BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

Resolution No. 2026-6

Approving the 2026-27 District Budget.

BE IT RESOLVED by the Board of Directors of the Bolinas Community Public Utility District to pass and adopt the 2026-27 District operating budget as it appears in Attachment A to this resolution. IT IS HEREBY CERTIFIED that this resolution was duly introduced and adopted by the Board of Directors of the Bolinas Community Public Utility District this 17th day of June 2026, by the following vote:

AYES: Siedman, Walker, Alexander Green, McElroy

NOES: None

ABSTAIN: None

ABSENT: Godino

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President, Board of Directors

attest:

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secretary

Bolinas Community Public Utility District

Attachment A

Proposed Budget — Fiscal Year 2026/2027 · All Enterprises · DRAFT [redacted]

This document is provided as a supporting reference for the Proposition 218 Notice of Public Hearing dated April 2026. All figures are proposed and subject to adoption by the Board of Directors at the public hearing on **June 17, 2026**. Questions may be directed to Georgia Woods, General Manager: 415-250-7251 | gwoods@bcpud.org

Water Enterprise

Bolinas Community Public Utility District · FY 2025/26 budget vs. FY 2026/27 proposed

FY 25/26 total revenue	FY 26/27 revenue (after rate increases)	Total expenditures	Balance
$1,801,527	**$1,923,409**	**$1,923,409**	**$0 ✓**

REVENUE

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Metered sales (41000)	$94,216	$115,553	+$21,337
Base charge / Annual service charge (41100)	$1,145,351	$1,219,937	+$74,586
Base charge TEP (41101)	$30,789	$32,652	+$1,863
Subtotal service charges	**$1,270,356**	**$1,368,142**	**+$97,786**
Reserve draw to operations (41700)	$12,316	$0	−$12,316
Current taxes (45100)	$401,730	$401,338	−$392
Property tax unsecured (45200)	$12,875	$11,781	−$1,094
SB 2557 charges (45600)	−$5,400	$0	+$5,400
Excess ERAF (46000)	$50,400	$45,525	−$4,875
Subtotal taxes	**$459,605**	**$458,644**	**−$961**
Interest on reserves (47000)	$53,250	$90,624	+$37,374
Solid waste franchise fee (49000)	$5,000	$5,000	—
Property rentals (49100)	$1,000	$1,000	—
Subtotal other income	**$59,250**	**$96,624**	**+$37,374**
Total revenue	**$1,801,527**	**$1,923,409**	**+$121,882**

EMPLOYEE WAGES & BENEFITS

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Administrative/clerical wages (71001)	$265,848	$296,112	+$30,264
Operators/maintenance wages (71002)	$292,047	$335,238	+$43,191
Subtotal salaries & wages	**$557,894**	**$631,351**	**+$73,457**
Health insurance (72005)	$182,386	$191,551	+$9,165
PERS (72007)	$43,411	$49,269	+$5,858
PERS unfunded liability (72007A)	$75,660	$74,336	−$1,324
Deferred compensation (72002)	$18,266	$20,888	+$2,622
Workers compensation (72003)	$14,937	$9,250	−$5,687
Sick leave conversion / well pay (72008)	$6,021	$9,090	+$3,069
Medicare/social security (72010)	$11,567	$12,154	+$587
Dental insurance (72001)	$6,582	$6,973	+$391
State unemployment insurance (72011)	$1,278	$1,019	−$259
Life insurance (72006)	$252	$243	−$9
Workclothes (72009)	$5,000	$4,869	−$131
Subtotal benefits	**$365,361**	**$379,641**	**+$14,280**
Total wages & benefits	**$923,255**	**$1,010,992**	**+$87,737**

