



# Montara Water and Sanitary District

*Serving the Community of Montara and Moss Beach*

P.O. Box 370131  
8888 Cabrillo Hwy  
Montara, CA 94037-0131  
t: 650.728.3545 • f: 650.728.8556

---

*To sensitively manage the natural resources entrusted to our care, to provide the people of Montara - Moss Beach with reliable, high – quality water, wastewater, and trash disposal at an equitable price, and to ensure the fiscal and environmental vitality of the district for future generations. Be open to providing other services desired by our community.*

# AGENDA

## District Board of Directors

8888 Cabrillo Highway  
Montara, California 94037

## May 4, 2017 at 7:30 p.m.

### CALL TO ORDER

### ROLL CALL

### PRESIDENT'S STATEMENT

### ORAL COMMENTS (Items other than those on the agenda)

### PUBLIC HEARING

### CONSENT AGENDA

1. [Approve Minutes for Meeting on December 15, 2016, and February 17, 2017.](#)
2. [Approve Financial Statements for February, and March 2017.](#)
3. Approve Warrants for April 1 and May 1, 2017.
4. [SAM Flow Report for February and March 2017.](#)
5. [Monthly Review of Current Investment Portfolio.](#)
6. [Connection Permit Applications Received.](#)
7. [Monthly Water Production Report for February and March 2017.](#)
8. [Rain Report.](#)
9. [Solar Energy Report.](#)

10. [Monthly Public Agency Retirement Service Report for January and February 2017](#)

## **OLD BUSINESS**

### **NEW BUSINESS**

1. [Review and Possible Action Concerning Sewer Authority Mid-Coastside Fiscal Year 2017-2018 Budget.](#)
2. [Receive Draft Fiscal Year 2017-2018 Water and Sewer Budgets.](#)
3. [Review and Possible Action Concerning 2017 District Water Master Plan Update and 2017 Connection Fee Study.](#)
4. [Review and Possible Action Concerning Filing Notice of Completion for the 2015-2016 Sewer Improvement Project and Spot Repairs.](#)
5. [Review and Possible Action Concerning Approval of District/County Cost-Sharing Agreement for Kanoff Street Repairs.](#)

## **REPORTS**

1. Sewer Authority Mid-Coastside Meetings (Boyd)
2. MidCoast Community Council Meeting (Slater-Carter)
3. CSDA Report (Slater-Carter)
4. CCWD, NCCWD Committee Report (Harvey, Huber)
5. Attorney's Report (Schricker)
6. Directors' Reports
7. General Manager's Report (Heldmaier)

## **FUTURE AGENDAS**

### **CONVENE IN CLOSED SESSION**

### **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**

(Government Code §54956.9(d))

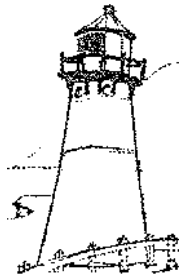
Name of case: Claim of J. Cockrell

### **PUBLIC EMPLOYEE EVALUATION (Gov't. Code §54957)**

## **ADJOURNMENT**

The District has a curfew of 11:00 p.m. for all meetings. The meeting may be extended for one hour by vote of the Board.

NOTE: In accordance with the Government Code, members of the public may address the Board on specific agenda items when that matter is discussed by the Board. Any other items of interest that is within the subject matter jurisdiction of the District may be addressed during the Oral Comments portion of the meeting. Upon request, this agenda will be made available in appropriate alternative formats to persons with a disability. Request for a disability-related modification or an accommodation in order to participate in the public meeting should be made at (650) 728-3545. Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet are available in the District Clerk's office during normal business hours. Such documents may also be available on the District's web site ([www.mwsd.montara.org](http://www.mwsd.montara.org)) subject to staff's ability to post the documents before the meeting.



**MONTARA WATER & SANITARY**  
**DISTRICT**

**BOARD OF DIRECTORS MEETING**  
**December 15, 2016**

**MINUTES**

**REGULAR SESSION**

**CALL TO ORDER** – President Harvey called the Board to order at 7:30 PM.

**ROLL CALL**

Directors Present: Slater-Carter, Harvey, Boyd, Wilson, Huber

Directors Absent: None

Staff Present: General Manager, Clemens Heldmaier,

Others Present: None

**PRESIDENT'S STATEMENT** — None

**ORAL COMMENTS** – None (No members of the public were present.)

**PUBLIC HEARING** – None scheduled.

**CONSENT CALENDAR** – None scheduled.

**OLD BUSINESS** – None scheduled.

**NEW BUSINESS** – None scheduled

**REPORTS** – No reports were presented.

**FUTURE AGENDAS** – No discussion was held regarding future agendas.

**CLOSED SESSION – PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Gov.  
Code §54957)**

**Title: General Manager**

The Board convened in closed session with the General Manager present at 7:35 PM to conduct the General Manager's performance evaluation.

The Board reconvened in open session at 8:25 PM. The President reported that no action was taken by the Board in closed session.

**ADJOURNMENT** – Motion to adjourn/second: Huber/Boyd. Carried: 5-0.  
Adjourned 8:30 PM.

Respectfully Submitted,

Signed \_\_\_\_\_  
Secretary

Approved 19 January 2017

Signed \_\_\_\_\_  
President







MONTARA WATER & SANITARY  
DISTRICT

**BOARD OF DIRECTORS MEETING**

February 2, 2017

MINUTES

**REGULAR SESSION BEGAN AT 7:31 p.m.**

**CALL TO ORDER**

**ROLL CALL**

Directors Present: Slater-Carter, Boyd, Wilson, Harvey and Huber

Directors Absent: None

Staff Present: General Manager, Clemens Heldmaier,  
District Clerk, Judy Gromm

Others Present: District Counsel, Dave Schricker

**PRESIDENT'S STATEMENT** – President Wilson announced the drought is officially over. The District has reported 25.59 inches of rain fall as of 5:00 this evening.

Director Slater-Carter reported she had been given very old pictures of the old highway where we now have a tunnel with Montara in the background. Director Slater-Carter was also given a copy of the Montara News, dated 1908, volume 1, number 1. Published in San Francisco and in Montara occasionally. The price was then 5 cents per copy. Director Slater-Carter has asked that we share these historical pictures and publications on the web site for all to review and enjoy.

**ORAL COMMENTS - None**

**PUBLIC HEARING - None**

**The Board Convened in Closed Session**

**Conference with Legal Counsel – Existing Litigation**

(Government Code § 54956.9(d))

Name of Case: Claim of J. Cockrell

**Public Employee Performance Evaluation/Appointment (Gov. C. §54957)**

Title: General Manager

President Wilson reported the Board met in closed session and will report on the General Managers contract during the Board's discussion during item 4.

District Counsel, Dave Schricker reported with respect to the existing litigation, no action was taken and instructions were given to staff.

## **CONSENT AGENDA**

1. Approve Minutes for December 1, 2016.
2. Approve Financial Statements for December 2016.
3. Approve Warrants for February 1, 2017.
4. SAM flow Report for December 2016.
5. Monthly Review of Current Investment Portfolio.
6. Connection Permit Applications Received.
7. Monthly Water Production Report for December 2016.
8. Rain Report.
9. Solar Energy Report.
10. Monthly Public Agency Retirement Service Report for November 2016.

General Manager Heldmaier reported Item 2 on the consent agenda is not available for review or approving this evening.

Director Huber questioned the SAM Flow Report is showing the average daily flow is at 24.6%.now, is this a cause for concern? General Manager Heldmaier reported it is a cause for concern. Our Sewer Engineer has been alerted and we are all observing this. The significant rain over the past few weeks could have caused this, but we are all watching this very carefully.

Director Huber questioned the Water Production Report, the surface diversion has been going down, is this a result of turbidity? General Manager Heldmaier reported there a combination of factors. During the winter months, it is off due to high turbidity. We have experienced significant SCADA issues due to lightning strikes to our facilities. The system is being run partially by hand since December and this is why we are seeing changes in flows as well.

Director Harvey moved to approve the Consent Agenda. Director Boyd seconded the motion.

All Directors were in favor and the motion passed 5 – 0.

## **OLD BUSINESS – None**

## **NEW BUSINESS -**

1. **Review and Possible Action Concerning Scheduling MWSD Finance and Water Connection Work Study for March 16.**

General Manager Heldmaier reported to address questions and concerns raised at the January 19 meeting, staff suggests to hold a Work-Study with focus on finance and water connections on March 16. Suggested items for the Board and public's information include receipt of a six month finance review, initiation of the FY 17/18 budget process, as well as further information and discussion about current water connection process.

Director Huber questioned what are we going to be looking at and how are going to address the input that the public gave at the last meeting? General Manager Heldmaier reported staff was in the process of looking into the questions we have received from the public as well as listening very closely to the Boards discussion. Staff will come forward and address the specific comments made by the public and board that have been asked to be addressed.

There was a discussion regarding the time slot for this meeting. All board members were in agreement to start the meeting a bit earlier at 7:00 p.m.

Director Slater-Carter suggested to have handouts that will be helpful to the community especially for the presentations given that evening.

Director Wilson would like to have the handouts available on the website for folks that may not be able to attend that evening.

Director Huber suggested to invite someone from the County Health Department to get a sense of what people are feeling about this issue and, if necessary, answer some of the important questions.

Director Huber questioned if there was any documentation of what the expectations of well owners were when the moratorium was lifted. Director Slater-Carter reported there was an agreement with the County when water was available, they would connect. This was put into place because of a resolution put forth by the Board of Supervisors in 1989. In 2001 or 2002, this Board put in a parallel agreement that stated when you get a sewer connection in the urban area you are also agreeing with a deed restriction to tie into the public water system when public water became available. This was signed by the homeowner or builder and is transferable when a house is sold.

Director Huber asked if the water capacity charge was a result of the Bartle Wells study. General Manager confirmed this and noted that study was done in 2010.

Director Boyd reported a connection in HMB for a 5/8 meter is \$16,030. He is not sure how they arrived at this figure but it seemed to be commensurate with the neighboring communities. MWSD wanted to have an economist put together that number based on the cost of the infrastructure needed to lift the moratorium so we could service the people who would later need it.

Director Boyd would like for us to pull from that Study and have materials from that study ready for handing out the night of the meeting.

**2. Review and Possible Action Concerning Declaration of Harte Street Generator as Surplus Property and Authorize Disposal.**

General Manager Heldmaier reported the Board authorized the purchase of a new generator for the Hart and Date Street Pump Station in 2016. It has been purchased and is ready for installation. The wheels on the old generator have failed and it may not be easily transportable. Removal might require loading it on a truck. Therefore we'd like to schedule removal and disposal at the same time.

Director Boyd moved to adopt the next Resolution in line, a resolution of the Montara Water and Sanitary District Declaring Harte Street Generator as Surplus and Authorizing its Sale. Director Slater-Carter seconded the motion.

All Directors were in favor and the motion passed unanimously 5 – 0.

**3. Review of MWSD's Receipt of Association of California Water Agencies Joint Powers Authority President's Special Recognition Award.**

General Manager Heldmaier reported the District had received its second Special Recognition Award from ACWA JPIA. On January 1, 2013 the District changed workers compensation insurance providers to the Association of California Water Agencies Joint Power Insurance Authority (ACWA/JPIA). At the same time the District's Workers Comp Rate was due to claims made in prior years. Since then, District staff has worked closely with ACWA/JPIA staff to prevent further losses. The result was that the Experience Modification Factor dropped from 2.12 to currently 1.28. In 2012 the District spent \$62,400 on Workers Compensation Insurance. The current 2017 payments will amount to \$23,533.

At the ACWA Fall Conference the JPIA recognized the District's efforts and presented the District with the "President's Special Recognition Award".

**4. Review and Possible Actin Concerning Report and Recommendation of Personnel Committee – General Manager's Contract.**

The General Manager's current employment agreement with the District expires in 2017. Following the annual performance review with Mr. Heldmaier, the Personnel Committee recommends approval of a new agreement for a six (6) year term commencing January 1, 2017.

Personnel Committee: Jim Harvey and Dwight Wilson

District Counsel Schricker reported the Board met in closed session this evening and approved unanimously a proposed agreement for the General Manager that was on a recommendation by the Personnel Committee to formalize and confirm that approval by adopt a resolution approving and authorizing execution of the employment contract of the position of general manager.

Director Boyd moved to adopt the next Resolution in line, a Resolution of the Montara Water & Sanitary District Approving and Authorizing Execution of Employment Contract for the Position of General Manager. Director Huber seconded the motion.

All Directors were in favor and the motion passed unanimously 5 – 0.

Director Boyd thanked the Personal Committee for their commitment in getting this contract done.

Director Wilson stated he and Director Harvey really feel honored to work with such a high quality Manager. We both feel really good about this contract and working so closely with this General Manager.

**5. Review and Possible Action Concerning Cancellation of Net Regular Scheduled Meetings February 16 and March 2, 2017.**

General Manager Heldmaier reported at this time there are no urgent items that require holding the next meetings. President Wilson will be making the final decision as these dates come closer.

## **REPORTS**

**1. Sewer Authority Mid-Coastside Meeting (Boyd) –**

- Director Boyd reported there had been three meetings since his last report.
- There was a weekend Part 2 of a Strategic Planning workshop. This was very productive meeting. We shared concerns and feel very hopeful for more common purpose in the future. There is more work to do, but we are making progress.
- On the meeting on the 23<sup>rd</sup>, we asked to bring back the hydrologic modeling project and present as a project looking up or down, presenting why we would do this, how much it is going to cost, here are the alternatives and this is why I am recommending this. She presented the best presentation that explained what HMB wants, here is what it seems you want. We had a good discussion and I think HMB wants to be sure we are working with current information. This would initiate a grand study and we all know what that could cost. It is not cheap. We went back and forth on this. They want an update and we have to get on the same page. NUTE was brought into the discussion. General Manager Heldmaier reported a Special Technical Action Committee Meeting will be held next week. This committee consists of Operation Managers, and Engineers for the 3 different agencies.

- The Board approved a Resolution thanking Rick Kowalczyk for his years of service. He sat in as an alternate so we will still be seeing him from time to time.
- We did well with the recent storm events.
- We authorized SRT to finish the design task for the Recycled Water Project for roughly \$200,000 to be done potentially by the end of March.
- The Board talked a bit about a 5 year infrastructure plan.
- On Monday evening we had the Recycled Water Committee Meeting. We talked over the design options and answered questions that had come up. We discussed how others may want to use recycled water. CCWD wanted to add a 4<sup>th</sup> alternative for 100% of the water. CCWD is interested in taking every drop that SAM has. Director Boyd is concerned that CCWD is not willing to move until the SRT work is in. It is hard to understand their reluctance. It is Director Boyd's hope that they get this done with all 3 agencies contributing.

**2. MidCoast Community Council Meeting (Slater-Carter)** – Director Slater-Carter had not been able to attend however the big news is still Big Wave.

**3. CSDA Report (Slater-Carter) – None**

**4. CCWD, NCCWD Committee Report – (Harvey, Huber) None**

**5. Attorney's Report (Schricker)** – District Counsel Schricker had received notice that the State Water Resources Control Board staff is recommending an extension of the emergency regulation. This will appear on the next meeting's agenda.

**6. Directors Report** – Director Huber questioned how the Alta Vista Road was coming along? General Manager Heldmaier reported they were able to pave the upper section to the significant bend. The lower section is being prepared for paving. It is not complete, but it is about half way done.

**7. General Manager's Report (Heldmaier)** – General Manager Heldmaier reported we have received a conceptual drawing design from San Mateo County and NUTE is reviewing this right now. The County is drafting up an agreement between the two agencies regarding the shared nature. I will have District Counsel review this as well. The cost will be up for discussion but it is looking to be about \$50,000 range for the District. We will be released of any other responsibility.

Director Slater-Carter moved to adjourn the meeting. Director Boyd second the motion.

All Directors were in favor and the motion passed unanimously 5 – 0.

## **FUTURE AGENDAS-**

**REGULAR MEETING ENDED at 9:45 P.M.**

Respectfully Submitted,

Signed \_\_\_\_\_  
Secretary

Approved on the 4<sup>th</sup>, May 2017

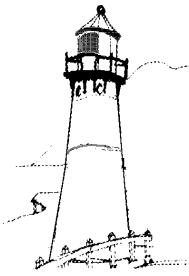
Signed \_\_\_\_\_  
President



# **MONTARA WATER AND SANITARY DISTRICT**



**Unaudited Financial Statements for  
February and March  
2017**



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: May 4, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**SUBJECT: Unaudited Financial Statements – Executive  
Summary**

---

---

## **Budget vs. Actual – Sewer July thru February, 2017 Variances over \$2,000:**

- 4610 Property Tax Receipts, \$120,866 above Budget –The District received \$192,794 in ERAF funds, which was split between Sewer and Water funds.
- 4710 Sewer Service Charges, \$136,643 above Budget – Sewer service charges remitted by the County in January.
- 4720 – Sewer Service Refunds, \$4,884 below budget – Two refunds issued in the month of December for prior period miscalculations.
- **Overall Total Operating Income for the period ending February 28, 2017 was \$256,319 above budget. Total revenue received to date is \$1,404,015.**
- 5270 Information Systems, \$3,183 below Budget – Minimal activity to date.
- 5400 Legal, \$4,301 above Budget- Increased activity in the current fiscal year.
- 5610 Accounting, \$6,750 below Budget - Difference due to timing.
- 5630 Consulting, \$8,072 below Budget – District's Strategic Plan is still being developed.
- 5640 Data Services, \$4,000 below Budget – The services of Fred Weber are not utilized until April in concurrence with the budget.
- 5720 Telephone & Internet, \$2,224 above Budget – Higher costs than anticipated.
- 6170 Claims, Property Damage, \$6,667 below Budget –No activity to date.
- 6200 Engineering, \$10,189 below Budget – Majority of costs have been related to capital improvement.
- 6400 Pumping, \$3,239.49 under Budget - PG&E costs have been less than expected to date. A large catch up bill is typically received and paid during the fiscal year.
- 6600 Collection/Transmission, \$6,667 below Budget – No activity to date.
- 6940 SAM Maintenance, Collection Sys, \$29,590 above Budget – Payment made for Sewer Maintenance expenses.
- 6950 SAM Maintenance, Pumping, \$33,333 below Budget – No activity to date.
- **Overall Total Operating Expenses for the period ending February 28, 2017 were \$33,239 below Budget.**



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: May 4, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- **Total overall Expenses for the period ending February 28, 2017 were \$53,193 below budget. For a net ordinary income of \$309,512, budgeted vs. actual. Actual net ordinary income is \$325,301.**
- 7100 Connection Fees, \$9,364 above Budget – 1 new construction connection issued in February. No remodel connections issued.
- 7200 Interest Income, LAIF, \$5,000 below budget – 1<sup>st</sup> FY quarter interest income has not yet been booked. The District is having difficulty locating LAIF statement.
- 8000 CIP, \$332,712 below Budget – Minimal activity reported in February.
- 9175 Capital Assessment – SAM, \$40,278 below Budget – The District received a \$27,469 assessment refund.
- 9200 I-Bank Loan, \$23,066 below Budget – Variance due to timing.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: May 4, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- **Budget vs. Actual – Water July thru February, 2017 Variances over \$2,000:**
- 4400 Fees, \$2,963 above Budget – One New Construction inspection fee and administrative fee billed in February.
- 4610 Property tax Receipts, \$120,866 above Budget – The District received \$192,794 in ERAF funds, which was split between Sewer and Water funds.
- 4740 Testing, Backflow, \$3,499 above Budget – quarterly activity up over the fiscal year.
- **Overall Total Operating Income for the period ending February 28, 2017 was \$137,629 above budget. Total revenue received to date is \$1,491,096.**
- 5190 Bank Fees, \$2,046 below Budget – Lower fees than anticipated.
- 5240 CDPH Fees, \$10,333 below Budget – No Activity to date
- 5400 Legal, \$14,384 below Budget – Majority of costs have been related to the Sewer enterprise.
- 5510 Maintenance-Office, \$2,112 above Budget - Replacement of entry and outdoor sign in Main office.
- 5530 Memberships, \$14,967 above Budget - Historically, membership fees paid on a calendar year basis. Variance will decrease as the fiscal year continues.
- 5610 Accounting, \$6,750 below Budget - Difference due to timing.
- 5620 Audit, \$7,500 below Budget – The District did not have to undergo a single audit, thus reducing the overall fee.
- 5630 Consulting, \$2,969 above Budget – 24 T-He Age dating expense paid in December.
- 6170 Claims, Property Damage, \$6,492 below Budget –Minimal activity to date.
- 6400 Pumping, \$36,706 below Budget – PG&E costs have been less than expected to date. A large catch up bill is typically received and paid during the fiscal year.
- 6500 Supply, \$16,467 below Budget – No water purchases in February.
- 6600 Collection/Transmission, \$3,760 above Budget – Water Main maintenance one big bill paid in January.
- 6700 Treatment, \$15,890 below Budget – Costs related to chemicals and filtering have been held below historic levels.
- 6800 Vehicles, \$4,689 below Budget – Indicative of lower fuel costs.
- **Overall Total Operating Expenses for the period ending February 28, 2017 were \$77,074 below Budget.**



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: May 4, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- **Total overall Expenses for the period ending February 28, 2017 were \$101,419 below budget. For a net ordinary income of \$239,048, budgeted vs. actual. Actual net ordinary income is \$615,732.**
- 7100 Connection Fees, \$18,902 above Budget – 1 new construction connection as well as PFP connection issued in February.
- 7600 Bond Revenues, G.O. \$53,878 below Budget – Variance due to timing.
- 8000 CIP, \$150,183 above Budget – Several projects, Leak repairs for George, Cedar and Drake in February.
- 9100 Interest Expense- Go Bonds, \$124,712 under Budget - Variance due to timing.
- 9150 SRF Loan, \$8,041 above Budget - Variance due to timing.

## RECOMMENDATION:

This is for Board information only

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
 July 2016 through February 2017

	Jul '16 - Feb 17	Sewer Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	22,858.40	22,333.36	525.04
4400 · Fees			
4410 · Administrative Fee (New Constr)	2,435.00	2,000.00	435.00
4420 · Administrative Fee (Remodel)	1,448.00	1,000.00	448.00
4430 · Inspection Fee (New Constr)	2,300.00	1,666.64	633.36
4440 · Inspection Fee (Remodel)	3,430.00	2,333.36	1,096.64
4460 · Remodel Fees	3,395.90	4,666.64	-1,270.74
<b>Total 4400 · Fees</b>	13,008.90	11,666.64	1,342.26
4610 · Property Tax Receipts	238,365.58	117,500.00	120,865.58
4710 · Sewer Service Charges	1,121,506.40	984,863.00	136,643.40
4720 · Sewer Service Refunds, Customer	-7,551.45	-2,666.64	-4,884.81
4760 · Waste Collection Revenues	15,547.64	14,000.00	1,547.64
4990 · Other Revenue	279.82		
<b>Total Income</b>	1,404,015.29	1,147,696.36	256,318.93
<b>Gross Profit</b>	1,404,015.29	1,147,696.36	256,318.93
<b>Expense</b>			
5000 · Administrative			
5190 · Bank Fees	4,968.74	3,666.64	1,302.10
5200 · Board of Directors			
5210 · Board Meetings	1,978.30	2,000.00	-21.70
5220 · Director Fees	1,912.50	2,200.00	-287.50
5230 · Election Expenses	819.68	2,666.64	-1,846.96
<b>Total 5200 · Board of Directors</b>	4,710.48	6,866.64	-2,156.16
5250 · Conference Attendance	146.63	1,333.36	-1,186.73
5270 · Information Systems	816.87	4,000.00	-3,183.13
5300 · Insurance			
5310 · Fidelity Bond	0.00	333.36	-333.36
5320 · Property & Liability Insurance	1,918.47	1,133.36	785.11
<b>Total 5300 · Insurance</b>	1,918.47	1,466.72	451.75
5350 · LAFCO Assessment	1,526.00	1,333.36	192.64
5400 · Legal			
5420 · Meeting Attendance, Legal	4,470.00	6,333.36	-1,863.36
5430 · General Legal	19,497.50	13,333.36	6,164.14
<b>Total 5400 · Legal</b>	23,967.50	19,666.72	4,300.78
5510 · Maintenance, Office	5,700.00	5,333.36	366.64
5530 · Memberships	708.00		
5540 · Office Supplies	4,874.93	5,333.36	-458.43
5550 · Postage	766.53	1,666.64	-900.11
5560 · Printing & Publishing	252.51	2,000.00	-1,747.49

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
 July 2016 through February 2017

	Jul '16 - Feb 17	Sewer Budget	\$ Over Budget
<b>5600 · Professional Services</b>			
5610 · Accounting	13,250.00	20,000.00	-6,750.00
5620 · Audit	13,000.00	13,000.00	0.00
5630 · Consulting	10,595.02	18,666.64	-8,071.62
5640 · Data Services	0.00	4,000.00	-4,000.00
5650 · Labor & HR Support	1,500.00	1,500.00	0.00
5660 · Payroll Services	660.84	533.36	127.48
5690 · Other Professional Services	560.25		
<b>Total 5600 · Professional Services</b>	39,566.11	57,700.00	-18,133.89
<b>5710 · San Mateo Co. Tax Roll Charges</b>	119.00	1,666.64	-1,547.64
<b>5720 · Telephone &amp; Internet</b>	9,557.63	7,333.36	2,224.27
<b>5730 · Mileage Reimbursement</b>	581.17	1,000.00	-418.83
<b>5740 · Reference Materials</b>	0.00	133.36	-133.36
<b>5800 · Labor</b>			
5810 · CalPERS 457 Deferred Plan	10,234.09	10,078.00	156.09
5820 · Employee Benefits	23,464.72	22,921.36	543.36
5830 · Disability Insurance	793.55	986.00	-192.45
5840 · Payroll Taxes	8,647.14	11,014.00	-2,366.86
5850 · PARS	9,324.14	9,178.64	145.50
<b>5900 · Wages</b>			
5910 · Management	65,724.96	62,248.64	3,476.32
5920 · Staff	77,737.72	78,962.64	-1,224.92
5930 · Staff Certification	1,200.00	1,200.00	0.00
5940 · Staff Overtime	2,684.53	1,559.36	1,125.17
5950 · Staff Standby	0.00		
<b>Total 5900 · Wages</b>	147,347.21	143,970.64	3,376.57
<b>5960 · Worker's Comp Insurance</b>	1,135.48	2,432.64	-1,297.16
<b>Total 5800 · Labor</b>	200,946.33	200,581.28	365.05
<b>Total 5000 · Administrative</b>	301,126.90	321,081.44	-19,954.54
<b>6000 · Operations</b>			
6170 · Claims, Property Damage	0.00	6,666.64	-6,666.64
6195 · Education & Training	0.00	666.64	-666.64
<b>6200 · Engineering</b>			
6210 · Meeting Attendance, Engineering	0.00	1,333.36	-1,333.36
6220 · General Engineering	24,477.84	33,333.36	-8,855.52
<b>Total 6200 · Engineering</b>	24,477.84	34,666.72	-10,188.88
<b>6320 · Equipment &amp; Tools, Expensed</b>	0.00	666.64	-666.64
<b>6330 · Facilities</b>			
6335 · Alarm Services	3,672.96	3,560.00	112.96
6337 · Landscaping	1,330.00	1,600.00	-270.00
<b>Total 6330 · Facilities</b>	5,002.96	5,160.00	-157.04

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
 July 2016 through February 2017

	Jul '16 - Feb 17	Sewer Budget	\$ Over Budget
<b>6400 · Pumping</b>			
6410 · Pumping Fuel & Electricity	14,760.54	18,000.00	-3,239.46
<b>Total 6400 · Pumping</b>	14,760.54	18,000.00	-3,239.46
<b>6600 · Collection/Transmission</b>			
6660 · Maintenance, Collection System	0.00	6,666.64	-6,666.64
<b>Total 6600 · Collection/Transmission</b>	0.00	6,666.64	-6,666.64
<b>6800 · Vehicles</b>			
6810 · Fuel	506.20	533.36	-27.16
6820 · Truck Equipment, Expensed	34.06	106.64	-72.58
6830 · Truck Repairs	123.09	266.64	-143.55
<b>Total 6800 · Vehicles</b>	663.35	906.64	-243.29
<b>6900 · Sewer Authority Midcoastside</b>			
6910 · SAM Collections	214,405.36	214,405.36	0.00
6920 · SAM Operations	463,020.64	463,020.64	0.00
6940 · SAM Maintenance, Collection Sys	55,256.53	26,666.64	28,589.89
6950 · SAM Maintenance, Pumping	0.00	33,333.36	-33,333.36
<b>Total 6900 · Sewer Authority Midcoastside</b>	732,682.53	737,426.00	-4,743.47
<b>Total 6000 · Operations</b>	777,587.22	810,825.92	-33,238.70
<b>Total Expense</b>	1,078,714.12	1,131,907.36	-53,193.24
<b>Net Ordinary Income</b>	325,301.17	15,789.00	309,512.17
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7000 · Capital Account Revenues</b>			
<b>7100 · Connection Fees</b>			
7110 · Connection Fees (New Constr)	109,242.27	93,504.00	15,738.27
7120 · Connection Fees (Remodel)	26,959.40	33,333.36	-6,373.96
<b>Total 7100 · Connection Fees</b>	136,201.67	126,837.36	9,364.31
<b>7200 · Interest Income - LAIF</b>	0.00	5,000.00	-5,000.00
<b>Total 7000 · Capital Account Revenues</b>	136,201.67	131,837.36	4,364.31
<b>Total Other Income</b>	136,201.67	131,837.36	4,364.31
<b>Other Expense</b>			
<b>8000 · Capital Improvement Program</b>			
8075 · Sewer	831,121.63	1,163,833.36	-332,711.73
<b>Total 8000 · Capital Improvement Program</b>	831,121.63	1,163,833.36	-332,711.73



2:31 PM

03/17/17

Accrual Basis

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through February 2017

	Jul '16 - Feb 17	Sewer Budget	\$ Over Budget
<b>9000 - Capital Account Expenses</b>			
<b>9125 - PNC Equipment Lease Interest</b>	12,365.58	13,205.97	-840.39
<b>9175 - Capital Assessment - SAM</b>	62,195.19	102,473.36	-40,278.17
<b>9200 - I-Bank Loan</b>	2,134.81	25,201.00	-23,066.19
<b>Total 9000 - Capital Account Expenses</b>	76,695.58	140,880.33	-64,184.75
<b>Total Other Expense</b>	907,817.21	1,304,713.69	-396,896.48
<b>Net Other Income</b>	-771,615.54	-1,172,876.33	401,260.79
<b>Net Income</b>	<b>-446,314.37</b>	<b>-1,157,087.33</b>	<b>710,772.96</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2016 through February 2017

	Jul '16 - Feb 17	Water Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	22,858.32	22,333.36	524.96
<b>4400 · Fees</b>			
4410 · Administrative Fee (New Constr)	4,870.00	3,000.00	1,870.00
4420 · Administrative Fee (Remodel)	0.00	600.00	-600.00
4430 · Inspection Fee (New Constr)	4,600.00	2,833.36	1,766.64
4440 · Inspection Fee (Remodel)	460.00	533.36	-73.36
<b>Total 4400 · Fees</b>	9,930.00	6,966.72	2,963.28
4610 · Property Tax Receipts	238,365.51	117,500.00	120,865.51
4740 · Testing, Backflow	12,166.00	8,666.64	3,499.36
4810 · Water Sales, Domestic	1,201,680.33	1,200,000.00	1,680.33
4850 · Water Sales Refunds, Customer	-2,031.60	-2,000.00	-31.60
4990 · Other Revenue	8,127.05		
<b>Total Income</b>	1,491,095.61	1,353,466.72	137,628.89
<b>Gross Profit</b>	1,491,095.61	1,353,466.72	137,628.89
<b>Expense</b>			
<b>5000 · Administrative</b>			
5190 · Bank Fees	4,621.00	6,666.64	-2,045.64
<b>5200 · Board of Directors</b>			
5210 · Board Meetings	1,978.28	2,000.00	-21.72
5220 · Director Fees	1,912.50	2,200.00	-287.50
5230 · Election Expenses	819.67	2,666.64	-1,846.97
<b>Total 5200 · Board of Directors</b>	4,710.45	6,866.64	-2,156.19
5240 · CDPH Fees	0.00	10,333.36	-10,333.36
5250 · Conference Attendance	850.12	2,666.64	-1,816.52
5270 · Information Systems	816.87	1,000.00	-183.13
<b>5300 · Insurance</b>			
5310 · Fidelity Bond	0.00	333.36	-333.36
5320 · Property & Liability Insurance	1,918.46	1,800.00	118.46
<b>Total 5300 · Insurance</b>	1,918.46	2,133.36	-214.90
5350 · LAFCO Assessment	2,048.00	1,666.64	381.36
<b>5400 · Legal</b>			
5420 · Meeting Attendance, Legal	4,467.50	5,666.64	-1,199.14
5430 · General Legal	26,815.00	40,000.00	-13,185.00
<b>Total 5400 · Legal</b>	31,282.50	45,666.64	-14,384.14
5510 · Maintenance, Office	7,445.15	5,333.36	2,111.79
5530 · Memberships	26,967.21	12,000.00	14,967.21
5540 · Office Supplies	4,874.87	5,333.36	-458.49
5550 · Postage	4,104.22	4,000.00	104.22
5560 · Printing & Publishing	325.96	1,333.36	-1,007.40

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2016 through February 2017

	Jul '16 - Feb 17	Water Budget	\$ Over Budget
<b>5600 · Professional Services</b>			
5610 · Accounting	13,250.00	20,000.00	-6,750.00
5620 · Audit	13,000.00	20,500.00	-7,500.00
5630 · Consulting	19,636.12	16,666.64	2,969.48
5650 · Labor & HR Support	1,500.00	1,333.36	166.64
5660 · Payroll Services	660.78	566.64	94.14
5690 · Other Professional Services	560.25		
<b>Total 5600 · Professional Services</b>	48,607.15	59,066.64	-10,459.49
<b>5710 · San Mateo Co. Tax Roll Charges</b>	119.00		
5720 · Telephone & Internet	12,933.64	11,333.36	1,600.28
5730 · Mileage Reimbursement	1,062.64	1,333.36	-270.72
5740 · Reference Materials	0.00	533.36	-533.36
5790 · Other Administrative	1,124.14		
<b>5800 · Labor</b>			
5810 · CalPERS 457 Deferred Plan	22,614.05	22,646.64	-32.59
5820 · Employee Benefits	47,415.95	46,245.36	1,170.59
5830 · Disability Insurance	1,963.52	1,947.36	16.16
5840 · Payroll Taxes	24,651.22	27,049.36	-2,398.14
5850 · PARS	18,062.40	18,003.36	59.04
<b>5900 · Wages</b>			
5910 · Management	65,726.80	62,248.64	3,478.16
5920 · Staff	234,770.57	233,860.64	909.93
5930 · Staff Certification	6,000.00	6,000.00	0.00
5940 · Staff Overtime	34,312.34	34,902.00	-589.66
5950 · Staff Standby	15,768.86	16,571.36	-802.50
<b>Total 5900 · Wages</b>	356,578.57	353,582.64	2,995.93
5960 · Worker's Comp Insurance	10,173.73	12,874.64	-2,700.91
<b>Total 5800 · Labor</b>	481,459.44	482,349.36	-889.92
<b>Total 5000 · Administrative</b>	635,270.82	659,616.08	-24,345.26
<b>6000 · Operations</b>			
6160 · Backflow Prevention	472.45	666.64	-194.19
6170 · Claims, Property Damage	175.00	6,666.64	-6,491.64
6180 · Communications			
6185 · SCADA Maintenance	11,259.67	10,000.00	1,259.67
6180 · Communications - Other	399.12		
<b>Total 6180 · Communications</b>	11,658.79	10,000.00	1,658.79
6195 · Education & Training	4,701.68	4,000.00	701.68

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2016 through February 2017

	Jul '16 - Feb 17	Water Budget	\$ Over Budget
<b>6200 - Engineering</b>			
6210 - Meeting Attendance, Engineering	0.00	1,333.36	-1,333.36
6220 - General Engineering	3,478.75	13,333.36	-9,854.61
6230 - Water Quality Engineering	53,808.72	43,333.36	10,475.36
<b>Total 6200 - Engineering</b>	57,287.47	58,000.08	-712.61
<b>6320 - Equipment &amp; Tools, Expensed</b>	1,514.17	3,333.36	-1,819.19
<b>6330 - Facilities</b>			
6335 - Alarm Services	538.56	500.00	38.56
6337 - Landscaping	3,023.53	4,000.00	-976.47
<b>Total 6330 - Facilities</b>	3,562.09	4,500.00	-937.91
<b>6370 - Lab Supplies &amp; Equipment</b>	11.96	666.64	-654.68
<b>6400 - Pumping</b>			
6410 - Pumping Fuel & Electricity	31,659.53	66,666.64	-35,007.11
6420 - Pumping Maintenance, Generators	4,934.49	5,333.36	-398.87
6430 - Pumping Maintenance, General	1,700.06	1,666.64	33.42
6440 - Pumping Equipment, Expensed	0.00	1,333.36	-1,333.36
<b>Total 6400 - Pumping</b>	38,294.08	75,000.00	-36,705.92
<b>6500 - Supply</b>			
6510 - Maintenance, Raw Water Mains	1,363.08		
6520 - Maintenance, Wells	1,420.58	6,666.64	-5,246.06
6530 - Water Purchases	14,082.76	26,666.64	-12,583.88
<b>Total 6500 - Supply</b>	16,866.42	33,333.28	-16,466.86
<b>6600 - Collection/Transmission</b>			
6610 - Hydrants	3,818.95	666.64	3,152.31
6620 - Maintenance, Water Mains	52,496.24	36,666.64	15,829.60
6630 - Maintenance, Water Svc Lines	176.73	16,666.64	-16,489.91
6640 - Maintenance, Tanks	2.78	666.64	-663.86
6650 - Maint., Distribution General	1,175.04	6,666.64	-5,491.60
6670 - Meters	9,090.65	1,666.64	7,424.01
<b>Total 6600 - Collection/Transmission</b>	66,760.39	62,999.84	3,760.55
<b>6700 - Treatment</b>			
6710 - Chemicals & Filtering	8,126.31	20,000.00	-11,873.69
6720 - Maintenance, Treatment Equip.	1,210.67	2,666.64	-1,455.97
6730 - Treatment Analysis	17,439.25	20,000.00	-2,560.75
<b>Total 6700 - Treatment</b>	26,776.23	42,666.64	-15,890.41
<b>6770 - Uniforms</b>	7,262.71	6,000.00	1,262.71

2:33 PM

03/17/17

Accrual Basis

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2016 through February 2017

	Jul '16 - Feb 17	Water Budget	\$ Over Budget
<b>6800 - Vehicles</b>			
6810 - Fuel	3,543.36	5,333.36	-1,790.00
6820 - Truck Equipment, Expensed	238.43	666.64	-428.21
6830 - Truck Repairs	861.62	3,333.36	-2,471.74
<b>Total 6800 - Vehicles</b>	4,643.41	9,333.36	-4,689.95
6890 - Other Operations	105.94		
<b>Total 6000 - Operations</b>	240,092.79	317,166.48	-77,073.69
<b>Total Expense</b>	875,363.61	976,782.56	-101,418.95
<b>Net Ordinary Income</b>	615,732.00	376,684.16	239,047.84
<b>Other Income/Expense</b>			
<b>Other Income</b>			
7000 - Capital Account Revenues			
7100 - Connection Fees			
7110 - Connection Fees (New Constr)	94,633.04	85,333.36	9,299.68
7120 - Connection Fees (Remodel)	106.00	2,000.00	-1,894.00
7130 - Conn. Fees, PFP (New Constr)	54,830.00	43,333.36	11,496.64
<b>Total 7100 - Connection Fees</b>	149,569.04	130,666.72	18,902.32
7600 - Bond Revenues, G.O.	713,079.26	766,957.36	-53,878.10
<b>Total 7000 - Capital Account Revenues</b>	862,648.30	897,624.08	-34,975.78
<b>Total Other Income</b>	862,648.30	897,624.08	-34,975.78
<b>Other Expense</b>			
8000 - Capital Improvement Program			
8100 - Water	562,850.01	412,666.64	150,183.37
<b>Total 8000 - Capital Improvement Program</b>	562,850.01	412,666.64	150,183.37
9000 - Capital Account Expenses			
9100 - Interest Expense - GO Bonds	171,021.84	295,734.00	-124,712.16
9125 - PNC Equipment Lease Interest	12,365.59	13,205.97	-840.38
9150 - SRF Loan	45,287.60	37,247.00	8,040.60
9210 - Conservation Program/Rebates	500.00		
<b>Total 9000 - Capital Account Expenses</b>	229,175.03	346,186.97	-117,011.94
<b>Total Other Expense</b>	792,025.04	758,853.61	33,171.43
<b>Net Other Income</b>	70,623.26	138,770.47	-68,147.21
<b>Net Income</b>	<b>686,355.26</b>	<b>515,454.63</b>	<b>170,900.63</b>

**Montara Water & Sanitary District**  
**Restricted and Non Restricted Cash Assets**  
**July 2016 through June 2017**

**Assets and Reserves Information**

Year to Date Cash Information	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>Target Reserves</b>	<b>\$ Over/(Under) Targets</b>	<b>% Over/Under Targets</b>
<b>Sewer - Operations</b>															
Wells Fargo Operating - Sewer	3,336,939.65	3,075,524.30	2,705,463.57	1,925,893.93	1,859,469.58	3,025,008.81	2,577,749.97	2,699,962.53							
<b>Sewer - Reserve Accounts</b>															
LAIF -															
Capital Reserve	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15					1,626,140.00	2,227,827.15	237%
Connection Fees Reserve	152,756.00	152,756.00	152,756.00	152,756.00	152,756.00	152,756.00	152,756.00	152,756.00					152,756.00	-	100%
Operating Reserve	281,893.00	281,893.00	281,893.00	281,893.00	281,893.00	281,893.00	281,893.00	281,893.00					281,893.00	-	100%
Sub-total	4,288,616.15	4,288,616.15	4,288,616.15	4,288,616.15	4,288,616.15	4,288,616.15	4,288,616.15	4,288,616.15							
<b>Water - Operations</b>															
Wells Fargo Operating - Water	607,680.10	618,197.47	630,454.76	642,423.58	654,933.70	665,424.33	675,824.13	686,062.68							
<b>Water - Reserve Accounts</b>															
Wells Fargo Bank-															
Capital Reserve	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00					1,218,980.00	(820,731.00)	33%
Connection Fees Reserve	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00					196,000.00	(39,000.00)	80%
Operating Reserve	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00					242,487.00	(52,236.00)	78%
Sub-total	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00							
<b>Water - Restricted accounts</b>															
First Republic Bank - Water															
Acquisition & Improvement Fund	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13							
Cost of issuance	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94							
GO Bonds Fund	1,332,844.72	796,526.91	796,526.91	796,526.91	796,526.91	865,964.79	1,442,649.57	870,433.65							
Sub-total	1,333,403.79	797,085.98	797,085.98	797,085.98	797,085.98	866,523.86	1,443,208.64	870,992.72							
<b>Total Cash and equivalents</b>	<b>10,312,139.69</b>	<b>9,524,923.90</b>	<b>9,167,120.46</b>	<b>8,399,519.64</b>	<b>8,345,605.41</b>	<b>9,591,073.15</b>	<b>9,730,898.89</b>	<b>9,291,134.08</b>							

