

North Beach Water District Budget 2026

Description	2023 Actual	2024 Actual	2025 Budget	2025 thru October	% of Budget	2025 Projected	2026 Budgeted	% Diff
Base Rate	1,767,390	1,841,607	1,898,000	1,592,581	84%	1,911,097	1,991,604	4.7%
Meter Rate	504,346	470,979	550,000	411,865	75%	494,238	638,995	13.9%
New Account Fee	8,700	9,872	9,000	5,978	66%	7,173	9,000	0.0%
Delinquent/Lock Off Fee	51,852	58,250	60,000	44,784	75%	53,741	60,000	0.0%
Operational Revenue	2,332,288	2,380,707	2,517,000	2,055,208	82%	2,466,249	2,699,599	6.8%
Bank Interest	65,832	84,537	58,000	57,474	99%	68,969	58,000	0.0%
Connection Fees	64,679	78,725	90,000	55,926	62%	67,112	80,000	-12.5%
Customer Service Charges	12,658	8,796	10,000	9,410	94%	11,292	10,000	0.0%
Surplus Income	2,272	3,399	2,500	2,703	108%	3,243	2,500	0.0%
Good Neighbor Revenue	1,144	1,324	1,000	1,279	128%	1,534	1,000	0.0%
Non-Operational Revenue	146,585	176,781	161,500	126,792	79%	152,150	151,500	-6.6%
Total Revenue	2,478,873	2,557,488	2,678,500	2,182,000	81%	2,618,399	2,851,099	6.1%

Description	2023 Actual	2024 Actual	2025 Budget	2025 thru October	% of Budget	2025 Projected	2026 Budgeted	% Diff
page 2 Field Payroll Expense								
Regular Wages	337,685	319,593	327,000	275,544	84%	330,653	343,000	4.7%
Overtime Wages	36,348	36,200	45,000	44,196	98%	53,035	47,000	4.3%
Taxes & Benefits	100,278	93,314	128,000	95,262	74%	114,314	128,000	0.0%
Total Field Payroll Expense	474,311	449,106	500,000	415,001	83%	498,001	518,000	3.5%

Common Expense								
Vehicle Expense	33,858	33,821	40,000	30,532	76%	36,638	45,000	11.1%
Cell Phone Expense	6,363	6,315	7,500	5,671	76%	6,805	9,500	21.1%
Equipment Rental Expense	1,721	2,101	2,200	1,802	82%	2,163	2,200	0.0%
Tool Expense	7,377	8,093	20,000	2,972	15%	3,567	20,000	0.0%
Safety Equipment Expense	3,979	10,148	10,000	5,143	51%	6,171	10,000	0.0%
Parts & Supplies Expense	44,480	60,892	70,000	25,330	36%	30,396	70,000	0.0%
Other Common Expenses	2,423	2,281	2,000	2,055	103%	2,466	2,000	0.0%
Common Expense Total	100,201	123,651	151,700	73,505	48%	88,206	158,700	4.4%

Description	2023 Actual	2024 Actual	2025 Budget	2025 thru October	% of Budget	2025 Projected	2026 Budgeted	% Diff
page 3 Distribution Expense								
Service Meter Expense	18,112	17,914	25,000	10,313	41%	12,375	30,000	16.7%
Distribution Line Expense	21,310	23,857	32,000	10,930	34%	13,116	32,000	0.0%
Contract Labor Expense	3,107	0	5,000	4,067	81%	4,880	5,000	0.0%
Distribution Expense Total	42,529	41,771	62,000	25,310	41%	30,372	67,000	7.5%
Production Expense								
Electricity Expense	39,105	39,446	45,000	33,234	74%	39,881	45,000	0.0%
Treatment Maintenance/Repaired Expense	16,001	8,270	17,000	9,895	58%	11,874	17,000	0.0%
Production Maintenance/Repaired Expense	47,199	28,723	52,000	4,871	9%	5,845	52,000	0.0%
Treatment Parts/Supplies Expense	47,371	53,065	65,000	17,230	27%	20,676	65,000	0.0%
Production Parts/Supplies Expense	5,401	1,548	5,000	8,004	160%	9,605	5,000	0.0%
Water Testing Expense	9,945	11,906	16,000	3,354	21%	4,025	16,000	0.0%
Generator Maintenance Expense	12,775	9,895	20,000	18,216	91%	21,859	20,000	0.0%
Production Expense Total	177,797	152,852	220,000	94,803	43%	113,764	220,000	0.0%
Operation Expense	794,838	767,381	933,700	608,619	65%	730,343	963,700	3.1%

Description	2023 Actual	2024 Actual	2025 Budget	2025 thru October	% of Budget	2025 Projected	2026 Budgeted	% Diff
page 4 Administration Payroll Expense								
Administration Wages	298,166	323,512	331,000	278,726	84%	334,471	346,276	4.4%
Employment Taxes & Benefits	103,577	107,134	115,000	86,903	76%	104,284	115,000	0.0%
Administration Payroll Expense Total	401,743	430,646	446,000	365,629	82%	438,755	461,276	3.3%