MAINTENANCE & OPERATIONS

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Roads/rock (73000)	$9,537	$9,537	—
Plant maintenance (73100)	$95,539	$87,167	−$8,372
Lab supplies/tests (73200)	$23,738	$24,500	+$762
Association dues/permit fees (73300)	$21,574	$24,500	+$2,926
County of Marin permit fee (73300)	$2,048	$11,964	+$9,916
Building/grounds maintenance (73400)	$11,022	$16,669	+$5,647
Travel/education (73500)	$12,171	$9,109	−$3,062
Power — 270 Elm (73600)	$30,332	$42,000	+$11,668
Telephone/fax/internet (73700)	$8,885	$10,059	+$1,174
Fuel (73800)	$7,920	$10,087	+$2,167
Uncollectible accounts (73900)	$512	$1	−$511
Office supplies/IT & software (74000)	$21,679	$33,929	+$12,250
Insurance (74100)	$70,871	$84,822	+$13,951
Director fees (74110)	$16,000	$17,200	+$1,200
Payroll fees (74150)	$2,152	$3,715	+$1,563
Vehicle/mobile equipment maintenance (74200)	$5,582	$8,143	+$2,561
Tools/supplies (74300)	$12,860	$16,024	+$3,164
Legal (74500)	$33,913	$33,913	—
Bookkeeping (74600)	$11,844	$28,199	+$16,355
Audit (74700)	$11,387	$12,169	+$782
Other contract services/emergency repairs (74800)	$117,528	$129,427	+$11,899
Engineering & consulting (74950)	$25,600	$25,000	−$600
Total maintenance & operations	**$553,325**	**$638,137**	**+$84,812**

RESERVE CONTRIBUTIONS & DEBT REPAYMENT

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Terrace loan repayment	$30,400	$30,400	—
Loan interest	$0	$4,593	+$4,593
WRTP plant filter upgrades repayment	$20,000	$20,000	—
Booster pump line replacement repayment	$0	$80,000	+$80,000
Azolla removal reserve	$14,000	$14,000	—
Hazardous tree removal reserve	$15,000	$15,000	—
Automated meter pilot study	$0	$16,500	+$16,500
Assessment of WRTP upgrades	$0	$20,000	+$20,000
EV vehicle purchase (water share)	$0	$10,000	+$10,000
Bolinas Beach Groin — repair & maintenance reserve	$5,000	$5,000	—
Eucalyptus removal project	$0	$20,000	+$20,000
Bike path rehabilitation	$0	$23,000	+$23,000
Non-earmarked CIP reserve — general reserve contribution	$0	$13,650	+$13,650
General operating reserve (operating surplus)	$0	$2,137	+$2,137
Total reserve contributions & debt	**$84,400**	**$274,280**	**+$189,880**

Booster pump repayment is new in FY 2026/27, repaying emergency reserve-funded work from FY 2025/26. Planned reserve expenditures drawn from existing designated reserves (not from revenue): $150,000.

Net balance after rate increases **$0 ✓**

Proposed rates: Annual service charge $2,186.02/connection (+6.5%)
| Metered: 5-tier $3.00–$25.00/100cf

Sewer Enterprise

Bolinas Community Public Utility District · FY 2025/26 budget vs. FY 2026/27 proposed

FY 25/26 total revenue	FY 26/27 revenue (after rate increases)	Total expenditures	Balance
$504,854	**$542,197**	**$542,197**	**$0 ✓**

REVENUE

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Base charge S41100 (155 connections × $2,194.24)	$314,914	$340,107	+$25,193
Base charge TEP S41200 (7 connections × $2,194.24)	$14,222	$15,360	+$1,138
Other sewer income S41600 (commercial surcharge)	$3,709	$3,372	−$337
Subtotal service charges	**$332,845**	**$358,839**	**+$25,994**
Reserve draw to operations (S41700)	$1,057	$0	−$1,057
Current taxes (45100)	$133,910	$133,779	−$131
Property tax unsecured (45200)	$4,292	$3,927	−$365
SB 2557 charges (45600)	−$1,800	$0	+$1,800
Excess ERAF (46000)	$16,800	$15,175	−$1,625
Subtotal taxes	**$153,202**	**$152,881**	**−$321**
Interest on reserves (47000)	$17,750	$30,208	+$12,458
Subtotal other income	**$17,750**	**$30,208**	**+$12,458**
Total revenue	**$504,854**	**$542,197**	**+$37,343**