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL				
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	
<b>Ordinary Income/Expense</b>																	
<b>Income</b>																	
<b>4220 - Cell Tower Lease</b>	2,857.30	2,857.30	2,857.30	2,857.30	2,857.30	2,857.30	2,857.30	2,857.30					22,858.40	33,500.00	-10,641.60	68.23%	
<b>4400 - Fees</b>																	
<b>4410 - Administrative Fee (New Constr)</b>		487.00				974.00	487.00	487.00					2,435.00	3,000.00	-565.00	81.17%	
<b>4420 - Administrative Fee (Remodel)</b>	487.00	487.00		474.00									1,448.00	1,500.00	-52.00	96.53%	
<b>4430 - Inspection Fee (New Constr)</b>		460.00				920.00	460.00	460.00					2,300.00	2,500.00	-200.00	92.0%	
<b>4440 - Inspection Fee (Remodel)</b>	566.00	460.00	530.00	908.00		430.00	430.00	106.00					3,430.00	3,500.00	-70.00	98.0%	
<b>4460 - Remodel Fees</b>	341.00	682.00	106.00	1,942.90		324.00							3,395.90	7,000.00	-3,604.10	48.51%	
<b>Total 4400 - Fees</b>	1,394.00	2,576.00	636.00	3,324.90		2,648.00	1,377.00	1,053.00					13,008.90	17,500.00	-4,491.10	74.34%	
<b>4610 - Property Tax Receipts</b>				521.37	22,366.27	100,892.31	99,522.31	15,063.32					238,365.58	235,000.00	3,365.58	101.43%	
<b>4710 - Sewer Service Charges</b>						1,002,502.87		119,003.53					1,121,506.40	1,969,726.00	-848,219.60	56.94%	
<b>4720 - Sewer Service Refunds, Customer</b>					-667.68	-6,883.77							-7,551.45	-4,000.00	-3,551.45	188.79%	
<b>4760 - Waste Collection Revenues</b>	1,344.31	2,571.11	1,169.43	2,771.41	1,944.68	1,910.92	1,184.75	2,651.03					15,547.64	21,000.00	-5,452.36	74.04%	
<b>4990 - Other Revenue</b>		4.01			4.48	271.33							279.82				
<b>Total Income</b>	5,595.61	8,008.42	4,662.73	9,474.98	26,505.05	1,104,198.96	104,941.36	140,628.18					1,404,015.29	2,272,726.00	-868,710.71	61.78%	
<b>Gross Profit</b>	5,595.61	8,008.42	4,662.73	9,474.98	26,505.05	1,104,198.96	104,941.36	140,628.18					1,404,015.29	2,272,726.00	-868,710.71	61.78%	
<b>Expense</b>																	
<b>5000 - Administrative</b>																	
<b>5190 - Bank Fees</b>	2,803.19	350.36	306.87	283.42	307.91	300.85	306.54	309.60					4,968.74	5,500.00	-531.26	90.34%	
<b>5200 - Board of Directors</b>																	
<b>5210 - Board Meetings</b>		167.00	125.00	1,004.58	125.00	250.00	306.72						1,978.30	3,000.00	-1,021.70	65.94%	
<b>5220 - Director Fees</b>		112.50	262.50	450.00		637.50	262.50	187.50					1,912.50	3,300.00	-1,387.50	57.96%	
<b>5230 - Election Expenses</b>			819.68										819.68	4,000.00	-3,180.32	20.49%	
<b>Total 5200 - Board of Directors</b>		279.50	1,207.18	1,454.58	125.00	887.50	569.22	187.50					4,710.48	10,300.00	-5,589.52	45.73%	
<b>5250 - Conference Attendance</b>								146.63					146.63	2,000.00	-1,853.37	7.33%	
<b>5270 - Information Systems</b>		126.87			390.00	150.00	150.00						816.87	6,000.00	-5,183.13	13.62%	
<b>5300 - Insurance</b>																	
<b>5310 - Fidelity Bond</b>														500.00	-500.00		
<b>5320 - Property &amp; Liability Insurance</b>	1,918.47												1,918.47	1,700.00	218.47	112.85%	
<b>Total 5300 - Insurance</b>	1,918.47												1,918.47	2,200.00	-281.53	87.2%	
<b>5350 - LAFCO Assessment</b>					1,526.00								1,526.00	2,000.00	-474.00	76.3%	
<b>5400 - Legal</b>																	
<b>5420 - Meeting Attendance, Legal</b>		500.00	587.50	1,057.50		467.50	562.50	1,295.00					4,470.00	9,500.00	-5,030.00	47.05%	
<b>5430 - General Legal</b>		4,457.50	5,162.50	1,487.50	3,587.50	1,600.00	1,432.50	1,770.00					19,497.50	20,000.00	-502.50	97.49%	
<b>Total 5400 - Legal</b>		4,957.50	5,750.00	2,545.00	3,587.50	2,067.50	1,995.00	3,065.00					23,967.50	29,500.00	-5,532.50	81.25%	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL			
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
<b>5510 · Maintenance, Office</b>		391.98	2,136.78	32.63	550.00	1,621.28	350.00	617.33					5,700.00	8,000.00	-2,300.00	71.25%
<b>5530 · Memberships</b>						708.00							708.00			
<b>5540 · Office Supplies</b>		1,488.07	361.58	1,456.12	206.75	510.47	414.60	437.34					4,874.93	8,000.00	-3,125.07	60.94%
<b>5550 · Postage</b>		100.00		77.85		100.00	227.85	260.83					766.53	2,500.00	-1,733.47	30.66%
<b>5560 · Printing &amp; Publishing</b>		37.91	40.35		84.43	19.14	19.58	51.10					252.51	3,000.00	-2,747.49	8.42%
<b>5600 · Professional Services</b>																
<b>5610 · Accounting</b>			1,900.00	4,200.00	1,550.00	1,800.00	2,800.00	1,000.00					13,250.00	30,000.00	-16,750.00	44.17%
<b>5620 · Audit</b>			2,800.00		7,500.00	2,700.00							13,000.00	13,000.00		100.0%
<b>5630 · Consulting</b>		375.00	3,961.50	1,756.59	3,265.05	375.00	375.00	486.88					10,595.02	28,000.00	-17,404.98	37.84%
<b>5640 · Data Services</b>														6,000.00	-6,000.00	
<b>5650 · Labor &amp; HR Support</b>	187.50		187.50	375.00		375.00		375.00					1,500.00	2,250.00	-750.00	66.67%
<b>5660 · Payroll Services</b>	73.94	74.95	75.94	74.95	74.95	75.94	136.21	73.96					660.84	800.00	-139.16	82.61%
<b>5690 · Other Professional Services</b>							560.25						560.25			
<b>Total 5600 · Professional Services</b>	261.44	449.95	8,924.94	6,406.54	12,390.00	5,325.94	3,871.46	1,935.84					39,566.11	80,050.00	-40,483.89	49.43%
<b>5710 · San Mateo Co. Tax Roll Charges</b>					119.00								119.00	2,500.00	-2,381.00	4.76%
<b>5720 · Telephone &amp; Internet</b>	29.98	1,347.12	1,292.60	1,289.46	1,468.08	1,632.93	1,239.12	1,258.34					9,557.63	11,000.00	-1,442.37	86.89%
<b>5730 · Mileage Reimbursement</b>			23.03	513.71			44.43						581.17	1,500.00	-918.83	38.75%
<b>5740 · Reference Materials</b>														200.00	-200.00	
<b>5800 · Labor</b>																
<b>5810 · CalPERS 457 Deferred Plan</b>	1,134.69	1,254.27	1,627.78	1,230.60	1,237.00	1,254.64	1,259.28	1,235.83					10,234.09	15,117.00	-4,882.91	67.7%
<b>5820 · Employee Benefits</b>	2,865.14	2,865.14	2,865.14	2,865.14	2,865.14	2,865.14	6,273.88						23,464.72	34,382.00	-10,917.28	68.25%
<b>5830 · Disability Insurance</b>		113.37	113.37	113.36	113.36	113.36	113.36	113.37					793.55	1,479.00	-685.45	53.65%
<b>5840 · Payroll Taxes</b>	1,327.53	1,101.00	973.67	873.78	881.26	763.05	1,376.25	1,350.60					8,647.14	16,521.00	-7,873.86	52.34%
<b>5850 · PARS</b>	1,087.07	1,144.84	1,498.30	1,107.10	1,136.32	1,136.32	1,136.32	1,077.87					9,324.14	13,768.00	-4,443.86	67.72%
<b>5900 · Wages</b>																
<b>5910 · Management</b>	7,391.78	7,391.78	12,988.30	7,590.62	7,590.62	7,590.62	7,590.62	7,590.62					65,724.96	93,373.00	-27,648.04	70.39%
<b>5920 · Staff</b>	9,332.41	10,221.20	10,076.11	9,441.60	9,892.00	9,891.20	9,891.20	8,992.00					77,737.72	118,444.00	-40,706.28	65.63%
<b>5930 · Staff Certification</b>	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00					1,200.00	1,800.00	-600.00	66.67%
<b>5940 · Staff Overtime</b>	478.96	155.35	39.81	398.10	39.81	291.94	358.29	922.27					2,684.53	2,339.00	345.53	114.77%
<b>5950 · Staff Standby</b>																
<b>Total 5900 · Wages</b>	17,353.15	17,918.33	23,254.22	17,580.32	17,672.43	17,923.76	17,990.11	17,654.89					147,347.21	215,956.00	-68,608.79	68.23%
<b>5960 · Worker's Comp Insurance</b>				604.48			531.00						1,135.48	3,649.00	-2,513.52	31.12%
<b>Total 5800 · Labor</b>	23,767.58	24,396.95	30,332.48	24,374.78	23,905.51	24,056.27	28,680.20	21,432.56					200,946.33	300,872.00	-99,925.67	66.79%
<b>Total 5000 · Administrative</b>	28,780.66	33,926.21	50,375.81	38,434.09	44,660.18	37,379.88	37,868.00	29,702.07					301,126.90	475,122.00	-173,995.10	63.38%
<b>6000 · Operations</b>																
<b>6170 · Claims, Property Damage</b>														10,000.00	-10,000.00	



**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL			
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
6195 · Education & Training														1,000.00	-1,000.00	
6200 · Engineering																
6210 · Meeting Attendance, Engineering														2,000.00	-2,000.00	
6220 · General Engineering	1,253.00	5,519.00	0.09		4,101.00	6,713.25	4,206.50	2,685.00					24,477.84	50,000.00	-25,522.16	48.96%
<b>Total 6200 · Engineering</b>	<b>1,253.00</b>	<b>5,519.00</b>	<b>0.09</b>		<b>4,101.00</b>	<b>6,713.25</b>	<b>4,206.50</b>	<b>2,685.00</b>					<b>24,477.84</b>	<b>52,000.00</b>	<b>-27,522.16</b>	<b>47.07%</b>
6320 · Equipment & Tools, Expensed														1,000.00	-1,000.00	
6330 · Facilities																
6335 · Alarm Services	444.30	518.82	391.80	444.30	518.82	391.80	444.30	518.82					3,672.96	5,340.00	-1,667.04	68.78%
6337 · Landscaping		190.00	190.00	190.00	190.00	190.00	190.00	190.00					1,330.00	2,400.00	-1,070.00	55.42%
6330 · Facilities - Other																
<b>Total 6330 · Facilities</b>	<b>444.30</b>	<b>708.82</b>	<b>581.80</b>	<b>634.30</b>	<b>708.82</b>	<b>581.80</b>	<b>634.30</b>	<b>708.82</b>					<b>5,002.96</b>	<b>7,740.00</b>	<b>-2,737.04</b>	<b>64.64%</b>
6400 · Pumping																
6410 · Pumping Fuel & Electricity		2,368.80	2,723.57	2,490.01	2,278.55	2,522.97	2,376.64						14,760.54	27,000.00	-12,239.46	54.67%
<b>Total 6400 · Pumping</b>		<b>2,368.80</b>	<b>2,723.57</b>	<b>2,490.01</b>	<b>2,278.55</b>	<b>2,522.97</b>	<b>2,376.64</b>						<b>14,760.54</b>	<b>27,000.00</b>	<b>-12,239.46</b>	<b>54.67%</b>
6600 · Collection/Transmission																
6660 · Maintenance, Collection System														10,000.00	-10,000.00	
<b>Total 6600 · Collection/Transmission</b>														<b>10,000.00</b>	<b>-10,000.00</b>	
6800 · Vehicles																
6810 · Fuel							412.87	93.33					506.20	800.00	-293.80	63.28%
6820 · Truck Equipment, Expensed							34.06						34.06	160.00	-125.94	21.29%
6830 · Truck Repairs							106.68	16.41					123.09	400.00	-276.91	30.77%
<b>Total 6800 · Vehicles</b>							<b>553.61</b>	<b>109.74</b>					<b>663.35</b>	<b>1,360.00</b>	<b>-696.65</b>	<b>48.78%</b>
6900 · Sewer Authority Midcoastside																
6910 · SAM Collections	26,800.67	26,800.67	26,800.67	26,800.67	26,800.67	26,800.67	26,800.67	26,800.67					214,405.36	321,608.00	-107,202.64	66.67%
6920 · SAM Operations	57,877.58	57,877.58	57,877.58	57,877.58	57,877.58	57,877.58	57,877.58	57,877.58					463,020.64	694,531.00	-231,510.36	66.67%
6940 · SAM Maintenance, Collection Sys						55,256.53							55,256.53	40,000.00	15,256.53	138.14%
6950 · SAM Maintenance, Pumping														50,000.00	-50,000.00	
<b>Total 6900 · Sewer Authority Midcoastside</b>	<b>84,678.25</b>	<b>84,678.25</b>	<b>84,678.25</b>	<b>84,678.25</b>	<b>84,678.25</b>	<b>139,934.78</b>	<b>84,678.25</b>	<b>84,678.25</b>					<b>732,682.53</b>	<b>1,106,139.00</b>	<b>-373,456.47</b>	<b>66.24%</b>
<b>Total 6000 · Operations</b>	<b>86,375.55</b>	<b>93,274.87</b>	<b>87,983.71</b>	<b>87,802.56</b>	<b>91,766.62</b>	<b>149,752.80</b>	<b>92,449.30</b>	<b>88,181.81</b>					<b>777,587.22</b>	<b>1,216,239.00</b>	<b>-438,651.78</b>	<b>63.93%</b>
<b>Total Expense</b>	<b>115,156.21</b>	<b>127,201.08</b>	<b>138,359.52</b>	<b>126,236.65</b>	<b>136,426.80</b>	<b>187,132.68</b>	<b>130,317.30</b>	<b>117,883.88</b>					<b>1,078,714.12</b>	<b>1,691,361.00</b>	<b>-612,646.88</b>	<b>63.78%</b>
<b>Net Ordinary Income</b>	<b>-109,560.60</b>	<b>-119,192.66</b>	<b>-133,696.79</b>	<b>-116,761.67</b>	<b>-109,921.75</b>	<b>917,066.28</b>	<b>-25,375.94</b>	<b>22,744.30</b>					<b>325,301.17</b>	<b>581,365.00</b>	<b>-256,063.83</b>	<b>55.96%</b>
<b>Other Income/Expense</b>																

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL				
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	
<b>Other Income</b>																	
7000 - Capital Account Revenues																	
7100 - Connection Fees																	
7110 - Connection Fees (New Constr)		-433.57	79,040.00		-212.16			30,848.00					109,242.27	140,256.00	-31,013.73	77.89%	
7120 - Connection Fees (Remodel)	1,927.60	963.80	8,676.00	6,264.70		8,645.40	481.90						26,959.40	50,000.00	-23,040.60	53.92%	
<b>Total 7100 - Connection Fees</b>	1,927.60	530.23	87,716.00	6,264.70	-212.16	8,645.40	481.90	30,848.00					136,201.67	190,256.00	-54,054.33	71.59%	
7200 - Interest Income - LAIF														10,000.00	-10,000.00		
7700 - Interest, Employee Loans																	
<b>Total 7000 - Capital Account Revenues</b>	1,927.60	530.23	87,716.00	6,264.70	-212.16	8,645.40	481.90	30,848.00					136,201.67	200,256.00	-64,054.33	68.01%	
<b>Total Other Income</b>	1,927.60	530.23	87,716.00	6,264.70	-212.16	8,645.40	481.90	30,848.00					136,201.67	200,256.00	-64,054.33	68.01%	
<b>Other Expense</b>																	
8000 - Capital Improvement Program																	
8075 - Sewer	6,845.00	13,941.91	328.00	573,170.68	55,846.75	155,064.12	20,467.67	5,457.50					831,121.63	1,745,750.00	-914,628.37	47.61%	
<b>Total 8000 - Capital Improvement Program</b>	6,845.00	13,941.91	328.00	573,170.68	55,846.75	155,064.12	20,467.67	5,457.50					831,121.63	1,745,750.00	-914,628.37	47.61%	
9000 - Capital Account Expenses																	
9125 - PNC Equipment Lease Interest	840.38	1,672.69	1,663.98	1,655.25	1,646.50	1,637.73	1,628.93	1,620.12					12,365.58	19,598.00	-7,232.42	63.1%	
9175 - Capital Assessment - SAM	12,809.17	12,809.17	12,809.17	12,809.17	12,809.17	12,809.17	-27,469.00	12,809.17					62,195.19	153,710.00	-91,514.81	40.46%	
9200 - I-Bank Loan	2,134.81												2,134.81	25,201.00	-23,066.19	8.47%	
<b>Total 9000 - Capital Account Expenses</b>	15,784.36	14,481.86	14,473.15	14,464.42	14,455.67	14,446.90	-25,840.07	14,429.29					76,695.58	198,509.00	-121,813.42	38.64%	
<b>Total Other Expense</b>	22,629.36	28,423.77	14,801.15	587,635.10	70,302.42	169,511.02	-5,372.40	19,886.79					907,817.21	1,944,259.00	-1,036,441.79	46.69%	
<b>Net Other Income</b>	-20,701.76	-27,893.54	72,914.85	-581,370.40	-70,514.58	-160,865.62	5,854.30	10,961.21					-771,615.54	-1,744,003.00	972,387.46	44.24%	
<b>Net Income</b>	<b>-130,262.36</b>	<b>-147,086.20</b>	<b>-60,781.94</b>	<b>-698,132.07</b>	<b>-180,436.33</b>	<b>756,200.66</b>	<b>-19,521.64</b>	<b>33,705.51</b>					<b>-446,314.37</b>	<b>-1,162,638.00</b>	<b>716,323.63</b>	<b>38.39%</b>	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

												TOTAL				
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>																
<b>Income</b>																
4220 · Cell Tower Lease	2,857.29	2,857.29	2,857.29	2,857.29	2,857.29	2,857.29	2,857.29	2,857.29					22,858.32	33,500.00	-10,641.68	68.23%
<b>4400 · Fees</b>																
4410 · Administrative Fee (New Constr)		974.00			974.00	974.00	974.00	974.00					4,870.00	4,500.00	370.00	108.22%
4420 · Administrative Fee (Remodel)														900.00	-900.00	
4430 · Inspection Fee (New Constr)		920.00			920.00	920.00	920.00	920.00					4,600.00	4,250.00	350.00	108.24%
4440 · Inspection Fee (Remodel)				460.00									460.00	800.00	-340.00	57.5%
<b>Total 4400 · Fees</b>		1,894.00		460.00	1,894.00	1,894.00	1,894.00	1,894.00					9,930.00	10,450.00	-520.00	95.02%
4610 · Property Tax Receipts				521.35	22,366.26	100,892.30	99,522.28	15,063.32					238,365.51	235,000.00	3,365.51	101.43%
4740 · Testing, Backflow			6,548.00			5,618.00							12,166.00	13,000.00	-834.00	93.59%
4810 · Water Sales, Domestic	148,457.14	150,557.73	181,904.17	163,485.10	151,741.35	114,265.07	150,373.09	140,896.68					1,201,680.33	1,800,000.00	-598,319.67	66.76%
4850 · Water Sales Refunds, Customer		-499.56						-1,532.04					-2,031.60	-3,000.00	968.40	67.72%
4990 · Other Revenue		152.50	1,350.54		5,004.47		840.72	778.82					8,127.05			
<b>Total Income</b>	151,314.43	154,961.96	192,660.00	167,323.74	183,863.37	225,526.66	255,487.38	159,958.07					1,491,095.61	2,088,950.00	-597,854.39	71.38%
<b>Gross Profit</b>	151,314.43	154,961.96	192,660.00	167,323.74	183,863.37	225,526.66	255,487.38	159,958.07					1,491,095.61	2,088,950.00	-597,854.39	71.38%
<b>Expense</b>																
<b>5000 · Administrative</b>																
5190 · Bank Fees	1,256.24	502.91	429.66	452.15	425.60	498.93	453.05	602.46					4,621.00	10,000.00	-5,379.00	46.21%
<b>5200 · Board of Directors</b>																
5210 · Board Meetings		166.99	125.00	1,004.58	125.00	250.00	306.71						1,978.28	3,000.00	-1,021.72	65.94%
5220 · Director Fees		112.50	262.50	450.00		637.50	262.50	187.50					1,912.50	3,300.00	-1,387.50	57.96%
5230 · Election Expenses			819.67										819.67	4,000.00	-3,180.33	20.49%
<b>Total 5200 · Board of Directors</b>		279.49	1,207.17	1,454.58	125.00	887.50	569.21	187.50					4,710.45	10,300.00	-5,589.55	45.73%
5240 · CDPH Fees														15,500.00	-15,500.00	
5250 · Conference Attendance							703.50	146.62					850.12	4,000.00	-3,149.88	21.25%
5270 · Information Systems		126.87			390.00	150.00	150.00						816.87	1,500.00	-683.13	54.46%
<b>5300 · Insurance</b>																
5310 · Fidelity Bond														500.00	-500.00	
5320 · Property & Liability Insurance	1,918.46												1,918.46	2,700.00	-781.54	71.05%
<b>Total 5300 · Insurance</b>	1,918.46												1,918.46	3,200.00	-1,281.54	59.95%
5350 · LAFCO Assessment					2,048.00								2,048.00	2,500.00	-452.00	81.92%
<b>5400 · Legal</b>																
5420 · Meeting Attendance, Legal		500.00	587.50	1,055.00		470.00	562.50	1,292.50					4,467.50	8,500.00	-4,032.50	52.56%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

												TOTAL				
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
5430 - General Legal		4,017.50	4,300.00	3,275.00	3,975.00	2,662.50	1,155.00	7,430.00					26,815.00	60,000.00	-33,185.00	44.69%
<b>Total 5400 - Legal</b>		4,517.50	4,887.50	4,330.00	3,975.00	3,132.50	1,717.50	8,722.50					31,282.50	68,500.00	-37,217.50	45.67%
5510 - Maintenance, Office		391.98	2,151.45	32.63	1,765.10	2,136.66	350.00	617.33					7,445.15	8,000.00	-554.85	93.06%
5530 - Memberships		255.00			15,635.21	7,074.00	4,003.00						26,967.21	18,000.00	8,967.21	149.82%
5540 - Office Supplies		1,488.06	361.59	1,456.10	206.74	510.45	414.59	437.34					4,874.87	8,000.00	-3,125.13	60.94%
5550 - Postage		570.00	318.17	989.77	130.52	570.00	735.08	790.68					4,104.22	6,000.00	-1,895.78	68.4%
5560 - Printing & Publishing		111.36	40.35		84.43	19.13	19.58	51.11					325.96	2,000.00	-1,674.04	16.3%
5600 - Professional Services																
5610 - Accounting			1,900.00	4,200.00	1,550.00	1,800.00	2,800.00	1,000.00					13,250.00	30,000.00	-16,750.00	44.17%
5620 - Audit			2,800.00		7,500.00	2,700.00							13,000.00	20,500.00	-7,500.00	63.42%
5630 - Consulting		375.00	3,961.49	1,756.59	2,365.62	10,315.55	375.00	486.87					19,636.12	25,000.00	-5,363.88	78.54%
5640 - Data Services																
5650 - Labor & HR Support	187.50		187.50	375.00		375.00		375.00					1,500.00	2,000.00	-500.00	75.0%
5660 - Payroll Services	73.95	74.94	75.94	74.94	74.94	75.94	136.19	73.94					660.78	850.00	-189.22	77.74%
5690 - Other Professional Services							560.25						560.25			
<b>Total 5600 - Professional Services</b>	261.45	449.94	8,924.93	6,406.53	11,490.56	15,266.49	3,871.44	1,935.81					48,607.15	78,350.00	-29,742.85	62.04%
5710 - San Mateo Co. Tax Roll Charges					119.00								119.00			
5720 - Telephone & Internet	29.97	1,732.10	2,109.52	1,662.18	1,872.91	2,078.37	1,799.68	1,648.91					12,933.64	17,000.00	-4,066.36	76.08%
5730 - Mileage Reimbursement		45.05	96.74	655.29	57.33	61.43	93.56	53.24					1,062.64	2,000.00	-937.36	53.13%
5740 - Reference Materials													800.00		-800.00	
5790 - Other Administrative	1,112.00							12.14					1,124.14			
5800 - Labor																
5810 - CalPERS 457 Deferred Plan	2,529.45	2,883.96	3,144.65	2,769.39	2,817.69	2,826.86	2,834.74	2,807.31					22,614.05	33,970.00	-11,355.95	66.57%
5820 - Employee Benefits	5,780.71	5,780.71	5,780.71	5,780.71	5,780.71	5,780.71	12,731.69						47,415.95	69,368.00	-21,952.05	68.35%
5830 - Disability Insurance		280.45	280.52	280.51	280.51	280.51	280.51	280.51					1,963.52	2,921.00	-957.48	67.22%
5840 - Payroll Taxes	3,131.43	3,208.58	2,941.70	2,897.95	2,908.65	2,760.26	3,407.02	3,395.63					24,651.22	40,574.00	-15,922.78	60.76%
5850 - PARS	2,052.14	2,315.19	2,617.77	2,180.06	2,264.56	2,264.56	2,264.57	2,103.55					18,062.40	27,005.00	-8,942.60	66.89%
5900 - Wages																
5910 - Management	7,391.76	7,391.76	12,990.28	7,590.60	7,590.60	7,590.60	7,590.60	7,590.60					65,726.80	93,373.00	-27,646.20	70.39%
5920 - Staff	26,704.42	31,295.80	30,285.26	29,268.13	29,969.76	29,615.70	29,844.08	27,787.42					234,770.57	350,791.00	-116,020.43	66.93%
5930 - Staff Certification	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00					6,000.00	9,000.00	-3,000.00	66.67%
5940 - Staff Overtime	4,082.98	4,020.68	3,049.19	4,480.72	3,875.97	4,092.41	4,309.95	6,400.44					34,312.34	52,353.00	-18,040.66	65.54%
5950 - Staff Standby	2,003.78	2,010.97	1,933.58	1,951.52	1,986.48	1,982.45	2,041.42	1,858.66					15,768.86	24,857.00	-9,088.14	63.44%
<b>Total 5900 - Wages</b>	40,932.94	45,469.21	49,008.31	44,040.97	44,172.81	44,031.16	44,536.05	44,387.12					356,578.57	530,374.00	-173,795.43	67.23%
5960 - Worker's Comp Insurance				4,998.73			5,175.00						10,173.73	19,312.00	-9,138.27	52.68%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL			
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
<b>Total 5800 · Labor</b>	54,426.67	59,938.10	63,773.66	62,948.32	58,224.93	57,944.06	71,229.58	52,974.12					481,459.44	723,524.00	-242,064.56	66.54%
<b>Total 5000 · Administrative</b>	59,004.79	70,408.36	84,300.74	80,387.55	96,550.33	90,329.52	86,109.77	68,179.76					635,270.82	979,174.00	-343,903.18	64.88%
<b>6000 · Operations</b>																
<b>6160 · Backflow Prevention</b>							472.45						472.45	1,000.00	-527.55	47.25%
<b>6170 · Claims, Property Damage</b>				175.00									175.00	10,000.00	-9,825.00	1.75%
<b>6180 · Communications</b>																
<b>6185 · SCADA Maintenance</b>						9,939.23		1,320.44					11,259.67	15,000.00	-3,740.33	75.06%
<b>6180 · Communications - Other</b>		222.12		177.00									399.12			
<b>Total 6180 · Communications</b>		222.12		177.00		9,939.23		1,320.44					11,658.79	15,000.00	-3,341.21	77.73%
<b>6195 · Education &amp; Training</b>		1,184.68	1,330.00	304.23	670.28	172.15	215.34	825.00					4,701.68	6,000.00	-1,298.32	78.36%
<b>6200 · Engineering</b>																
<b>6210 · Meeting Attendance, Engineering</b>														2,000.00	-2,000.00	
<b>6220 · General Engineering</b>		165.00	797.50	482.50		1,232.50	55.00	746.25					3,478.75	20,000.00	-16,521.25	17.39%
<b>6230 · Water Quality Engineering</b>		12,442.37	6,952.50	9,500.85		5,104.80	7,266.05	12,542.15					53,808.72	65,000.00	-11,191.28	82.78%
<b>Total 6200 · Engineering</b>		12,607.37	7,750.00	9,983.35		6,337.30	7,321.05	13,288.40					57,287.47	87,000.00	-29,712.53	65.85%
<b>6320 · Equipment &amp; Tools, Expensed</b>		16.99	613.28		65.36	616.35		202.19					1,514.17	5,000.00	-3,485.83	30.28%
<b>6330 · Facilities</b>																
<b>6335 · Alarm Services</b>	52.50	127.02		52.50	127.02		52.50	127.02					538.56	750.00	-211.44	71.81%
<b>6337 · Landscaping</b>		420.00	437.73	420.00	485.80	420.00	420.00	420.00					3,023.53	6,000.00	-2,976.47	50.39%
<b>6330 · Facilities - Other</b>																
<b>Total 6330 · Facilities</b>	52.50	547.02	437.73	472.50	612.82	420.00	472.50	547.02					3,562.09	6,750.00	-3,187.91	52.77%
<b>6370 · Lab Supplies &amp; Equipment</b>						11.96							11.96	1,000.00	-988.04	1.2%
<b>6380 · Meter Reading</b>																
<b>6400 · Pumping</b>																
<b>6410 · Pumping Fuel &amp; Electricity</b>		5,182.01	5,080.12	5,343.54	4,965.79	4,594.61	4,212.21	2,281.25					31,659.53	100,000.00	-68,340.47	31.66%
<b>6420 · Pumping Maintenance, Generators</b>					4,934.49								4,934.49	8,000.00	-3,065.51	61.68%
<b>6430 · Pumping Maintenance, General</b>				466.63				1,233.43					1,700.06	2,500.00	-799.94	68.0%
<b>6440 · Pumping Equipment, Expensed</b>														2,000.00	-2,000.00	
<b>Total 6400 · Pumping</b>		5,182.01	5,080.12	5,810.17	9,900.28	4,594.61	4,212.21	3,514.68					38,294.08	112,500.00	-74,205.92	34.04%
<b>6500 · Supply</b>																
<b>6510 · Maintenance, Raw Water Mains</b>					49.47	1,301.10		12.51					1,363.08			
<b>6520 · Maintenance, Wells</b>		89.73	3.49		1,298.30			29.06					1,420.58	10,000.00	-8,579.42	14.21%
<b>6530 · Water Purchases</b>				14,082.76									14,082.76	40,000.00	-25,917.24	35.21%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL			
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
<b>Total 6500 · Supply</b>		89.73	3.49	14,082.76	1,347.77	1,301.10		41.57					16,866.42	50,000.00	-33,133.58	33.73%
<b>6600 · Collection/Transmission</b>																
6610 · Hydrants				5,691.91	-1,872.96								3,818.95	1,000.00	2,818.95	381.9%
6620 · Maintenance, Water Mains		255.19	1,417.69	260.45	12,439.95	9,676.32	24,485.74	3,960.90					52,496.24	55,000.00	-2,503.76	95.45%
6630 · Maintenance, Water Svc Lines			108.35		68.38								176.73	25,000.00	-24,823.27	0.71%
6640 · Maintenance, Tanks		2.78											2.78	1,000.00	-997.22	0.28%
6650 · Maint., Distribution General		349.24			278.57	89.61	69.11	388.51					1,175.04	10,000.00	-8,824.96	11.75%
6670 · Meters			4,136.05	1,463.59	3,491.01								9,090.65	2,500.00	6,590.65	363.63%
<b>Total 6600 · Collection/Transmission</b>		607.21	5,662.09	7,415.95	14,404.95	9,765.93	24,554.85	4,349.41					66,760.39	94,500.00	-27,739.61	70.65%
<b>6700 · Treatment</b>																
6710 · Chemicals & Filtering		388.92	2,950.54	1,571.80	1,631.28	1,269.77	181.09	132.91					8,126.31	30,000.00	-21,873.69	27.09%
6720 · Maintenance, Treatment Equip.			69.18	638.49				503.00					1,210.67	4,000.00	-2,789.33	30.27%
6730 · Treatment Analysis		1,043.42	473.94	7,742.30	2,164.75	2,309.39	2,317.85	1,387.60					17,439.25	30,000.00	-12,560.75	58.13%
<b>Total 6700 · Treatment</b>		1,432.34	3,493.66	9,952.59	3,796.03	3,579.16	2,498.94	2,023.51					26,776.23	64,000.00	-37,223.77	41.84%
<b>6770 · Uniforms</b>		65.39	1,262.41	2,097.12	1,677.49	1,637.70		522.60					7,262.71	9,000.00	-1,737.29	80.7%
<b>6800 · Vehicles</b>																
6810 · Fuel		598.21	461.63	558.82	615.99	513.07	142.33	653.31					3,543.36	8,000.00	-4,456.64	44.29%
6820 · Truck Equipment, Expensed		104.06	9.04	45.79	26.30	87.30	-34.06						238.43	1,000.00	-761.57	23.84%
6830 · Truck Repairs					853.43		-106.68	114.87					861.62	5,000.00	-4,138.38	17.23%
<b>Total 6800 · Vehicles</b>		702.27	470.67	604.61	1,495.72	600.37	1.59	768.18					4,643.41	14,000.00	-9,356.59	33.17%
<b>6890 · Other Operations</b>		105.94											105.94			
<b>Total 6000 · Operations</b>	52.50	22,763.07	26,103.45	51,075.28	33,970.70	38,975.86	39,748.93	27,403.00					240,092.79	475,750.00	-235,657.21	50.47%
<b>Total Expense</b>	59,057.29	93,171.43	110,404.19	131,462.83	130,521.03	129,305.38	125,858.70	95,582.76					875,363.61	1,454,924.00	-579,560.39	60.17%
<b>Net Ordinary Income</b>	92,257.14	61,790.53	82,255.81	35,860.91	53,342.34	96,221.28	129,628.68	64,375.31					615,732.00	634,026.00	-18,294.00	97.12%
<b>Other Income/Expense</b>																
<b>Other Income</b>																
<b>7000 · Capital Account Revenues</b>																
<b>7100 · Connection Fees</b>																
7110 · Connection Fees (New Constr)			55,966.00		-654.96		17,302.00	22,020.00					94,633.04	128,000.00	-33,366.96	73.93%
7120 · Connection Fees (Remodel)				106.00									106.00	3,000.00	-2,894.00	3.53%
7130 · Conn. Fees, PFP (New Constr)		-5,160.00	35,357.00				12,385.00	12,248.00					54,830.00	65,000.00	-10,170.00	84.35%
<b>Total 7100 · Connection Fees</b>		-5,160.00	91,323.00	106.00	-654.96		29,687.00	34,268.00					149,569.04	196,000.00	-46,430.96	76.31%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL			
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
<b>7600 - Bond Revenues, G.O.</b>				1,616.33	67,821.55	569,427.86	15,594.85	58,618.67					713,079.26	1,150,436.00	-437,356.74	61.98%
<b>Total 7000 - Capital Account Revenues</b>		-5,160.00	91,323.00	1,722.33	67,166.59	569,427.86	45,281.85	92,886.67					862,648.30	1,346,436.00	-483,787.70	64.07%
<b>Total Other Income</b>		-5,160.00	91,323.00	1,722.33	67,166.59	569,427.86	45,281.85	92,886.67					862,648.30	1,346,436.00	-483,787.70	64.07%
<b>Other Expense</b>																
<b>8000 - Capital Improvement Program</b>																
<b>8100 - Water</b>		37,701.72	377,765.15	36,814.58	62,516.67	13,983.74	2,560.00	31,508.15					562,850.01	619,000.00	-56,149.99	90.93%
<b>Total 8000 - Capital Improvement Program</b>		37,701.72	377,765.15	36,814.58	62,516.67	13,983.74	2,560.00	31,508.15					562,850.01	619,000.00	-56,149.99	90.93%
<b>9000 - Capital Account Expenses</b>																
<b>9100 - Interest Expense - GO Bonds</b>		24,942.50						146,079.34					171,021.84	295,734.00	-124,712.16	57.83%
<b>9125 - PNC Equipment Lease Interest</b>	840.37	1,672.69	1,663.98	1,655.26	1,646.50	1,637.73	1,628.94	1,620.12					12,365.59	19,598.00	-7,232.41	63.1%
<b>9150 - SRF Loan</b>						45,287.60							45,287.60	37,247.00	8,040.60	121.59%
<b>9210 - Conservation Program/Rebates</b>			200.00	200.00	100.00								500.00			
<b>Total 9000 - Capital Account Expenses</b>	840.37	26,615.19	1,863.98	1,855.26	1,746.50	46,925.33	1,628.94	147,699.46					229,175.03	352,579.00	-123,403.97	65.0%
<b>Total Other Expense</b>	840.37	64,316.91	379,629.13	38,669.84	64,263.17	60,909.07	4,188.94	179,207.61					792,025.04	971,579.00	-179,553.96	81.52%
<b>Net Other Income</b>	-840.37	-69,476.91	-288,306.13	-36,947.51	2,903.42	508,518.79	41,092.91	-86,320.94					70,623.26	374,857.00	-304,233.74	18.84%
<b>Net Income</b>	<b>91,416.77</b>	<b>-7,686.38</b>	<b>-206,050.32</b>	<b>-1,086.60</b>	<b>56,245.76</b>	<b>604,740.07</b>	<b>170,721.59</b>	<b>-21,945.63</b>					<b>686,355.26</b>	<b>1,008,883.00</b>	<b>-322,527.74</b>	<b>68.03%</b>

## Montara Water & Sanitary District Funds Balance Sheet As of February 28, 2017

	Sewer	Water	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Sewer - Bank Accounts</b>			
Wells Fargo Operating - Sewer	2,699,962.53	0.00	2,699,962.53
<b>LAIF Investment Fund</b>			
Capital Reserve	3,853,967.15	0.00	3,853,967.15
Connection Fees Reserve	152,756.00	0.00	152,756.00
Operating Reserve	281,893.00	0.00	281,893.00
<b>Total LAIF Investment Fund</b>	<b>4,288,616.15</b>	<b>0.00</b>	<b>4,288,616.15</b>
<b>Total Sewer - Bank Accounts</b>	6,988,578.68	0.00	6,988,578.68
<b>Water - Bank Accounts</b>			
Wells Fargo Operating - Water	0.00	686,062.68	686,062.68
Capital Reserve	0.00	398,249.00	398,249.00
Operating Reserve	0.00	190,251.00	190,251.00
<b>Restricted Cash</b>			
Acq & Improv Fund	0.00	436.13	436.13
Connection Fees Reserve	0.00	157,000.00	157,000.00
Cost of Issuance	0.00	122.94	122.94
GO Bonds Fund	0.00	870,433.65	870,433.65
<b>Total Restricted Cash</b>	<b>0.00</b>	<b>1,027,992.72</b>	<b>1,027,992.72</b>
<b>Total Water - Bank Accounts</b>	0.00	2,302,555.40	2,302,555.40
<b>Total Checking/Savings</b>	6,988,578.68	2,302,555.40	9,291,134.08
<b>Accounts Receivable</b>			
<b>Sewer - Accounts Receivable</b>			
Accounts Receivable	17,320.72	0.00	17,320.72
<b>Total Sewer - Accounts Receivable</b>	17,320.72	0.00	17,320.72
<b>Water - Accounts Receivable</b>			
Accounts Receivable	0.00	-2,075.26	-2,075.26
Accounts Rec. - Backflow	0.00	10,601.59	10,601.59
Accounts Rec. - Water Residents	0.00	126,641.21	126,641.21
Unbilled Water Receivables	0.00	222,714.27	222,714.27
<b>Total Water - Accounts Receivable</b>	0.00	357,881.81	357,881.81
<b>Total Accounts Receivable</b>	17,320.72	357,881.81	375,202.53
<b>Other Current Assets</b>			
Due from Kathryn Slater-Carter	232.31	382.31	614.62
Maint/Parts Inventory	0.00	42,656.32	42,656.32
<b>Total Other Current Assets</b>	232.31	43,038.63	43,270.94
<b>Total Current Assets</b>	7,006,131.71	2,703,475.84	9,709,607.55
<b>Fixed Assets</b>			
<b>Sewer - Fixed Assets</b>			
General Plant	2,335,210.98	0.00	2,335,210.98
Land	5,000.00	0.00	5,000.00
<b>Other Capital Improv.</b>			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
<b>Total Other Capital Improv.</b>	3,250,409.57	0.00	3,250,409.57
<b>Seal Cove Collection System</b>	995,505.00	0.00	995,505.00
<b>Sewage Collection Facility</b>			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
<b>Total Sewage Collection Facility</b>	5,340,307.33	0.00	5,340,307.33



