$0	\$0	\$0
Supp Assmt Redempt	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	<i>\$615,307</i>	<i>\$459,605</i>	<i>\$153,202</i>	<i>\$0</i>	<i>\$2,500</i>
OTHER INCOME:	ALL ENTERPRISES	Water	Sewer	Septic/Drainage	Resource Recovery
Interest on Reserves	\$71,002	\$53,250	\$17,750	\$0.00	\$2
General Obligation Bonds	\$0	\$0	\$0	\$0	\$0
Other Income/Solid Waste Franchise Fee	\$10,000	\$5,000	\$0	\$0	\$5,000
Property Rentals	\$1,000	\$1,000	\$0	\$0	\$0
Equipment Rentals	\$0	\$0	\$0	\$0	\$0
Prior Period Revenue	\$0	\$0	\$0	\$0	\$0
Miscellaneous Refunds and Credits	\$0	\$0	\$0	\$0	\$0
Deferred Capital Expenditures	\$0	\$0	\$0	\$0	\$0
<i>Subtotal</i>	<i>\$82,002</i>	<i>\$59,250</i>	<i>\$17,750</i>	<i>\$0</i>	<i>\$5,002</i>
TOTAL: REVENUE	\$2,522,583	\$1,801,527	\$504,854	\$60,120	\$156,082