EMPLOYEE WAGES & BENEFITS

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Administrative/clerical wages (71001)	$39,544	$43,390	+$3,846
Operators/maintenance wages (71002)	$58,065	$66,429	+$8,364
Subtotal salaries & wages	**$97,610**	**$109,820**	**+$12,210**
Health insurance (72005)	$30,242	$31,287	+$1,045
PERS (72007)	$7,173	$8,130	+$957
PERS unfunded liability (72007A)	$11,709	$11,504	−$205
Deferred compensation (72002)	$3,046	$3,476	+$430
Workers compensation (72003)	$2,774	$1,750	−$1,024
Sick leave conversion / well pay (72008)	$1,004	$1,513	+$509
Medicare/social security (72010)	$1,262	$2,940	+$1,678
Dental insurance (72001)	$1,101	$1,151	+$50
State unemployment insurance (72011)	$374	$163	−$211
Workclothes (72009)	$425	$896	+$471
Life insurance (72006)	$39	$37	−$2
Subtotal benefits	**$59,150**	**$62,847**	**+$3,697**
Total wages & benefits	**$156,759**	**$172,667**	**+$15,908**

MAINTENANCE & OPERATIONS

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Roads/rock (73000)	$600	$1,432	+$832
Plant maintenance (73100)	$33,979	$4,109	−$29,870
Lab supplies/tests (73200)	$25,694	$13,173	−$12,521
Association dues/permit fees (73300)	$14,038	$14,715	+$677
County of Marin permit fee (73300)	$0	$3,134	+$3,134
Building/grounds maintenance (73400)	$11,815	$30,856	+$19,041
Travel/education (73500)	$2,832	$3,178	+$346
Power (73600)	$28,329	$24,439	−$3,890

Power (73600)	[illegible]	[illegible]	[illegible]
Telephone/fax/internet (73700)	$5,994	$7,446	+$1,452
Fuel (73800)	$4,752	$1,763	−$2,989
Office supplies/IT & software (74000)	$2,697	$3,800	+$1,103
Insurance (74100)	$8,859	$9,569	+$710
Director fees (74110)	$2,000	$2,150	+$150
Payroll fees (74150)	$307	$464	+$157
Vehicle/mobile equipment maintenance (74200)	$3,349	$4,886	+$1,537
Tools/supplies (74300)	$3,433	$18,807	+$15,374
Legal (74500)	$6,713	$10,755	+$4,042
Bookkeeping (74600)	$1,481	$3,525	+$2,044
Audit (74700)	$1,423	$1,432	+$9
Other contract services/emergency repairs (74800)	$30,000	$40,309	+$10,309
Engineering & consulting (74950)	$33,000	$25,000	−$8,000
Total maintenance & operations	**$221,884**	**$224,942**	**+$3,058**

RESERVE CONTRIBUTIONS & DEBT REPAYMENT

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Installation of monitoring wells (overage replenishment)	$0	$5,000	+$5,000
Interim program report — tech order (regulatory mandate)	$0	$100,000	+$100,000
Emergency prep work for wharf sewer main	$0	$20,000	+$20,000
EV vehicle purchase (sewer share)	$0	$6,000	+$6,000
Non-earmarked CIP reserve — general reserve contribution	$0	$12,500	+$12,500
General operating reserve (operating surplus)	$3,249	$1,088	−$2,161
Total reserve contributions & debt	**$3,249**	**$144,588**	**+$141,339**

Planned reserve expenditures drawn from existing designated reserves (not from revenue): $63,000.

Net balance after rate increases **$0 ✓**

Proposed rate: Annual service charge $2,194.24/connection (+8.0%)

Septic / Drainage Enterprise

Bolinas Community Public Utility District · FY 2025/26 budget vs. FY 2026/27 proposed

FY 25/26 total revenue	FY 26/27 revenue (after rate increases)	Total expenditures	Balance
$60,120	**$75,600**	**$75,600**	**$0 ✓**

REVENUE

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Base charge Z41100 (360 addresses × $210.00)	$28,800	$75,600	+$46,800
Reserve draw to operations (Z41700)	$31,320	$0	−$31,320
Property taxes	$0	$0	—
Interest on reserves	$0	$0	—
Total revenue	**$60,120**	**$75,600**	**+$15,480**

Septic/Drainage receives no property tax allocation and no interest on reserves. It is funded entirely by service charges. The $31,320 reserve draw in FY 2025/26 reflected accumulated reserves being drawn down — this is not continued in FY 2026/27.