**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
**As of February 28, 2017**

Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-7,394,155.00	0.00	-7,394,155.00
<b>Total Sewer - Fixed Assets</b>	<u>4,776,817.72</u>	<u>0.00</u>	<u>4,776,817.72</u>
<b>Water - Fixed Assets</b>			
General Plant	0.00	25,889,935.10	25,889,935.10
Land & Easements	0.00	734,500.00	734,500.00
Surface Water Rights	0.00	300,000.00	300,000.00
Water Meters	0.00	1,058,985.00	1,058,985.00
Fixed Assets - Other	0.00	48,171.78	48,171.78
Accumulated Depreciation	0.00	-8,896,821.00	-8,896,821.00
<b>Total Water - Fixed Assets</b>	<u>0.00</u>	<u>19,134,770.88</u>	<u>19,134,770.88</u>
<b>Total Fixed Assets</b>	<u>4,776,817.72</u>	<u>19,134,770.88</u>	<u>23,911,588.60</u>
<b>Other Assets</b>			
<b>Sewer - Other Assets</b>			
Def'd Amts Related to Pensions	13,495.00	0.00	13,495.00
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
<b>Total Joint Power Authority</b>	<u>2,687,547.08</u>	<u>0.00</u>	<u>2,687,547.08</u>
<b>Total Sewer - Other Assets</b>	<u>2,701,042.08</u>	<u>0.00</u>	<u>2,701,042.08</u>
<b>Water - Other Assets</b>			
Def'd Amts Related to Pensions	0.00	26,821.00	26,821.00
Due from Sewer	0.00	146,418.50	146,418.50
Bond Acquisition Cost OID	0.00	57,636.40	57,636.40
Bond Issue Cost	0.00	61,691.45	61,691.45
<b>Total Water - Other Assets</b>	<u>0.00</u>	<u>292,567.35</u>	<u>292,567.35</u>
<b>Total Other Assets</b>	<u>2,701,042.08</u>	<u>292,567.35</u>	<u>2,993,609.43</u>
<b>TOTAL ASSETS</b>	<u><u>14,483,991.51</u></u>	<u><u>22,130,814.07</u></u>	<u><u>36,614,805.58</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
<b>Sewer - Current Liabilities</b>			
Accrued Payables - Sewer	-75.00	0.00	-75.00
Accrued Vacations	6,911.83	0.00	6,911.83
Deposits Payable	20,838.50	0.00	20,838.50
PNC Equip. Loan - S/T	14,468.13	0.00	14,468.13
<b>Total Sewer - Current Liabilities</b>	<u>42,143.46</u>	<u>0.00</u>	<u>42,143.46</u>
<b>Water - Current Liabilities</b>			
Accrued Payables - Water	0.00	978.90	978.90
Accrued Vacations	0.00	10,719.62	10,719.62
Deposits Payable	0.00	18,031.43	18,031.43
PFP Water Deposits	0.00	4,302.50	4,302.50
PNC Equip. Loan - S/T	0.00	14,468.10	14,468.10
SRF Loan Payable X102 - Current	0.00	81,026.93	81,026.93
SRF Loan Payable X109 - Current	0.00	158,287.99	158,287.99
<b>Total Water - Current Liabilities</b>	<u>0.00</u>	<u>287,815.47</u>	<u>287,815.47</u>
<b>Payroll Liabilities</b>			
Employee Benefits Payable	10,948.20	0.00	10,948.20
<b>Total Payroll Liabilities</b>	<u>10,948.20</u>	<u>0.00</u>	<u>10,948.20</u>
<b>Total Other Current Liabilities</b>	<u>53,091.66</u>	<u>287,815.47</u>	<u>340,907.13</u>
<b>Total Current Liabilities</b>	<u>53,091.66</u>	<u>287,815.47</u>	<u>340,907.13</u>

**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
As of February 28, 2017

<b>Long Term Liabilities</b>			
<b>Sewer - Long Term Liabilities</b>			
Due to Water Fund	146,418.50	0.00	146,418.50
Accrued Vacations	9,853.51	0.00	9,853.51
I-Bank Loan	800,182.73	0.00	800,182.73
PNC Equip. Loan - L/T	640,930.10	0.00	640,930.10
<b>Total Sewer - Long Term Liabilities</b>	<u>1,597,384.84</u>	<u>0.00</u>	<u>1,597,384.84</u>
<b>Water - Long Term Liabilities</b>			
Accrued Vacations	0.00	9,969.14	9,969.14
Deferred on Refunding	0.00	-224,756.00	-224,756.00
GO Bonds - L/T	0.00	11,479,503.08	11,479,503.08
PNC Equip. Loan - L/T	0.00	640,930.13	640,930.13
SRF Loan Payable - X102	0.00	91,108.13	91,108.13
SRF Loan Payable - X109	0.00	3,541,174.66	3,541,174.66
<b>Total Water - Long Term Liabilities</b>	<u>0.00</u>	<u>15,537,929.14</u>	<u>15,537,929.14</u>
<b>Total Long Term Liabilities</b>	<u>1,597,384.84</u>	<u>15,537,929.14</u>	<u>17,135,313.98</u>
<b>Total Liabilities</b>	1,650,476.50	15,825,744.61	17,476,221.11
<b>Equity</b>			
<b>Sewer - Equity Accounts</b>			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,646,292.87	0.00	8,646,292.87
Retained Earnings	-133,802.06	0.00	-133,802.06
<b>Total Sewer - Equity Accounts</b>	<u>11,920,743.01</u>	<u>0.00</u>	<u>11,920,743.01</u>
<b>Water - Equity Accounts</b>			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	133,802.06	133,802.06
<b>Total Water - Equity Accounts</b>	<u>0.00</u>	<u>2,824,857.07</u>	<u>2,824,857.07</u>
Equity Adjustment Account	1,359,086.37	2,793,857.13	4,152,943.50
Net Income	-446,314.37	686,355.26	240,040.89
<b>Total Equity</b>	<u>12,833,515.01</u>	<u>6,305,069.46</u>	<u>19,138,584.47</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>14,483,991.51</u></u>	<u><u>22,130,814.07</u></u>	<u><u>36,614,805.58</u></u>



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: May 04, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager 

**SUBJECT: Unaudited Financial Statements – Executive Summary**

---

---

## **Budget vs. Actual – Sewer July thru March, 2017 Variances over \$2,000:**

- 4610 Property Tax Receipts, \$121,886 above Budget –The District received \$192,794 in ERAF funds, which was split between Sewer and Water funds.
- 4710 Sewer Service Charges, \$136,913 above Budget – Sewer service charges remitted by the County in January.
- 4720 – Sewer Service Refunds, \$7,530 above budget – One refund issued in the month of March for prior period miscalculations.
- **Overall Total Operating Income for the period ending March 31, 2017 was \$254,099 above budget. Total revenue received to date is \$1,407,462.**
- 5230 Election Expenses, \$2,180 below Budget – Election expenses have not been paid in full.
- 5270 Information Systems, \$3,653 below Budget – Minimal activity to date.
- 5400 Legal, \$5,280 above Budget- Increased activity in the current fiscal year.
- 5610 Accounting, \$8,550 below Budget - Difference due to timing.
- 5630 Consulting, \$9,429 below Budget – District's Strategic Plan is still being developed.
- 5640 Data Services, \$4,500 below Budget – The services of Fred Weber are not utilized until April in concurrence with the budget.
- 5720 Telephone & Internet, \$2,678 above Budget – Higher costs than anticipated.
- 6170 Claims, Property Damage, \$7,500 below Budget –No activity to date.
- 6200 Engineering, \$8,937 below Budget – Majority of costs have been related to capital improvement.
- 6400 Pumping, \$3,236 above Budget – PG&E catch-up bill was paid in March.
- 6600 Collection/Transmission, \$7,500 below Budget – No activity to date.
- 6940 SAM Maintenance, Collection Sys, \$25,257 above Budget – Payment made for Sewer Maintenance expenses.
- 6950 SAM Maintenance, Pumping, \$18,320 below Budget – Lift Stations maintenance in March.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: May 04, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- **Overall Total Operating Expenses for the period ending March 31, 2017 were \$15,585 below Budget.**
- **Total overall Expenses for the period ending March 31, 2017 were \$40,387 below budget. For a net ordinary income of \$294,486, budgeted vs. actual. Actual net ordinary income is \$176,078.**
- 7100 Connection Fees, \$3,599 below Budget – No new construction connections issued in March. 1 remodel connections issued.
- 7200 Interest Income, LAIF, \$7,500 below budget – 1<sup>st</sup> FY quarter interest income has not yet been booked. The District is having difficulty locating LAIF statement.
- 8000 CIP, \$457,509 below Budget – \$20,681 in capital improvements booked in March.
- 9175 Capital Assessment – SAM, \$40,278 below Budget – The District received a \$27,469 assessment refund.
- 9200 I-Bank Loan, \$23,066 below Budget – Variance due to timing.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: May 04, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- **Budget vs. Actual – Water July thru March, 2017 Variances over \$2,000:**
- 4400 Fees, \$4,067 above Budget – Two New Construction inspection fees and administrative fees collected in March.
- 4610 Property tax Receipts, \$121,885 above Budget – The District received \$192,794 in ERAF funds, which was split between Sewer and Water funds.
- 4810 Water Sales Domestic, \$56,903 above Budget – Anticipated water sales is keeping pace with budgeted projections.
- 4740 Testing, Backflow, \$2,416 above Budget – quarterly activity up over the fiscal year.
- **Overall Total Operating Income for the period ending March 31, 2017 was \$194,626 above budget. Total revenue received to date is \$1,702,589.**
- 5190 Bank Fees, \$2,437 below Budget – Lower fees than anticipated.
- 5230 Election Expenses, \$2,180 below Budget – Election expenses have not been paid in full.
- 5240 CDPH Fees, \$11,625 below Budget – No Activity to date.
- 5250 Conference Attendance, \$2,150 below Budget – Minimal activity to date.
- 5400 Legal, \$13,954 below Budget – Majority of costs have been related to the Sewer enterprise.
- 5530 Memberships, \$11,222 above Budget - Historically, membership fees paid on a calendar year basis. Variance will decrease as the fiscal year continues.
- 5610 Accounting, \$8,550 below Budget - Difference due to timing.
- 5620 Audit, \$7,500 below Budget – The District did not have to undergo a single audit, thus reducing the overall fee.
- 5720 Telephone & Internet, \$2,280 above Budget - Higher costs than anticipated.
- 6170 Claims, Property Damage, \$7,325 below Budget –Minimal activity to date.
- 6180 Communications, \$15,521 above Budget – SCADA communications expense paid in March.
- 6400 Pumping, \$11,503 below Budget – PG&E costs have been less than expected to date.
- 6500 Supply, \$20,634 below Budget – No water purchases in March.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: May 04, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6600 Collection/Transmission, \$15,470 above Budget – Water Main maintenance three bills paid in March.
- 6700 Treatment, \$16,038 below Budget – Costs related to chemicals and filtering have been held below historic levels.
- 6800 Vehicles, \$5,172 below Budget – Indicative of lower fuel costs.
- **Overall Total Operating Expenses for the period ending March 31, 2017 were \$29,226 below Budget.**
- **Total overall Expenses for the period ending March 31, 2017 were \$61,455 below budget. For a net ordinary income of \$256,081, budgeted vs. actual. Actual net ordinary income is \$667,725.**
- 7100 Connection Fees, \$32,035 above Budget – 1 new construction connection as well as 1 PFP connection issued in March.
- 7600 Bond Revenues, G.O. \$137,098 below Budget – Variance due to timing.
- 8000 CIP, \$115,290 above Budget – Projects include: Alta Vista Well monitoring, Rental of Capital Equipment and diversion line installation.
- 9100 Interest Expense- Go Bonds, \$124,712 under Budget - Variance due to timing.
- 9150 SRF Loan, \$8,933 above Budget - Variance due to timing.

## RECOMMENDATION:

This is for Board information only

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer July 2016 through March 2017

	Jul '16 - Mar 17	Sewer Budget		\$ Over Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4220 - Cell Tower Lease	25,715.70	25,125.03		590.67
<b>4400 - Fees</b>				
4410 - Administrative Fee (New Constr)	2,922.00	2,250.00		672.00
4420 - Administrative Fee (Remodel)	1,448.00	1,125.00		323.00
4430 - Inspection Fee (New Constr)	2,760.00	1,874.97		885.03
4440 - Inspection Fee (Remodel)	3,748.00	2,625.03		1,122.97
4460 - Remodel Fees	3,395.90	5,249.97		-1,854.07
<b>Total 4400 - Fees</b>	14,273.90	13,124.97		1,148.93
4610 - Property Tax Receipts	239,385.58	117,500.00		121,885.58
4710 - Sewer Service Charges	1,121,776.44	984,863.00		136,913.44
4720 - Sewer Service Refunds, Customer	-10,529.93	-2,999.97		-7,529.96
4760 - Waste Collection Revenues	16,560.74	15,750.00		810.74
4990 - Other Revenue	279.82			
<b>Total Income</b>	1,407,462.25	1,153,363.03		254,099.22
<b>Gross Profit</b>	1,407,462.25	1,153,363.03		254,099.22
<b>Expense</b>				
<b>5000 - Administrative</b>				
5190 - Bank Fees	5,429.37	4,124.97		1,304.40
<b>5200 - Board of Directors</b>				
5210 - Board Meetings	2,240.82	2,250.00		-9.18
5220 - Director Fees	2,100.00	2,475.00		-375.00
5230 - Election Expenses	819.68	2,999.97		-2,180.29
<b>Total 5200 - Board of Directors</b>	5,160.50	7,724.97		-2,564.47
5250 - Conference Attendance	146.63	1,500.03		-1,353.40
5270 - Information Systems	846.87	4,500.00		-3,653.13
<b>5300 - Insurance</b>				
5310 - Fidelity Bond	0.00	375.03		-375.03
5320 - Property & Liability Insurance	1,918.47	1,275.03		643.44
<b>Total 5300 - Insurance</b>	1,918.47	1,650.06		268.41
5350 - LAFCO Assessment	1,526.00	1,500.03		25.97
<b>5400 - Legal</b>				
5420 - Meeting Attendance, Legal	4,945.00	7,125.03		-2,180.03
5430 - General Legal	22,460.00	15,000.03		7,459.97
<b>Total 5400 - Legal</b>	27,405.00	22,125.06		5,279.94
5510 - Maintenance, Office	6,202.50	6,000.03		202.47
5530 - Memberships	708.00			
5540 - Office Supplies	5,187.13	6,000.03		-812.90
5550 - Postage	921.87	1,874.97		-953.10
5560 - Printing & Publishing	562.78	2,250.00		-1,687.22

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
 July 2016 through March 2017

	Jul '16 - Mar 17	Sewer Budget	\$ Over Budget
<b>5600 · Professional Services</b>			
5610 · Accounting	13,950.00	22,500.00	-8,550.00
5620 · Audit	13,000.00	13,000.00	0.00
5630 · Consulting	11,571.27	20,999.97	-9,428.70
5640 · Data Services	0.00	4,500.00	-4,500.00
5650 · Labor & HR Support	1,687.50	1,687.50	0.00
5660 · Payroll Services	732.79	600.03	132.76
5690 · Other Professional Services	101.50		
<b>Total 5600 · Professional Services</b>	41,043.06	63,287.50	-22,244.44
<b>5710 · San Mateo Co. Tax Roll Charges</b>	119.00	1,874.97	-1,755.97
<b>5720 · Telephone &amp; Internet</b>	10,927.81	8,250.03	2,677.78
<b>5730 · Mileage Reimbursement</b>	581.17	1,125.00	-543.83
<b>5740 · Reference Materials</b>	0.00	150.03	-150.03
<b>5800 · Labor</b>			
5810 · CalPERS 457 Deferred Plan	11,684.58	11,337.75	346.83
5820 · Employee Benefits	23,464.72	25,786.53	-2,321.81
5830 · Disability Insurance	906.91	1,109.25	-202.34
5840 · Payroll Taxes	10,232.35	12,390.75	-2,158.40
5850 · PARS	10,611.27	10,325.97	285.30
<b>5900 · Wages</b>			
5910 · Management	75,185.94	70,029.72	5,156.22
5920 · Staff	88,078.52	88,832.97	-754.45
5930 · Staff Certification	1,350.00	1,350.00	0.00
5940 · Staff Overtime	3,454.19	1,754.28	1,699.91
5950 · Staff Standby	0.00		
<b>Total 5900 · Wages</b>	168,068.65	161,966.97	6,101.68
<b>5960 · Worker's Comp Insurance</b>	1,135.48	2,736.72	-1,601.24
<b>Total 5800 · Labor</b>	226,103.96	225,653.94	450.02
<b>Total 5000 · Administrative</b>	334,790.12	359,591.62	-24,801.50
<b>6000 · Operations</b>			
6170 · Claims, Property Damage	0.00	7,499.97	-7,499.97
6195 · Education & Training	0.00	749.97	-749.97
<b>6200 · Engineering</b>			
6210 · Meeting Attendance, Engineering	0.00	1,500.03	-1,500.03
6220 · General Engineering	30,062.84	37,500.03	-7,437.19
<b>Total 6200 · Engineering</b>	30,062.84	39,000.06	-8,937.22
<b>6320 · Equipment &amp; Tools, Expensed</b>	0.00	749.97	-749.97
<b>6330 · Facilities</b>			
6335 · Alarm Services	3,672.96	4,005.00	-332.04
6337 · Landscaping	1,520.00	1,800.00	-280.00
<b>Total 6330 · Facilities</b>	5,192.96	5,805.00	-612.04



1:07 PM

04/18/17

Accrual Basis

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer July 2016 through March 2017

	Jul '16 - Mar 17	Sewer Budget	\$ Over Budget
<b>6400 · Pumping</b>			
6410 · Pumping Fuel & Electricity	23,486.42	20,250.00	3,236.42
<b>Total 6400 · Pumping</b>	23,486.42	20,250.00	3,236.42
<b>6600 · Collection/Transmission</b>			
6660 · Maintenance, Collection System	0.00	7,499.97	-7,499.97
<b>Total 6600 · Collection/Transmission</b>	0.00	7,499.97	-7,499.97
<b>6800 · Vehicles</b>			
6810 · Fuel	583.83	600.03	-16.20
6820 · Truck Equipment, Expensed	34.06	119.97	-85.91
6830 · Truck Repairs	143.24	299.97	-156.73
<b>Total 6800 · Vehicles</b>	761.13	1,019.97	-258.84
6890 · Other Operations	550.00		
<b>6900 · Sewer Authority Midcoastside</b>			
6910 · SAM Collections	241,206.03	241,206.03	0.00
6920 · SAM Operations	520,898.22	520,898.22	0.00
6940 · SAM Maintenance, Collection Sys	55,256.53	29,999.97	25,256.56
6950 · SAM Maintenance, Pumping	19,179.69	37,500.03	-18,320.34
<b>Total 6900 · Sewer Authority Midcoastside</b>	836,540.47	829,604.25	6,936.22
<b>Total 6000 · Operations</b>	896,593.82	912,179.16	-15,585.34
<b>Total Expense</b>	1,231,383.94	1,271,770.78	-40,386.84
<b>Net Ordinary Income</b>	176,078.31	-118,407.75	294,486.06
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7000 · Capital Account Revenues</b>			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	109,242.27	105,192.00	4,050.27
7120 · Connection Fees (Remodel)	29,850.80	37,500.03	-7,649.23
<b>Total 7100 · Connection Fees</b>	139,093.07	142,692.03	-3,598.96
7200 · Interest Income - LAIF	0.00	7,500.00	-7,500.00
<b>Total 7000 · Capital Account Revenues</b>	139,093.07	150,192.03	-11,098.96
<b>Total Other Income</b>	139,093.07	150,192.03	-11,098.96
<b>Other Expense</b>			
8000 · Capital Improvement Program			
8075 · Sewer	851,803.09	1,309,312.53	-457,509.44
<b>Total 8000 · Capital Improvement Program</b>	851,803.09	1,309,312.53	-457,509.44

1:07 PM

04/18/17

Accrual Basis

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through March 2017

	Jul '16 - Mar 17	Sewer Budget	\$ Over Budget
<b>9000 - Capital Account Expenses</b>			
<b>9125 - PNC Equipment Lease Interest</b>	13,976.86	14,817.25	-840.39
<b>9175 - Capital Assessment - SAM</b>	75,004.36	115,282.53	-40,278.17
<b>9200 - I-Bank Loan</b>	2,134.81	25,201.00	-23,066.19
<b>Total 9000 - Capital Account Expenses</b>	91,116.03	155,300.78	-64,184.75
<b>Total Other Expense</b>	942,919.12	1,464,613.31	-521,694.19
<b>Net Other Income</b>	-803,826.05	-1,314,421.28	510,595.23
<b>Net Income</b>	<b>-627,747.74</b>	<b>-1,432,829.03</b>	<b>805,081.29</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2016 through March 2017

	Jul '16 - Mar 17	Water Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	25,715.61	25,125.03	590.58
4400 · Fees			
4410 · Administrative Fee (New Constr)	5,831.00	3,375.00	2,456.00
4420 · Administrative Fee (Remodel)	0.00	675.00	-675.00
4430 · Inspection Fee (New Constr)	5,508.00	3,187.53	2,320.47
4440 · Inspection Fee (Remodel)	460.00	600.03	-140.03
4460 · Remodel Fees	106.00		
<b>Total 4400 · Fees</b>	<b>11,905.00</b>	<b>7,837.56</b>	<b>4,067.44</b>
4610 · Property Tax Receipts	239,385.49	117,500.00	121,885.49
4740 · Testing, Backflow	12,166.00	9,749.97	2,416.03
4810 · Water Sales, Domestic	1,406,902.98	1,350,000.00	56,902.98
4850 · Water Sales Refunds, Customer	-2,031.60	-2,250.00	218.40
4990 · Other Revenue	8,545.23		
<b>Total Income</b>	<b>1,702,588.71</b>	<b>1,507,962.56</b>	<b>194,626.15</b>
<b>Gross Profit</b>	<b>1,702,588.71</b>	<b>1,507,962.56</b>	<b>194,626.15</b>
<b>Expense</b>			
5000 · Administrative			
5190 · Bank Fees	5,063.02	7,499.97	-2,436.95
5200 · Board of Directors			
5210 · Board Meetings	2,240.79	2,250.00	-9.21
5220 · Director Fees	2,100.00	2,475.00	-375.00
5230 · Election Expenses	819.67	2,999.97	-2,180.30
<b>Total 5200 · Board of Directors</b>	<b>5,160.46</b>	<b>7,724.97</b>	<b>-2,564.51</b>
5240 · CDPH Fees	0.00	11,625.03	-11,625.03
5250 · Conference Attendance	850.12	2,999.97	-2,149.85
5270 · Information Systems	846.87	1,125.00	-278.13
5300 · Insurance			
5310 · Fidelity Bond	0.00	375.03	-375.03
5320 · Property & Liability Insurance	1,918.46	2,025.00	-106.54
<b>Total 5300 · Insurance</b>	<b>1,918.46</b>	<b>2,400.03</b>	<b>-481.57</b>
5350 · LAFCO Assessment	2,048.00	1,874.97	173.03
5400 · Legal			
5420 · Meeting Attendance, Legal	4,942.50	6,374.97	-1,432.47
5430 · General Legal	32,477.50	45,000.00	-12,522.50
<b>Total 5400 · Legal</b>	<b>37,420.00</b>	<b>51,374.97</b>	<b>-13,954.97</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2016 through March 2017

	Jul '16 - Mar 17	Water Budget	\$ Over Budget
5510 · Maintenance, Office	7,947.65	6,000.03	1,947.62
5530 · Memberships	24,722.21	13,500.00	11,222.21
5540 · Office Supplies	5,187.07	6,000.03	-812.96
5550 · Postage	4,943.15	4,500.00	443.15
5560 · Printing & Publishing	531.23	1,500.03	-968.80
5600 · Professional Services			
5610 · Accounting	13,950.00	22,500.00	-8,550.00
5620 · Audit	13,000.00	20,500.00	-7,500.00
5630 · Consulting	20,612.37	18,749.97	1,862.40
5640 · Data Services	1,306.58		
5650 · Labor & HR Support	1,687.50	1,500.03	187.47
5660 · Payroll Services	732.73	637.47	95.26
5690 · Other Professional Services	101.50		
<b>Total 5600 · Professional Services</b>	<b>51,390.68</b>	<b>63,887.47</b>	<b>-12,496.79</b>
5710 · San Mateo Co. Tax Roll Charges	119.00		
5720 · Telephone & Internet	15,029.90	12,750.03	2,279.87
5730 · Mileage Reimbursement	1,161.83	1,500.03	-338.20
5740 · Reference Materials	0.00	600.03	-600.03
5790 · Other Administrative	1,452.14		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	25,774.05	25,477.47	296.58
5820 · Employee Benefits	47,415.95	52,026.03	-4,610.08
5830 · Disability Insurance	2,244.03	2,190.78	53.25
5840 · Payroll Taxes	28,502.04	30,430.53	-1,928.49
5850 · PARS	20,458.97	20,253.78	205.19
5900 · Wages			
5910 · Management	75,187.77	70,029.72	5,158.05
5920 · Staff	265,998.29	263,093.22	2,905.07
5930 · Staff Certification	6,750.00	6,750.00	0.00
5940 · Staff Overtime	41,143.14	39,264.75	1,878.39
5950 · Staff Standby	17,837.05	18,642.78	-805.73
<b>Total 5900 · Wages</b>	<b>406,916.25</b>	<b>397,780.47</b>	<b>9,135.78</b>
5960 · Worker's Comp Insurance	10,173.73	14,483.97	-4,310.24
<b>Total 5800 · Labor</b>	<b>541,485.02</b>	<b>542,643.03</b>	<b>-1,158.01</b>
<b>Total 5000 · Administrative</b>	<b>707,276.81</b>	<b>739,505.59</b>	<b>-32,228.78</b>
6000 · Operations			
6160 · Backflow Prevention	892.27	749.97	142.30
6170 · Claims, Property Damage	175.00	7,499.97	-7,324.97
6180 · Communications			
6185 · SCADA Maintenance	26,371.90	11,250.00	15,121.90
6180 · Communications - Other	399.12		
<b>Total 6180 · Communications</b>	<b>26,771.02</b>	<b>11,250.00</b>	<b>15,521.02</b>

1:09 PM

04/18/17

Accrual Basis

**Montara Water & Sanitary District  
Revenue & Expenditures Budget vs. Actual - Water  
July 2016 through March 2017**

	<u>Jul '16 - Mar 17</u>	<u>Water Budget</u>	<u>\$ Over Budget</u>
6195 · Education & Training	5,275.99	4,500.00	775.99
6200 · Engineering			
6210 · Meeting Attendance, Engineering	0.00	1,500.03	-1,500.03
6220 · General Engineering	4,361.25	15,000.03	-10,638.78
6230 · Water Quality Engineering	59,504.97	48,750.03	10,754.94
<b>Total 6200 · Engineering</b>	<b>63,866.22</b>	<b>65,250.09</b>	<b>-1,383.87</b>
6320 · Equipment & Tools, Expensed	1,914.01	3,750.03	-1,836.02
6330 · Facilities			
6335 · Alarm Services	538.56	562.50	-23.94
6337 · Landscaping	3,443.53	4,500.00	-1,056.47
<b>Total 6330 · Facilities</b>	<b>3,982.09</b>	<b>5,062.50</b>	<b>-1,080.41</b>
6370 · Lab Supplies & Equipment	38.54	749.97	-711.43
6380 · Meter Reading	118.79		
6400 · Pumping			
6410 · Pumping Fuel & Electricity	60,419.89	74,999.97	-14,580.08
6420 · Pumping Maintenance, Generators	7,500.74	6,000.03	1,500.71
6430 · Pumping Maintenance, General	4,951.36	1,874.97	3,076.39
6440 · Pumping Equipment, Expensed	0.00	1,500.03	-1,500.03
<b>Total 6400 · Pumping</b>	<b>72,871.99</b>	<b>84,375.00</b>	<b>-11,503.01</b>
6500 · Supply			
6510 · Maintenance, Raw Water Mains	1,363.08		
6520 · Maintenance, Wells	1,420.58	7,499.97	-6,079.39
6530 · Water Purchases	14,082.76	29,999.97	-15,917.21
<b>Total 6500 · Supply</b>	<b>16,866.42</b>	<b>37,499.94</b>	<b>-20,633.52</b>
6600 · Collection/Transmission			
6610 · Hydrants	3,818.95	749.97	3,068.98
6620 · Maintenance, Water Mains	71,173.82	41,249.97	29,923.85
6630 · Maintenance, Water Svc Lines	176.73	18,749.97	-18,573.24
6640 · Maintenance, Tanks	70.58	749.97	-679.39
6650 · Maint., Distribution General	1,175.04	7,499.97	-6,324.93
6670 · Meters	9,930.42	1,874.97	8,055.45
<b>Total 6600 · Collection/Transmission</b>	<b>86,345.54</b>	<b>70,874.82</b>	<b>15,470.72</b>
6700 · Treatment			
6710 · Chemicals & Filtering	10,085.73	22,500.00	-12,414.27
6720 · Maintenance, Treatment Equip.	2,369.24	2,999.97	-630.73
6730 · Treatment Analysis	19,506.75	22,500.00	-2,993.25
<b>Total 6700 · Treatment</b>	<b>31,961.72</b>	<b>47,999.97</b>	<b>-16,038.25</b>
6770 · Uniforms	8,181.79	6,750.00	1,431.79

1:09 PM  
 04/18/17  
 Accrual Basis

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2016 through March 2017

	Jul '16 - Mar 17	Water Budget	\$ Over Budget
<b>6800 - Vehicles</b>			
6810 - Fuel	4,086.80	6,000.03	-1,913.23
6820 - Truck Equipment, Expensed	238.43	749.97	-511.54
6830 - Truck Repairs	1,002.72	3,750.03	-2,747.31
<b>Total 6800 - Vehicles</b>	5,327.95	10,500.03	-5,172.08
<b>6890 - Other Operations</b>	2,997.09		
<b>Total 6000 - Operations</b>	327,586.43	356,812.29	-29,225.86
<b>Total Expense</b>	1,034,863.24	1,096,317.88	-61,454.64
<b>Net Ordinary Income</b>	667,725.47	411,644.68	256,080.79
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7000 - Capital Account Revenues</b>			
7100 - Connection Fees			
7110 - Connection Fees (New Constr)	112,869.17	96,000.03	16,869.14
7120 - Connection Fees (Remodel)	106.00	2,250.00	-2,144.00
7130 - Conn. Fees, PFP (New Constr)	66,059.41	48,750.03	17,309.38
<b>Total 7100 - Connection Fees</b>	179,034.58	147,000.06	32,034.52
7200 - Interest Income - LAIF	13,851.17		
7600 - Bond Revenues, G.O.	725,728.77	862,827.03	-137,098.26
<b>Total 7000 - Capital Account Revenues</b>	918,614.52	1,009,827.09	-91,212.57
<b>Total Other Income</b>	918,614.52	1,009,827.09	-91,212.57
<b>Other Expense</b>			
<b>8000 - Capital Improvement Program</b>			
8100 - Water	579,540.11	464,249.97	115,290.14
<b>Total 8000 - Capital Improvement Program</b>	579,540.11	464,249.97	115,290.14
<b>9000 - Capital Account Expenses</b>			
9100 - Interest Expense - GO Bonds	171,021.84	295,734.00	-124,712.16
9125 - PNC Equipment Lease Interest	13,976.87	14,817.25	-840.38
9150 - SRF Loan	46,180.10	37,247.00	8,933.10
9210 - Conservation Program/Rebates	500.00		
<b>Total 9000 - Capital Account Expenses</b>	231,678.81	347,798.25	-116,119.44
<b>Total Other Expense</b>	811,218.92	812,048.22	-829.30
<b>Net Other Income</b>	107,395.60	197,778.87	-90,383.27
<b>Net Income</b>	<b>775,121.07</b>	<b>609,423.55</b>	<b>165,697.52</b>

**Montara Water & Sanitary District**  
**Restricted and Non Restricted Cash Assets**  
**July 2016 through June 2017**

**Assets and Reserves Information**

Year to Date Cash Information	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>Target Reserves</b>	<b>\$ Over/(Under) Targets</b>	<b>% Over/Under Targets</b>
<b>Sewer - Operations</b>															
Wells Fargo Operating - Sewer	3,336,939.65	3,075,524.30	2,705,463.57	1,925,893.93	1,859,469.58	3,025,008.81	2,577,749.97	2,699,962.53	2,487,998.87						
<b>Sewer - Reserve Accounts</b>															
LAIF -															
Capital Reserve	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15	3,853,967.15	3,867,818.32				1,626,140.00	2,227,827.15	237%
Connection Fees Reserve	152,756.00	152,756.00	152,756.00	152,756.00	152,756.00	152,756.00	152,756.00	152,756.00	152,756.00				152,756.00	-	100%
Operating Reserve	281,893.00	281,893.00	281,893.00	281,893.00	281,893.00	281,893.00	281,893.00	281,893.00	281,893.00				281,893.00	-	100%
Sub-total	<u>4,288,616.15</u>	<u>4,288,616.15</u>	<u>4,288,616.15</u>	<u>4,288,616.15</u>	<u>4,288,616.15</u>	<u>4,288,616.15</u>	<u>4,288,616.15</u>	<u>4,288,616.15</u>	<u>4,302,467.32</u>						
<b>Water - Operations</b>															
Wells Fargo Operating - Water	607,680.10	618,197.47	630,454.76	642,423.58	654,933.70	665,424.33	675,824.13	686,062.68	696,079.29						
<b>Water - Reserve Accounts</b>															
Wells Fargo Bank-															
Capital Reserve	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00				1,218,980.00	(820,731.00)	33%
Connection Fees Reserve	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00				196,000.00	(39,000.00)	80%
Operating Reserve	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00				242,487.00	(52,236.00)	78%
Sub-total	<u>745,500.00</u>	<u>745,500.00</u>	<u>745,500.00</u>	<u>745,500.00</u>	<u>745,500.00</u>	<u>745,500.00</u>	<u>745,500.00</u>	<u>745,500.00</u>	<u>745,500.00</u>						
<b>Water - Restricted accounts</b>															
First Republic Bank - Water															
Acquisition & Improvement Fund	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13						
Cost of issuance	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94						
GO Bonds Fund	1,332,844.72	796,526.91	796,526.91	796,526.91	796,526.91	865,964.79	1,442,649.57	870,433.65	934,387.13						
Sub-total	<u>1,333,403.79</u>	<u>797,085.98</u>	<u>797,085.98</u>	<u>797,085.98</u>	<u>797,085.98</u>	<u>866,523.86</u>	<u>1,443,208.64</u>	<u>870,992.72</u>	<u>934,946.20</u>						
<b>Total Cash and equivalents</b>	<b><u>10,312,139.69</u></b>	<b><u>9,524,923.90</u></b>	<b><u>9,167,120.46</u></b>	<b><u>8,399,519.64</u></b>	<b><u>8,345,605.41</u></b>	<b><u>9,591,073.15</u></b>	<b><u>9,730,898.89</u></b>	<b><u>9,291,134.08</u></b>	<b><u>9,166,991.68</u></b>						

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL				
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	
<b>Ordinary Income/Expense</b>																	
<b>Income</b>																	
<b>4220 - Cell Tower Lease</b>	2,857.30	2,857.30	2,857.30	2,857.30	2,857.30	2,857.30	2,857.30	2,857.30	2,857.30					25,715.70	33,500.00	-7,784.30	76.76%
<b>4400 - Fees</b>																	
<b>4410 - Administrative Fee (New Constr)</b>		487.00				974.00	487.00	487.00	487.00					2,922.00	3,000.00	-78.00	97.4%
<b>4420 - Administrative Fee (Remodel)</b>	487.00	487.00		474.00										1,448.00	1,500.00	-52.00	96.53%
<b>4430 - Inspection Fee (New Constr)</b>		460.00				920.00	460.00	460.00	460.00					2,760.00	2,500.00	260.00	110.4%
<b>4440 - Inspection Fee (Remodel)</b>	566.00	460.00	530.00	908.00		430.00	430.00	106.00	318.00					3,748.00	3,500.00	248.00	107.09%
<b>4460 - Remodel Fees</b>	341.00	682.00	106.00	1,942.90		324.00								3,395.90	7,000.00	-3,604.10	48.51%
<b>Total 4400 - Fees</b>	1,394.00	2,576.00	636.00	3,324.90		2,648.00	1,377.00	1,053.00	1,265.00					14,273.90	17,500.00	-3,226.10	81.57%
<b>4610 - Property Tax Receipts</b>				521.37	22,366.27	100,892.31	99,522.31	15,063.32	1,020.00					239,385.58	235,000.00	4,385.58	101.87%
<b>4710 - Sewer Service Charges</b>						1,002,502.87		119,003.53	270.04					1,121,776.44	1,969,726.00	-847,949.56	56.95%
<b>4720 - Sewer Service Refunds, Customer</b>					-667.68	-6,883.77			-2,978.48					-10,529.93	-4,000.00	-6,529.93	263.25%
<b>4760 - Waste Collection Revenues</b>	1,344.31	2,571.11	1,169.43	2,771.41	1,944.68	1,910.92	1,184.75	2,651.03	1,013.10					16,560.74	21,000.00	-4,439.26	78.86%
<b>4990 - Other Revenue</b>		4.01			4.48	271.33								279.82			
<b>Total Income</b>	5,595.61	8,008.42	4,662.73	9,474.98	26,505.05	1,104,198.96	104,941.36	140,628.18	3,446.96					1,407,462.25	2,272,726.00	-865,263.75	61.93%
<b>Gross Profit</b>	5,595.61	8,008.42	4,662.73	9,474.98	26,505.05	1,104,198.96	104,941.36	140,628.18	3,446.96					1,407,462.25	2,272,726.00	-865,263.75	61.93%
<b>Expense</b>																	
<b>5000 - Administrative</b>																	
<b>5190 - Bank Fees</b>	2,803.19	350.36	306.87	283.42	307.91	300.85	306.54	309.60	460.63					5,429.37	5,500.00	-70.63	98.72%
<b>5200 - Board of Directors</b>																	
<b>5210 - Board Meetings</b>		167.00	125.00	1,004.58	125.00	250.00	306.72		262.52					2,240.82	3,000.00	-759.18	74.69%
<b>5220 - Director Fees</b>		112.50	262.50	450.00		637.50	262.50	187.50	187.50					2,100.00	3,300.00	-1,200.00	63.64%
<b>5230 - Election Expenses</b>			819.68											819.68	4,000.00	-3,180.32	20.49%
<b>Total 5200 - Board of Directors</b>		279.50	1,207.18	1,454.58	125.00	887.50	569.22	187.50	450.02					5,160.50	10,300.00	-5,139.50	50.1%
<b>5250 - Conference Attendance</b>								146.63						146.63	2,000.00	-1,853.37	7.33%
<b>5270 - Information Systems</b>		126.87			390.00	150.00	150.00		30.00					846.87	6,000.00	-5,153.13	14.12%
<b>5300 - Insurance</b>																	
<b>5310 - Fidelity Bond</b>															500.00	-500.00	
<b>5320 - Property &amp; Liability Insurance</b>	1,918.47													1,918.47	1,700.00	218.47	112.85%
<b>Total 5300 - Insurance</b>	1,918.47													1,918.47	2,200.00	-281.53	87.2%
<b>5350 - LAFCO Assessment</b>					1,526.00									1,526.00	2,000.00	-474.00	76.3%
<b>5400 - Legal</b>																	
<b>5420 - Meeting Attendance, Legal</b>		500.00	587.50	1,057.50		467.50	562.50	1,295.00	475.00					4,945.00	9,500.00	-4,555.00	52.05%
<b>5430 - General Legal</b>		4,457.50	5,162.50	1,487.50	3,587.50	1,600.00	1,432.50	1,770.00	2,962.50					22,460.00	20,000.00	2,460.00	112.3%
<b>Total 5400 - Legal</b>		4,957.50	5,750.00	2,545.00	3,587.50	2,067.50	1,995.00	3,065.00	3,437.50					27,405.00	29,500.00	-2,095.00	92.9%