Office Expense								
Office Supplies Expense	6,118	6,123	7,000	4,478	64%	5,373	7,000	0.0%
Computer Maintenance Expense	18,990	20,461	45,000	22,539	50%	27,047	45,000	0.0%
Billing Expense	25,041	27,249	30,000	24,143	80%	28,971	30,000	0.0%
Office Phones Expense	4,333	4,481	4,700	3,441	73%	4,129	4,700	0.0%
Internet Expense	5,215	5,235	5,700	4,543	80%	5,452	7,500	24.0%
Cross Connection Control PR Expense	575	779	2,000	1,075	54%	1,290	2,000	0.0%
Office Machine Rental Expense	3,560	3,307	4,000	3,197	80%	3,836	4,000	0.0%
Security Monitoring Expense	455	467	700	473	68%	567	700	0.0%
Office Other Expense	444	387	500	108	22%	130	500	0.0%
Office Expense Total	64,731	68,489	99,600	63,997	64%	76,796	101,400	1.8%

Description	2023 Actual	2024 Actual	2025 Budget	2025 thru October	% of Budget	2025 Projected	2026 Budgeted	% Diff
page 5 Professional Expense								
Engineering/GIS/Survey Services Expense	24,035	15,806	35,000	8,697	25%	10,436	35,000	0.0%
Legal & Consulting Services Expense	7,576	188	10,000	918	9%	1,102	10,000	0.0%
Accounting Services Expense	4,760	5,470	6,500	5,630	87%	6,756	6,500	0.0%
Financial Services & Fees Expense	25,243	25,752	25,000	27,677	111%	33,213	35,000	28.6%
Other Professional Services Expense	7,213	3,614	8,500	3,957	47%	4,748	8,500	0.0%
Professional Expense Total	68,827	50,830	85,000	46,879	55%	56,255	95,000	10.5%
Other Expense								
Dues & Subscriptions Expense	5,491	6,659	7,500	7,322	98%	8,786	8,500	11.8%
Commissioner Education Travel Expense	226	169	1,000	0	0%	0	1,000	0.0%
Employee Education & Travel Expense	10,549	7,313	12,000	7,540	63%	9,047	12,000	0.0%
Liability Insurance Expense	76,459	83,808	90,000	84,507	94%	101,408	110,000	18.2%
Taxes, Fees, & Permit Expense	139,129	135,402	170,000	127,476	75%	152,971	170,000	0.0%
Other Expense	512	404	500	423	85%	507	500	0.0%
Commissioner Compensation/Benefits Expense	42,528	41,120	42,000	34,096	81%	40,915	42,000	0.0%
Good Neighbor Expense	1,125	1,299	1,000	1,246	125%	1,495	1,000	0.0%
Other Expense Total	276,019	276,174	324,000	262,609	81%	315,130	345,000	6.1%
Administration Expense	811,320	826,139	954,600	739,113	77%	886,936	1,002,676	4.8%

Description	2023 Actual	2024 Actual	2025 Budget	2025 thru October	% of Budget	2025 Projected	2026 Budgeted	% Diff
page 6 Debt Service Expense								
PWTF Loan #117 Expense	53,422	53,158	52,895	52,895	100%	63,474	0	0
PWTF Loan #129 Expense	53,422	53,158	52,895	52,895	100%	63,474	0	0
13 Water Revenue & Refunding Bond Expense				0		0		
2021 Water Revenue Bond	263,131	265,931	259,075	19,537	8%	23,445	259,075	0.0%
DWSRF Loan DM12-952-121 Expense	55,608	54,918	54,230	54,229	100%	65,075	53,540	-1.3%
DWSRF Loan DM12-952-129 Expense	95,516	94,332	93,148	93,147	100%	111,777	93,148	0.0%
Debt Service	521,099	521,497	512,242	272,703	53%	327,244	405,763	-26.2%

Capital Improvement Projects								
Antenna System Project	4,705	0	150,000	43,433		52,120	50,000	
South Treatment Plant Flowmeters			50,000	46,039		55,247	0	
Distribution System Upgrade	44,802	50,450	50,000	20,286	41%	24,343	78,000	
Water System Plan	40,722	42,274	0	0	0	0	0	
South Treatment Plant Upgrade	0	53,644	0	0	0	0	DWSRF	
Neptune 360 Software Upgrade	0	0	0	0	0	0	7,500	
New utility vehicles						0	200,000	
						0		
Budgeted Projects Total	85,524	146,368	250,000	109,759	44%	131,710	335,500	
Unbudgeted Projects	501,810	18,874	0	32,830	0%	39,396	0	
Capital Improvements	587,334	165,242	250,000	142,588	57%	171,106	335,500	
Reserve Contribution		157,000	199,000	199,000				
Total Revenue	2,478,873	2,557,488	2,678,500	2,182,000	81%	2,618,399	2,851,099	6%
Total Expense	2,542,372	2,437,259	2,849,542	1,962,024	69%	2,354,428	2,707,639	-5%

2023 Actual	2024 Actual	2025 Budget	2025 thru October	% of Budget	2025 Projected	2026 Budgeted	% Diff
-63,499	120,230	-171,042	219,976		\$263,971	143,460	

Must be a positive number