EMPLOYEE WAGES & BENEFITS

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Administrative/clerical wages (71001)	$6,229	$6,158	−$71
Operators/maintenance wages (71002)	$6,989	$8,092	+$1,103
Subtotal salaries & wages	**$13,218**	**$14,250**	**+$1,032**
Health insurance (72005)	$3,833	$4,346	+$513

PERS (72007)	$1,049	$1,139	+$90
PERS unfunded liability (72007A)	$1,801	$1,770	−$31
Deferred compensation (72002)	$442	$482	+$40
Workers compensation (72003)	$595	$375	−$220
Sick leave conversion / well pay (72008)	$146	$210	+$64
Medicare/social security (72010)	$183	$200	+$17
Dental insurance (72001)	$141	$158	+$17
State unemployment insurance (72011)	$34	$25	−$9
Workclothes (72009)	$72	$134	+$62
Subtotal benefits	**$8,295**	**$8,838**	**+$543**
Total wages & benefits	**$21,513**	**$23,088**	**+$1,575**

MAINTENANCE & OPERATIONS

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Roads/rock (73000)	$6,800	$6,800	—
Plant maintenance (73100)	$5,000	$5,000	—
Permit fees/association dues (73150)	$0	$551	+$551
Lab supplies/tests (73200)	$0	$1,000	+$1,000
Building/grounds maintenance (73400)	$408	$373	−$35
Power (73600)	$167	$3,644	+$3,477
Telephone (73700)	$373	$238	−$135
Fuel (73800)	$3,168	$3,168	—
Office supplies/IT & software (74000)	$1,354	$1,450	+$96
Insurance (74100)	$4,429	$4,429	—
Director fees (74110)	$1,000	$1,075	+$75
Payroll fees (74150)	$154	$154	—
Vehicle/mobile equipment (74200)	$2,233	$2,233	—
Tools/supplies (74300)	$2,000	$1,000	−$1,000
Legal (74500)	$500	$10,000	+$9,500
Bookkeeping (74600)	$740	$1,740	+$1,000
Audit (74700)	$712	$712	—
Other contract services/emergency repairs (74800)	$5,000	$5,000	—
Engineering & consulting (74950)	$1,000	$1,000	—
Total maintenance & operations	**$35,318**	**$48,317**	**+$12,999**

RESERVE CONTRIBUTIONS & DEBT REPAYMENT

Line item	FY 25/26 budget	FY 26/27 proposed	Change
EV vehicle purchase (S/D share)	$0	$4,000	+$4,000
General operating reserve (operating surplus)	$0	$195	+$195
Total reserve contributions & debt	**$0**	**$4,195**	**+$4,195**

Net balance after rate increases **$0 ✓**

Proposed rate: Annual service charge $210.00/address (+162.5%)

Resource Recovery Program

Bolinas Community Public Utility District · FY 2025/26 budget vs. FY 2026/27 proposed · Not subject to Proposition 218

FY 25/26 total revenue	FY 26/27 revenue (after fee increase)	Total expenditures	Balance
$156,082	**$161,025**	**$161,025**	**$0 ✓**

REVENUE

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Green waste drop-off R41300 (3,838 yds × $40.00)	$145,500	$153,520	+$8,020
Chipping — R41400	$1,580	$0	−$1,580
Product sales/compost — R41600	$1,500	$0	−$1,500
Prior period revenue — R41700	$1	$1	—
Subtotal service charges	**$148,581**	**$153,521**	**+$4,940**
Current taxes — RRP allocation (45100)	$2,500	$2,500	—
Contribution from fire departments (49000)	$5,000	$5,000	—
Interest on reserves (47000)	$1	$4	—
Total revenue	**$156,082**	**$161,025**	**+$4,943**

FY 2026/27 green waste drop-off revenue projected at 3,838 yards based on actual volumes tracked in FY 2025/26. Drop-off rate proposed to increase from $30/yard to $40/yard. Chipping and compost product sales are not budgeted as these are vestige revenue accounts.