**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL			
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
<b>5510 · Maintenance, Office</b>		391.98	2,136.78	32.63	550.00	1,621.28	350.00	617.33	502.50				6,202.50	8,000.00	-1,797.50	77.53%
<b>5530 · Memberships</b>						708.00							708.00			
<b>5540 · Office Supplies</b>		1,488.07	361.58	1,456.12	206.75	510.47	414.60	437.34	312.20				5,187.13	8,000.00	-2,812.87	64.84%
<b>5550 · Postage</b>		100.00		77.85		100.00	227.85	260.83	155.34				921.87	2,500.00	-1,578.13	36.88%
<b>5560 · Printing &amp; Publishing</b>		37.91	40.35		84.43	19.14	19.58	51.10	310.27				562.78	3,000.00	-2,437.22	18.76%
<b>5600 · Professional Services</b>																
<b>5610 · Accounting</b>			1,900.00	4,200.00	1,550.00	1,800.00	2,800.00	1,000.00	700.00				13,950.00	30,000.00	-16,050.00	46.5%
<b>5620 · Audit</b>			2,800.00		7,500.00	2,700.00							13,000.00	13,000.00		100.0%
<b>5630 · Consulting</b>		375.00	3,961.50	1,756.59	3,265.05	375.00	833.75	486.88	517.50				11,571.27	28,000.00	-16,428.73	41.33%
<b>5640 · Data Services</b>														6,000.00	-6,000.00	
<b>5650 · Labor &amp; HR Support</b>	187.50		187.50	375.00		375.00		375.00	187.50				1,687.50	2,250.00	-562.50	75.0%
<b>5660 · Payroll Services</b>	73.94	74.95	75.94	74.95	74.95	75.94	136.21	73.96	71.95				732.79	800.00	-67.21	91.6%
<b>5690 · Other Professional Services</b>							101.50						101.50			
<b>Total 5600 · Professional Services</b>	261.44	449.95	8,924.94	6,406.54	12,390.00	5,325.94	3,871.46	1,935.84	1,476.95				41,043.06	80,050.00	-39,006.94	51.27%
<b>5710 · San Mateo Co. Tax Roll Charges</b>					119.00								119.00	2,500.00	-2,381.00	4.76%
<b>5720 · Telephone &amp; Internet</b>	29.98	1,347.12	1,292.60	1,289.46	1,468.08	1,632.93	1,239.12	1,258.34	1,370.18				10,927.81	11,000.00	-72.19	99.34%
<b>5730 · Mileage Reimbursement</b>			23.03	513.71			44.43						581.17	1,500.00	-918.83	38.75%
<b>5740 · Reference Materials</b>														200.00	-200.00	
<b>5800 · Labor</b>																
<b>5810 · CalPERS 457 Deferred Plan</b>	1,134.69	1,254.27	1,627.78	1,230.60	1,237.00	1,254.64	1,259.28	1,235.83	1,450.49				11,684.58	15,117.00	-3,432.42	77.29%
<b>5820 · Employee Benefits</b>	2,865.14	2,865.14	2,865.14	2,865.14	2,865.14	2,865.14	6,273.88						23,464.72	34,382.00	-10,917.28	68.25%
<b>5830 · Disability Insurance</b>		113.37	113.37	113.36	113.36	113.36	113.36	113.37	113.36				906.91	1,479.00	-572.09	61.32%
<b>5840 · Payroll Taxes</b>	1,327.53	1,101.00	973.67	873.78	881.26	763.05	1,376.25	1,350.60	1,585.21				10,232.35	16,521.00	-6,288.65	61.94%
<b>5850 · PARS</b>	1,087.07	1,144.84	1,498.30	1,107.10	1,136.32	1,136.32	1,136.32	1,077.87	1,287.13				10,611.27	13,768.00	-3,156.73	77.07%
<b>5900 · Wages</b>																
<b>5910 · Management</b>	7,391.78	7,391.78	12,988.30	7,590.62	7,590.62	7,590.62	7,590.62	7,590.62	9,460.98				75,185.94	93,373.00	-18,187.06	80.52%
<b>5920 · Staff</b>	9,332.41	10,221.20	10,076.11	9,441.60	9,892.00	9,891.20	9,891.20	8,992.00	10,340.80				88,078.52	118,444.00	-30,365.48	74.36%
<b>5930 · Staff Certification</b>	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00				1,350.00	1,800.00	-450.00	75.0%
<b>5940 · Staff Overtime</b>	478.96	155.35	39.81	398.10	39.81	291.94	358.29	922.27	769.66				3,454.19	2,339.00	1,115.19	147.68%
<b>5950 · Staff Standby</b>																
<b>Total 5900 · Wages</b>	17,353.15	17,918.33	23,254.22	17,580.32	17,672.43	17,923.76	17,990.11	17,654.89	20,721.44				168,068.65	215,956.00	-47,887.35	77.83%
<b>5960 · Worker's Comp Insurance</b>				604.48			531.00						1,135.48	3,649.00	-2,513.52	31.12%
<b>Total 5800 · Labor</b>	23,767.58	24,396.95	30,332.48	24,374.78	23,905.51	24,056.27	28,680.20	21,432.56	25,157.63				226,103.96	300,872.00	-74,768.04	75.15%
<b>Total 5000 · Administrative</b>	28,780.66	33,926.21	50,375.81	38,434.09	44,660.18	37,379.88	37,868.00	29,702.07	33,663.22				334,790.12	475,122.00	-140,331.88	70.46%
<b>6000 · Operations</b>																
<b>6170 · Claims, Property Damage</b>														10,000.00	-10,000.00	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL			
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
6195 · Education & Training													1,000.00	-1,000.00		
6200 · Engineering																
6210 · Meeting Attendance, Engineering														2,000.00	-2,000.00	
6220 · General Engineering	1,253.00	5,519.00	0.09		4,101.00	6,713.25	4,206.50	2,685.00	5,585.00				30,062.84	50,000.00	-19,937.16	60.13%
<b>Total 6200 · Engineering</b>	<b>1,253.00</b>	<b>5,519.00</b>	<b>0.09</b>		<b>4,101.00</b>	<b>6,713.25</b>	<b>4,206.50</b>	<b>2,685.00</b>	<b>5,585.00</b>				<b>30,062.84</b>	<b>52,000.00</b>	<b>-21,937.16</b>	<b>57.81%</b>
6320 · Equipment & Tools, Expensed														1,000.00	-1,000.00	
6330 · Facilities																
6335 · Alarm Services	444.30	518.82	391.80	444.30	518.82	391.80	444.30	518.82					3,672.96	5,340.00	-1,667.04	68.78%
6337 · Landscaping		190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00				1,520.00	2,400.00	-880.00	63.33%
<b>Total 6330 · Facilities</b>	<b>444.30</b>	<b>708.82</b>	<b>581.80</b>	<b>634.30</b>	<b>708.82</b>	<b>581.80</b>	<b>634.30</b>	<b>708.82</b>	<b>190.00</b>				<b>5,192.96</b>	<b>7,740.00</b>	<b>-2,547.04</b>	<b>67.09%</b>
6400 · Pumping																
6410 · Pumping Fuel & Electricity		2,368.80	2,723.57	2,490.01	2,278.55	2,522.97	2,376.64		8,725.88				23,486.42	27,000.00	-3,513.58	86.99%
<b>Total 6400 · Pumping</b>		<b>2,368.80</b>	<b>2,723.57</b>	<b>2,490.01</b>	<b>2,278.55</b>	<b>2,522.97</b>	<b>2,376.64</b>		<b>8,725.88</b>				<b>23,486.42</b>	<b>27,000.00</b>	<b>-3,513.58</b>	<b>86.99%</b>
6600 · Collection/Transmission																
6660 · Maintenance, Collection System														10,000.00	-10,000.00	
<b>Total 6600 · Collection/Transmission</b>														<b>10,000.00</b>	<b>-10,000.00</b>	
6800 · Vehicles																
6810 · Fuel							412.87	93.33	77.63				583.83	800.00	-216.17	72.98%
6820 · Truck Equipment, Expensed							34.06						34.06	160.00	-125.94	21.29%
6830 · Truck Repairs							106.68	16.41	20.15				143.24	400.00	-256.76	35.81%
<b>Total 6800 · Vehicles</b>							<b>553.61</b>	<b>109.74</b>	<b>97.78</b>				<b>761.13</b>	<b>1,360.00</b>	<b>-598.87</b>	<b>55.97%</b>
6890 · Other Operations									550.00				550.00			
6900 · Sewer Authority Midcoastside																
6910 · SAM Collections	26,800.67	26,800.67	26,800.67	26,800.67	26,800.67	26,800.67	26,800.67	26,800.67	26,800.67				241,206.03	321,608.00	-80,401.97	75.0%
6920 · SAM Operations	57,877.58	57,877.58	57,877.58	57,877.58	57,877.58	57,877.58	57,877.58	57,877.58	57,877.58				520,898.22	694,531.00	-173,632.78	75.0%
6940 · SAM Maintenance, Collection Sys						55,256.53							55,256.53	40,000.00	15,256.53	138.14%
6950 · SAM Maintenance, Pumping									19,179.69				19,179.69	50,000.00	-30,820.31	38.36%
<b>Total 6900 · Sewer Authority Midcoastside</b>	<b>84,678.25</b>	<b>84,678.25</b>	<b>84,678.25</b>	<b>84,678.25</b>	<b>84,678.25</b>	<b>139,934.78</b>	<b>84,678.25</b>	<b>84,678.25</b>	<b>103,857.94</b>				<b>836,540.47</b>	<b>1,106,139.00</b>	<b>-269,598.53</b>	<b>75.63%</b>
<b>Total 6000 · Operations</b>	<b>86,375.55</b>	<b>93,274.87</b>	<b>87,983.71</b>	<b>87,802.56</b>	<b>91,766.62</b>	<b>149,752.80</b>	<b>92,449.30</b>	<b>88,181.81</b>	<b>119,006.60</b>				<b>896,593.82</b>	<b>1,216,239.00</b>	<b>-319,645.18</b>	<b>73.72%</b>
<b>Total Expense</b>	<b>115,156.21</b>	<b>127,201.08</b>	<b>138,359.52</b>	<b>126,236.65</b>	<b>136,426.80</b>	<b>187,132.68</b>	<b>130,317.30</b>	<b>117,883.88</b>	<b>152,669.82</b>				<b>1,231,383.94</b>	<b>1,691,361.00</b>	<b>-459,977.06</b>	<b>72.8%</b>
<b>Net Ordinary Income</b>	<b>-109,560.60</b>	<b>-119,192.66</b>	<b>-133,696.79</b>	<b>-116,761.67</b>	<b>-109,921.75</b>	<b>917,066.28</b>	<b>-25,375.94</b>	<b>22,744.30</b>	<b>-149,222.86</b>				<b>176,078.31</b>	<b>581,365.00</b>	<b>-405,286.69</b>	<b>30.29%</b>
<b>Other Income/Expense</b>																

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL				
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	
<b>Other Income</b>																	
7000 - Capital Account Revenues																	
7100 - Connection Fees																	
7110 - Connection Fees (New Constr)		-433.57	79,040.00		-212.16			30,848.00					109,242.27	140,256.00	-31,013.73	77.89%	
7120 - Connection Fees (Remodel)	1,927.60	963.80	8,676.00	6,264.70		8,645.40	481.90		2,891.40				29,850.80	50,000.00	-20,149.20	59.7%	
<b>Total 7100 - Connection Fees</b>	<b>1,927.60</b>	<b>530.23</b>	<b>87,716.00</b>	<b>6,264.70</b>	<b>-212.16</b>	<b>8,645.40</b>	<b>481.90</b>	<b>30,848.00</b>	<b>2,891.40</b>				<b>139,093.07</b>	<b>190,256.00</b>	<b>-51,162.93</b>	<b>73.11%</b>	
7200 - Interest Income - LAIF														10,000.00	-10,000.00		
7700 - Interest, Employee Loans																	
<b>Total 7000 - Capital Account Revenues</b>	<b>1,927.60</b>	<b>530.23</b>	<b>87,716.00</b>	<b>6,264.70</b>	<b>-212.16</b>	<b>8,645.40</b>	<b>481.90</b>	<b>30,848.00</b>	<b>2,891.40</b>				<b>139,093.07</b>	<b>200,256.00</b>	<b>-61,162.93</b>	<b>69.46%</b>	
<b>Total Other Income</b>	<b>1,927.60</b>	<b>530.23</b>	<b>87,716.00</b>	<b>6,264.70</b>	<b>-212.16</b>	<b>8,645.40</b>	<b>481.90</b>	<b>30,848.00</b>	<b>2,891.40</b>				<b>139,093.07</b>	<b>200,256.00</b>	<b>-61,162.93</b>	<b>69.46%</b>	
<b>Other Expense</b>																	
8000 - Capital Improvement Program																	
8075 - Sewer	6,845.00	13,941.91	328.00	573,170.68	55,846.75	155,064.12	20,467.67	5,457.50	20,681.46				851,803.09	1,745,750.00	-893,946.91	48.79%	
<b>Total 8000 - Capital Improvement Program</b>	<b>6,845.00</b>	<b>13,941.91</b>	<b>328.00</b>	<b>573,170.68</b>	<b>55,846.75</b>	<b>155,064.12</b>	<b>20,467.67</b>	<b>5,457.50</b>	<b>20,681.46</b>				<b>851,803.09</b>	<b>1,745,750.00</b>	<b>-893,946.91</b>	<b>48.79%</b>	
9000 - Capital Account Expenses																	
9125 - PNC Equipment Lease Interest	840.38	1,672.69	1,663.98	1,655.25	1,646.50	1,637.73	1,628.93	1,620.12	1,611.28				13,976.86	19,598.00	-5,621.14	71.32%	
9175 - Capital Assessment - SAM	12,809.17	12,809.17	12,809.17	12,809.17	12,809.17	12,809.17	-27,469.00	12,809.17	12,809.17				75,004.36	153,710.00	-78,705.64	48.8%	
9200 - I-Bank Loan	2,134.81												2,134.81	25,201.00	-23,066.19	8.47%	
<b>Total 9000 - Capital Account Expenses</b>	<b>15,784.36</b>	<b>14,481.86</b>	<b>14,473.15</b>	<b>14,464.42</b>	<b>14,455.67</b>	<b>14,446.90</b>	<b>-25,840.07</b>	<b>14,429.29</b>	<b>14,420.45</b>				<b>91,116.03</b>	<b>198,509.00</b>	<b>-107,392.97</b>	<b>45.9%</b>	
<b>Total Other Expense</b>	<b>22,629.36</b>	<b>28,423.77</b>	<b>14,801.15</b>	<b>587,635.10</b>	<b>70,302.42</b>	<b>169,511.02</b>	<b>-5,372.40</b>	<b>19,886.79</b>	<b>35,101.91</b>				<b>942,919.12</b>	<b>1,944,259.00</b>	<b>-1,001,339.88</b>	<b>48.5%</b>	
<b>Net Other Income</b>	<b>-20,701.76</b>	<b>-27,893.54</b>	<b>72,914.85</b>	<b>-581,370.40</b>	<b>-70,514.58</b>	<b>-160,865.62</b>	<b>5,854.30</b>	<b>10,961.21</b>	<b>-32,210.51</b>				<b>-803,826.05</b>	<b>-1,744,003.00</b>	<b>940,176.95</b>	<b>46.09%</b>	
<b>Net Income</b>	<b>-130,262.36</b>	<b>-147,086.20</b>	<b>-60,781.94</b>	<b>-698,132.07</b>	<b>-180,436.33</b>	<b>756,200.66</b>	<b>-19,521.64</b>	<b>33,705.51</b>	<b>-181,433.37</b>				<b>-627,747.74</b>	<b>-1,162,638.00</b>	<b>534,890.26</b>	<b>53.99%</b>	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL				
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	
<b>Ordinary Income/Expense</b>																	
<b>Income</b>																	
4220 · Cell Tower Lease	2,857.29	2,857.29	2,857.29	2,857.29	2,857.29	2,857.29	2,857.29	2,857.29	2,857.29					25,715.61	33,500.00	-7,784.39	76.76%
4400 · Fees																	
4410 · Administrative Fee (New Constr)		974.00			974.00	974.00	974.00	974.00	961.00					5,831.00	4,500.00	1,331.00	129.58%
4420 · Administrative Fee (Remodel)															900.00	-900.00	
4430 · Inspection Fee (New Constr)		920.00			920.00	920.00	920.00	920.00	908.00					5,508.00	4,250.00	1,258.00	129.6%
4440 · Inspection Fee (Remodel)				460.00										460.00	800.00	-340.00	57.5%
4460 · Remodel Fees									106.00					106.00			
<b>Total 4400 · Fees</b>		1,894.00		460.00	1,894.00	1,894.00	1,894.00	1,894.00	1,975.00					11,905.00	10,450.00	1,455.00	113.92%
4610 · Property Tax Receipts				521.35	22,366.26	100,892.30	99,522.28	15,063.32	1,019.98					239,385.49	235,000.00	4,385.49	101.87%
4740 · Testing, Backflow			6,548.00			5,618.00								12,166.00	13,000.00	-834.00	93.59%
4810 · Water Sales, Domestic	148,457.14	150,557.73	181,904.17	163,485.10	151,741.35	114,265.07	150,373.09	140,896.68	205,222.65					1,406,902.98	1,800,000.00	-393,097.02	78.16%
4850 · Water Sales Refunds, Customer		-499.56						-1,532.04						-2,031.60	-3,000.00	968.40	67.72%
4990 · Other Revenue		152.50	1,350.54		5,004.47		840.72	18.00	1,179.00					8,545.23			
<b>Total Income</b>	151,314.43	154,961.96	192,660.00	167,323.74	183,863.37	225,526.66	255,487.38	159,197.25	212,253.92					1,702,588.71	2,088,950.00	-386,361.29	81.51%
<b>Gross Profit</b>	151,314.43	154,961.96	192,660.00	167,323.74	183,863.37	225,526.66	255,487.38	159,197.25	212,253.92					1,702,588.71	2,088,950.00	-386,361.29	81.51%
<b>Expense</b>																	
5000 · Administrative																	
5190 · Bank Fees	1,256.24	502.91	429.66	452.15	425.60	498.93	453.05	602.46	442.02					5,063.02	10,000.00	-4,936.98	50.63%
5200 · Board of Directors																	
5210 · Board Meetings		166.99	125.00	1,004.58	125.00	250.00	306.71		262.51					2,240.79	3,000.00	-759.21	74.69%
5220 · Director Fees		112.50	262.50	450.00		637.50	262.50	187.50	187.50					2,100.00	3,300.00	-1,200.00	63.64%
5230 · Election Expenses			819.67											819.67	4,000.00	-3,180.33	20.49%
<b>Total 5200 · Board of Directors</b>		279.49	1,207.17	1,454.58	125.00	887.50	569.21	187.50	450.01					5,160.46	10,300.00	-5,139.54	50.1%
5240 · CDPH Fees															15,500.00	-15,500.00	
5250 · Conference Attendance							703.50	146.62						850.12	4,000.00	-3,149.88	21.25%
5270 · Information Systems		126.87			390.00	150.00	150.00		30.00					846.87	1,500.00	-653.13	56.46%
5300 · Insurance																	
5310 · Fidelity Bond															500.00	-500.00	
5320 · Property & Liability Insurance	1,918.46													1,918.46	2,700.00	-781.54	71.05%
<b>Total 5300 · Insurance</b>	1,918.46													1,918.46	3,200.00	-1,281.54	59.95%
5350 · LAFCO Assessment					2,048.00									2,048.00	2,500.00	-452.00	81.92%
5400 · Legal																	
5420 · Meeting Attendance, Legal		500.00	587.50	1,055.00		470.00	562.50	1,292.50	475.00					4,942.50	8,500.00	-3,557.50	58.15%
5430 · General Legal		4,017.50	4,300.00	3,275.00	3,975.00	2,662.50	1,155.00	7,430.00	5,662.50					32,477.50	60,000.00	-27,522.50	54.13%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

												TOTAL				
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
<b>Total 5400 - Legal</b>		4,517.50	4,887.50	4,330.00	3,975.00	3,132.50	1,717.50	8,722.50	6,137.50				37,420.00	68,500.00	-31,080.00	54.63%
<b>5510 - Maintenance, Office</b>		391.98	2,151.45	32.63	1,765.10	2,136.66	350.00	617.33	502.50				7,947.65	8,000.00	-52.35	99.35%
<b>5530 - Memberships</b>		255.00			15,635.21	6,744.00	2,088.00						24,722.21	18,000.00	6,722.21	137.35%
<b>5540 - Office Supplies</b>		1,488.06	361.59	1,456.10	206.74	510.45	414.59	437.34	312.20				5,187.07	8,000.00	-2,812.93	64.84%
<b>5550 - Postage</b>		570.00	318.17	989.77	130.52	570.00	735.08	790.68	838.93				4,943.15	6,000.00	-1,056.85	82.39%
<b>5560 - Printing &amp; Publishing</b>		111.36	40.35		84.43	19.13	19.58	51.11	205.27				531.23	2,000.00	-1,468.77	26.56%
<b>5600 - Professional Services</b>																
<b>5610 - Accounting</b>			1,900.00	4,200.00	1,550.00	1,800.00	2,800.00	1,000.00	700.00				13,950.00	30,000.00	-16,050.00	46.5%
<b>5620 - Audit</b>			2,800.00		7,500.00	2,700.00							13,000.00	20,500.00	-7,500.00	63.42%
<b>5630 - Consulting</b>		375.00	3,961.49	1,756.59	2,365.62	10,315.55	833.75	486.87	517.50				20,612.37	25,000.00	-4,387.63	82.45%
<b>5640 - Data Services</b>									1,306.58				1,306.58			
<b>5650 - Labor &amp; HR Support</b>	187.50		187.50	375.00		375.00		375.00	187.50				1,687.50	2,000.00	-312.50	84.38%
<b>5660 - Payroll Services</b>	73.95	74.94	75.94	74.94	74.94	75.94	136.19	73.94	71.95				732.73	850.00	-117.27	86.2%
<b>5690 - Other Professional Services</b>							101.50						101.50			
<b>5600 - Professional Services - Other</b>																
<b>Total 5600 - Professional Services</b>	261.45	449.94	8,924.93	6,406.53	11,490.56	15,266.49	3,871.44	1,935.81	2,783.53				51,390.68	78,350.00	-26,959.32	65.59%
<b>5710 - San Mateo Co. Tax Roll Charges</b>					119.00								119.00			
<b>5720 - Telephone &amp; Internet</b>	29.97	1,732.10	2,109.52	1,662.18	1,872.91	2,078.37	1,799.68	1,648.91	2,096.26				15,029.90	17,000.00	-1,970.10	88.41%
<b>5730 - Mileage Reimbursement</b>		45.05	96.74	655.29	57.33	61.43	93.56	53.24	99.19				1,161.83	2,000.00	-838.17	58.09%
<b>5740 - Reference Materials</b>													800.00		-800.00	
<b>5790 - Other Administrative</b>	1,112.00							12.14	328.00				1,452.14			
<b>5800 - Labor</b>																
<b>5810 - CalPERS 457 Deferred Plan</b>	2,529.45	2,883.96	3,144.65	2,769.39	2,817.69	2,826.86	2,834.74	2,807.31	3,160.00				25,774.05	33,970.00	-8,195.95	75.87%
<b>5820 - Employee Benefits</b>	5,780.71	5,780.71	5,780.71	5,780.71	5,780.71	5,780.71	12,731.69						47,415.95	69,368.00	-21,952.05	68.35%
<b>5830 - Disability Insurance</b>		280.45	280.52	280.51	280.51	280.51	280.51	280.51	280.51				2,244.03	2,921.00	-676.97	76.82%
<b>5840 - Payroll Taxes</b>	3,131.43	3,208.58	2,941.70	2,897.95	2,908.65	2,760.26	3,407.02	3,395.63	3,850.82				28,502.04	40,574.00	-12,071.96	70.25%
<b>5850 - PARS</b>	2,052.14	2,315.19	2,617.77	2,180.06	2,264.56	2,264.56	2,264.57	2,103.55	2,396.57				20,458.97	27,005.00	-6,546.03	75.76%
<b>5900 - Wages</b>																
<b>5910 - Management</b>	7,391.76	7,391.76	12,990.28	7,590.60	7,590.60	7,590.60	7,590.60	7,590.60	9,460.97				75,187.77	93,373.00	-18,185.23	80.52%
<b>5920 - Staff</b>	26,704.42	31,295.80	30,285.26	29,268.13	29,969.76	29,615.70	29,844.08	27,787.42	31,227.72				265,998.29	350,791.00	-84,792.71	75.83%
<b>5930 - Staff Certification</b>	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00				6,750.00	9,000.00	-2,250.00	75.0%
<b>5940 - Staff Overtime</b>	4,082.98	4,020.68	3,049.19	4,480.72	3,875.97	4,092.41	4,309.95	6,400.44	6,830.80				41,143.14	52,353.00	-11,209.86	78.59%
<b>5950 - Staff Standby</b>	2,003.78	2,010.97	1,933.58	1,951.52	1,986.48	1,982.45	2,041.42	1,858.66	2,068.19				17,837.05	24,857.00	-7,019.95	71.76%
<b>Total 5900 - Wages</b>	40,932.94	45,469.21	49,008.31	44,040.97	44,172.81	44,031.16	44,536.05	44,387.12	50,337.68				406,916.25	530,374.00	-123,457.75	76.72%
<b>5960 - Worker's Comp Insurance</b>				4,998.73			5,175.00						10,173.73	19,312.00	-9,138.27	52.68%
<b>Total 5800 - Labor</b>	54,426.67	59,938.10	63,773.66	62,948.32	58,224.93	57,944.06	71,229.58	52,974.12	60,025.58				541,485.02	723,524.00	-182,038.98	74.84%
<b>Total 5000 - Administrative</b>	59,004.79	70,408.36	84,300.74	80,387.55	96,550.33	89,999.52	84,194.77	68,179.76	74,250.99				707,276.81	979,174.00	-271,897.19	72.23%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL			
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
<b>6000 - Operations</b>																
6160 - Backflow Prevention							472.45		419.82				892.27	1,000.00	-107.73	89.23%
6170 - Claims, Property Damage				175.00									175.00	10,000.00	-9,825.00	1.75%
6180 - Communications																
6185 - SCADA Maintenance						9,939.23		1,320.44	15,112.23				26,371.90	15,000.00	11,371.90	175.81%
6180 - Communications - Other		222.12		177.00									399.12			
<b>Total 6180 - Communications</b>		222.12		177.00		9,939.23		1,320.44	15,112.23				26,771.02	15,000.00	11,771.02	178.47%
6195 - Education & Training		1,184.68	1,330.00	304.23	670.28	172.15	215.34	825.00	574.31				5,275.99	6,000.00	-724.01	87.93%
6200 - Engineering																
6210 - Meeting Attendance, Engineering														2,000.00	-2,000.00	
6220 - General Engineering		165.00	797.50	482.50		1,232.50	55.00	746.25	882.50				4,361.25	20,000.00	-15,638.75	21.81%
6230 - Water Quality Engineering		12,442.37	6,952.50	9,500.85		5,104.80	7,266.05	12,542.15	5,696.25				59,504.97	65,000.00	-5,495.03	91.55%
<b>Total 6200 - Engineering</b>		12,607.37	7,750.00	9,983.35		6,337.30	7,321.05	13,288.40	6,578.75				63,866.22	87,000.00	-23,133.78	73.41%
6320 - Equipment & Tools, Expensed		16.99	613.28		65.36	616.35		202.19	399.84				1,914.01	5,000.00	-3,085.99	38.28%
6330 - Facilities																
6335 - Alarm Services	52.50	127.02		52.50	127.02		52.50	127.02					538.56	750.00	-211.44	71.81%
6337 - Landscaping		420.00	437.73	420.00	485.80	420.00	420.00	420.00	420.00				3,443.53	6,000.00	-2,556.47	57.39%
<b>Total 6330 - Facilities</b>	52.50	547.02	437.73	472.50	612.82	420.00	472.50	547.02	420.00				3,982.09	6,750.00	-2,767.91	58.99%
6370 - Lab Supplies & Equipment						11.96			26.58				38.54	1,000.00	-961.46	3.85%
6380 - Meter Reading									118.79				118.79			
6400 - Pumping																
6410 - Pumping Fuel & Electricity		5,182.01	5,080.12	5,343.54	4,965.79	4,594.61	4,212.21	2,281.25	28,760.36				60,419.89	100,000.00	-39,580.11	60.42%
6420 - Pumping Maintenance, Generators					4,934.49				2,566.25				7,500.74	8,000.00	-499.26	93.76%
6430 - Pumping Maintenance, General				466.63				1,233.43	3,251.30				4,951.36	2,500.00	2,451.36	198.05%
6440 - Pumping Equipment, Expensed														2,000.00	-2,000.00	
<b>Total 6400 - Pumping</b>		5,182.01	5,080.12	5,810.17	9,900.28	4,594.61	4,212.21	3,514.68	34,577.91				72,871.99	112,500.00	-39,628.01	64.78%
6500 - Supply																
6510 - Maintenance, Raw Water Mains					49.47	1,301.10		12.51					1,363.08			
6520 - Maintenance, Wells		89.73	3.49		1,298.30			29.06					1,420.58	10,000.00	-8,579.42	14.21%
6530 - Water Purchases				14,082.76									14,082.76	40,000.00	-25,917.24	35.21%
<b>Total 6500 - Supply</b>		89.73	3.49	14,082.76	1,347.77	1,301.10		41.57					16,866.42	50,000.00	-33,133.58	33.73%
6600 - Collection/Transmission																
6610 - Hydrants				5,691.91	-1,872.96								3,818.95	1,000.00	2,818.95	381.9%
6620 - Maintenance, Water Mains		255.19	1,417.69	260.45	12,439.95	9,676.32	24,485.74	3,960.90	18,677.58				71,173.82	55,000.00	16,173.82	129.41%
6630 - Maintenance, Water Svc Lines			108.35		68.38								176.73	25,000.00	-24,823.27	0.71%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

												TOTAL				
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
6640 - Maintenance, Tanks		2.78							67.80				70.58	1,000.00	-929.42	7.06%
6650 - Maint., Distribution General		349.24			278.57	89.61	69.11	388.51					1,175.04	10,000.00	-8,824.96	11.75%
6670 - Meters			4,136.05	1,463.59	3,491.01				839.77				9,930.42	2,500.00	7,430.42	397.22%
<b>Total 6600 - Collection/Transmission</b>		607.21	5,662.09	7,415.95	14,404.95	9,765.93	24,554.85	4,349.41	19,585.15				86,345.54	94,500.00	-8,154.46	91.37%
<b>6700 - Treatment</b>																
6710 - Chemicals & Filtering		388.92	2,950.54	1,571.80	1,631.28	1,269.77	181.09	132.91	1,959.42				10,085.73	30,000.00	-19,914.27	33.62%
6720 - Maintenance, Treatment Equip.			69.18	638.49				503.00	1,158.57				2,369.24	4,000.00	-1,630.76	59.23%
6730 - Treatment Analysis		1,043.42	473.94	7,742.30	2,164.75	2,309.39	2,317.85	1,387.60	2,067.50				19,506.75	30,000.00	-10,493.25	65.02%
<b>Total 6700 - Treatment</b>		1,432.34	3,493.66	9,952.59	3,796.03	3,579.16	2,498.94	2,023.51	5,185.49				31,961.72	64,000.00	-32,038.28	49.94%
6770 - Uniforms		65.39	1,262.41	2,097.12	1,677.49	1,637.70		522.60	919.08				8,181.79	9,000.00	-818.21	90.91%
<b>6800 - Vehicles</b>																
6810 - Fuel		598.21	461.63	558.82	615.99	513.07	142.33	653.31	543.44				4,086.80	8,000.00	-3,913.20	51.09%
6820 - Truck Equipment, Expensed		104.06	9.04	45.79	26.30	87.30	-34.06						238.43	1,000.00	-761.57	23.84%
6830 - Truck Repairs					853.43		-106.68	114.87	141.10				1,002.72	5,000.00	-3,997.28	20.05%
<b>Total 6800 - Vehicles</b>		702.27	470.67	604.61	1,495.72	600.37	1.59	768.18	684.54				5,327.95	14,000.00	-8,672.05	38.06%
6890 - Other Operations		105.94				330.00	1,915.00		646.15				2,997.09			
<b>Total 6000 - Operations</b>	52.50	22,763.07	26,103.45	51,075.28	33,970.70	39,305.86	41,663.93	27,403.00	85,248.64				327,586.43	475,750.00	-148,163.57	68.86%
<b>Total Expense</b>	59,057.29	93,171.43	110,404.19	131,462.83	130,521.03	129,305.38	125,858.70	95,582.76	159,499.63				1,034,863.24	1,454,924.00	-420,060.76	71.13%
<b>Net Ordinary Income</b>	92,257.14	61,790.53	82,255.81	35,860.91	53,342.34	96,221.28	129,628.68	63,614.49	52,754.29				667,725.47	634,026.00	33,699.47	105.32%
<b>Other Income/Expense</b>																
<b>Other Income</b>																
<b>7000 - Capital Account Revenues</b>																
<b>7100 - Connection Fees</b>																
7110 - Connection Fees (New Constr)			55,966.00		-654.96		17,302.00	22,400.41	17,855.72				112,869.17	128,000.00	-15,130.83	88.18%
7120 - Connection Fees (Remodel)				106.00									106.00	3,000.00	-2,894.00	3.53%
7130 - Conn. Fees, PFP (New Constr)		-5,160.00	35,357.00				12,385.00	12,628.41	10,849.00				66,059.41	65,000.00	1,059.41	101.63%
<b>Total 7100 - Connection Fees</b>		-5,160.00	91,323.00	106.00	-654.96		29,687.00	35,028.82	28,704.72				179,034.58	196,000.00	-16,965.42	91.34%
7200 - Interest Income - LAIF				6,525.17			7,326.00						13,851.17			
7600 - Bond Revenues, G.O.				1,616.33	67,821.55	569,427.86	15,594.85	58,618.67	12,649.51				725,728.77	1,150,436.00	-424,707.23	63.08%
<b>Total 7000 - Capital Account Revenues</b>		-5,160.00	91,323.00	8,247.50	67,166.59	569,427.86	52,607.85	93,647.49	41,354.23				918,614.52	1,346,436.00	-427,821.48	68.23%
<b>Total Other Income</b>		-5,160.00	91,323.00	8,247.50	67,166.59	569,427.86	52,607.85	93,647.49	41,354.23				918,614.52	1,346,436.00	-427,821.48	68.23%
<b>Other Expense</b>																

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL				
													Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	
<b>8000 - Capital Improvement Program</b>																	
<b>8100 - Water</b>		37,701.72	377,765.15	36,814.58	62,516.67	13,983.74	2,560.00	31,508.15	16,690.10				579,540.11	619,000.00	-39,459.89	93.63%	
<b>Total 8000 - Capital Improvement Program</b>		37,701.72	377,765.15	36,814.58	62,516.67	13,983.74	2,560.00	31,508.15	16,690.10				579,540.11	619,000.00	-39,459.89	93.63%	
<b>9000 - Capital Account Expenses</b>																	
<b>9075 - PFP Connection Expenses</b>																	
<b>9100 - Interest Expense - GO Bonds</b>		24,942.50						146,079.34					171,021.84	295,734.00	-124,712.16	57.83%	
<b>9125 - PNC Equipment Lease Interest</b>	840.37	1,672.69	1,663.98	1,655.26	1,646.50	1,637.73	1,628.94	1,620.12	1,611.28				13,976.87	19,598.00	-5,621.13	71.32%	
<b>9150 - SRF Loan</b>						45,287.60			892.50				46,180.10	37,247.00	8,933.10	123.98%	
<b>9210 - Conservation Program/Rebates</b>			200.00	200.00	100.00								500.00				
<b>Total 9000 - Capital Account Expenses</b>	840.37	26,615.19	1,863.98	1,855.26	1,746.50	46,925.33	1,628.94	147,699.46	2,503.78				231,678.81	352,579.00	-120,900.19	65.71%	
<b>Total Other Expense</b>	840.37	64,316.91	379,629.13	38,669.84	64,263.17	60,909.07	4,188.94	179,207.61	19,193.88				811,218.92	971,579.00	-160,360.08	83.5%	
<b>Net Other Income</b>	-840.37	-69,476.91	-288,306.13	-30,422.34	2,903.42	508,518.79	48,418.91	-85,560.12	22,160.35				107,395.60	374,857.00	-267,461.40	28.65%	
<b>Net Income</b>	<b>91,416.77</b>	<b>-7,686.38</b>	<b>-206,050.32</b>	<b>5,438.57</b>	<b>56,245.76</b>	<b>604,740.07</b>	<b>178,047.59</b>	<b>-21,945.63</b>	<b>74,914.64</b>				<b>775,121.07</b>	<b>1,008,883.00</b>	<b>-233,761.93</b>	<b>76.83%</b>	



**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
As of March 31, 2017

	Sewer	Water	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Sewer - Bank Accounts</b>			
Wells Fargo Operating - Sewer	2,487,998.87	0.00	2,487,998.87
<b>LAIF Investment Fund</b>			
Capital Reserve	3,867,818.32	0.00	3,867,818.32
Connection Fees Reserve	152,756.00	0.00	152,756.00
Operating Reserve	281,893.00	0.00	281,893.00
<b>Total LAIF Investment Fund</b>	<u>4,302,467.32</u>	<u>0.00</u>	<u>4,302,467.32</u>
<b>Total Sewer - Bank Accounts</b>	6,790,466.19	0.00	6,790,466.19
<b>Water - Bank Accounts</b>			
Wells Fargo Operating - Water	0.00	696,079.29	696,079.29
Capital Reserve	0.00	398,249.00	398,249.00
Operating Reserve	0.00	190,251.00	190,251.00
<b>Restricted Cash</b>			
Acq & Improv Fund	0.00	436.13	436.13
Connection Fees Reserve	0.00	157,000.00	157,000.00
Cost of Issuance	0.00	122.94	122.94
GO Bonds Fund	0.00	934,387.13	934,387.13
<b>Total Restricted Cash</b>	<u>0.00</u>	<u>1,091,946.20</u>	<u>1,091,946.20</u>
<b>Total Water - Bank Accounts</b>	0.00	2,376,525.49	2,376,525.49
<b>Total Checking/Savings</b>	6,790,466.19	2,376,525.49	9,166,991.68
<b>Accounts Receivable</b>			
<b>Sewer - Accounts Receivable</b>			
Accounts Receivable	15,880.16	0.00	15,880.16
<b>Total Sewer - Accounts Receivable</b>	15,880.16	0.00	15,880.16
<b>Water - Accounts Receivable</b>			
Accounts Receivable	0.00	-3,515.82	-3,515.82
Accounts Rec. - Backflow	0.00	10,283.59	10,283.59
Accounts Rec. - Water Residents	0.00	167,971.91	167,971.91
Unbilled Water Receivables	0.00	222,714.27	222,714.27
<b>Total Water - Accounts Receivable</b>	<u>0.00</u>	<u>397,453.95</u>	<u>397,453.95</u>
<b>Total Accounts Receivable</b>	15,880.16	397,453.95	413,334.11
<b>Other Current Assets</b>			
Due from Kathryn Slater-Carter	232.31	382.31	614.62
Maint/Parts Inventory	0.00	42,656.32	42,656.32
<b>Total Other Current Assets</b>	<u>232.31</u>	<u>43,038.63</u>	<u>43,270.94</u>
<b>Total Current Assets</b>	6,806,578.66	2,817,018.07	9,623,596.73
<b>Fixed Assets</b>			
<b>Sewer - Fixed Assets</b>			
General Plant	2,335,210.98	0.00	2,335,210.98
Land	5,000.00	0.00	5,000.00
<b>Other Capital Improv.</b>			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
<b>Total Other Capital Improv.</b>	<u>3,250,409.57</u>	<u>0.00</u>	<u>3,250,409.57</u>
<b>Seal Cove Collection System</b>	995,505.00	0.00	995,505.00
<b>Sewage Collection Facility</b>			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
<b>Total Sewage Collection Facility</b>	<u>5,340,307.33</u>	<u>0.00</u>	<u>5,340,307.33</u>

**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
**As of March 31, 2017**

Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-7,394,155.00	0.00	-7,394,155.00
<b>Total Sewer - Fixed Assets</b>	<b>4,776,817.72</b>	<b>0.00</b>	<b>4,776,817.72</b>
<b>Water - Fixed Assets</b>			
General Plant	0.00	25,889,935.10	25,889,935.10
Land & Easements	0.00	734,500.00	734,500.00
Surface Water Rights	0.00	300,000.00	300,000.00
Water Meters	0.00	1,058,985.00	1,058,985.00
Fixed Assets - Other	0.00	48,171.78	48,171.78
Accumulated Depreciation	0.00	-8,896,821.00	-8,896,821.00
<b>Total Water - Fixed Assets</b>	<b>0.00</b>	<b>19,134,770.88</b>	<b>19,134,770.88</b>
<b>Total Fixed Assets</b>	<b>4,776,817.72</b>	<b>19,134,770.88</b>	<b>23,911,588.60</b>
<b>Other Assets</b>			
<b>Sewer - Other Assets</b>			
Def'd Amts Related to Pensions	13,495.00	0.00	13,495.00
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
<b>Total Joint Power Authority</b>	<b>2,687,547.08</b>	<b>0.00</b>	<b>2,687,547.08</b>
<b>Total Sewer - Other Assets</b>	<b>2,701,042.08</b>	<b>0.00</b>	<b>2,701,042.08</b>
<b>Water - Other Assets</b>			
Def'd Amts Related to Pensions	0.00	26,821.00	26,821.00
Due from Sewer	0.00	146,418.50	146,418.50
Bond Acquisition Cost OID	0.00	57,636.40	57,636.40
Bond Issue Cost	0.00	61,691.45	61,691.45
<b>Total Water - Other Assets</b>	<b>0.00</b>	<b>292,567.35</b>	<b>292,567.35</b>
<b>Total Other Assets</b>	<b>2,701,042.08</b>	<b>292,567.35</b>	<b>2,993,609.43</b>
<b>TOTAL ASSETS</b>	<b><u>14,284,438.46</u></b>	<b><u>22,244,356.30</u></b>	<b><u>36,528,794.76</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
<b>Sewer - Current Liabilities</b>			
Accrued Payables - Sewer	-75.00	0.00	-75.00
Accrued Vacations	6,911.83	0.00	6,911.83
Deposits Payable	26,176.25	0.00	26,176.25
PNC Equip. Loan - S/T	10,864.41	0.00	10,864.41
<b>Total Sewer - Current Liabilities</b>	<b>43,877.49</b>	<b>0.00</b>	<b>43,877.49</b>
<b>Water - Current Liabilities</b>			
Accrued Payables - Water	0.00	978.90	978.90
Accrued Vacations	0.00	10,719.62	10,719.62
Deposits Payable	0.00	24,850.93	24,850.93
PFP Water Deposits	0.00	4,302.50	4,302.50
PNC Equip. Loan - S/T	0.00	10,864.38	10,864.38
SRF Loan Payable X102 - Current	0.00	81,026.93	81,026.93
SRF Loan Payable X109 - Current	0.00	158,287.99	158,287.99
<b>Total Water - Current Liabilities</b>	<b>0.00</b>	<b>291,031.25</b>	<b>291,031.25</b>
<b>Payroll Liabilities</b>			
Employee Benefits Payable	12,655.13	0.00	12,655.13
<b>Total Payroll Liabilities</b>	<b>12,655.13</b>	<b>0.00</b>	<b>12,655.13</b>
<b>Total Other Current Liabilities</b>	<b>56,532.62</b>	<b>291,031.25</b>	<b>347,563.87</b>
<b>Total Current Liabilities</b>	<b>56,532.62</b>	<b>291,031.25</b>	<b>347,563.87</b>

**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
As of March 31, 2017

<b>Long Term Liabilities</b>			
<b>Sewer - Long Term Liabilities</b>			
Due to Water Fund	146,418.50	0.00	146,418.50
Accrued Vacations	9,853.51	0.00	9,853.51
I-Bank Loan	800,182.73	0.00	800,182.73
PNC Equip. Loan - L/T	640,930.10	0.00	640,930.10
<b>Total Sewer - Long Term Liabilities</b>	<u>1,597,384.84</u>	<u>0.00</u>	<u>1,597,384.84</u>
<b>Water - Long Term Liabilities</b>			
Accrued Vacations	0.00	9,969.14	9,969.14
Deferred on Refunding	0.00	-224,756.00	-224,756.00
GO Bonds - L/T	0.00	11,479,503.08	11,479,503.08
PNC Equip. Loan - L/T	0.00	640,930.13	640,930.13
SRF Loan Payable - X102	0.00	91,108.13	91,108.13
SRF Loan Payable - X109	0.00	3,541,174.66	3,541,174.66
<b>Total Water - Long Term Liabilities</b>	<u>0.00</u>	<u>15,537,929.14</u>	<u>15,537,929.14</u>
<b>Total Long Term Liabilities</b>	<u>1,597,384.84</u>	<u>15,537,929.14</u>	<u>17,135,313.98</u>
<b>Total Liabilities</b>	1,653,917.46	15,828,960.39	17,482,877.85
<b>Equity</b>			
<b>Sewer - Equity Accounts</b>			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,646,292.87	0.00	8,646,292.87
Retained Earnings	-155,362.70	0.00	-155,362.70
<b>Total Sewer - Equity Accounts</b>	<u>11,899,182.37</u>	<u>0.00</u>	<u>11,899,182.37</u>
<b>Water - Equity Accounts</b>			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	155,362.70	155,362.70
<b>Total Water - Equity Accounts</b>	<u>0.00</u>	<u>2,846,417.71</u>	<u>2,846,417.71</u>
<b>Equity Adjustment Account</b>	1,359,086.37	2,793,857.13	4,152,943.50
<b>Net Income</b>	<u>-627,747.74</u>	<u>775,121.07</u>	<u>147,373.33</u>
<b>Total Equity</b>	<u>12,630,521.00</u>	<u>6,415,395.91</u>	<u>19,045,916.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>14,284,438.46</u></u>	<u><u>22,244,356.30</u></u>	<u><u>36,528,794.76</u></u>



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 4, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: SAM Flow Report for February and March 2017**

---

---

The Sewer Authority Mid-Coastside (SAM) has prepared the following attached reports for the SAM Board of Directors and the California Regional Water Quality Control Board:

- Flow Report for February and March 2017.
- Collection System Monthly Overflow Report – February and March 2017.

The Average Daily Flow for Montara was 0.761 MGD in February and 0.453 MGD in March 2017. There was no reportable overflow in February and March in the Montara System. SAM indicates there were 8.36 inches of rain in February and 3.90 inches of rain in March 2017.

## RECOMMENDATION:

Review and file.

Attachments

# Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, February 2017

February 2017

	Number of S.S.O.'s				
	Total	HMB	GCSD	MWSD	SAM
Roots	0	0	0	0	0
Grease	0	0	0	0	0
Mechanical	0	0	0	0	0
Wet Weather	1	1	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>100%</b>			

12 Month Moving Total

	12 month rolling Number				
	Total	HMB	GCSD	MWSD	SAM
Roots	8	2	2	4	0
Grease	0	0	0	0	0
Mechanical	2	0	0	1	1
Wet Weather	1	1	0	0	0
Other	4	0	2	2	0
<b>Total</b>	<b>15</b>	<b>3</b>	<b>4</b>	<b>7</b>	<b>1</b>
		<b>20%</b>	<b>27%</b>	<b>47%</b>	<b>7%</b>

Reportable SSOs

	Reportable Number of S.S.O.'s				
	Total	HMB	GCSD	MWSD	SAM
February 2017	1	1	0	0	0
12 Month Moving Total	15	3	4	7	1

SSOs / Year / 100 Miles

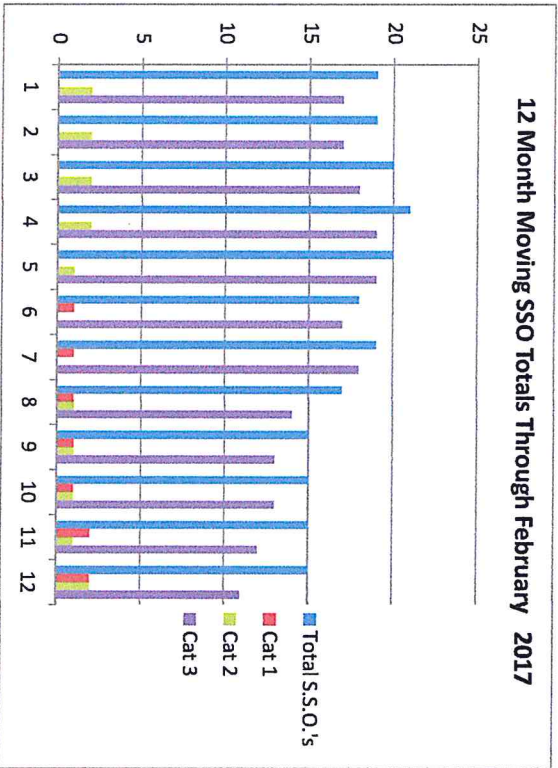
	Number of S.S.O.'s Year/100 Miles				
	Total	HMB	GCSD	MWSD	SAM
February 2017	1.0	2.7	0.0	0.0	0.0
12 Month Moving Total	14.4	8.1	12.0	25.9	13.7
Category 1	1.9	0.0	0.0	7.4	0.0
Category 2	1.9	2.7	0.0	0.0	13.7
Category 3	10.5	5.4	12.0	18.5	0.0
Miles of Sewers	104.5	37.0	33.2	27.0	7.3
		<b>35.4%</b>	<b>31.8%</b>	<b>25.8%</b>	<b>7.0%</b>

12 Month Rolling Total Sewer Cleaning Summary

Month	HMB	GCSD	MWSD	Total Feet	Total Miles
Mar-16	12,396	17,919	11,725	42,040	8.0
Apr-16	8,468	10,816	12,705	31,989	6.1
May-16	11,530	15,123	11,652	38,305	7.3
June-16	9,762	2,161	7,367	19,290	3.7
July-16	34,037	28,984	8,192	71,213	13.5
Aug-16	31,070	5,694	16,714	53,478	10.1
Sep-16	13,228	35,432	11,406	60,066	11.4
Oct-16	27,226	7,389	15,283	49,898	9.5
Nov-16	25,535	33,638	10,436	69,609	13.2
Dec-16	33,928	19,306	10,127	63,361	12.0
Jan-17	16,650	16,144	11,837	44,631	8.5
Feb-17	12,216	4,866	11,531	28,613	5.4
Annual ft	236,046	197,472	138,975	572,493	
Annual Mi.	44.7	37.4	26.3		108.4

Attachment C

12 Month Moving SSO Totals Through February 2017





# Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, March 2017

March 2017

	Number of S.S.O's				
	Total	HMB	GCSD	MWSD	SAM
Roots	0	0	0	0	0
Grease	0	0	0	0	0
Mechanical	1	0	0	0	1
Wet Weather	1	1	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
		50%			50%

12 Month Moving Total

	12 month rolling Number				
	Total	HMB	GCSD	MWSD	SAM
Roots	6	2	0	4	0
Grease	0	0	0	0	0
Mechanical	3	0	0	1	2
Wet Weather	2	2	0	0	0
Other	3	0	1	2	0
<b>Total</b>	<b>14</b>	<b>4</b>	<b>1</b>	<b>7</b>	<b>2</b>
		29%	7%	50%	14%

Reportable SSOs

	Reportable Number of S.S.O.'s				
	Total	HMB	GCSD	MWSD	SAM
March 2017	2	1	0	0	1
12 Month Moving Total	14	4	1	7	2

SSOs / Year / 100 Miles

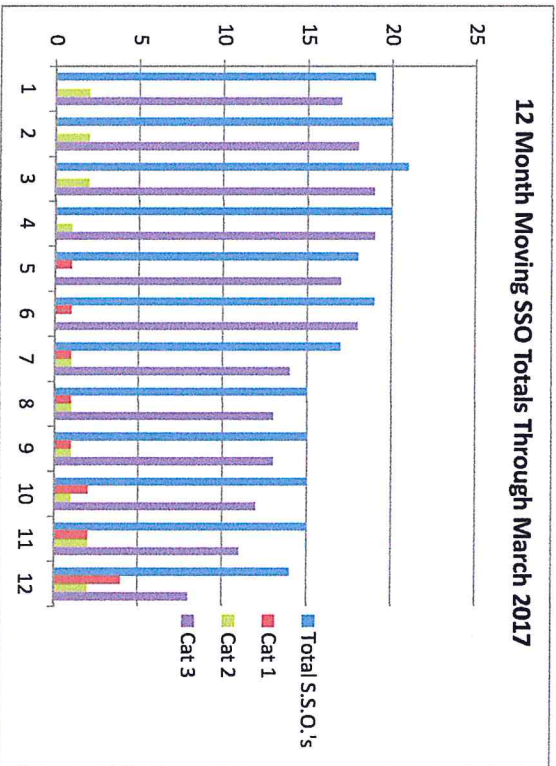
	Number of S.S.O.'s /Year/100 Miles				
	Total	HMB	GCSD	MWSD	SAM
March 2017	1.9	2.7	0.0	0.0	13.7
12 Month Moving Total	13.4	10.8	3.0	25.9	27.4
Category 1	3.8	2.7	0.0	7.4	13.7
Category 2	1.9	2.7	0.0	0.0	13.7
Category 3	7.7	5.4	3.0	18.5	0.0
Miles of Sewers	104.5	37.0	33.2	27.0	7.3
		35.4%	31.8%	25.8%	7.0%

12 Month Rolling Total Sewer Cleaning Summary

Month	HMB	GCSD	MWSD	Total Feet	Total Miles
Apr-16	8,468	10,816	12,705	31,989	6.1
May-16	11,530	15,123	11,652	38,305	7.3
June-16	9,762	2,161	7,367	19,290	3.7
July-16	34,037	28,984	8,192	71,213	13.5
Aug-16	31,070	5,694	16,714	53,478	10.1
Sep-16	13,228	35,432	11,406	60,066	11.4
Oct-16	27,226	7,389	15,283	49,898	9.5
Nov-16	25,535	33,638	10,436	69,609	13.2
Dec-16	33,928	19,306	10,127	63,361	12.0
Jan-17	16,650	16,144	11,837	44,631	8.5
Feb-17	12,216	4,866	11,531	28,613	5.4
Mar-17	15,347	11,667	10,133	37,147	7.0
Annual ft	238,997	191,220	137,383	567,600	
Annual Mi.	45.3	36.2	26.0		107.5

Attachment C

12 Month Moving SSO Totals Through March 2017



## Attachment A

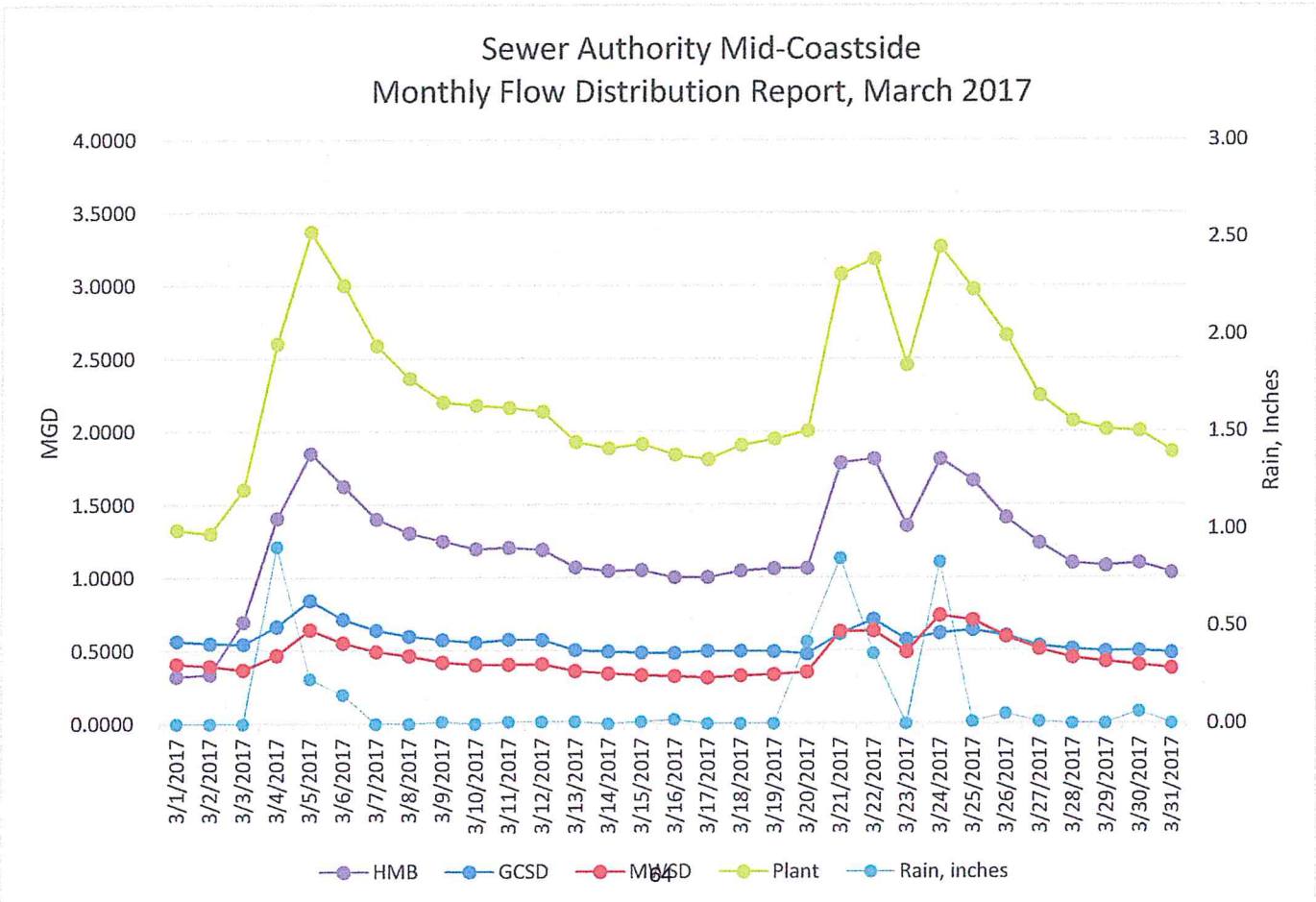
### Flow Distribution Report Summary For March 2017

The daily flow report figures for the month of March 2017 have been converted to an Average Daily Flow (ADF) for each Member Agency. The results are attached for your review.

\*Influent flow is calculated using the mid-plant flow meter less process water and trucked in waste

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	1.211	54.3%
Granada Community Services District	0.567	25.4%
Montara Water and Sanitary District	<u>0.453</u>	<u>20.3%</u>
<b>Total</b>	<b>2.232</b>	<b>100.0%</b>



# Sewer Authority Mid-Coastside

## Monthly Flow Distribution Report for March 2017

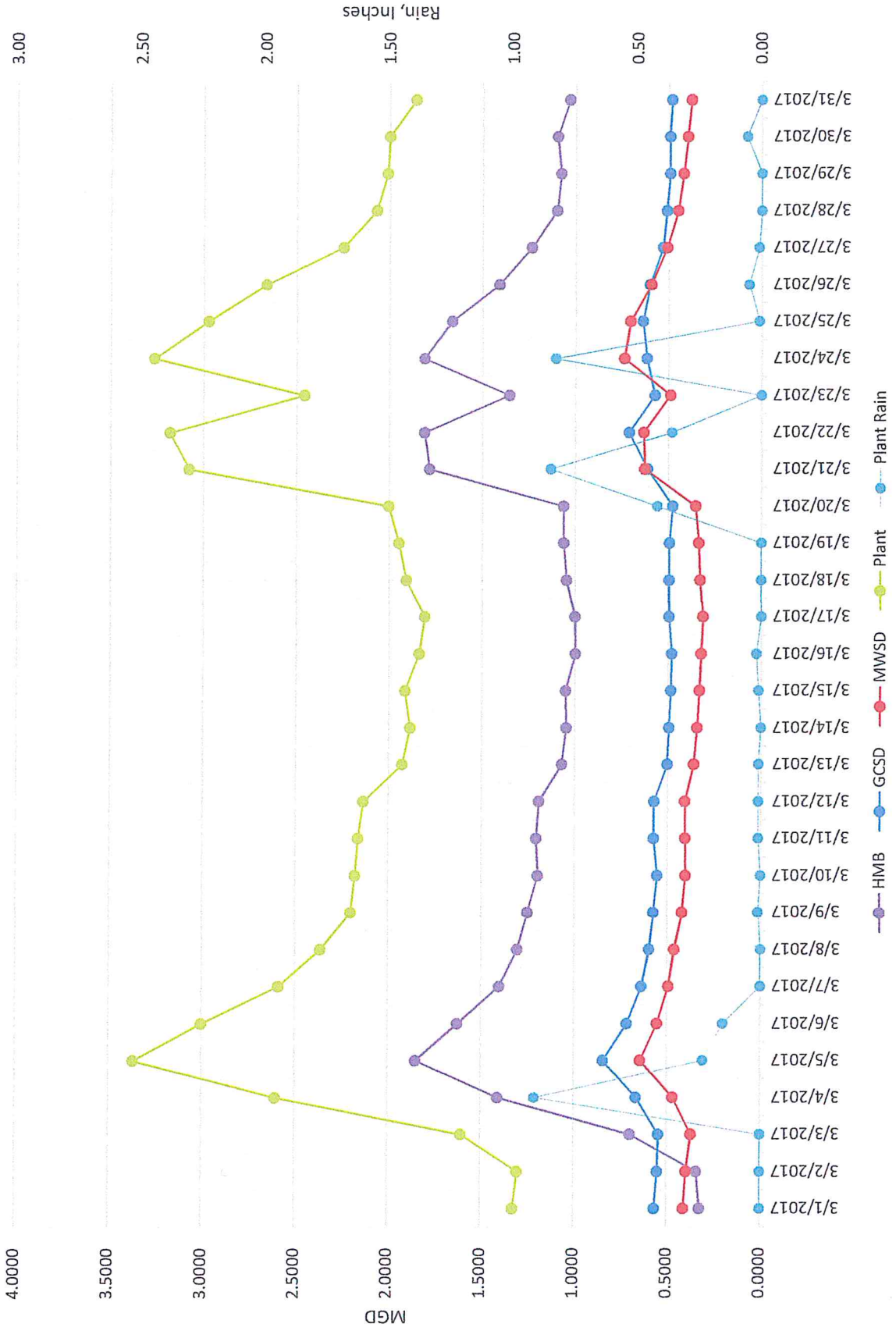
<u>Date</u>	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
3/1/2017	0.3225	0.565537258	0.409	1.327	0.00	0.00	0.00
3/2/2017	0.3391	0.549834258	0.395	1.303	0.00	0.00	0.00
3/3/2017	0.6966	0.544935258	0.369	1.606	0.00	0.00	0.00
3/4/2017	1.4085	0.665667258	0.469	2.605	0.91	0.97	0.85
3/5/2017	1.8509	0.843880258	0.644	3.369	0.23	0.27	0.14
3/6/2017	1.6266	0.714837258	0.553	3.003	0.15	0.22	0.21
3/7/2017	1.4020	0.638300258	0.493	2.589	0.00	0.00	0.00
3/8/2017	1.3058	0.598181258	0.464	2.365	0.00	0.00	0.00
3/9/2017	1.2509	0.574204258	0.420	2.202	0.01	0.00	0.00
3/10/2017	1.1974	0.554846258	0.402	2.179	0.00	0.00	0.00
3/11/2017	1.2063	0.574953258	0.405	2.163	0.01	0.00	0.00
3/12/2017	1.1920	0.573607258	0.407	2.137	0.01	0.00	0.00
3/13/2017	1.0702	0.502704258	0.360	1.929	0.01	0.00	0.00
3/14/2017	1.0470	0.493825258	0.342	1.885	0.00	0.00	0.00
3/15/2017	1.0512	0.484854258	0.330	1.914	0.01	0.00	0.00
3/16/2017	1.0006	0.480713258	0.323	1.839	0.02	0.02	0.01
3/17/2017	1.0023	0.496733258	0.313	1.809	0.00	0.00	0.00
3/18/2017	1.0473	0.494653258	0.327	1.907	0.00	0.00	0.00
3/19/2017	1.0625	0.493032258	0.335	1.949	0.00	0.00	0.00
3/20/2017	1.0642	0.476790258	0.352	2.004	0.42	0.69	0.83
3/21/2017	1.7851	0.613728258	0.629	3.080	0.85	0.38	0.34
3/22/2017	1.8124	0.711156258	0.633	3.183	0.36	0.61	0.39
3/23/2017	1.3550	0.573660258	0.490	2.459	0.00	0.00	0.00
3/24/2017	1.8128	0.617354258	0.739	3.266	0.83	0.57	0.95
3/25/2017	1.6649	0.639289258	0.706	2.975	0.01	0.01	0.01
3/26/2017	1.4104	0.600304258	0.593	2.662	0.05	0.04	0.10
3/27/2017	1.2363	0.529895258	0.508	2.248	0.01	0.00	0.00
3/28/2017	1.1003	0.509964258	0.449	2.071	0.00	0.00	0.00
3/29/2017	1.0801	0.492939258	0.421	2.013	0.00	0.00	0.00
3/30/2017	1.0995	0.494257258	0.398	2.003	0.06	0.06	0.07
3/31/2017	1.0330	0.483169258	0.377	1.861	0.00	0.00	0.00
<b>Totals</b>	<b>37.534</b>	<b>17.588</b>	<b>14.055</b>	<b>69.905</b>	<b>3.95</b>	<b>3.84</b>	<b>3.90</b>

### Summary

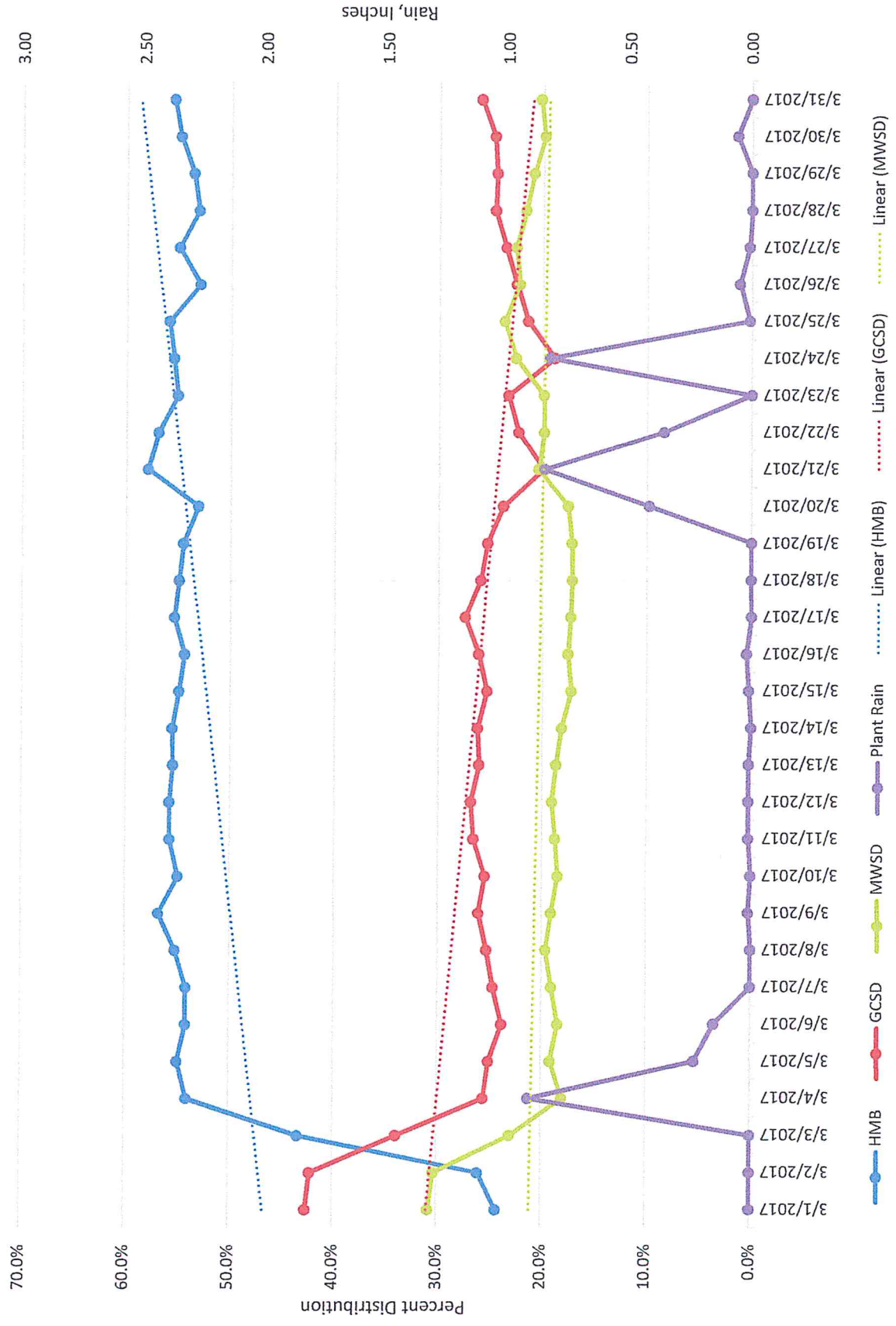
	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.322	0.477	0.313	1.303
Average	1.211	0.567	0.453	2.232
Maximum	1.851	0.844	0.739	3.369
Distribution	54.3%	25.4%	20.3%	100.0%



# Sewer Authority Mid-Coastside Monthly Flow Distribution Report, March 2017

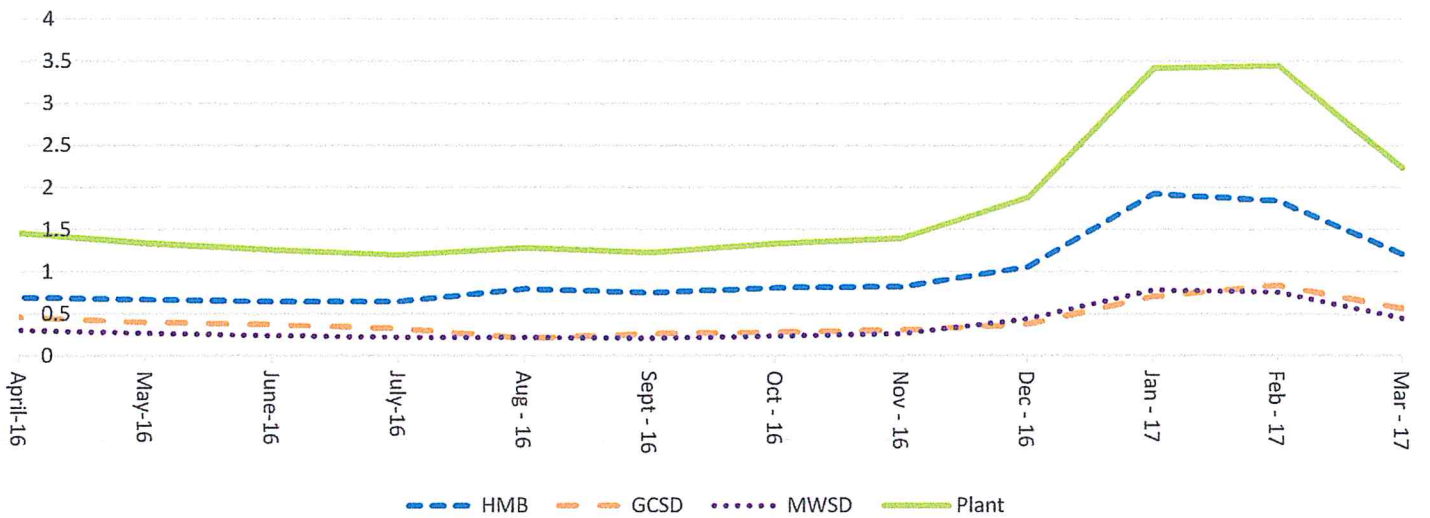


# Percent Distribution March 2017

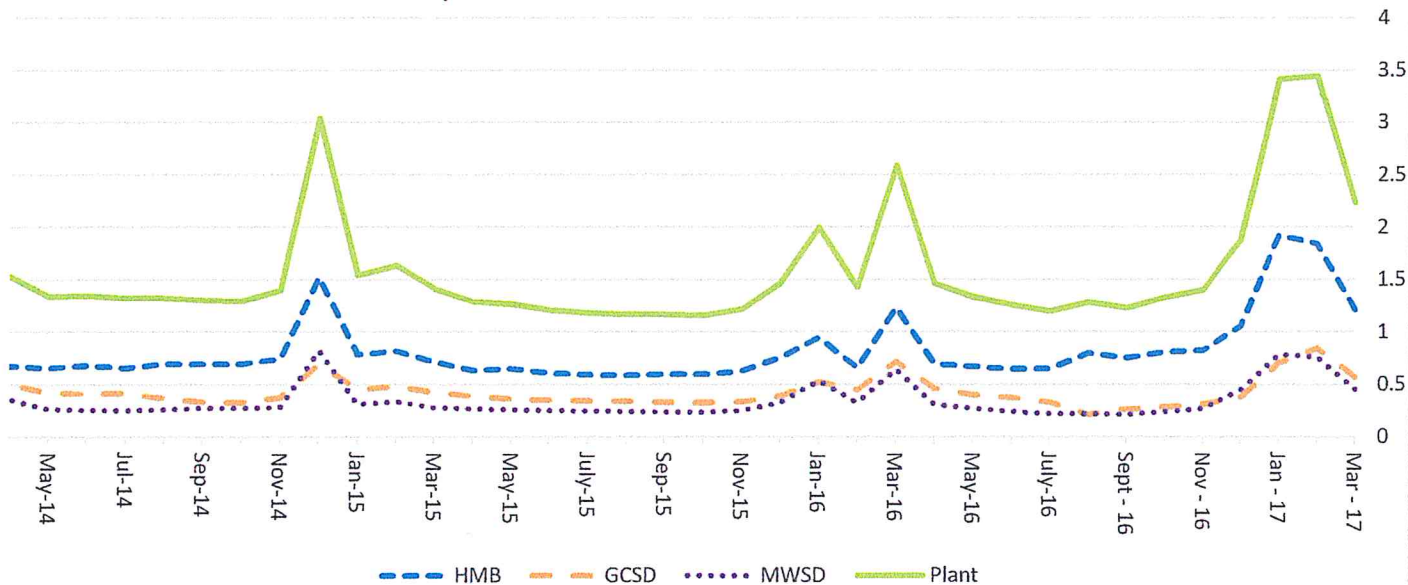


Most recent flow calibration December 2016 PS, November 2016 Plant

One Year flow Chart  
April 2016 - March 2017



Three Year flow Chart  
April 2014 - March 2017



SAM      E-001      March 2017

Date	Inf TSS mg/l	Eff TSS mg/l	Eff TSS Weekly Avg	TSS % Removal	Inf BOD mg/l	Eff BOD mg/l	Eff BOD Weekly Avg mg/l
3/1/2017	160	6.33		96.0%	150	8.1	
3/2/2017	170	6.17		96.4%	150	7.4	
3/3/2017							
3/4/2017			6.25				7.8
3/5/2017	256	6.00		97.7%	180	13.0	
3/6/2017	136	8.80		93.5%	140	12.0	
3/7/2017							
3/8/2017							
3/9/2017							
3/10/2017							
3/11/2017			7.40				12.5
3/12/2017							
3/13/2017	224	6.20		97.2%	180	12.0	
3/14/2017	224	5.80		97.4%	180	9.6	
3/15/2017							
3/16/2017							
3/17/2017							
3/18/2017			6.00				10.8
3/19/2017							
3/20/2017							
3/21/2017	238	5.60		97.6%	170	13.0	
3/22/2017	158	3.00		98.1%	140	13.0	
3/23/2017							
3/24/2017							
3/25/2017			4.30				13.0
3/26/2017							
3/27/2017							
3/28/2017							
3/29/2017	176	6.20		96.5%	160	12.0	
3/30/2017	198	7.00		96.5%	170	14.0	
3/31/2017			6.60				13.0
Count	10	10	5	10	10	10	5
Minimum	136	3.00	4.30	93.5%	140	7.4	7.8
Average	194	6.11	6.11	96.7%	162	11.4	11.4
Maximum	256	8.80	7.40	98.1%	180	14.0	13.0
Percent Removal				85			
5 Sample Median							
High							
Low							
Daily Max							
Weekly Max			45				45
Monthly Average		30				30	



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: May 4, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review of Current Investment Portfolio**

---

---

The District's Investment Policy and Guidelines requires that the Board review the status of the current investment portfolio. The following summarizes the status of these accounts:

- The District has most of its idle sewer funds deposited in the State of California's Local Agency Investment Fund (LAIF). The Monthly Average interest rate for January 2017 the rate was 0.821.
- The District has one checking account with Wells Fargo Bank for Water and Sewer Funds that is largely backed by Federal securities.

## RECOMMENDATION:

District staff attempts to cash manage idle funds in LAIF as long as possible before transferring to the Wells Fargo checking accounts for disbursements.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 4, 2017**  
TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

## **SUBJECT: Connection Permit Applications Received**

As of May 1, 2017 the following new **Sewer Connection Permit** applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size
04/07/2017	C. Santini	Howells Street	SFD

As of May 1, 2017 the following new **Water (Private Fire Sprinkler) Connection Permit** applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size
04/07/2017	C. Santini	Howells Street	SFD

As of May 1, 2017 the following new **Water Connection Permit** applications were received since the last report:

Date of App.	Property Owner	Site Address	Home Size	Type of Connection
03/21/2017	Melissa McGuirk	361 10 <sup>th</sup> Street	SFD	Well Conversion
04/07/2017	C. Santini	Howells Street	SFD	Domestic

### RECOMMENDATION:

No action is required. This is for Board information only.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: May 4th, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in black ink, appearing to be 'C Heldmaier', written in a cursive style.

**SUBJECT: Monthly Water Production Report**

---

---

The attached two charts summarize the monthly water production for the District.

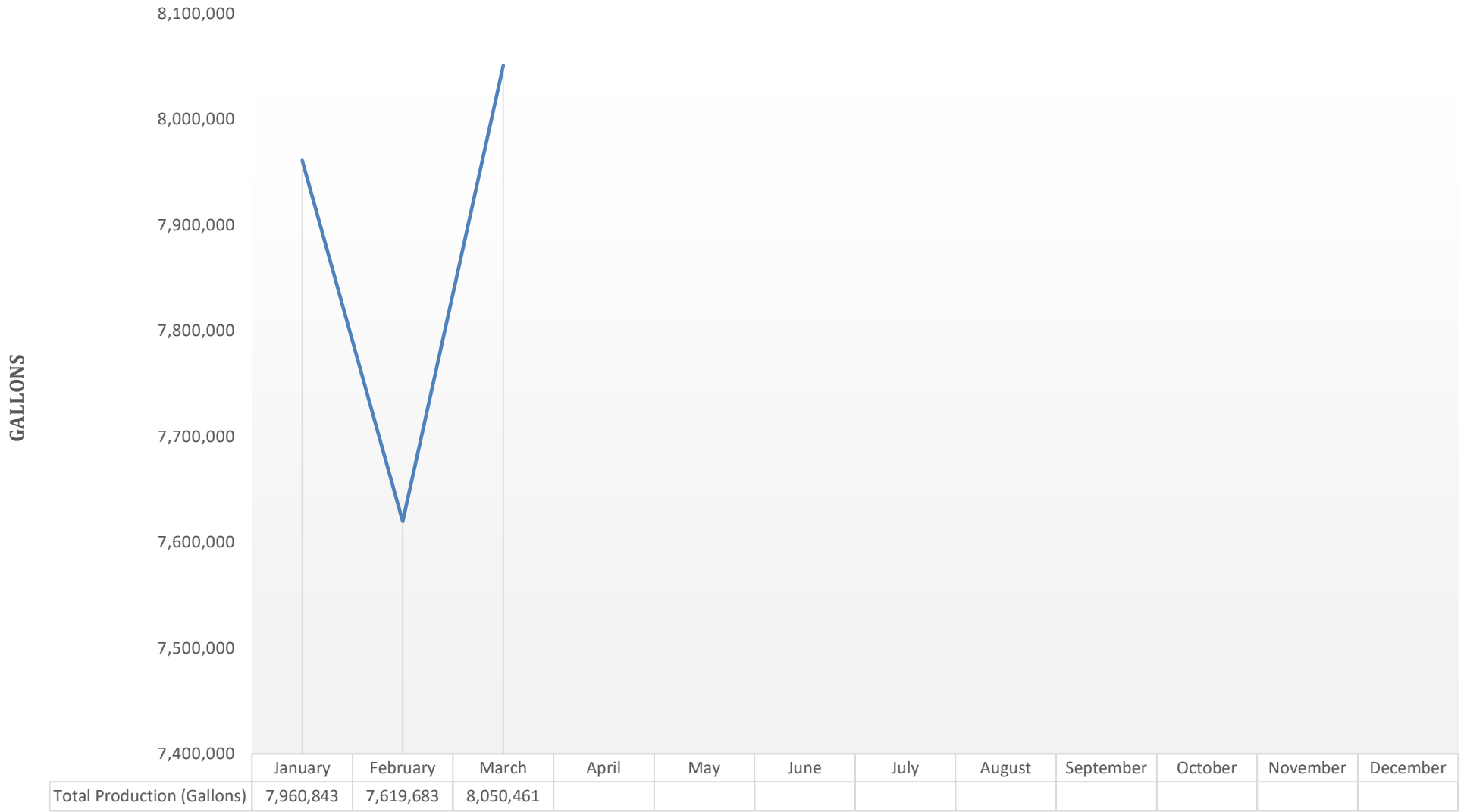
The first shows a consolidated from all sources by month. The second shows each water source the District uses, both wells and surface water. The production is shown in gallons of water produced.

## RECOMMENDATION:

No action is required. These reports are provided for the Board's information only.

Attachments: 2

# TOTAL PRODUCTION 2017(Gallons)



MONTH








# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting of: May 4th, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Rain Report**

---

---

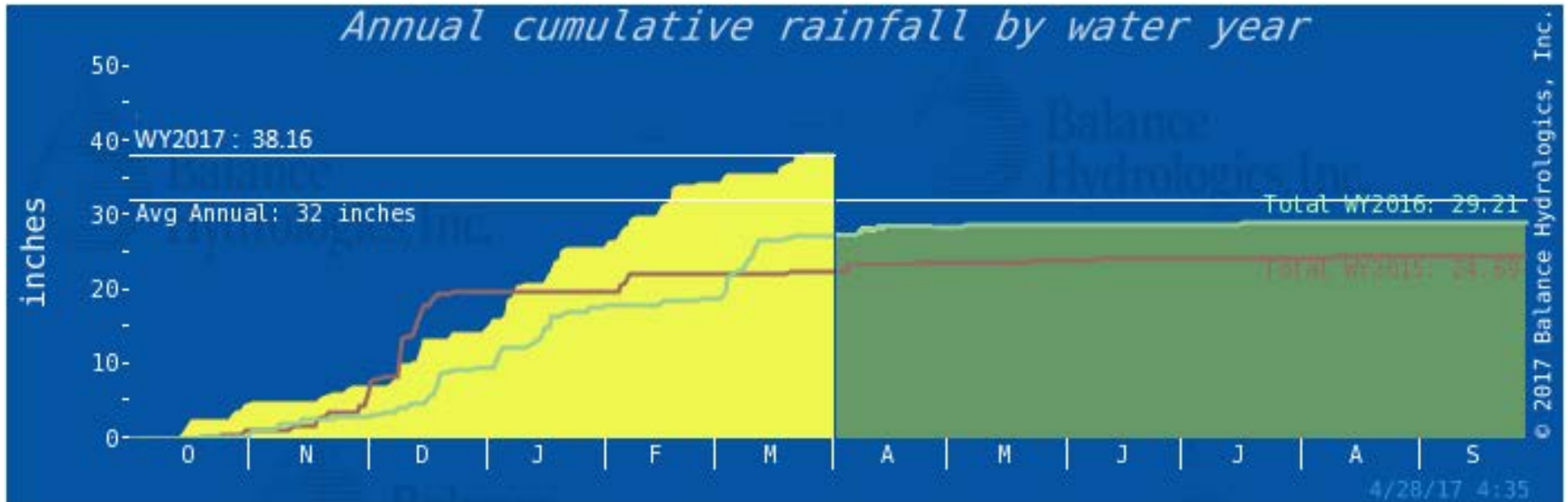
The attached chart shows the monthly rainfall at Alta Vista Treatment Plant for the current and prior water years along with seven-year average rain fall.

## RECOMMENDATION:

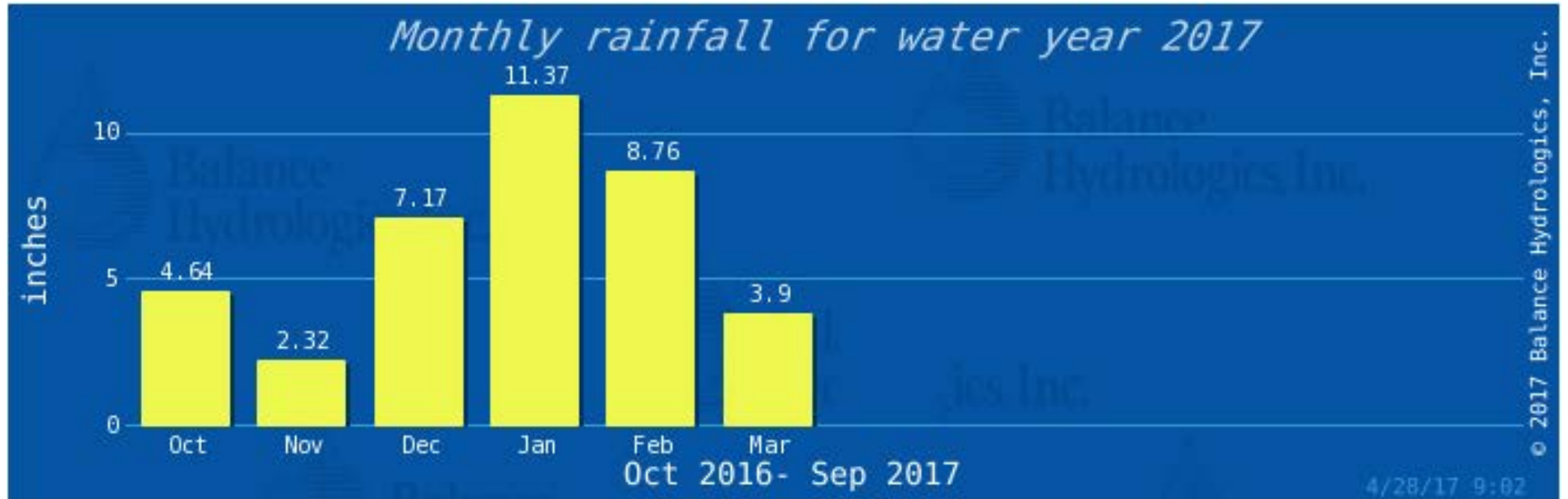
No action is required. These reports are provided for the Board's information only.

Attachments: 2

# Annual Cumulative Rainfall



# Monthly Rainfall Report Oct 2016 – Sept 2017





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: May 4th, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Monthly Solar Energy Report**

---

---

The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 38748 kWh and saved 65869 lbs of CO<sub>2</sub>.

*Please note - due to an electrical storm in December, the solar array equipment was damaged and has been disconnected. Array was reconnected April 15th , 2017*

## RECOMMENDATION:

No action is required. This information is provided for the Board's information only.

Attachments: 1





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 4, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Monthly Public Agency Retirement Service  
Report for January and February 2016.**

---

---

The District has received the monthly PARS report for January and February 2016.

Contributions are calculated on a bi-weekly basis, and contributions are made on a monthly basis.

The following monthly reports are submitted as consent agenda items on a monthly basis.

RECOMMENDATION:

This is for Board information only.

Attachment

**MONTARA WATER & SANITARY DISCTRICT**  
**PARS REP Program**

**Monthly Account Report for the Period**  
**1/1/2017 to 1/31/2017**

Clemens Heldmaier  
General Manager  
Montara Water & Sanitary Disctrict  
8888 Cabrillo Highway  
Montara, CA 94037

**Account Summary**

Source	Beginning Balance as of 1/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 1/31/2017
Employer Contribution	\$452,753.97	\$6,465.12	\$6,584.98	\$221.93	\$0.00	\$0.00	\$465,582.14
<b>Totals</b>	<b>\$452,753.97</b>	<b>\$6,465.12</b>	<b>\$6,584.98</b>	<b>\$221.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$465,582.14</b>

**Investment Selection**

**Capital Appreciation Index PLUS**

**Investment Objective**

The primary goal of the Capital Appreciation objective is growth of principal. The major portion of the assets are invested in equity securities and market fluctuations are expected.

**Investment Return**

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
1.45%	5.32%	-	-	-	-	3/8/2016

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees



TRUSTED SOLUTIONS. LASTING RESULTS.

MONTARA WATER AND SANITARY DISTRICT  
RETIREMENT ENHANCEMENT PLAN

Statement of Plan Account  
for the Period  
1/01/2017 to 1/31/2017

PLAN ID: P7-REP15A

CLEMENS HELDMAIER  
GENERAL MANAGER  
MONTARA WATER & SANITARY DISTRICT  
PO BOX 370131  
MONTARA, CA 94037

=====

VALUATION FOR THE MONTH ENDING 1/31/2017

	CURRENT PERIOD
BEGINNING BALANCE	452,753.97
TRANSFERS IN	6,458.71
CONTRIBUTIONS	6,465.12
EARNINGS	6,584.98
EXPENSES	221.93
DISTRIBUTIONS	0.00
TRANSFERS OUT	6,458.71
	-----
BALANCE AS OF 1/31/2017	465,582.14

=====

=====

IMPORTANT INFORMATION

Contributions are applied to your plan account based upon the data received from your agency by our office, and confirmed by actual deposits made to the PARS Trust based upon reports we receive from US Bank, The PARS Trustee. Contributions will be listed on this statement only if these deposits were received in the PARS Trust during the valuation month for which this statement covers.