EMPLOYEE WAGES & BENEFITS

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Administrative/clerical — BCPUD staff allocation (71001)	$5,110	$6,299	+$1,189
Operators/maintenance — BCPUD staff + RRP part-time (71002)	$64,905	$72,389	+$7,484
Subtotal salaries & wages	**$70,015**	**$78,688**	**+$8,673**
Medicare/social security (72010)	$4,858	$5,397	+$539
Health insurance (72005)	$3,052	$3,386	+$334
Workers compensation (72003)	$1,797	$1,125	−$672
State unemployment insurance (72011)	$671	$544	−$127
PERS (72007)	$706	$866	+$160
Deferred compensation (72002)	$281	$352	+$71
Sick leave conversion / well pay (72008)	$93	$153	+$60
Dental insurance (72001)	$108	$122	+$14
Life insurance (72006)	$5	$5	—
PERS unfunded liability (72007A)	$0	$0	—
Subtotal benefits	**$11,570**	**$11,951**	**+$381**
Total wages & benefits	**$81,585**	**$90,639**	**+$9,054**

RRP has no PERS unfunded liability as part-time program-specific employees do not participate in CalPERS. Two part-time maintenance employees at 24 hrs/wk — one at $30/hr and one at $25/hr. Hours are reduced in FY 2026/27 to offset wage increases.

MAINTENANCE & OPERATIONS

Line item	FY 25/26 budget	FY 26/27 proposed	Change
Roads/rock (73000)	$1,029	$1,000	−$29
Plant/GRINDS general operation of site (73100)	$25,000	$18,000	−$7,000
County of Marin permit fees (73300)	$2,848	$3,238	+$390
Building/grounds maintenance (73400)	$4,026	$6,241	+$2,215
Power (73600)	$3,900	$3,644	−$256
Telephone/fax/internet (73700)	$373	$239	−$134
Fuel (73800)	$2,129	$2,000	−$129
Office supplies/IT & software (74000)	$2,626	$2,000	−$626
Insurance (74100)	$4,429	$4,000	−$429
Director fees (74110)	$1,000	$1,075	+$75
Payroll fees (74150)	$154	$1,154	+$1,000
Vehicle/mobile equipment (74200)	$599	$599	—
Tools/supplies (74300)	$1,473	$2,193	+$720
Legal (74500)	$500	$0	−$500
Bookkeeping (74600)	$740	$1,740	+$1,000

Audit (74700)	$712	$712	—
Other contract services/emergency repairs (74800)	$15,000	$10,000	−$5,000
Total maintenance & operations	**$66,537**	**$57,836**	**−$8,701**

RESERVE CONTRIBUTIONS

Line item	FY 25/26 budget	FY 26/27 proposed	Change
General operating reserve (operating surplus)	$0	$1,617	+$1,617
Total reserve contributions	**$0**	**$1,617**	**+$1,617**

RRP is funded through a voluntary drop-off fee, not a property-based service charge, and is not subject to Proposition 218 notice and protest requirements. The $1,617 surplus is the first reserve contribution in RRP history.

Net balance after fee increase	**$0 ✓**

Proposed rate: Green waste drop-off fee $40.00/yard (+33.3%) — not subject to Proposition 218

District-Wide Summary — All Enterprises

Bolinas Community Public Utility District · FY 2026/27 proposed

Total revenue (after rate increases)	Total expenditures	District-wide balance	Total reserve contributions & debt
$2,702,231	**$2,702,231**	**$0 ✓**	**$424,680**

Line item	Water	Sewer	S/D	RRP	District total
Total revenue (after rate increases)	$1,923,409	$542,197	$75,600	$161,025	$2,702,231
Employee wages & benefits	$1,010,992	$172,667	$23,088	$90,639	$1,297,386
Maintenance & operations	$638,137	$224,942	$48,317	$57,836	$969,232
Reserve contributions & debt repayment	$274,280	$144,588	$4,195	$1,617	$424,680
Total expenditures	**$1,923,409**	**$542,197**	**$75,600**	**$149,092**	**$2,690,298**
Balance	**$0 ✓**	**$0 ✓**	**$0 ✓**	**$0 ✓**	**$0 ✓**

All enterprises balance to zero after proposed rate increases are applied. Planned reserve expenditures drawn from existing designated reserves (not included in above revenue/expenditure figures): Water $150,000 · Sewer $63,000 · Septic/Drainage $72,000 · RRP $0 · District total $285,000.