It is not the responsibility of PARS to monitor the timeliness of your agency's plan contributions. If there exists any discrepancies between the data received from your agency and the actual deposits made into the PARS Trust, we will attempt to reconcile those discrepancies prior to the monthly valuation of the plan. In certain cases there may be a need to delay the monthly valuation of the plan in order to further investigate those discrepancies, which may involve contacting your agency for more information. If there are material discrepancies your agency will be notified as soon as possible. Please contact Michael Hambel at [mhambel@pars.org](mailto:mhambel@pars.org) or (800)540-6369 x125 if you have any questions.

PARS is not licensed to provide and does not offer tax, accounting, legal or actuarial advice.

Prepared by PARS on 3/08/2017

**February 2017 PARS Statement  
Detail Information**

PARS Beginning Balance as of February 1, 2017      \$ 465,582.14

**Contributions:**

January 15, 2017 Calculation

Wages	\$ 24,473.02	
Employer - 6.5%	\$ 1,590.75	
Employee - 8.25%	\$ 2,019.02	
Contributions Subtotal		\$ 3,609.77

Fund Impact - PARS Wages		
Sewer	Water	Total
\$ 8,740.91	\$ 17,420.36	\$ 26,161.26
\$ 568.16	\$ 1,132.32	\$ 1,700.48

January 31, 2017 Calculation

Wages	\$ 27,849.50	
Employer - 6.5%	\$ 1,810.22	
Employee - 8.25%	\$ 2,297.58	
Contributions Subtotal		\$ 4,107.80
Rounding		\$ -
Total Contributions thru January		\$ 7,717.57

Earnings      \$10,397.38

Expenses      \$ (221.75)

PARS Ending Balance as of February 31, 2017      \$ 483,475.34

**MONTARA WATER & SANITARY DISTRICT**  
**PARS REP Program**

**Monthly Account Report for the Period**  
**2/1/2017 to 2/28/2017**

Clemens Heldmaier  
General Manager  
Montara Water & Sanitary District  
8888 Cabrillo Highway  
Montara, CA 94037

**Account Summary**

Source	Beginning Balance as of 2/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 2/28/2017
Employer Contribution	\$465,582.14	\$7,717.57	\$10,397.38	\$221.75	\$0.00	\$0.00	\$483,475.34
<b>Totals</b>	<b>\$465,582.14</b>	<b>\$7,717.57</b>	<b>\$10,397.38</b>	<b>\$221.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$483,475.34</b>

**Investment Selection**

Capital Appreciation Index PLUS

**Investment Objective**

The primary goal of the Capital Appreciation objective is growth of principal. The major portion of the assets are invested in equity securities and market fluctuations are expected.

**Investment Return**

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
2.21%	5.43%	12.48%	-	-	-	3/8/2016

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

**February 2017 PARS Statement  
Detail Information**

PARS Beginning Balance as of February 1, 2017      \$ 465,582.14

**Contributions:**

January 15, 2017 Calculation

Wages	\$ 24,473.02	
Employer - 6.5%	\$ 1,590.75	
Employee - 8.25%	\$ 2,019.02	
Contributions Subtotal		\$ 3,609.77

Fund Impact - PARS Wages		
Sewer	Water	Total
\$ 8,740.91	\$ 17,420.36	\$ 26,161.26
\$ 568.16	\$ 1,132.32	\$ 1,700.48

January 31, 2017 Calculation

Wages	\$ 27,849.50	
Employer - 6.5%	\$ 1,810.22	
Employee - 8.25%	\$ 2,297.58	
Contributions Subtotal		\$ 4,107.80
Rounding		\$ -
Total Contributions thru January		\$ 7,717.57

Earnings      \$10,397.38

Expenses      \$ (221.75)

PARS Ending Balance as of February 31, 2017      \$ 483,475.34



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 4, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning Sewer Authority Mid-Coastside Fiscal Year 2017-2018 Budget.**

---

At the SAM Board of Directors meeting on April 10, 2017, the Board approved the SAM General Budget for Fiscal Year 2017/18 be sent as two separate budgets for the member agencies to consider and approve. The proposed Joint Powers Agency (JPA) General Budget for Fiscal Year 2017/18, and the proposed Contract Collection Services Budget for Fiscal Year 2017/18 need to be approved by Resolution by the member agencies by June 1 to ensure the SAM Board can comply with the requirements of the JPA.

The overall Collections Budget has decreased by \$55,414 over the prior Fiscal Year, mainly due to lower equipment budget. Additionally, the allocation of costs between the contracting member agencies is now based on the percentage of total lines cleaned and percentage of lift stations maintained rather than a percentage of total man hours. The 2017/18 assessment for MWSD for the Collections Contract Services is \$285,934, 11% less than in the prior year.

The General Budget contains for the first time an Infrastructure Division Budget, that is based on a SAM approved 5 Year Capital Improvement Program designed to address the maintenance shortfalls of SAM. The addition of the CIP based budget, with inclusion of the Intertie Pipeline System Repair of the section that failed in early April, SAM is asking for an increase to the General Budget of \$4,546,100. The overall amount that SAM plans to spend under the General Budget is an increase of 111%, or \$8,692,302. MWSD's assessment would increase by 121% to \$1,877,537.

The SAM Manager, Beverli Marshall, will be available to present the budget and answer questions.

## RECOMMENDATION:

This is for information and discussion only. Staff plans to present budget resolutions at the May 18 meeting.

Attachments

# **SEWER AUTHORITY MID-COASTSIDE**



**PROPOSED  
CONTRACT COLLECTION SERVICES BUDGET  
FISCAL YEAR 2017/18  
APRIL 13, 2017**





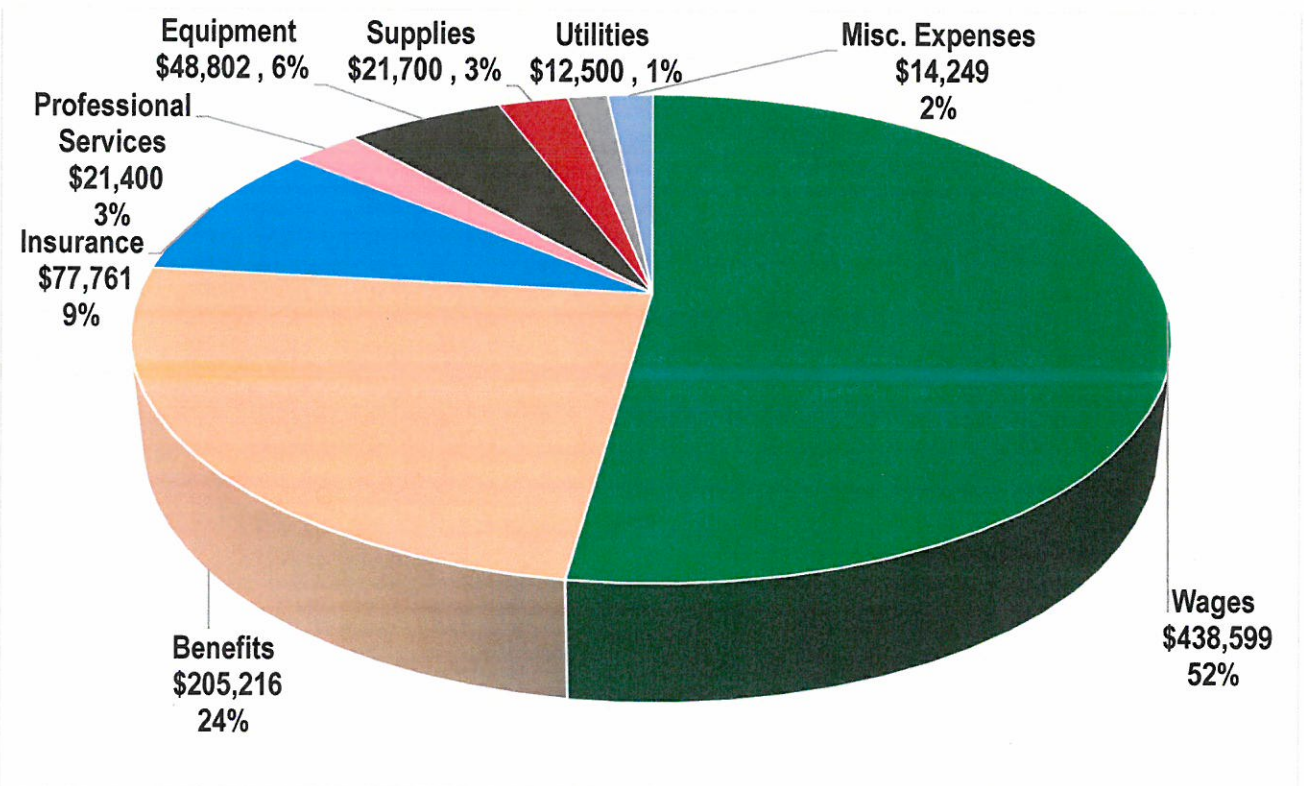
## CONTRACT COLLECTION SERVICES BUDGET

### SUMMARY

Each year SAM makes assumptions regarding revenue and expenses. While some of the expenses are outside of SAM's control (utilities, collection flow levels, emergency repairs), it is still possible to estimate the cost from year to year. The Board and the contracting agencies expect staff to justify all expenditures and to continue to identify areas that can be made more efficient and cost effective.

The budget includes obligations for wages and benefits as stipulated in employment and bargaining contracts, increases in retirement contributions, utilities, fuel, and other non-discretionary expenses. Discretionary costs were recommended by staff based on identified needs and industry practices.

The overall change from the Contract Services Budget for Fiscal Year 2016/17 to Fiscal Year 2017/18 is a **decrease** of \$55,414 (-6.2%), which is due mostly to the significant decrease in the Equipment budget.

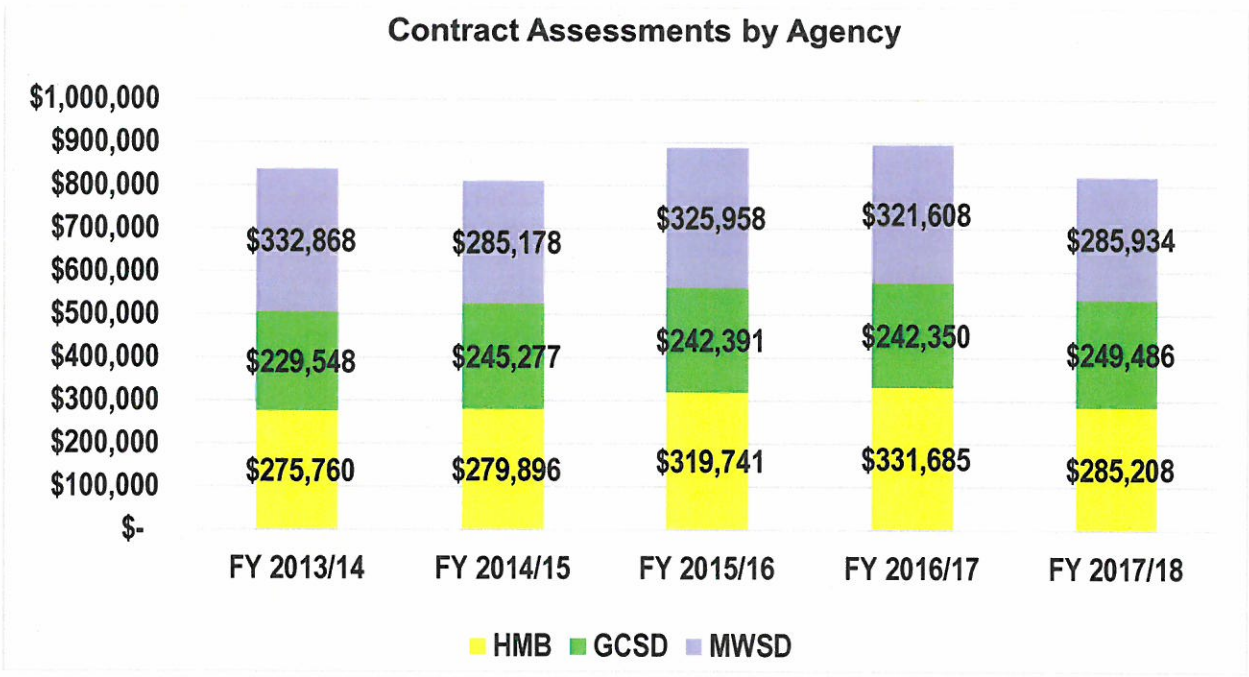


All expenditures and revenues are included in the General Fund, SAM's primary funding source. The impact to the member agency contract assessments is:



**FISCAL YEAR 2017/18**

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Half Moon Bay	\$ 279,896	\$ 319,741	\$ 331,685	\$ 285,208	(\$ 46,477)	(14%)
GCSD	\$ 245,277	\$ 242,391	\$ 242,350	\$ 249,486	\$ 7,136	2.9%
MWSD	\$ 285,178	\$ 325,958	\$ 321,608	\$ 285,934	(\$ 35,674)	(11%)
<b>Total</b>	<b>\$ 810,351</b>	<b>\$ 888,090</b>	<b>\$ 895,643</b>	<b>\$ 820,628</b>	<b>(\$ 75,015)</b>	<b>(8.4%)</b>



The primary changes in the Contract Services Budget are: increase in wages for cost of living adjustments; increase in CalPERS rates for classic members; increase in retirement medical contributions to meet GASB requirements for other post-employment benefits (OPEB); shift of staff time to Contract Collection Services for pre-treatment inspections (F.O.G.) that was previously charged to the Environmental Compliance budget; increase in insurance premiums due to retroactive adjustments based on claims experience; shift in training costs to the O & M budget; reallocation of water costs that were incorrectly budgeted in the O & M budget; decreased equipment costs due to financing the vehicle replacement costs over the life of the vehicles (12 years).

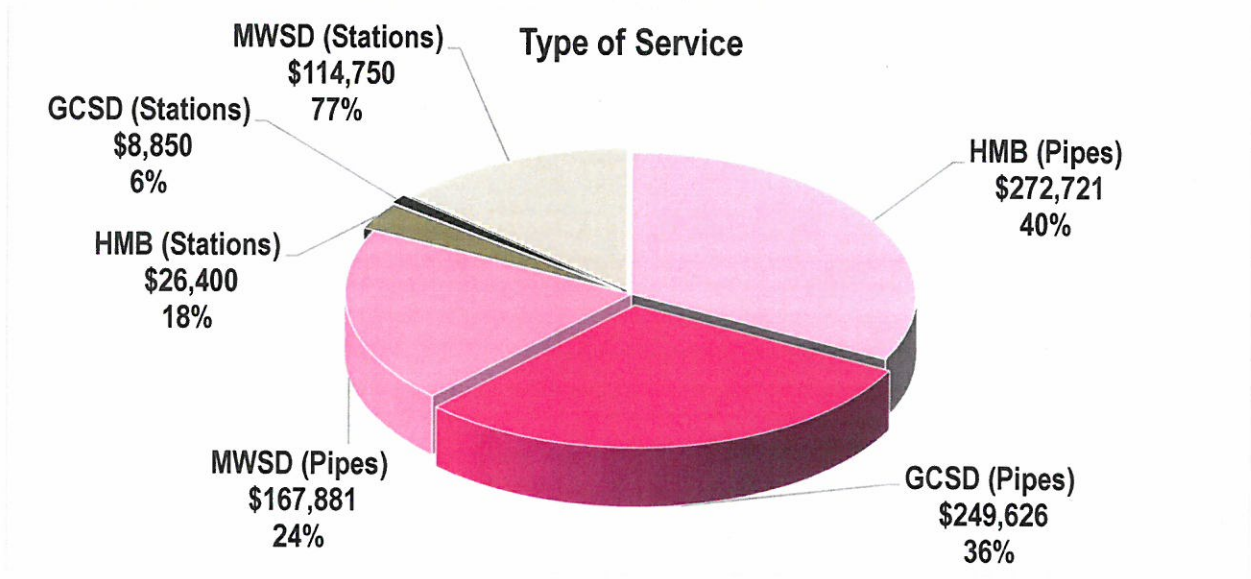


**PROGRAM DESCRIPTION**

The Contract Collection Services (CCS) division budget is a discrete function at SAM and not included in the JEPA. This division provides preventive and corrective maintenance of the wastewater main lines and lift stations and responds to customer requests for service for the City of Half Moon Bay, Granada Community Services District, and the Montara Water & Sanitary District. The service levels are identified in the service agreements between SAM and each contracting agency.

In the past, assessments for the contract collection services were calculated based on the previous calendar year’s man-hours spent in each contracting agency’s system.

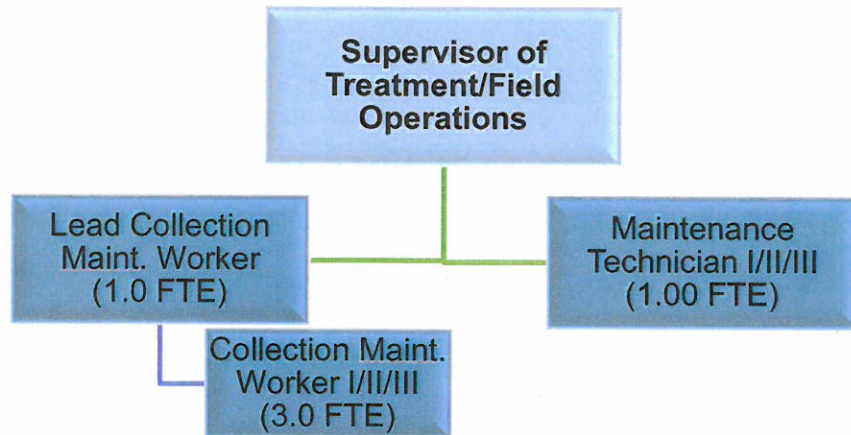
Starting with FY 2017/18, the allocation of costs between the contracting agencies is based on the percentage of total lines cleaned and percentage of lift stations maintained rather than on a percentage of total CCS man hours.



Services are supervised by the Supervisor of Treatment/Field Operations. The following



organizational chart reflects the reporting structure of the division.



The following staffing summary reflects the historical cost allocation for the division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Regular Positions	6.15	6.15	6.15	6.475	4.75	5.00

The following pages provide the Contract Services budget details as well as the separate budgets for each contracting agency.

## CONTRACT COLLECTION SERVICES BUDGET

	FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ACTUAL	FY 2016/17 ADOPTED	FY 2016/17 ESTIMATE	FY 2017/18 PROPOSED	CHANGE FROM FY 2016/17 ADOPTED
--	----------------------	----------------------	----------------------	-----------------------	------------------------	------------------------	-----------------------------------

### EXPENDITURES

#### By Type:

1 Wages	347,920	437,355	430,134	355,606	292,600	390,503	34,897	10%
2 Premium Pay	35,363	40,049	15,545	24,701	71,518	48,097	23,396	95%
3 Health Benefits	-	-	129,030	111,435	88,285	117,300	5,865	5.3%
4 Retirement Cont.	57,407	72,164	71,986	68,596	42,454	45,044	(23,552)	-34%
5 Retirement Medical	9,058	1,389	11,943	5,334	1,491	5,856	522	10%
6 Misc. Benefits	117,740	125,816	12,232	20,305	31,009	37,016	16,711	82%
7 Legal Services	-	-	-	-	-	-	-	0%
8 Engineering Services	-	-	-	-	-	-	-	0%
9 Professional Services	19,500	17,875	37,454	30,314	162,440	21,400	(8,914)	-29%
10 Prof. Memberships	148	-	245	750	1,079	259	(491)	-65%
11 Printing/Advertising	-	-	154	-	-	-	-	0%
12 Insurance Premiums	51,996	48,091	51,718	59,336	71,995	77,761	18,425	31%
13 Utilities	3,347	257	943	5,001	11,019	12,500	7,499	150%
14 Misc. Expenses	4,091	10,163	46,948	5,086	7,463	11,110	6,024	118%
15 Travel & Training	5,519	8,949	10,666	16,000	9,876	2,880	(13,120)	-82%
16 Bldg & Maint Services	-	-	22	-	-	-	-	0%
17 Chemicals	-	-	-	-	-	-	-	0%
18 Permits & Licenses	-	-	-	-	-	-	-	0%
19 Supplies	9,390	8,875	12,256	11,378	27,218	18,700	7,322	64%
20 Equipment	15,872	20,233	57,425	181,000	52,117	48,802	(132,198)	-73%
21 Tools	353	222	3,974	800	268	3,000	2,200	275%
22 Infrastructure	-	-	-	-	-	-	-	0%
23	677,704	791,438	892,675	895,642	870,831	840,228	(55,414)	-6.2%

#### 24 Funded Positions:

25 Operating Fund FTE	6.150	6.150	6.475	4.750	4.750	5.000	0.25	5.3%
26 Other Funds FTE	-	-	-	-	-	-	-	0%
27	6.150	6.150	6.475	4.750	4.750	5.000	0.25	5.3%

### 28 REVENUE

#### 29 By Type:

30 JPA Assessments	-	-	-	-	-	-	-	0%
31 Contract Services	838,176	810,351	888,090	895,643	895,643	820,628	(75,015)	-8.4%
32 NDWSCP Fees	-	-	-	-	-	19,600	19,600	196000%
33 Misc. Fees	-	-	-	-	-	-	-	0%
34 Interest Earnings	-	-	-	-	-	-	-	0%
35 Misc. Revenue	-	-	-	-	-	-	-	0%
36 From/(To) Reserves	-	-	-	-	-	-	-	0%
37	838,176	810,351	888,090	895,643	895,643	840,228	(55,415)	-6.2%

#### 38 By Agency:

39 Half Moon Bay	275,760	279,896	319,741	331,685	331,685	285,208	(46,477)	-14%
40 Granada CSD	229,548	245,277	242,391	242,350	242,350	249,486	7,136	2.9%
41 Montara WSD	332,868	285,178	325,958	321,608	321,608	285,934	(35,674)	-11%
42	838,176	810,351	888,090	895,643	895,643	820,628	(75,015)	-8.4%

**CONTRACT COLLECTION SERVICES: HMB DIVISION**

	<b>FY 2013/14 ACTUAL</b>	<b>FY 2014/15 ACTUAL</b>	<b>FY 2015/16 ACTUAL</b>	<b>FY 2016/17 ADOPTED</b>	<b>FY 2016/17 ESTIMATE</b>	<b>FY 2017/18 PROPOSED</b>	<b>CHANGE FROM FY 2016/17 ADOPTED</b>	
--	------------------------------	------------------------------	------------------------------	-------------------------------	--------------------------------	--------------------------------	---	--

**EXPENDITURES**

**By Type:**

1	Wages	115,440	152,681	154,848	133,612	109,643	137,983	4,370	3.3%
2	Premium Pay	11,733	13,981	8,837	8,840	26,891	16,434	7,594	86%
3	Health Benefits	-	-	46,451	41,767	33,195	41,483	(284)	-0.7%
4	Retirement Cont.	19,048	25,192	25,915	25,813	15,962	16,701	(9,112)	-35%
5	Retirement Medical	3,005	485	4,299	2,005	619	2,069	64	3.2%
6	Misc. Benefits	39,066	43,922	4,403.52	7,570	11,466	13,068	5,498	73%
7	Legal Services	-	-	-	-	-	-	-	0%
8	Engineering Services	-	-	-	-	-	-	-	0%
9	Professional Services	6,470	6,240	13,483	10,926	61,045	8,516	(2,410)	-22%
10	Prof. Memberships	49	-	88	282	406	40	(242)	-86%
11	Printing/Advertising	-	-	55	-	-	-	-	0%
12	Insurance Premiums	17,252	16,789	18,618	17,140	22,253	25,272	8,132	47%
13	Utilities	1,111	90	339	1,881	4,143	4,974	3,094	165%
14	Misc. Expenses	1,357	3,548	13,431	1,911	2,642	1,300	(611)	-32%
15	Travel & Training	1,831	3,124	3,840	6,016	3,713	1,234	(4,782)	-79%
16	Bldg & Maint Services	-	-	8	-	-	-	-	0%
17	Chemicals	-	-	-	-	-	-	-	0%
18	Permits & Licenses	-	-	-	-	-	-	-	0%
19	Supplies	3,116	3,098	4,412	3,903	10,223	7,442	3,539	91%
20	Equipment	5,266	7,063	20,673	68,056	19,659	19,924	(48,132)	-71%
21	Tools	117	78	1,431	301	101	1,194	893	297%
22	Infrastructure	-	-	-	-	-	-	-	0%
23		224,862	276,291	321,133	330,024	321,962	297,633	(32,391)	-9.8%

**24 Funded Positions:**

25	Operating Fund FTE	2.041	2.148	2.350	1.786	1.786	1.768	(0.018)	-1.0%
26	Other Funds FTE	-	-	-	-	-	-	-	0%
27		2.041	2.148	2.350	1.786	1.786	1.768	(0.018)	-1.0%

**28 REVENUE**

**By Type:**

30	JPA Assessments	-	-	-	-	-	-	-	0%
31	Contract Services	275,760	279,896	319,741	331,685	331,685	285,208	(46,477)	-14%
32	NDWSCP Fees	-	-	-	-	-	12,425	12,425	124250%
33	Misc. Fees	-	-	-	-	-	-	-	0%
34	Interest Earnings	-	-	-	-	-	-	-	0%
35	Misc. Revenue	-	-	-	-	-	-	-	0%
36	From/(To) Reserves	-	-	-	-	-	-	-	0%
37		275,760	279,896	319,741	331,685	331,685	297,633	(34,052)	-10%

**By Agency:**

39	Half Moon Bay	275,760	279,896	319,741	331,685	331,685	285,208	(46,477)	-14%
40	Granada CSD	-	-	-	-	-	-	-	0%
41	Montara WSD	-	-	-	-	-	-	-	0%
42		275,760	279,896	319,741	331,685	331,685	285,208	(46,477)	-14%

**CONTRACT COLLECTION SERVICES: GCSD DIVISION**

	<b>FY 2013/14 ACTUAL</b>	<b>FY 2014/15 ACTUAL</b>	<b>FY 2015/16 ACTUAL</b>	<b>FY 2016/17 ADOPTED</b>	<b>FY 2016/17 ESTIMATE</b>	<b>FY 2017/18 PROPOSED</b>	<b>CHANGE FROM FY 2016/17 ADOPTED</b>	
--	------------------------------	------------------------------	------------------------------	-------------------------------	--------------------------------	--------------------------------	---	--

**EXPENDITURES**

**By Type:**

1	Wages	95,922	134,049	117,427	97,335	80,366	116,125	18,790	19%
2	Premium Pay	9,750	12,275	6,701	7,377	19,525	12,887	5,511	75%
3	Health Benefits	-	-	35,225	30,594	24,102	34,923	4,329	14%
4	Retirement Cont.	15,827	22,118	19,652	18,761	11,590	14,451	(4,311)	-23%
5	Retirement Medical	2,497	426	3,260	1,456	330	1,741	285	20%
6	Misc. Benefits	32,461	38,563	3,339.34	5,638	8,716	10,991	5,353	95%
7	Legal Services	-	-	-	-	-	-	-	0%
8	Engineering Services	-	-	-	-	-	-	-	0%
9	Professional Services	5,376	5,479	10,225	8,943	44,392	7,649	(1,294)	-14%
10	Prof. Memberships	41	-	67	205	294	36	(169)	-83%
11	Printing/Advertising	-	-	42	-	-	-	-	0%
12	Insurance Premiums	14,335	14,740	14,119	14,332	16,901	17,834	3,502	24%
13	Utilities	923	79	257	1,365	3,008	4,468	3,103	227%
14	Misc. Expenses	1,128	3,115	6,569	1,390	2,208	8,145	6,755	486%
15	Travel & Training	1,522	2,743	2,912	4,368	2,696	1,108	(3,260)	-75%
16	Bldg & Maint Services	-	-	6	-	-	-	-	0%
17	Chemicals	-	-	-	-	-	-	-	0%
18	Permits & Licenses	-	-	-	-	-	-	-	0%
19	Supplies	2,589	2,720	3,346	2,833	7,446	6,684	3,851	136%
20	Equipment	4,376	6,201	15,677	49,413	14,200	17,146	(32,267)	-65%
21	Tools	97	68	1,085	218	73	1,072	854	391%
22	Infrastructure	-	-	-	-	-	-	-	0%
23		186,843	242,576	239,910	244,230	235,848	255,261	11,031	4.5%

**24 Funded Positions:**

25	Operating Fund FTE	1.696	1.885	1.774	1.297	1.297	1.489	0.192	15%
26	Other Funds FTE	-	-	-	-	-	-	-	0%
27		1.696	1.885	1.774	1.297	1.297	1.489	0.192	15%

**28 REVENUE**

**By Type:**

30	JPA Assessments	-	-	-	-	-	-	-	0.0%
31	Contract Services	229,548	245,277	242,391	242,350	242,350	249,486	7,136	2.9%
32	NDWSCP Fees	-	-	-	-	-	5,775	5,775	577500%
33	Misc. Fees	-	-	-	-	-	-	-	0%
34	Interest Earnings	-	-	-	-	-	-	-	0%
35	Misc. Revenue	-	-	-	-	-	-	-	0%
36	From/(To) Reserves	-	-	-	-	-	-	-	0%
37		229,548	245,277	242,391	242,350	242,350	255,261	12,911	5.3%

**By Agency:**

39	Half Moon Bay	-	-	-	-	-	-	-	0%
40	Granada CSD	229,548	245,277	242,391	242,350	242,350	249,486	7,136	2.9%
41	Montara WSD	-	-	-	-	-	-	-	0%
42		229,548	245,277	242,391	242,350	242,350	249,486	7,136	2.9%

**CONTRACT COLLECTION SERVICES: MWSD DIVISION**

	FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ACTUAL	FY 2016/17 ADOPTED	FY 2016/17 ESTIMATE	FY 2017/18 PROPOSED	CHANGE FROM FY 2016/17 ADOPTED	
--	----------------------	----------------------	----------------------	-----------------------	------------------------	------------------------	-----------------------------------	--

**EXPENDITURES**

**By Type:**

1	Wages	136,559	150,625	157,859	124,658	102,591	136,395	11,737	9.4%
2	Premium Pay	13,880	13,793	7	8,484	25,103	18,775	10,291	121%
3	Health Benefits	-	-	47,354	39,074	30,988	40,894	1,820	4.7%
4	Retirement Cont.	22,532	24,853	26,419	24,021	14,901	13,891	(10,130)	-42%
5	Retirement Medical	3,555	478	4,383	1,872	541	2,045	173	9.3%
6	Misc. Benefits	46,213	43,331	4,489.14	7,097	10,826	12,957	5,860	83%
7	Legal Services	-	-	-	-	-	-	-	0%
8	Engineering Services	-	-	-	-	-	-	-	0%
9	Professional Services	7,654	6,156	13,746	10,445	57,003	5,235	(5,210)	-50%
10	Prof. Memberships	58	-	90	263	379	183	(80)	-30%
11	Printing/Advertising	-	-	57	-	-	-	-	0%
12	Insurance Premiums	20,408	16,563	18,981	27,864	32,842	34,655	6,791	24%
13	Utilities	1,314	89	346	1,755	3,868	3,058	1,303	74%
14	Misc. Expenses	1,606	3,500	26,949	1,785	2,613	1,665	(120)	-6.7%
15	Travel & Training	2,166	3,082	3,914	5,616	3,466	538	(5,078)	-90%
16	Bldg & Maint Services	-	-	8	-	-	-	-	0%
17	Chemicals	-	-	-	-	-	-	-	0%
18	Permits & Licenses	-	-	-	-	-	-	-	0%
19	Supplies	3,686	3,057	4,498	4,642	9,549	4,574	(68)	-1.5%
20	Equipment	6,230	6,968	21,075	63,531	18,258	11,733	(51,798)	-82%
21	Tools	139	76	1,458	281	94	734	453	161%
22	Infrastructure	-	-	-	-	-	-	-	0%
23		265,999	272,571	331,632	321,388	313,021	287,334	(34,054)	-11%

**24 Funded Positions:**

25	Operating Fund FTE	2.414	2.117	2.350	1.667	1.667	1.743	0.076	4.6%
26	Other Funds FTE	-	-	-	-	-	-	-	0%
27		2.414	2.117	2.350	1.667	1.667	1.743	0.076	4.6%

**28 REVENUE**

**By Type:**

30	JPA Assessments	-	-	-	-	-	-	-	0%
31	Contract Services	332,868	285,178	325,958	321,608	321,608	285,934	(35,674)	-11%
32	NDWSCP Fees	-	-	-	-	-	1,400	1,400	140000%
33	Misc. Fees	-	-	-	-	-	-	-	0%
34	Interest Earnings	-	-	-	-	-	-	-	0%
35	Misc. Revenue	-	-	-	-	-	-	-	0%
36	From/(To) Reserves	-	-	-	-	-	-	-	0%
37		332,868	285,178	325,958	321,608	321,608	287,334	(34,274)	-11%

**By Agency:**

39	Half Moon Bay	-	-	-	-	-	-	-	0%
40	Granada CSD	-	-	-	-	-	-	-	0%
41	Montara WSD	332,868	285,178	325,958	321,608	321,608	285,934	(35,674)	-11%
42		332,868	285,178	325,958	321,608	321,608	285,934	(35,674)	-11%



**FINANCIAL HIGHLIGHTS**

---

The following is a list of key budget categories, what is included in each category, and the changes between the FY 2015/16 and 2016/17 budgets.

<u>Category</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>
<p>Wages</p> <p>Increased for COLA adjustments of 3% per MOU, a shift of 0.25 Lead Collection Maintenance Worker from the JPA budget, which reflects the F.O.G. inspections performed on behalf of the contracting agencies, and merit step increases, where applicable.</p>	\$355,606	\$390,503
<p>Premium Pay</p> <p>Overtime paid for staff to perform tasks outside of normal work times as well as standby pay. The change reflects negotiated changes effective July 1, 2016, but not adopted until September 26, 2016. The increase also reflects the shift of 0.25 Lead Collection Maintenance Worker from the JPA budget, which reflects the F.O.G. inspections performed on behalf of the contracting agencies</p>	\$24,701	\$48,097
<p>Health Benefits</p> <p>The cost of medical, dental, and vision benefits provided to employees based on the MOU. The change reflects negotiated changes effective July 1, 2016, but not adopted until September 26, 2016. The increase also reflects the shift of 0.25 Lead Collection Maintenance Worker from the JPA budget, which reflects the F.O.G. inspections performed on behalf of the contracting agencies.</p>	\$111,435	\$117,300
<p>Retirement Contributions</p> <p>Decreased to reflect changes in CALPERS contribution rates for PEPRA members. SAM pays a portion of the employee contribution to CalPERS for retirement benefits only for classic members. SAM is in compliance PEPRA.</p>	\$68,596	\$45,044
<p>Retirement Medical</p>	\$5,334	\$5,856



**FISCAL YEAR 2017/18**

---

Increased to make contributions to an OPEB trust in compliance with GASB as well as current retiree medical premiums. The increase also reflects the shift of 0.25 Lead Collection Maintenance Worker from the JPA budget, which reflects the F.O.G. inspections performed on behalf of the contracting agencies.		
Misc. Benefits	\$20,305	\$37,016
The increase reflects negotiated changes effective July 1, 2016, but not adopted until September 26, 2016.		
Legal Services	\$0	\$0
There are no legal services budgeted to CCS.		
Engineering Services	\$0	\$0
There are no engineering costs budgeted to CCS.		
Professional Services	\$30,314	\$21,400
This category reflects specialized services that cannot be provided by SAM staff.		
Professional Membership	\$750	\$259
Memberships in professional organizations for SAM and employees that keeps them current in industry practices and improves how SAM serves the community.		
Printing/Advertising	\$0	\$0
There are no printing or advertising costs budgeted to CCS.		
Insurance Premiums	\$59,336	77,761
The liability insurance premiums for coverage of the member agencies' collection systems are charged to this budget. Increases are based on FY 2016/17 premiums, retroactive premiums, and anticipated premium changes by the pooling authority CSRMA.		
Utilities	\$5,001	\$12,500
Water and cellular telephones for CCS staff. Water was previously charged to the JPA budget in error.		

**FISCAL YEAR 2017/18**

---

Misc. Expenses	\$5,086	\$11,110
Includes incidental expenses (employee physicals, uniform laundry services, etc.) not captured in other categories.		
Travel & Training	\$16,000	\$2,880
Training and travel related costs for required safety training.		
Building & Maintenance Services	\$0	\$0
There are no building and maintenance services budgeted to CCS.		
Chemicals	\$0	\$0
There are no chemical costs budgeted to CCS.		
Permits	\$0	\$0
There are no permit fees budgeted to CCS.		
Supplies	\$11,378	\$18,700
Office, computer, safety, and general supplies.		
Equipment	\$181,000	\$48,802
Contributions to a replacement fund for CCS vehicles to stabilize budgets from year to year. Purchases of replacement vehicles will be made from the replacement fund.		
Tools	\$800	\$3,000
Purchase of tools for use in the collection system.		
Construction	\$0	\$0
There are no construction costs budgeted to CCS.		

The significant changes in the Contract Collection Services division from the Adopted Budget for FY 2015/16 included in the FY 2016/17 budget are:

1. Changed the allocation methodology to more accurately reflect the types of services delivered to each agency rather than just the percentage of man hours used.
2. Reallocated 0.25 FTE Lead Collection Maintenance Worker related to the F.O.G. inspections performed on behalf of member agencies.

3. Reallocated budget between line items to more accurately reflect the expenditures after implementing new accounting software.
4. Contribute to an equipment replacement fund for the purchase of future CCS vehicles. This will allow SAM to stabilize the budget during the years when vehicles are replaced.

## **GOALS**

---

- Perform all scheduled and emergency maintenance at the service levels defined in the service agreements.
- Work with the member agencies to reduce sanitary sewer overflows (SSOs) through use of industry best practices.
- Provide customers with quick, knowledgeable and complete response by service crews.
- Promote the development and education of staff to assure the ongoing ability to maintain, troubleshoot and repair all systems and equipment.

## **HIGHLIGHTS**

---

- Cleaned contracting agency sewer lines as required in the service agreements.
- Responded to service requests as required in the service agreements.
- Responded to most emergency service requests within 60 minutes.
- Performed preventive maintenance at all contract lift stations. This work improves station reliability and reduces odor generation.
- Conducted all required annual safety training programs.
- Responded to requests for USA markings.
- Performed connection inspections for member agencies as requested.
- Performed project management services for sewer line repair work as requested by contracting agencies.

## **PROGRAM OBJECTIVES**

---

- Perform required preventive and predictive maintenance to eliminate spills, overflows, bypasses or discharge permit violations, and to minimize the possibility of equipment breakdowns
- Continue to promote and provide a safe and healthy environment for all staff.
- Develop and implement standard operating procedures (SOPs) for contract collection and maintenance functions.
- Develop and implement maintenance plan for routine maintenance on all equipment.

- Purchase and implement new Sewer System Management Plan (SSMP) software to replace outdated system.
- Perform the annual F.O.G. program inspections on behalf of the contracting agencies.

**PERFORMANCE MEASURES**

---

- Clean all segments of member agency sewer lines each year for regular cleaning and more frequently for “hot spots” or problem areas.
- Reduce sanitary sewer overflows (SSOs) to no more than the annual Region 2 average of six spills per 100 miles of pipe.
- No lost time due to injuries or accidents.
- Completion of 100% of required annual safety trainings.
- Respond to 100% of emergency service requests within 60 minutes with 100% customer satisfaction.

# **SEWER AUTHORITY MID-COASTSIDE**



**PROPOSED JPA GENERAL BUDGET  
FISCAL YEAR 2017/18  
APRIL 13, 2017**



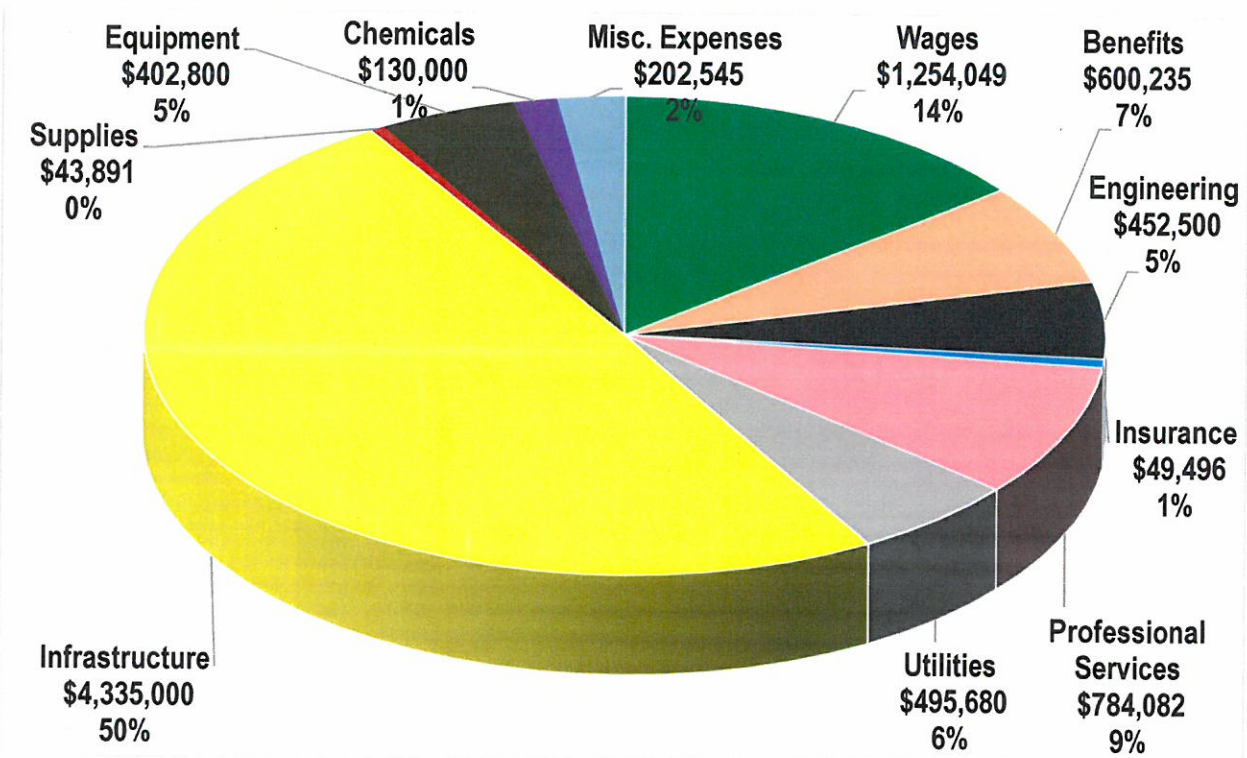
## JPA GENERAL BUDGET

### SUMMARY

Each year SAM makes assumptions regarding revenue and expenses. While much of the operating expenses are outside of SAM's control (utilities, chemical use, treatment flow levels), it is still possible to estimate the cost from year to year. The Board and the member agencies expect staff to justify all expenditures and to continue to identify areas that can be made more efficient and cost effective.

The budget includes obligations for wages and benefits as stipulated in employment and bargaining contracts, increases in retirement contributions, utilities, chemical supplies, and other non-discretionary expenses. Discretionary costs were recommended by staff based on identified needs and industry practices.

The overall change from the Adopted JPA General Budget for Fiscal Year 2016/17 to Fiscal Year 2017/18 is an increase of \$4,546,100 (108%), which is due mostly to the significant increase in the Infrastructure division budget.

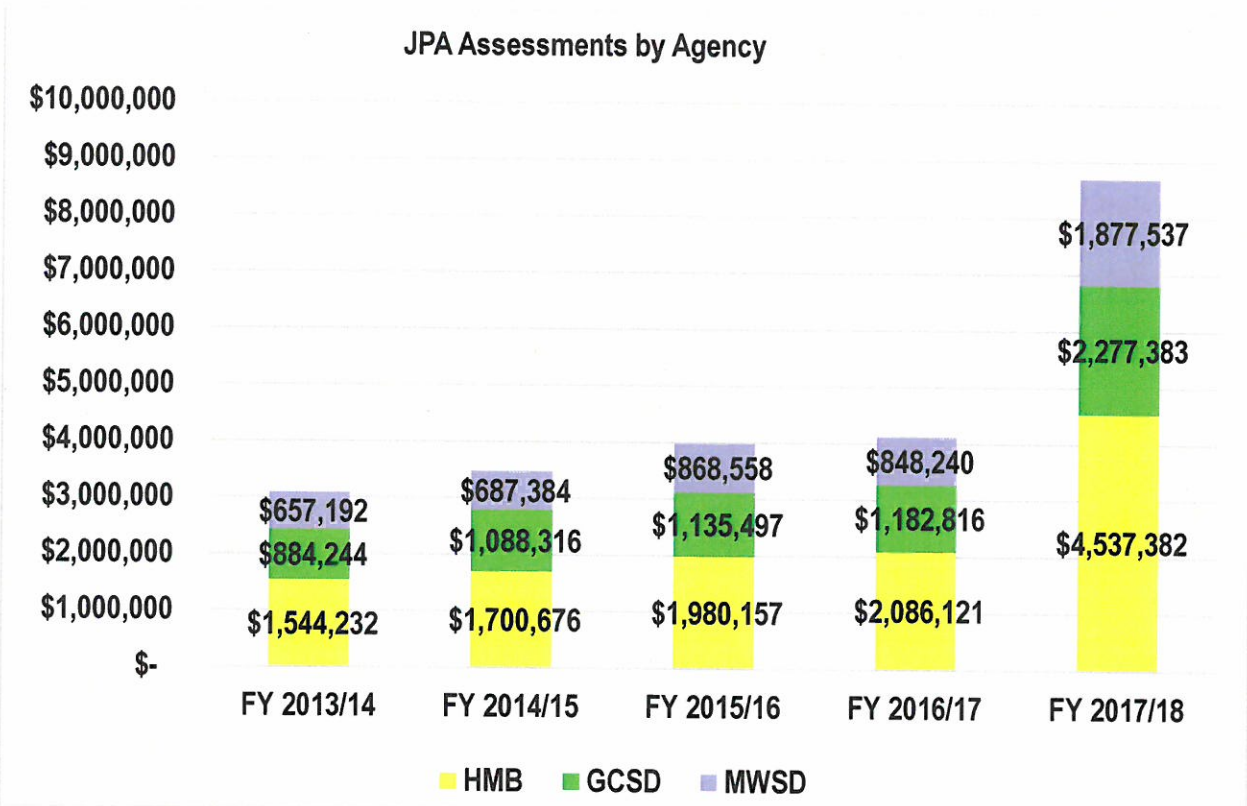


All expenditures and revenues are included in the General Fund, SAM's primary funding source. The impact to the member agency assessments is:



**FISCAL YEAR 2017/18**

	<b>FY 2014/15</b>	<b>FY 2015/16</b>	<b>FY 2016/17</b>	<b>FY 2017/18</b>	<b>\$</b>	<b>%</b>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Half Moon Bay	\$1,700,676	\$1,980,157	\$2,086,121	\$4,537,382	\$2,451,261	118%
GCSD	\$1,088,316	\$1,135,497	\$1,182,816	\$2,277,383	\$1,094,567	93%
MWSD	\$ 687,384	\$ 868,558	\$ 848,240	\$1,877,537	\$1,029,297	121%
<b>Total</b>	<b>\$3,476,376</b>	<b>\$3,984,212</b>	<b>\$4,117,177</b>	<b>\$8,692,302</b>	<b>\$4,575,125</b>	<b>111%</b>



The primary changes in the JPA General Budget are: increase in wages for cost of living adjustments; increase in CalPERS rates for classic members; increase in retirement medical contributions to meet GASB requirements for other post-employment benefits (OPEB); shift of staff time to Contract Collection Services for pre-treatment inspections (F.O.G.) that was previously charged to the Environmental Compliance budget; increase in the membership dues and certification fees to various professional organizations; shift of training and travel to Treatment to support staff development that was previously charged to Contract Collection Services; increase in equipment to purchase a new server and related equipment; the purchase of a replacement truck (Operator) for the Treatment division; and funding the first year of projects identified in the adopted 5-Year Infrastructure Plan (IP) to address critical safety and process infrastructure rehabilitation, which includes shifting the second phase of the Granada Force Main project from Year 2 to Year 1 in response to the leak at Furtado Lane at Arroyo De En Medio on April 2, 2017.





**PROGRAM DESCRIPTION**

The Joint Exercise of Powers Agreement (JEPA) stipulates that the total expenses of operation and maintenance (O & M) of all of the components of the Present Project (intertie pipeline and attendant pump facilities, ocean outfall, treatment plant) shall be shared in a manner based on flows.

**Operation & Maintenance Flow Calculations**

	<b>HMB</b>	<b>GCSD</b>	<b>MWSD</b>	
<b>FY 2017/18</b>	50.2%	26.2%	21.5%	(Based on Calendar Year 2016)
<b>FY 2016/17</b>	<u>50.7%</u>	<u>28.7%</u>	<u>20.6%</u>	(Based on Calendar Year 2015)
<b>Variance</b>	1.6%	-2.5%	0.9%	

The O & M divisions (Administrative Services, Treatment, Environmental Compliance, and Infrastructure divisions) and staffing have remained relatively static. The following staffing summary reflects the historical cost allocation for O & M staff. In FY 2016/17, the O & M staff that provide assistance to the Contract Collection Services was reallocated to O & M. Staff continues to assist the contract services but the staff allocation and related costs are not charged to that separate budget.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Regular Positions	8.85	8.85	8.85	8.525	11.25	10.50

The following pages provide the budget details for the entire JPA budget as well as the separate budgets for each of the O & M divisions.

## JPA GENERAL BUDGET

	FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ACTUAL	FY 2016/17 ADOPTED	FY 2016/17 ESTIMATE	FY 2017/18 PROPOSED	CHANGE FROM FY 2016/17 ADOPTED
--	----------------------	----------------------	----------------------	-----------------------	------------------------	------------------------	-----------------------------------

### EXPENDITURES

#### By Type:

1	Wages	705,711	770,720	919,245	1,202,145	1,127,298	1,174,647	(27,497)	-2.3%
2	Premium Pay	20,981	24,354	31,398	47,400	63,619	79,401	32,001	68%
3	Health Benefits	-	-	35,882	274,625	226,504	246,493	(28,132)	-10.2%
4	Retirement Cont.	119,802	131,159	156,415	207,825	189,746	260,098	52,273	25%
5	Retirement Medical	18,779	2,348	28,974	10,274	26,360	27,060	16,786	163%
6	Misc. Benefits	176,239	246,661	257,854	78,378	67,238	66,584	(11,794)	-15%
7	Legal Services	103,157	76,296	103,449	54,660	41,608	47,000	(7,660)	-14%
8	Engineering Services	147,071	108,194	66,966	134,050	163,420	452,500	318,450	238%
9	Professional Services	253,404	162,934	361,792	616,312	655,432	631,630	15,318	2.5%
10	Prof. Memberships	15,135	16,858	20,133	23,045	33,839	34,100	11,055	48%
11	Printing/Advertising	3,563	2,137	7,495	7,501	1,034	5,900	(1,601)	-21%
12	Insurance Premiums	59,065	53,716	57,858	53,375	48,867	49,496	(3,879)	-7.3%
13	Utilities	482,718	477,856	459,323	479,600	518,318	495,680	16,080	3.4%
14	Misc. Expenses	226,786	225,120	83,869	64,971	123,603	99,245	34,274	53%
15	Travel & Training	14,791	14,936	11,223	21,350	21,880	32,300	10,950	51%
16	Bldg & Maint Services	12,104	13,520	38,704	45,403	240,245	105,452	60,049	132%
17	Chemicals	179,222	186,854	195,468	150,500	128,330	130,000	(20,500)	-14%
18	Permits & Licenses	32,134	48,423	36,983	23,500	27,656	31,000	7,500	32%
19	Supplies	49,722	41,468	51,355	84,059	45,551	43,891	(40,168)	-48%
20	Equipment	517,808	482,643	418,928	260,003	265,655	392,800	132,797	51%
21	Tools	1,843	2,380	4,284	5,000	5,000	10,000	5,000	100%
22	Infrastructure	-	512,157	1,353,921	360,200	360,200	4,335,000	3,974,800	1103%
23		3,140,035	3,600,734	4,701,519	4,204,177	4,381,403	8,750,277	4,546,100	108%

#### 24 Funded Positions:

25	Operating Fund FTE	8.85	8.85	8.53	11.25	10.75	10.50	(0.75)	-6.7%
26	Other Funds FTE	-	-	-	-	-	-	-	0%
27		8.85	8.85	8.53	11.25	10.75	10.50	(0.75)	-6.7%

### 28 REVENUE

#### 29 By Type:

30	JPA Assessments	3,085,668	3,476,376	3,984,212	4,117,178	4,309,009	8,692,302	4,575,124	111%
31	Contract Services	-	-	-	-	-	-	-	0%
32	NDWSCP Fees	40,702	-	74,593	48,249	38,667	22,025	(26,224)	-54%
33	Misc. Fees	5,865	7,635	7,225	7,000	8,136	8,200	1,200	17%
34	Interest Earnings	6,859	7,032	8,365	6,500	4,342	6,500	-	0%
35	Misc. Revenue	30,984	187,734	36,350	25,250	21,250	21,250	(4,000)	-16%
36	From/(To) Reserves	-	-	500,000	-	-	-	-	0%
37		3,170,078	3,678,777	4,610,745	4,204,177	4,381,403	8,750,277	4,546,100	108%

#### 38 By Agency:

39	Half Moon Bay	1,544,232	1,700,676	1,980,157	2,086,121	2,184,667	4,537,382	2,451,261	118%
40	Granada CSD	884,244	1,088,316	1,135,497	1,182,816	1,236,685	2,277,383	1,094,567	93%
41	Montara WSD	657,192	687,384	868,558	848,240	887,656	1,877,537	1,029,297	121%
42		3,085,668	3,476,376	3,984,212	4,117,177	4,309,009	8,692,302	4,575,125	111%

## ADMINISTRATIVE SERVICES DIVISION

	FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ACTUAL	FY 2016/17 ADOPTED	FY 2016/17 ESTIMATE	FY 2017/18 PROPOSED	CHANGE FROM FY 2016/17 ADOPTED
--	----------------------	----------------------	----------------------	-----------------------	------------------------	------------------------	-----------------------------------

### EXPENDITURES

#### By Type:

1	Wages	345,863	389,614	431,898	471,624	459,463	459,157	(12,467)	-2.6%
2	Premium Pay	2,275	2,484	2,021	100	-	200	100	100%
3	Health Benefits	-	-	25,494	93,840	64,820	83,703	(10,137)	-11%
4	Retirement Cont.	60,872	68,572	76,014	83,006	64,365	110,237	27,231	33%
5	Retirement Medical	10,513	1,205	18,216	6,864	16,342	16,301	9,437	137%
6	Misc. Benefits	63,634	121,708	89,174	31,400	19,705	17,613	(13,787)	-44%
7	Legal Services	103,157	76,296	103,449	54,560	41,508	46,000	(8,560)	-16%
8	Engineering Services	142,871	108,194	66,966	-	3,420	2,000	2,000	100%
9	Professional Services	253,404	162,934	316,814	74,500	121,828	115,580	41,080	55%
10	Prof. Memberships	14,987	16,404	18,975	21,925	23,739	24,000	2,075	9.5%
11	Printing/Advertising	2,768	2,137	7,495	6,000	697	5,500	(500)	-8.3%
12	Insurance Premiums	59,065	53,716	56,041	53,375	48,867	49,496	(3,879)	-7.3%
13	Utilities	16,822	19,940	24,678	15,000	29,715	20,180	5,180	35%
14	Misc. Expenses	51,395	51,825	22,880	35,420	73,305	47,995	12,575	36%
15	Travel & Training	2,272	2,507	260	9,000	12,330	15,500	6,500	72%
16	Bldg & Maint Services	12,104	13,520	5,379	14,500	18,617	24,452	9,952	69%
17	Chemicals	-	-	-	-	-	-	-	0%
18	Permits & Licenses	2,772	-	-	-	-	-	-	0%
19	Supplies	11,610	19,044	16,674	47,500	8,056	8,750	(38,750)	-82%
20	Equipment	3,327	2,483	2,781	5,000	7,705	27,000	22,000	440%
21	Tools	-	-	-	-	-	-	-	0%
22	Infrastructure	-	-	-	-	-	-	-	0%
23		1,159,711	1,112,583	1,285,209	1,023,614	1,014,480	1,073,663	50,049	4.9%

#### 24 **Funded Positions:**

25	Operating Fund FTE	4.000	3.925	3.975	4.000	3.500	3.500	(0.50)	-13%
26	Other Funds FTE	-	-	-	-	-	-	-	0%
27		4.000	3.925	3.975	4.000	3.500	3.500	(0.50)	-13%

### 28 REVENUE

#### 29 By Type:

30	JPA Assessments	1,080,360	1,094,412	1,122,456	991,864	988,888	1,045,913	54,049	5.4%
31	Contract Services	-	-	-	-	-	-	-	0%
32	NDWSCP Fees	-	-	-	-	-	-	-	0%
33	Misc. Fees	-	-	-	-	-	-	-	0%
34	Interest Earnings	6,859	7,032	8,365	6,500	4,342	6,500	-	0%
35	Misc. Revenue	30,789	13,177	36,350	25,250	21,250	21,250	(4,000)	-16%
36	From/(To) Reserves	-	-	-	-	-	-	-	0%
37		1,118,008	1,114,621	1,167,171	1,023,614	1,014,480	1,073,663	50,049	4.9%

#### 38 By Agency:

39	Half Moon Bay	540,672	535,416	557,868	502,565	501,366	545,967	43,402	8.6%
40	Granada CSD	309,588	342,624	319,896	284,951	283,811	274,029	(10,922)	-3.8%
41	Montara WSD	230,100	216,372	244,692	204,348	203,711	225,917	21,569	11%
42		1,080,360	1,094,412	1,122,456	991,864	988,888	1,045,913	54,049	5.4%



## ADMINISTRATIVE SERVICES DIVISION



---

### PROGRAM DESCRIPTION

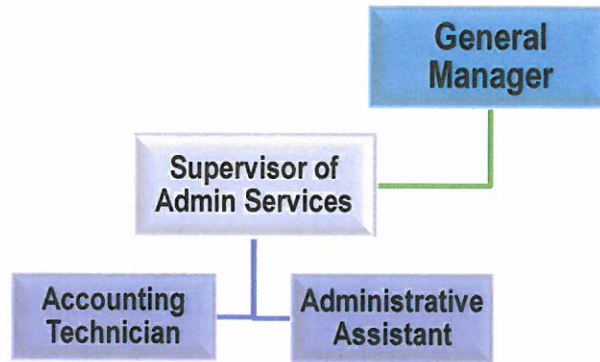
---

The Administrative Services division provides administrative support to the Board of Directors, the General Manager and all SAM divisions. Its functions include overall planning and coordination of SAM activities, including human resources and risk management, management of SAM's information systems, the web site, and Board services. While there is little public contact by office staff, contact with member agencies and vendors is often coordinated via Administrative Services and information management is a significant role.

This division is responsible for wage, salary and benefits administration, recruitment, employee relations, training, as well as administration of the District's self-insurance and loss prevention programs.

The financial staff in Administrative Services is responsible for maintaining detailed financial records; accounts payable processing; issuing, tracking and collection of accounts receivables; payroll processing; employee benefits accounting; fixed asset management; financial planning, forecasting and reporting; budget development; debt administration; centralized procurement; coordination of the District's audits and issuance of a Comprehensive Annual Financial Report.

Administrative Services operations are managed by the Supervisor of Administrative Services. The following organizational chart reflects the reporting structure for this division.



The following staffing summary reflects the historical cost allocation for this division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Regular Positions	4.00	4.00	3.925	3.975	4.00	3.50

**FINANCIAL DETAILS**

The following is a list of key budget categories, what is included in each category, and the changes between the FY 2015/16 and 2016/17 budgets.

<b>Category</b>	<b>FY 2016/17</b>	<b>FY 2017/18</b>
<b>Wages</b> Increased for COLA adjustments of 3% per MOU. Includes wages for 3.50 staff allocated to this division, which reflects the reduction of the Accounting Technician from full- to part-time, and the fees paid to SAM Directors for Board, Committee and special meetings based on days of service.	\$471,624	\$459,157
<b>Premium Pay</b> Increased to account for the possibility of more meetings and events that would require staff assistance outside of regular hours. Overtime paid for staff to perform tasks outside of normal work times.	\$100	\$200
<b>Health Benefits</b> Decreased to reflect the reduction of the Accounting Technician from full- to part-time with pro-rated benefits. The cost of medical, dental, and vision benefits provided to employees based on the MOU or Unrepresented Employees Manual.	\$93,840	\$83,703

**FISCAL YEAR 2017/18**

---

Retirement Contributions	\$83,006	\$ 110,237
Increased to reflect changes in the CalPERS contribution rates for classic members. SAM pays the employer contribution as well as a portion of the employee contribution to CalPERS for retirement benefits. SAM is in compliance with PEPRA.		
Retirement Medical	\$6,864	\$16,301
Increased to make contributions to an OPEB trust in compliance with GASB as well as current retiree medical premiums.		
Misc. Benefits	\$31,400	\$17,613
Increased for negotiated changes in benefits effective July 1, 2016, but not adopted until September 26, 2016, and the reduction of the Accounting Technician from full- to part-time.		
Legal Services	\$54,560	\$46,000
Decreased based on projected costs for FY 2016/17.		
Engineering Services	\$0	\$2,000
Increased to provide general support unrelated to infrastructure or maintenance projects.		
Professional Services	\$74,500	\$115,580
Increased for developing a communications plan and to fund a two-year budget for the First Flush program. It also includes ongoing services that are specialized and need to be performed by consultants rather than staff.		
Professional Membership	\$21,925	\$24,000
Increased to reflect rate increases for memberships in professional organizations for SAM and employees that keeps them current in industry practices and improves how SAM serves the community.		
Printing/Advertising	\$6,000	\$5,500
The cost of printing envelopes, letterhead, checks, and other business forms, mandatory employment posters, as well as advertising public notices.		



**FISCAL YEAR 2017/18**

---

Insurance Premiums	\$53,375	\$49,496
Workers' compensation, property, and liability premiums based on utilization rates.		
Utilities	\$15,000	\$20,180
Electricity, water, telephone, cable, internet connections, etc. based on FY 2016/17 projections and anticipated rate increases.		
Misc. Expenses	\$35,420	\$47,995
Includes incidental expenses (offsite file storage, postage, claims, copier expenses) not captured in other categories.		
Travel & Training	\$9,000	\$15,500
Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills and industry best practices. Increased for anticipated conference attendance for directors.		
Building & Maintenance Services	\$14,500	\$24,452
Includes janitorial and other regular building maintenance services.		
Chemicals	\$0	\$0
There are no chemical costs charged to Administrative Services.		
Permits & Licenses	\$0	\$0
There are no permit and license costs charged to Administrative Services.		
Supplies	\$47,500	\$8,750
Office, computer, and general supplies, including food for Board and SAM member managers' meetings.		
Equipment	\$5,000	\$27,000
Purchase of a server, replacement computers, small office equipment, and office furniture.		
Tools	\$0	\$0

There are no tool costs charged to Administrative Services.

Construction \$0 \$0

There are no construction costs charged to Administrative Services.

The significant changes in the Administrative Services division from the Adopted Budget for FY 2016/17 included in the FY 2017/18 budget are as follows.

1. Reduced the Accounting Technician from full-time to part-time.
2. Increased the retirement contributions budget to CalPERS for classic employees based on projected rate changes.
3. Increased the retirement medical budget to contribute 1.5% of payroll into a trust for future OPEB costs in compliance with GASB.
4. Increased the budget for professional services to develop a communications plan and to fund two years of the First Flush program.
5. Increased the travel and training budget to ensure sufficient funding for directors to attend conferences and seminars relevant to SAM.

## **GOALS**

---

- Provide effective and efficient administrative support to the Board and other divisions.
- Maintain responsive and efficient customer service.
- Ensure that SAM is protected against loss through risk and claim management.
- Manage information systems, web site and social media pages.
- Implement document retention and destruction policy and procedures in compliance with state requirements.
- Review administrative, financial, and personnel policies each year for compliance and relevance.

## **ACHIEVEMENTS**

---

- Completed negotiations with IUOE, Local No. 39, for a successor MOU.
- Completed recruitments for Operator-in-Training, Collection Maintenance Worker, and Accounting Technician.
- Designed and implemented new SAM website to replace one being discontinued by the existing provider.



- Reviewed and updated existing (Anti-Harassment and Discrimination Policy) and recommended new policies (Board Communications Policy; Employee Recognition and Expressions of Sympathy Policy) for Board approval.
- Completed the SAM Strategic Plan process.

**PROGRAM OBJECTIVES**

---

- Manage the processing and review of SAM contracts.
- Maintain records of benefits, including employee leave balances, retirement contributions, and employer-provided insurance policies.
- Negotiate terms of Memorandum of Understanding, including amendments as required, with the represented units.
- Coordinate updates to terms and conditions for Unrepresented Employees.
- Recruit and retain highly qualified candidates for vacant positions.
- Maintain up-to-date personnel files.
- Provide assistance with employee relations.
- Provide on-going clarifications of definitions and conditions of employment.
- Evaluate personnel policies and procedures and make appropriate revisions.
- Process employee payroll per employee contracts. Process accounts payable on a weekly basis. Issue, track and collect accounts receivable.
- Maintain accounting files on Capital Improvement projects and Fixed Assets.
- Provide monthly budget reports to divisions each month.
- Perform accounting in conformance with GAAP (Generally Accepted Accounting Principles).
- Manage and prioritize division activities on an ongoing basis.
- Work with other divisions to implement procedures that result in cost savings, increased efficiencies and improved customer service.
- Provide general administrative support to all divisions for centralized services.
- Efficiently and effectively manage information technology and systems, including the SAM website and social media sites.

**PERFORMANCE MEASURES**

---

- Submit the Annual Financial and Salary & Compensation reports to the State Controller's Office by the deadline.
- Implement objectives identified in the SAM Strategic Plan.
- Review and update, as necessary, 25% of administrative, financial and personnel policies.
- Complete the annual audit and present it to the Board by the December meeting.
- Present budget to Board and member agencies in a timely manner.

## TREATMENT DIVISION

FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ACTUAL	FY 2016/17 ADOPTED	FY 2016/17 ESTIMATE	FY 2017/18 PROPOSED	CHANGE FROM FY 2016/17 ADOPTED
----------------------	----------------------	----------------------	-----------------------	------------------------	------------------------	-----------------------------------

### EXPENDITURES

#### By Type:

1 Wages	327,637	359,700	486,492	577,667	589,322	621,376	43,709	7.6%
2 Premium Pay	18,706	21,870	29,377	47,200	62,224	78,410	31,210	66%
3 Health Benefits	-	-	10,297	154,898	152,944	144,843	(10,055)	-6.5%
4 Retirement Cont.	54,060	59,351	80,271	102,669	117,116	137,082	34,413	34%
5 Retirement Medical	7,819	1,143	10,314	1,509	8,840	9,322	7,812	518%
6 Misc. Benefits	100,628	115,619	167,914	37,259	37,937	43,748	6,490	17%
7 Legal Services	-	-	-	-	-	-	-	0%
8 Engineering Services	4,200	-	-	500	25,000	500	-	0%
9 Professional Services	-	-	37,529	422,292	412,932	429,500	7,208	1.7%
10 Prof. Memberships	148	454	1,158	1,120	10,000	10,000	8,880	793%
11 Printing/Advertising	645	-	-	1	69	100	99	9900%
12 Insurance Premiums	-	-	1,817	-	-	-	-	0%
13 Utilities	465,896	457,916	434,638	464,600	488,603	475,500	10,900	2.3%
14 Misc. Expenses	175,391	172,167	60,989	27,304	49,540	50,550	23,246	85%
15 Travel & Training	12,519	12,429	10,963	9,000	9,000	13,000	4,000	44%
16 Bldg & Maint Services	-	-	33,325	30,903	221,628	81,000	50,097	162%
17 Chemicals	179,222	186,854	195,468	145,500	122,384	125,000	(20,500)	-14%
18 Permits & Licenses	29,362	48,423	36,983	23,500	27,656	31,000	7,500	32%
19 Supplies	38,112	22,424	34,681	23,860	34,681	25,125	1,265	5.3%
20 Equipment	514,481	480,160	416,147	180,003	181,450	232,800	52,797	29%
21 Tools	1,843	2,380	4,284	5,000	5,000	10,000	5,000	100%
22 Infrastructure	-	-	-	-	-	-	-	0%
23	1,930,669	1,940,889	2,052,647	2,254,785	2,556,324	2,518,856	264,071	12%

#### 24 Funded Positions:

25 Operating Fund FTE	4.600	4.700	4.275	5.950	6.250	6.250	0.30	5.0%
26 Other Funds FTE	-	-	-	-	-	-	-	0%
27	4.600	4.700	4.275	5.950	6.250	6.250	0.30	5.0%

### 28 REVENUE

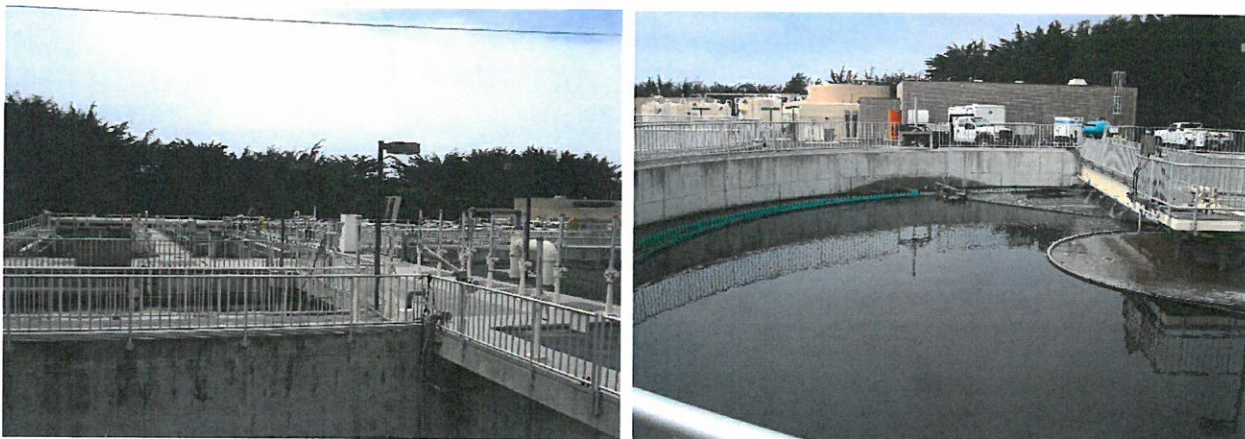
#### 29 By Type:

30 JPA Assessments	2,005,308	2,061,960	2,124,756	2,247,786	2,529,522	2,491,656	243,870	11%
31 Contract Services	-	-	-	-	-	-	-	0%
32 NDWSCP Fees	-	-	-	-	18,667	19,000	19,000	189990%
33 Misc. Fees	5,865	7,635	7,225	7,000	8,136	8,200	1,200	17%
34 Interest Earnings	-	-	-	-	-	-	-	0%
35 Misc. Revenue	195	174,557	-	-	-	-	-	0%
36 From/(To) Reserves	-	-	-	-	-	-	-	0%
37	2,011,368	2,244,152	2,131,981	2,254,786	2,556,324	2,518,856	264,070	11.7%

#### 38 By Agency:

39 Half Moon Bay	1,003,560	1,008,780	1,056,000	1,138,924	1,282,468	1,300,645	161,721	14%
40 Granada CSD	574,656	645,528	605,556	645,762	725,973	652,814	7,052	1%
41 Montara WSD	427,092	407,652	463,200	463,099	521,081	538,198	75,099	16%
42	2,005,308	2,061,960	2,124,756	2,247,785	2,529,522	2,491,656	243,871	11%

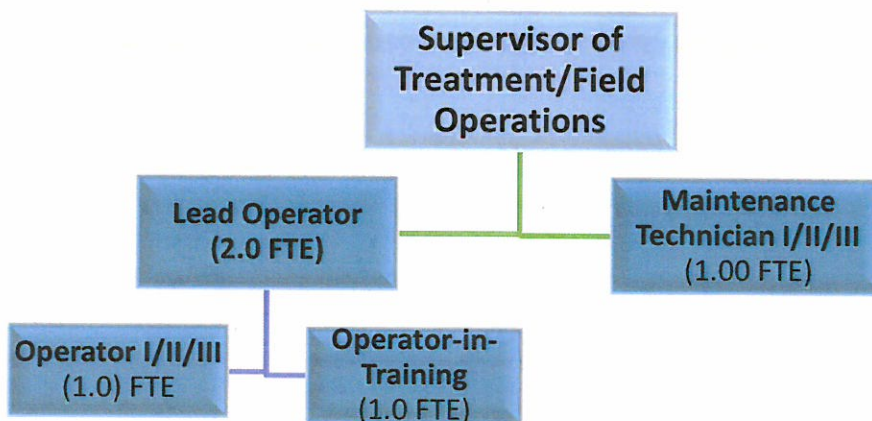
## TREATMENT DIVISION



### PROGRAM DESCRIPTION

The Treatment division is responsible for the safe, economical, and environmentally acceptable treatment and reclamation of all sanitary wastewater flows from the City of Half Moon Bay, Granada Community Services District, and the Montara Water & Sanitary District. The division is responsible for the reliability and integrity of systems and equipment at the Plant and the operation and maintenance of three SAM pump stations and the transmission pipeline. Staff performs predictive and preventive maintenance programs, corrective and rehabilitative maintenance, and in-house equipment and process improvements.

Division services are supervised by the Supervisor of Treatment/Field Operations. The following organizational chart reflects the reporting structure of the division.



The following staffing summary reflects the historical cost allocation for the division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Regular Positions	4.60	4.60	4.70	4.275	5.95	6.25

**FINANCIAL HIGHLIGHTS**

The following is a list of key budget categories, what is included in each category, and the changes between the FY 2015/16 and 2016/17 budgets.

Category	FY 2016/17	FY2017/18
<p>Wages</p> <p>Increased for COLA adjustments of 3% per MOU, a shift of 0.25 Engineering &amp; Construction Contracts Manager, which reflects the additional engineering and project management related to the Treatment function, and merit step increases, where applicable.</p>	\$582,667	\$621,376
<p>Premium Pay</p> <p>Overtime paid for staff to perform tasks outside of normal work times as well as standby pay. The change reflects negotiated changes effective July 1, 2016, but not adopted until September 26, 2016. This also reflects the change in the Supervisor from non-exempt to exempt for the purposes of overtime.</p>	\$47,200	\$78,410
<p>Health Benefits</p> <p>The cost of medical, dental, and vision benefits provided to employees based on the MOU or Unrepresented Employees Manual. The change reflects negotiated changes effective July 1, 2016, but not adopted until September 26, 2016.</p>	\$154,898	\$144,843
<p>Retirement Contributions</p> <p>Increased to reflect changes in CALPERS contribution rates for classic members. SAM pays the employer contribution as well as a portion of the employee contribution to CalPERS for retirement benefits. SAM is in compliance PEPRA.</p>	\$102,669	\$137,082
<p>Retirement Medical</p> <p>Increased to make contributions to an OPEB trust in compliance with GASB as well as current retiree medical premiums.</p>	\$8,740	\$9,322
<p>Misc. Benefits</p>	\$37,259	\$43,748



**FISCAL YEAR 2017/18**

---

The increase reflects negotiated changes effective July 1, 2016, but not adopted until September 26, 2016.

Legal Services	\$0	\$0
There are no legal services charged to Treatment.		
Engineering Services	\$500	\$500
General support unrelated to infrastructure projects.		
Professional Services	\$422,292	\$429,500
This category reflects specialized services that cannot be provided by SAM staff. Increased to reflect increases in ongoing services.		
Professional Membership	\$1,120	\$10,000
Memberships in professional organizations for SAM and employees that keeps them current in industry practices and improves how SAM serves the community. Costs were previously charged to Administrative Services and the CCS budget.		
Printing/Advertising	\$0	\$100
Includes the cost of printing business cards and advertising related to small repair and maintenance projects.		
Insurance Premiums	\$0	\$0
There are no insurance premiums charged to Treatment.		
Utilities	\$462,100	\$475,500
Electricity, water, telephone, cable, etc. Increased to reflect anticipated rate increases.		
Misc. Expenses	\$27,304	\$50,550
Includes incidental expenses (radio and alarm systems, etc.) not captured in other categories. Increase is based on projected expenses for FY 2016/17 and anticipated needs.		
Travel & Training	\$9,000	\$13,000

Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills and industry best practices and safety training.

Increased to reflect the costs previously charged to the CCS budget for the employees in that budget as well as negotiated changes effective July 1, 2016, but not adopted until September 26, 2016

<p><b>Building &amp; Maintenance Services</b> Includes janitorial and other regular building and facility maintenance services. Increased to reflect planned maintenance at the Treatment Plant as well as the pump stations that are not significant to be separate infrastructure projects.</p>	<p>\$30,903</p>	<p>\$81,000</p>
<p><b>Chemicals</b> Includes chemicals (sodium hypochlorite, polymer, ferric chloride) used in the treatment of wastewater to meet regulatory standards. Decreased to reflect reduced rates through participation in the Bay Area Chemical Consortium.</p>	<p>\$145,500</p>	<p>\$125,000</p>
<p><b>Permits &amp; Licenses</b> Annual costs for permits with local, regional and state agencies. Increase reflects anticipated changes in fees.</p>	<p>\$23,500</p>	<p>\$31,000</p>
<p><b>Supplies</b> Office, computer, and general supplies.</p>	<p>\$23,860</p>	<p>\$25,125</p>
<p><b>Equipment</b> Purchase of equipment for repair and rehabilitation of SAM facilities. Repair projects and equipment purchases in this category typically cost less than \$30,000 each. Increase to reflect planned maintenance at the Treatment Plant as well as the pump stations that are not significant to be separate infrastructure projects.</p>	<p>\$180,003</p>	<p>\$232,800</p>
<p><b>Tools</b></p>	<p>\$5,000</p>	<p>\$5,000</p>

Purchase of tools for repair of facilities, vehicles, equipment.

Construction	\$0	\$0
--------------	-----	-----

There are no construction costs charged to Treatment. These costs are generally reflected in the Infrastructure budget and exceed \$30,000.

The significant changes in the Treatment division from the Adopted Budget for FY 2016/17 included in the FY 2017/18 budget are:

1. Reallocated 0.25 FTE Engineering & Construction Contracts Manager from Infrastructure to Treatment to reflect the support provided for related functions.
2. Increased retirement contributions to CalPERS for classic employees based on projected rate changes.
3. Increased retirement medical to contribute 1.5% of payroll into a trust for future OPEB costs in compliance with GASB.
4. Increased Building & Maintenance Services to reflect more work contracted to third-party vendors to perform regular and emergency maintenance tasks.
5. Reallocated budget between line items to more accurately reflect the expenditures after implementing new accounting software.

## **GOALS**

---

- Operate the wastewater treatment system for current and future customers with safe, efficient, and cost-effective treatment services.
- Achieve 100% compliance with all NPDES limits for conventional pollutants.
- Maintain appropriate capacities and effective operations and assure no spills or overflows at SAM facilities.
- Maintain the wastewater treatment and pump station facilities at a level that assures uninterrupted quality service and no process interruptions due to equipment failures.
- Promote the development and education of staff to assure the ongoing ability to operate, maintain, troubleshoot and repair all systems and equipment.
- Maintain equipment and facilities to improve reliability and reduce operating and maintenance costs.

## **HIGHLIGHTS**

---

- Performed process related laboratory analysis for the Environmental Compliance division on weekends.
- Conducted all required annual safety training programs.
- Administered the Trucked Waste Acceptance Program.
- Worked to optimize processes and expand nitrifying facilities to improve reliability.

## **PROGRAM OBJECTIVES**

---

- Perform required preventive and predictive maintenance to eliminate spills, overflows, bypasses or discharge permit violations, and to minimize the possibility of equipment breakdowns
- Promote comprehensive training of division personnel.
- Continue to promote and provide a safe and healthy environment for all staff, contractors, and community.
- Develop and implement standard operating procedures (SOPs) for operations and maintenance functions.
- Develop and implement maintenance plan for routine maintenance on all equipment.
- Purchase and implement new computer maintenance management system to replace outdated system.

## **PERFORMANCE MEASURES**

---

- Meet all effluent quality targets described in the NPDES permit.
- Perform all routine maintenance tasks in a timely manner.



## ENVIRONMENTAL COMPLIANCE DIVISION

FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ACTUAL	FY 2016/17 ADOPTED	FY 2016/17 ESTIMATE	FY 2017/18 PROPOSED	CHANGE FROM FY 2016/17 ADOPTED	
----------------------	----------------------	----------------------	-----------------------	------------------------	------------------------	-----------------------------------	--

### EXPENDITURES

#### By Type:

Wages	32,211	21,406	855	53,054	53,170	33,284	(19,770)	-37%
Premium Pay	-	-	-	100	1,395	791	691	691%
Health Benefits	-	-	91	11,730	5,684	6,217	(5,513)	-47%
Retirement Cont.	4,870	3,237	129	10,234	7,089	8,577	(1,657)	-16%
Retirement Medical	447	-	444	796	798	524	(272)	-34%
Misc. Benefits	11,977	9,334	767	4,090	7,961	1,080	(3,010)	-74%
Legal Services	-	-	-	-	-	-	-	0%
Engineering Services	-	-	-	-	-	-	-	0%
Professional Services	-	-	7,449	79,500	80,671	80,550	1,050	1.3%
Prof. Memberships	-	-	-	-	100	100	100	10000%
Printing/Advertising	150	-	-	500	69	100	(400)	-80%
Insurance Premiums	-	-	-	-	-	-	-	0%
Utilities	-	-	7	-	-	-	-	0%
Misc. Expenses	-	1,128	-	750	759	550	(200)	-27%
Travel & Training	-	-	-	1,250	550	3,300	2,050	164%
Bldg & Maint Services	-	-	-	-	-	-	-	0%
Chemicals	-	-	-	5,000	5,946	5,000	-	0%
Permits & Licenses	-	-	-	-	-	-	-	0%
Supplies	-	-	-	12,699	2,815	10,016	(2,683)	-21.1%
Equipment	-	-	-	-	1,500	3,000	3,000	30000%
Tools	-	-	-	-	-	-	-	0%
Infrastructure	-	-	-	-	-	-	-	0%
	49,655	35,105	9,742	179,704	168,506	153,088	(26,615)	-15%

#### Funded Positions:

Operating Fund FTE	0.250	0.225	0.275	0.500	0.500	0.250	(0.25)	-50%
Other Funds FTE	-	-	-	-	-	-	-	0%
	0.250	0.225	0.275	0.500	0.500	0.250	(0.25)	-50%

### REVENUE

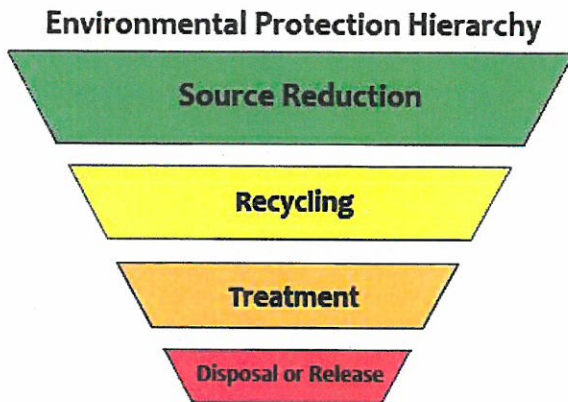
#### By Type:

JPA Assessments	-	-	-	131,454	148,506	150,063	18,609	14%
Contract Services	-	-	-	-	-	-	-	0%
NDWSCP Fees	40,702	-	74,593	48,249	20,000	3,025	(45,224)	-94%
Misc. Fees	-	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	-	0%
Misc. Revenue	-	-	-	-	-	-	-	0%
From/(To) Reserves	-	-	-	-	-	-	-	0%
	40,702	-	74,593	179,703	168,506	153,088	(26,615)	-15%

#### By Agency:

Half Moon Bay	-	-	-	66,606	75,293	78,333	11,727	18%
Granada CSD	-	-	-	37,765	42,621	39,317	1,551	4.1%
Montara WSD	-	-	-	27,083	30,592	32,414	5,331	20%
	-	-	-	131,454	148,506	150,063	18,609	14%

## ENVIRONMENTAL COMPLIANCE DIVISION



---

### PROGRAM DESCRIPTION

The Environmental Compliance division provides services and oversight in four areas: National Pollutant Discharge Elimination System (NPDES) permit compliance, Laboratory Operations, Non-Domestic Waste Source Control (NDWSCP) Program, and Pollution Prevention (P2) Program. NPDES permit compliance involves maintaining compliance with permit parameters, implementing investigations and additional sampling programs to address specific pollutants, developing action plans to reduce these pollutants and reporting levels of progress to the Regional Board. The laboratory conducts analyses of various plant samples for process control, NPDES permit parameters, and special projects as needed.

The NDWSC Program includes evaluating facilities and dischargers within SAM's service area that could adversely affect the SAM collection system and/or treatment plant, evaluating discharge permit applications and issuing permits, performing inspections, sampling and monitoring and conducting enforcement when needed. The P2 Program focuses on educating commercial businesses and residents on pollutants that are harmful to the collection system, treatment plant and the environment, including fats, oils, and grease (F.O.G.), and how to reduce or eliminate them. Public information, plant tours, and participation in outreach activities are significant elements.

Division functions are supervised by the Supervisor of Treatment/Field Operations. The following organizational chart reflects the reporting structure of the division.

**Supervisor of  
Treatment/Field  
Operations**

**FISCAL YEAR 2017/18**

---

The following staffing summary reflects the historical cost allocation for the division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Regular Positions	0.25	0.25	0.225	0.275	0.50	0.25

**FINANCIAL HIGHLIGHTS**

---

The following is a list of key budget categories, what is included in each category, and the changes between the FY 2015/16 and 2016/17 budgets.

<u>Category</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>
Wages Decreased to reflect that the F.O.G. inspections performed by the 0.25 Lead Collection Maintenance Worker on behalf of the member agencies have been reallocated to the CCS budget along with the associated revenue.	\$53,054	\$33,284
Premium Pay Certification pay, standby pay, and overtime paid for staff to perform tasks outside of normal work times. Increased to reflect negotiated changes effective July 1, 2016, but not adopted until September 26, 2016.	\$100	\$791
Health Benefits The cost of medical, dental, and vision benefits provided to employees based on the MOU or Unrepresented Employees Manual. Decreased to reflect the shift of 0.25 Lead Collection Maintenance Worker to the CCS budget. Also reflects negotiated changes effective July 1, 2016, but not adopted until September 26, 2016.	\$11,730	\$6,217
Retirement Contributions Reflects changes in CALPERS contribution rates for classic members. SAM pays the employer contribution as well as a portion of the employee contribution to CalPERS for retirement benefits. SAM is in compliance PEPRA. Decreased to reflect the shift of 0.25 Lead Collection Maintenance Worker to the CCS budget.	\$10,234	\$8,577
Retirement Medical	\$796	\$524

**FISCAL YEAR 2017/18**

---

Reflects increase to make contributions to an OPEB trust in compliance with GASB as well as current retiree medical premiums as well as a decreased to reflect the shift of 0.25 Lead Collection Maintenance Worker to the CCS budget.		
Misc. Benefits	\$4,090	\$1,080
Decreased to reflect the shift of 0.25 Lead Collection Maintenance Worker to the CCS budget.		
Legal Services	\$0	\$0
There are no legal services budgeted to EC.		
Engineering Services	\$0	\$0
There are no engineering costs budgeted to EC.		
Professional Services	\$79,500	\$80,550
This category is for specialized services that cannot be provided by SAM staff. Increased to reflect anticipated increases in third-party laboratory rates.		
Professional Membership	\$0	\$100
The cost of the laboratory certification, which was previously charged to Treatment.		
Printing/Advertising	\$500	\$100
Printing and mailing outreach and inspection information as part of the pre-treatment and pollution prevention programs.		
Insurance Premiums	\$0	\$0
There are no insurance premiums budgeted to EC.		
Utilities	\$0	\$0
There are no utility costs budgeted to EC.		
Misc. Expenses	\$750	\$550
Includes incidental expenses (postage, copier) not captured in other categories.		
Travel & Training	\$1,250	\$3,300
Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills		

**FISCAL YEAR 2017/18**

---

and industry best practices and required safety training. Significant changes are anticipated in the next FY related to laboratory requirements. Additional training will be needed.

Building & Maintenance Services	\$0	\$0
There are no building maintenance services budgeted to EC.		
Chemicals	\$5,000	\$5,000
Includes chemicals used in the laboratory to meet regulatory standards.		
Permits & Licenses	\$0	\$0
There are no permits or licenses budgeted to EC.		
Supplies	\$250	\$12,600
Office, computer, and general supplies. The laboratory costs were previously reported in the Treatment budget.		
Equipment	\$0	\$3,000
Purchase of equipment and tools for use in the laboratory to replace outdated or unrepairable equipment.		
Tools	\$0	\$0
There are no tool costs budgeted to EC.		
Construction	\$0	\$0
There are no construction costs budgeted to EC.		

The significant changes in the Environmental Compliance division from the Adopted Budget for FY 2015/16 included in the FY 2016/17 budget are:

1. Reallocated 0.25 FTE Lead Collection Maintenance Worker related to the F.O.G. inspections performed on behalf of member agencies.
2. Increased retirement contributions to CalPERS for classic employees based on projected rate changes.
3. Increased retirement medical to contribute 1.5% of payroll into a trust for future OPEB costs in compliance with GASB.



## **GOALS**

---

- Achieve and maintain 100 % compliance with the District's NPDES permit requirements, including the NDWSC and Pollution Prevention (P2) programs.
- Promote and maintain a positive, safe and productive work environment while cultivating a sense of environmental stewardship.
- Promote and maintain representative sampling, perform exceptional analyses and accurately report data collected to evaluate industrial and commercial discharges, the operational status of the treatment plant and the quality of the bio-solids generated.
- Effectively regulate dischargers of industrial, commercial and other types of wastewater to protect the sanitary sewer system, the treatment plant, staff, the public and the environment.
- Effectively implement the Pollution Prevention (P2) Program and provide public outreach to reduce and or prevent the discharge of pollutants to the collection system, treatment plant and the environment; this includes implementing tools to measure the progress of these efforts.
- Effectively build and maintain partnerships with other agencies that have similar requirements and goals (Green Business Program, Household Hazardous Waste/Pharmaceutical Collection, Bay Area Pollution Prevention Group, etc.)
- Maintain Environmental Laboratory Accreditation Program (ELAP) certification for conventional pollutants and coliform bacteria.

## **ACHIEVEMENTS**

---

- Identified deficiencies in the necessary ELAP certification requirements and implemented necessary changes.
- Performed the annual NDWSC program inspections and sampling at commercial facilities and inspections at food service establishments (FSEs) and dentists in the SAM's service area.
- Conducted classroom tours of the treatment plant for over approximately 280 students.

## **PROGRAM OBJECTIVES**

---

- Perform all required sampling, inspections, studies and outreach to comply with the District's NPDES permit, NDWSC and Pollution Prevention Programs, F.O.G. program, and process control.
- Maintain compliance with all programs and requirements listed above.
- Maintain ELAP certification for laboratory functions.

- Continue to educate and increase the level of awareness on pollution prevention and water quality issues with the goals of changing behavior and decreasing the volume of pollutants entering the treatment plant and the bay.
- Participate in public outreach activities such as the Half Moon Bay Art & Pumpkin Festival, Pacific Coast Dream Machines, and the Coastal Wildflower Day/Earth Day.
- Distributed informational materials, brochures, and notices regarding proper discharge of wastes to residents, commercial businesses, and during public events.
- Coordinate Plant Tour program for Half Moon Bay High School biology students.
- Develop and implement an education outreach program to create interest in wastewater and recycled water resource issues at middle and elementary school levels.

**PERFORMANCE MEASURES**

---

- Complete 100% NDWSC and F.O.G. inspections as required by SAM permits.
- Meet and maintain ELAP compliance requirements.
- Complete all of the necessary annual continued learning units to maintain required Environmental Compliance Inspector and Laboratory Analyst certifications from the California Water Environment Association.

## INFRASTRUCTURE DIVISION

	FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ACTUAL	FY 2016/17 ADOPTED	FY 2016/17 ESTIMATE	FY 2017/18 PROPOSED	CHANGE FROM FY 2016/17 ADOPTED
--	----------------------	----------------------	----------------------	-----------------------	------------------------	------------------------	-----------------------------------

### EXPENDITURES

#### By Type:

1 Wages	-	-	-	99,800	25,343	60,831	(38,969)	-39%
2 Premium Pay	-	-	-	-	-	-	-	0%
3 Health Benefits	-	-	-	14,157	3,056	11,730	(2,427)	-17%
4 Retirement Cont.	-	-	-	11,915	1,177	4,202	(7,713)	-65%
5 Retirement Medical	-	-	-	1,105	381	913	(192)	-17%
6 Misc. Benefits	-	-	-	5,629	1,635	4,143	(1,487)	-26%
7 Legal Services	-	-	-	100	100	1,000	900	900%
8 Engineering Services	-	-	-	133,550	135,000	450,000	316,450	237%
9 Professional Services	-	-	-	40,020	40,000	6,000	(34,020)	-85%
10 Prof. Memberships	-	-	-	-	-	-	-	0%
11 Printing/Advertising	-	-	-	1,000	200	200	(800)	-80%
12 Insurance Premiums	-	-	-	-	-	-	-	0%
13 Utilities	-	-	-	-	-	-	-	0%
14 Misc. Expenses	-	-	-	1,497	-	150	(1,347)	-90%
15 Travel & Training	-	-	-	2,100	-	500	(1,600)	-76%
16 Bldg & Maint Services	-	-	-	-	-	-	-	0%
17 Chemicals	-	-	-	-	-	-	-	0%
18 Permits & Licenses	-	-	-	-	-	-	-	0%
19 Supplies	-	-	-	-	-	-	-	0%
20 Equipment	-	-	-	75,000	75,000	130,000	55,000	73%
21 Tools	-	-	-	-	-	-	-	0%
22 Infrastructure	-	512,157	1,353,921	360,200	360,200	4,335,000	3,974,800	1103%
23	-	512,157	1,353,921	746,074	642,092	5,004,669	4,258,596	571%

#### 24 Funded Positions:

25 Operating Fund FTE	-	-	-	0.80	0.50	0.50	(0.30)	-38%
26 Other Funds FTE	-	-	-	-	-	-	-	0%
27	-	-	-	0.80	0.50	0.50	(0.30)	-38%

### 28 REVENUE

#### By Type:

30 JPA Assessments	-	320,004	737,000	746,074	642,092	5,004,669	4,258,596	571%
31 Contract Services	-	-	-	-	-	-	-	0%
32 NDWSCP Fees	-	-	-	-	-	-	-	0%
33 Misc. Fees	-	-	-	-	-	-	-	0%
34 Interest Earnings	-	-	-	-	-	-	-	0%
35 Misc. Revenue	-	-	-	-	-	-	-	0%
36 From/(To) Reserves	-	-	500,000	-	-	-	-	0%
37	-	320,004	1,237,000	746,074	642,092	5,004,669	4,258,596	571%

#### By Agency:

39 Half Moon Bay	-	156,480	366,289	378,026	325,541	2,612,437	2,234,411	591%
40 Granada CSD	-	100,164	210,045	214,338	184,280	1,311,223	1,096,885	512%
41 Montara WSD	-	63,360	160,666	153,710	132,271	1,081,009	927,299	603%
42	-	320,004	737,000	746,074	642,092	5,004,669	4,258,596	571%



## INFRASTRUCTURE DIVISION



### PROGRAM DESCRIPTION

The Infrastructure Division is responsible for the management and technical support necessary to develop and manage an infrastructure program and provide project management and construction inspection services of SAM facilities (as defined in the JEPA).

Division services are managed by the Engineering & Construction Contracts Manager.

Engineering &  
Construction  
Contracts Manager

The following staffing summary reflects the historical cost allocation to this division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Regular Positions	0.00	0.00	0.00	0.00	0.80	0.50

### GOALS

- To provide engineering analysis and project development for cost effective implementation of all SAM facility infrastructure projects.
- To effectively plan and implement future rehabilitation and replacement of the facilities in order to maintain an efficient, reliable system and to provide timely response with plan review for new development.
- To maintain accurate reproducible records of facility improvements and land records.
- To keep informed of all construction that may affect SAM facilities.

**HIGHLIGHTS**

---

- Directed design approval, implementation and construction inspection for all facility projects. Pipeline, pump station, engineering and treatment plant projects completed in FY 2015/16.
- Infrastructure Projects completed in FY 2016/17:
  - 5-Year Infrastructure Plan
  - SCADA Upgrades
  - Plant Safety Improvements
  - Recycled Water Project 25% Design

**PROGRAM OBJECTIVES**

---

- Provide research, design, bidding and construction inspection services for infrastructure projects.
- Prioritize infrastructure projects to meet SAM needs, compliance with new regulatory requirements, and develop a 20-year improvement program plan.

**FINANCIAL HIGHLIGHTS**

---

The following is a list of key budget categories, what is included in each category, and the changes between the FY 2016/17 and 2017/18 budgets.

Category	FY 2015/16	FY 2016/17
Wages Increased for COLA adjustments of 3% per the Unrepresented Employee Manual, a shift of 0.30 Engineering & Construction Contracts Manager to Treatment, which reflects the additional engineering and project management, and merit step increases, where applicable.	\$99,800	\$60,831
Premium Pay There is no premium pay budgeted to Infrastructure projects.	\$0	\$0
Health Benefits The cost of medical, dental, and vision benefits provided to employees based on the Unrepresented Employees Manual.	\$14,157	\$11,730
Retirement Contributions	\$11,915	\$4,202

SAM pays only the employer contribution to CalPERS for retirement benefits. SAM is in compliance with the requirements of PEPRA. Decreased to reflect the shift of 0.30 Engineering & Construction Contracts Manager to Treatment.

Retirement Medical	\$1,105	\$913
Decreased to reflect the shift of 0.30 Engineering & Construction Contracts Manager to Treatment. Reflects make contributions to an OPEB trust in compliance with GASB as well as current retiree medical premiums.		
Misc. Benefits	\$5,629	\$4,143
Decreased to reflect the shift of 0.30 Engineering & Construction Contracts Manager to Treatment.		
Legal Services	\$100	\$1,000
Increased to reflect general contract review needed for budgeted projects.		
Engineering Services	\$133,550	\$450,000
Engineering services requiring specialized certification or skills will be performed by contract engineers. Increased to reflect projects identified in the first year of the 5-Year Infrastructure Plan.		
Professional Services	\$40,020	\$6,000
Specialized services that cannot be provided by SAM staff.		
Professional Membership	\$0	\$0
There are no professional memberships budgeted to Infrastructure.		
Printing/Advertising	\$1,000	\$200
The cost of printing plans for bid postings as well as advertising public notices.		
Insurance Premiums	\$0	\$0
There are no insurance premiums budgeted to Infrastructure.		

**FISCAL YEAR 2017/18**

---

Utilities	\$0	\$0
There are no utilities budgeted to Infrastructure.		
Misc. Expenses	\$1,497	\$150
Includes incidental expenses not captured in other categories. Decreased based on projected expenses for FY 2016/17 and anticipated needs.		
Travel & Training	\$2,100	\$500
Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills and industry practices.		
Building & Maintenance Services	\$0	\$0
There are no building maintenance services budgeted to Infrastructure.		
Chemicals	\$0	\$0
There are no chemical costs budgeted to Infrastructure.		
Permits & Licenses	\$0	\$0
There are no permit and license costs budgeted to Infrastructure.		
Supplies	\$0	\$0
There are no supply costs budgeted to Infrastructure.		
Equipment	\$75,000	\$130,000
Increased to reflect projects identified in the first year of the 5-Year Infrastructure Plan.		
Tools	\$0	\$0
There are no tool costs budgeted to Infrastructure.		
Construction	\$360,200	\$4,335,000
Contract construction costs are included in this category. Increased to reflect projects identified in the first year of the 5-Year Infrastructure Plan.		

The Infrastructure division budget increased from \$0.75 million to \$5.00 million from Fiscal Year 2016/17. The significant changes in the Infrastructure division from the Adopted Budget for FY 2016/17 included in the FY 2017/18 budget are:

1. Reallocated 0.30 FTE of the Engineering & Construction Contracts Manager to Treatment to more accurately reflect the support provided to those functions.
2. Reduced the Infrastructure division budget by \$490,926. Based on direction provided by the Board at the budget workshop, staff has minimized the list of infrastructure projects for FY 2016/17 and has budgeted for the completion of a hydraulic analysis and creation of a 5-Year Infrastructure Plan. The projects planned for this fiscal year are:

• Granada Force Main: Replace 3 Sections	\$3,300,000
• Treatment Plant: Replace Chemical Metering Pumps	\$75,000
• Treatment Plant: Replace Heat Exchanger & Shell	\$100,000
• Treatment Plant: Replace Burner System	\$55,000
• Treatment Plant: Install WAS Gravity Thickener	\$300,000
• Princeton Pump Station: Replace with Package PS	\$700,000
• Princeton Pump Station: Repair MCC Room	\$50,000
• Princeton Pump Station: Replace ATS	\$75,000
• Portola Pump Station: Replace Pump 1	\$200,000
• Portola Pump Station: Replace Surge Tank	\$75,000





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 4, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Receive Draft Fiscal Year 2017-2018 Water and Sewer Budgets.**

---

---

Staff has prepared Draft Water and Sewer Budgets Operations Budget. The Draft Operating Budgets are only showing a portion of the District's cash flow. Additional Capital Improvement Programs will be developed in the coming weeks. Additionally other main factors that are needed to calculate rates, like the Sewer Flows and assessments will also be developed soon. Staff suggests referral of the Draft Budgets to the Finance Committee for further review.

Purpose of this draft budget is also to show potential impact of higher SAM assessments to MWSD's sewer side.

## RECOMMENDATION:

Review the attached draft water and sewer operating budgets and refer the budgets to the Finance Committee.

Attachments.



# Montara Water & Sanitary

## Budgeted Cash Flow - Sewer

### Fiscal year 2017-2018

#### Cash flow summary

#### Operating cash flow

##### Operating income

Sewer Service Charges	\$	1,965,726
Cell Tower Lease	\$	34,500
Fees & Other	\$	17,000
Property Tax	\$	235,000
Waste Collection Revenues	\$	22,000
<b>Total operating income</b>	<b>\$</b>	<b>2,274,226</b>

##### Operating expenses

Personnel	\$	(300,872)
Professional Services	\$	(109,700)
Facilities & Administration	\$	(45,740)
Engineering	\$	(52,000)
Pumping	\$	(27,000)
Sewer Authority Mid-Coastside	\$	(2,253,471)
All other Accounts	\$	(52,860)
<b>Total operating expenses</b>	<b>\$</b>	<b>(2,841,643)</b>

**Net Cash Flow Provided by Operations** \$ (567,417)

#### Investment cash flow

##### Investment income

Interest Revenue	\$	15,000
------------------	----	--------

**Total investment income** \$ 15,000

##### Investment expenses

Capital Improvement Program	\$	(1,975,000)
SAM Capital Assessment	\$	-

**Total investment expenses** \$ (1,975,000)

**Net Cash Flow Used by Investments** \$ (1,960,000)

#### Financing cash flow

##### Financing income

Connection Fees	\$	194,576
-----------------	----	---------

**Total financing income** \$ 194,576

##### Financing expenses

Loan Interest Expense	\$	(42,634)
Loan Principal Payment	\$	(75,179)

**Total financing expenses** \$ (117,813)

**Net Cash Flow Provided by Financing Activities** \$ 76,763

**Overall projected cash flow** \$ (2,450,654)

**Transfer from Sewer Reserves** \$ 2,450,654

**Net cash flow** \$ -



# Montara Water & Sanitary

## Budgeted Cash Flow - Water

### Fiscal year 2017-2018

#### Cash flow summary

##### Operating cash flow

Operating income		
Water Sales	\$	1,797,000
Cell Tower Lease	\$	34,500
Fees & Other	\$	12,050
Property Tax	\$	235,000
Backflow Testing & Other	\$	13,000
<b>Total operating income</b>	<b>\$</b>	<b>2,091,550</b>
Operating expenses		
Personnel	\$	(723,524)
Professional Services	\$	(146,850)
Facilities & Administration	\$	(50,450)
Engineering	\$	(87,000)
Pumping	\$	(112,500)
Supply	\$	(50,000)
Collection/Transmission	\$	(94,500)
Treatment	\$	(64,000)
All Other Accounts	\$	(119,100)
<b>Total operating expenses</b>	<b>\$</b>	<b>(1,447,924)</b>
<b>Net Cash Flow Provided by Operations</b>	<b>\$</b>	<b>643,626</b>

##### Investment cash flow

Investment income		
GO Bonds, Assessment Receipts	\$	1,150,436
<b>Total investment income</b>	<b>\$</b>	<b>1,150,436</b>
Investment expenses		
Capital Improvement Program	\$	(953,500)
<b>Total investment expenses</b>	<b>\$</b>	<b>(953,500)</b>
<b>Net Cash Flow Used by Investments</b>	<b>\$</b>	<b>196,936</b>

##### Financing cash flow

Financing income		
Connection Fees	\$	253,020
<b>Total financing income</b>	<b>\$</b>	<b>253,020</b>
Financing expenses		
Long Term Debt - Interest Expense	\$	(326,530)
Long Term Debt - Principal Payment	\$	(1,062,675)
<b>Total financing expenses</b>	<b>\$</b>	<b>(1,389,205)</b>
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$</b>	<b>(1,136,185)</b>
<b>Overall projected cash flow</b>	<b>\$</b>	<b>(295,623)</b>
<b>Transfer from Water Reserves</b>	<b>\$</b>	<b>295,623</b>
<b>Net cash flow</b>	<b>\$</b>	<b>-</b>





## MWSD — Fiscal Year 2017-18 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2014-15		Approved		Income/Expenditure		Projected as	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)	
		Actual	2015-16 Actual	Budget 2016-17	s as of March 31,	2017	% To date					Projected
Cell Tower Lease:	4220	32,422	33,500	33,500		25,716	76.76%	34,288	102.35%	34,500	1,000	2.99%
Administrative Fees (New Construction):	4410	1,852	3,318	3,000		2,922	97.40%	3,896	129.87%	3,500	500	16.67%
Administrative Fees (Remodel):	4420	3,241	1,422	1,500		1,448	96.53%	1,931	128.71%	2,000	500	33.33%
Inspection Fees (New Construction):	4430	1,748	3,136	2,500		2,760	110.40%	3,680	147.20%	3,500	1,000	40.00%
Inspection Fees (Remodel):	4440	4,969	3,219	3,500		3,748	107.09%	4,997	142.78%	4,000	500	14.29%
Remodel Fees:	4460	19,777	2,222	7,000		3,396	48.51%	4,528	64.68%	4,000	(3,000)	-42.86%
Property Tax Receipts:	4610	214,220	325,926	235,000		239,386	101.87%	319,181	135.82%	235,000		
<b>Sewer Service Charges:</b>	<b>4710</b>	<b>2,203,383</b>	<b>2,063,335</b>	<b>1,969,726</b>		<b>1,121,776</b>	<b>56.95%</b>	<b>1,495,702</b>	<b>75.94%</b>	<b>1,969,726</b>		
Sewer Service Refunds, Customer:	4720	(6,915)	(8,386)	(4,000)		(10,530)	263.25%	(14,040)	351.00%	(4,000)		
Waste Collection Revenues:	4760	17,844	19,350	21,000		16,561	78.86%	22,081	105.15%	22,000	1,000	4.76%
Other Revenue:	4990		154			280	100.00%	373	100.00%			
<b>Total Operating Revenue:</b>		<b>2,492,171</b>	<b>2,447,196</b>	<b>2,272,726</b>		<b>1,407,462</b>	<b>61.93%</b>	<b>1,876,617</b>	<b>82.57%</b>	<b>2,274,226</b>	<b>1,500</b>	<b>0.07%</b>
<b>Operating Expenses</b>												
Bank Fees:	5190	6,709	3,363	5,500		5,429	98.72%	6,400	116.36%	6,500	1,000	18.18%
Board Meetings:	5210	4,850	3,282	3,000		2,241	74.69%	3,000	100.00%	3,000		
Director Fees:	5220	1,269	2,363	3,300		2,100	63.64%	3,150	95.46%	3,300		
Election Expenses:	5230			4,000		820	20.49%				(4,000)	
Conference Attendance:	5250			2,000		147	7.33%	1,000	50.00%	2,000		
Information Systems:	5270	3,069	3,888	6,000		847	14.12%	1,270	21.17%	6,000		
Fidelity Bond:	5310	438		500						500		
Property & Liability Insurance:	5320	1,667	1,688	1,700		1,918	112.85%	1,918	112.82%	2,000	300	17.65%
LAFCO Assessment:	5350	1,754	1,718	2,000		1,526	76.30%	1,526	76.30%	2,000		
Meeting Attendance, Legal:	5420	6,770	7,139	9,500		4,945	52.05%	7,418	78.08%	9,500		
General Legal:	5430	9,375	31,865	20,000		22,460	112.30%	33,690	168.45%	20,000		
Maintenance, Office:	5510	5,337	7,619	8,000		6,203	77.53%	9,304	116.30%	8,000		
Meetings, Local:	5520											
<b>Memberships:</b>	<b>5530</b>					<b>708</b>	<b>100.00%</b>					<b>#DIV/0!</b>
Office Supplies:	5540	9,319	7,366	8,000		5,187	64.84%	7,781	97.26%	8,000		
Postage:	5550	1,214	2,668	2,500		922	36.88%	1,383	55.31%	2,500		
Printing & Publishing:	5560	2,786	3,478	3,000		563	18.77%	845	28.15%	3,000		
Accounting:	5610	24,483	38,555	30,000		13,950	46.50%	20,925	69.75%	30,000		
Audit:	5620	10,050	12,050	13,000		13,000	100.00%	13,000	100.00%	13,000		
Consulting:	5630	18,979	16,886	28,000		11,571	41.33%	17,357	61.99%	28,000		
Data Services:	5640	5,792	5,504	6,000						6,000		
Labor & HR Support:	5650	4,286	1,875	2,250		1,688	75.00%	2,250	100.00%	2,250		
Payroll Services:	5660	753	839	800		733	91.60%	1,099	137.40%	950	150	18.75%
Other Professional Services:	5690	10	375			102	100.00%	152	100.00%			
San Mateo County Tax Roll Charges:	5710		116	2,500		119	4.76%	179	7.14%	2,500		
Telephone & Internet:	5720	9,812	13,742	11,000		10,928	99.34%	16,392	149.02%	16,500	5,500	50.00%
Mileage Reimbursement:	5730	1,137	682	1,500		581	38.75%	872	58.12%	1,500		
Reference Materials:	5740			200						200		
Other Administrative:	5790											
CalPERS 457 Deferred Plan:	5810	13,303	13,954	15,117		11,685	77.30%	15,579	103.06%	15,117	0	0.00%
Employee Benefits:	5820	34,993	47,890	34,382		23,465	68.25%	31,286	91.00%	34,382	0	0.00%
Disability Insurance:	5830	1,206	1,397	1,479		907	61.32%	1,209	81.76%	1,479		
Payroll Taxes:	5840	12,920	14,577	16,521		10,232	61.94%	13,643	82.58%	16,521	0	0.00%
Worker's Compensation Insurance:	5960	2,558	491	3,649		1,135	31.12%	1,514	41.50%	3,649	0	0.01%
Management:	5910	71,501	92,434	93,373		75,186	80.52%	100,248	107.36%	93,373	(0)	0.00%
Staff :	5920	100,302	112,648	118,444		88,079	74.36%	117,438	99.15%	118,444	0	0.00%
Staff Certification:	5930	1,800	1,800	1,800		1,350	75.00%	1,800	100.00%	1,800		
Staff Overtime:	5940	3,480	2,888	2,339		3,454	147.67%	4,606	196.89%	2,339	(0)	-0.01%
Staff Standby:	5950	928	29									#DIV/0!
PARS:	5850		13,495	13,768		10,611	77.07%	15,917		13,768	(0)	0.00%
Claims, Property Damage:	6170	2,139		10,000						10,000		
Education & Training:	6195			1,000						1,000		
Meeting Attendance, Engineering:	6210			2,000						2,000		
General Engineering:	6220	61,309	31,924	50,000		30,063	60.13%	40,084	80.17%	50,000		



## MWSD — Fiscal Year 2017-18 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2014-15		Approved		Income/Expenditure		Projected	Projected as % of Budget	Budgeted amounts 2017-18	Increase/(Decrease) from 2016-2017 \$	Increase/(decrease) %
		Actual	2015-16 Actual	Budget 2016-17	s as of March 31, 2017	% To date						
Equipment & Tools, Expensed:	6320			1,000						1,000		
Alarm Services:	6335	4,701	5,896	5,340	3,673	68.78%	5,509	103.17%		5,340		
Landscaping:	6337	2,280	3,512	2,400	1,520	63.33%	2,280	95.00%		2,400		
Pumping Fuel & Electricity:	6410	26,888	25,454	27,000	23,486	86.99%	27,000	100.00%		27,000		
Pumping Maintenance, General:	6430		3,525									
Maintenance, Collection System:	6660			10,000						10,000		
Fuel:	6810	511	792	800	584	72.98%	876	109.47%		800		
Truck Equipment, Expensed:	6820	87	89	160	34	21.29%	51	31.93%		160		
Truck Repairs:	6830	51	153	400	143	35.81%	215	53.72%		400		
Total Other Operations:	6890	119			550	100.00%	825	100.00%				
SAM Collections:	6910	305,856	360,504	321,608	241,206	75.00%	321,608	100.00%		285,934	(35,674)	-11.09%
SAM Operations:	6920	624,024	707,892	694,531	520,898	75.00%	694,531	100.00%		1,877,537	1,183,006	170.33%
SAM Prior-Year Adjustment:	6930	(3,190)										
SAM Maintenance, Collection System:	6940	15,550	27,649	40,000	55,257	138.14%	82,885	207.21%		40,000		
SAM Maintenance, Pumping:	6950	46,632		50,000	19,180	38.36%	23,016	46.03%		50,000		
<b>Total Operations Expense:</b>		<b>1,399,540</b>	<b>1,636,054</b>	<b>1,691,360</b>	<b>1,231,384</b>	<b>72.80%</b>	<b>1,653,029</b>	<b>97.73%</b>		<b>2,841,643</b>	<b>1,150,283</b>	<b>68.01%</b>
<b>Net Change in position from Operations:</b>		<b>1,092,630</b>	<b>811,142</b>	<b>581,366</b>	<b>176,078</b>	<b>30.29%</b>	<b>223,588</b>	<b>38.46%</b>		<b>(567,417)</b>	<b>(1,148,783)</b>	<b>-197.60%</b>

DRAFT  
 4/27/2018



## MWSD — Fiscal Year 2017-2018 Non-Operating Budget - SEWER ENTERPRISE

	GL Codes	2014-15		Approved		Income/Expenditure		Projected as		Budgeted amounts		Increase/(Decrease)	
		Actual	2015-16 Actual	Budget 2016-17	s as of March 31,	% To date	Projected	% of Budget	2017-18	from 2016-17 \$	Increase/(decrease)	%	
<b>Non Operating Revenue</b>													
Connection Fees, Residential New Const:	7110	142,923	53,363	140,256	109,242	77.89%	145,656	103.85%	144,576	4,320	3.08%		
Connection Fees, Residential Remodel:	7120	23,432	47,234	50,000	29,851	59.70%	39,801	79.60%	50,000				
LAIF, Interest:	7200	11,938	18,184	10,000	13,851	138.51%	16,621	166.21%	15,000	5,000	50.00%		
<b>Total Non Operating Revenue:</b>		<b>182,362</b>	<b>119,676</b>	<b>200,256</b>	<b>152,944</b>	<b>76.37%</b>	<b>202,079</b>	<b>100.91%</b>	<b>209,576</b>	<b>9,320</b>	<b>4.65%</b>		
<b>Non Operating Expense</b>													
PNC Equipment Lease:	9125	21,819	20,743	19,598	13,977	71.32%	18,636	95.09%	18,280	(1,318)	-6.73%		
Capital Assessment, SAM:	9175	63,360	160,668	153,710	75,004	48.80%	100,006	65.06%		(153,710)	-100.00%		
I-Bank Loan:	9200	26,493	28,484	25,201	2,135	8.47%	2,846	11.30%	24,354	(847)	-3.36%		
<b>Total Non Operating Expense:</b>		<b>111,671</b>	<b>209,895</b>	<b>198,508</b>	<b>91,116</b>	<b>45.90%</b>	<b>121,488</b>	<b>61.20%</b>	<b>42,634</b>	<b>(155,875)</b>	<b>-78.52%</b>		
<b>Net Change in position from Non Operating</b>		<b>70,691</b>	<b>(90,219)</b>	<b>1,748</b>	<b>61,828</b>		<b>80,591</b>		<b>166,942</b>	<b>165,195</b>			

DRAFT  
4/27/2017



## MWSD — Fiscal Year 2017-2018 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2014-15	2015-16	Approved Budget	Income/Expenditures		Projected	Projected as %	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
		Actual	Actual	2016-17	as of March 31, 2017	% To date		of Budget	2017-18	from 2016-17 \$	%
Cell Tower Lease:	4220	32,422	33,500	33,500	25,716	76.76%	34,287	102.35%	34,500	1,000	2.99%
Administrative Fees (New Construction):	4410	5,067	6,349	4,500	5,831	129.58%	7,775	172.77%	5,500	1,000	22.22%
Administrative Fees (Remodel):	4420	985	0	900	0	0.00%	0	0.00%	900	0	0.00%
Inspection Fees (New Construction):	4430	4,833	5,813	4,250	5,508	129.60%	7,344	172.80%	5,000	750	17.65%
Inspection Fees (Remodel):	4440	929	0	800	460	57.50%	613	76.67%	650	(150)	-18.75%
Mainline Extension Fees:	4450	10,290	46,459		0	0.00%	0	0.00%	0	0	#DIV/0!
Remodel Fees:	4460	324	0		106	100.00%	141	100.00%	0		
Property Tax Receipts:	4610	424,451	325,926	235,000	239,385	101.87%	319,181	135.82%	235,000	0	0.00%
Testing, Backflow:	4740	9,589	16,377	13,000	12,166	93.59%	16,221	124.78%	13,000	0	0.00%
Water Sales:	4810	1,667,369	1,739,389	1,800,000	1,406,903	78.16%	1,875,871	104.22%	1,800,000	0	0.00%
Water Sales Refunds, Customer:	4850	(395)	(1,488)	(3,000)	(2,032)	67.72%	(2,709)	90.29%	(3,000)	0	0.00%
Other Revenue:	4990	2,855	8,793		8,545	100.00%	11,394	100.00%		0	
<b>Total Operating Revenue:</b>		<b>2,158,720</b>	<b>2,181,118</b>	<b>2,088,950</b>	<b>1,702,589</b>	<b>81.51%</b>	<b>2,270,118</b>	<b>108.67%</b>	<b>2,091,550</b>	<b>2,600</b>	<b>0.12%</b>
<b>Operating Expenses</b>											
Bank Fees:	5190	5,874	9,607	10,000	5,063	50.63%	7,595	75.95%	7,000	(3,000)	-30.00%
Board Meetings:	5210	2,931	3,282	3,000	2,241	74.69%	3,361	112.04%	3,000	0	0.00%
Director Fees:	5220	3,188	2,363	3,300	2,100	63.64%	3,150	95.46%	3,300	0	0.00%
Election Expenses:	5230		0	4,000	820	20.49%	1,230	30.74%	0	(4,000)	
CDPH Fees:	5240	14,535	18,086	15,500	0	0.00%	0	0.00%	15,500	0	0.00%
Conference Attendance:	5250	3,442	5,267	4,000	850	21.25%	1,275	31.88%	4,000	0	0.00%
Information Systems:	5270	3,069	3,888	1,500	847	56.46%	1,270	84.69%	1,500	0	0.00%
Fidelity Bond:	5310	438		500	0	0.00%	0	0.00%	500	0	0.00%
Property & Liability Insurance:	5320	1,667	1,688	2,700	1,918	71.05%	2,878	106.58%	2,700	0	0.00%
LAFCO Assessment:	5350	2,376	2,328	2,500	2,048	81.92%	3,072	122.88%	2,500	0	0.00%
Meeting Attendance, Legal:	5420	6,768	7,700	8,500	4,943	58.15%	7,414	87.22%	8,500	0	0.00%
General Legal:	5430	58,623	43,625	60,000	32,478	54.13%	48,716	81.19%	60,000	0	0.00%
Maintenance, Office:	5510	5,337	8,122	8,000	7,948	99.35%	11,921	149.02%	8,000	0	0.00%
Meetings, Local:	5520	298	0	0	0	0.00%	0	0.00%	0	0	0.00%
Memberships:	5530	16,945	17,225	18,000	24,722	137.35%	17,679	98.22%	18,000	0	0.00%
Office Supplies:	5540	9,319	7,366	8,000	5,187	64.84%	7,781	97.26%	8,000	0	0.00%
Postage:	5550	9,909	7,578	6,000	4,943	82.39%	7,415	123.58%	6,000	0	0.00%
Printing & Publishing:	5560	2,681	1,650	2,000	531	26.56%	797	39.84%	2,000	0	0.00%
Accounting:	5610	24,483	38,555	30,000	13,950	46.50%	20,925	69.75%	30,000	0	0.00%
Audit:	5620	10,050	20,950	20,500	13,000	63.42%	19,500	95.12%	20,500	0	0.00%
Consulting:	5630	50,273	28,650	25,000	20,612	82.45%	30,919	123.67%	25,000	0	0.00%
Data Services:	5640	9,044	18,773		1,307	100.00%	1,960	100.00%		0	
Labor & HR Support:	5650	4,661	2,651	2,000	1,688	84.38%	2,531	126.56%	2,000	0	0.00%
Payroll Services:	5660	1,017	839	850	733	86.20%	1,099	129.31%	850	0	0.00%
Other Professional Services:	5690	19,425	227		102	100.00%	152	100.00%		0	
San Mateo County Tax Roll Charges:	5710		122		119	100.00%	179	100.00%			
Telephone & Internet:	5720	13,491	19,391	17,000	15,030	88.41%	22,545	132.62%	17,000	0	0.00%
Mileage Reimbursement:	5730	2,326	2,157	2,000	1,162	58.09%	1,743	87.14%	2,000	0	0.00%
Reference Materials:	5740	0	0	800	0	0.00%	0	0.00%	800	0	0.00%
Other Administrative:	5790	248	127		1,452	100.00%	2,178	100.00%		0	
CalPERS 457 Deferred Plan:	5810	29,503	31,571	33,970	25,774	75.87%	34,365	101.17%	33,970	0	0.00%
Employee Benefits:	5820	55,586	75,196	69,368	47,416	68.36%	63,221	91.14%	69,368	0	0.00%
Disability Insurance:	5830	2,605	3,329	2,921	2,244	76.82%	2,992	102.43%	2,921	0	0.00%
Payroll Taxes:	5840	32,426	36,932	40,574	28,502	70.25%	38,003	93.66%	40,574	0	0.00%
Worker's Compensation Insurance:	5960	12,461	4,788	19,312	10,174	52.68%	13,565	70.24%	19,312	0	0.00%
Management:	5910	93,691	92,434	93,373	75,188	80.52%	100,250	107.37%	93,373	(0)	0.00%
Staff :	5920	286,814	329,764	350,791	265,998	75.83%	354,664	101.10%	350,791	0	0.00%
Staff Certification:	5930	9,000	9,440	9,000	6,750	75.00%	9,000	100.00%	9,000	0	0.00%
Staff Overtime:	5940	47,530	48,214	52,353	41,143	78.59%	54,858	104.78%	52,353	(0)	0.00%
Staff Standby:	5950	17,742	22,621		17,837	71.76%	23,783	95.68%	24,857	0	0.00%
PARS:	5850			27,005	20,459	75.76%	27,279		27,005	0	0.00%
Backflow Prevention:	6160	4,682	800	1,000	892	89.23%	1,338	133.84%	1,000	0	0.00%



## MWSD — Fiscal Year 2017-2018 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2014-15	2015-16	Approved Budget	Income/Expenditures		Projected	Projected as %	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
		Actual	Actual	2016-17	as of March 31, 2017	% To date		of Budget	2017-18	from 2016-17 \$	%
Claims, Property Damage:	6170	0	0	10,000	175	1.75%	263	2.63%	10,000	0	0.00%
SCADA Maintenance:	6185	11,177	28,817	15,000	26,372	175.81%	39,558	263.72%	15,000	0	0.00%
Internet & Telephone, Communications:	6187		0		399	100.00%	599	100.00%	0	0	0.00%
Education & Training:	6195	4,278	2,574	6,000	5,276	87.93%	7,914	131.90%	6,000	0	0.00%
Meeting Attendance, Engineering:	6210	0	0	2,000	0	0.00%	0	0.00%	2,000	0	0.00%
General Engineering:	6220	3,780	15,406	20,000	4,361	21.81%	6,542	32.71%	20,000	0	0.00%
Water Quality Engineering:	6230	77,001	82,864	65,000	59,505	91.55%	89,257	137.32%	65,000	0	0.00%
Equipment & Tools, Expensed:	6320	5,186	4,008	5,000	1,914	38.28%	2,871	57.42%	5,000	0	0.00%
Alarm Services:	6335	715	640	750	539	71.81%	808	107.71%	750	0	0.00%
Landscaping:	6337	3,746	6,226	6,000	3,444	57.39%	5,165	86.09%	6,000	0	0.00%
Lab Supplies & Equipment:	6370	39	818	1,000	39	3.85%	58	5.78%	1,000	0	0.00%
Meter Reading:	6380	0	0	0	119	100.00%	178	100.00%	0	0	#DIV/0!
Pumping Fuel & Electricity:	6410	72,500	89,652	100,000	60,420	60.42%	90,630	90.63%	100,000	0	0.00%
Pumping Maintenance, Generators:	6420	9,581	4,771	8,000	7,501	93.76%	11,251	140.64%	8,000	0	0.00%
Pumping Maintenance, General:	6430	4,297	6,284	2,500	4,951	198.05%	7,427	297.08%	2,500	0	0.00%
Pumping Equipment, Expensed:	6440	0	1,786	2,000	0	0.00%	0	0.00%	2,000	0	0.00%
Maintenance, Raw Water Mains:	6510	0	2,478		1,363	100.00%	2,045	100.00%		0	#DIV/0!
Maintenance, Wells:	6520	4,853	20,657	10,000	1,421	14.21%	2,131	21.31%	10,000	0	0.00%
Water Purchases:	6530	35,443	38,009	40,000	14,083	35.21%	21,124	52.81%	40,000	0	0.00%
Hydrants:	6610	0	0	1,000	3,819	381.90%	5,728	572.84%	1,000	0	0.00%
Maintenance, Water Mains:	6620	68,976	71,575	55,000	71,174	129.41%	106,761	194.11%	55,000	0	0.00%
Maintenance, Water Service Lines:	6630	16,458	33,705	25,000	177	0.71%	265	1.06%	25,000	0	0.00%
Maintenance, Tanks:	6640	690	8,741	1,000	71	7.06%	106	10.59%	1,000	0	0.00%
Maintenance, Distribution General:	6650	10,656	2,406	10,000	1,175	11.75%	1,763	17.63%	10,000	0	0.00%
Maintenance, Collection System:	6660		0		0	0.00%	0	0.00%			
Meters:	6670	4,805	5,382	2,500	9,930	397.22%	14,896	595.83%	2,500	0	0.00%
Chemicals & Filtering:	6710	27,289	40,896	30,000	10,086	33.62%	15,129	50.43%	30,000	0	0.00%
Maintenance, Treatment Equipment:	6720	2,949	11,965	4,000	2,369	59.23%	3,554	88.85%	4,000	0	0.00%
Treatment Analysis:	6730	22,355	28,890	30,000	19,507	65.02%	29,260	97.53%	30,000	0	0.00%
Uniforms:	6770	10,435	14,530	9,000	8,182	90.91%	12,273	136.36%	9,000	0	0.00%
Fuel:	6810	7,129	6,117	8,000	4,087	51.09%	6,130	76.63%	8,000	0	0.00%
Truck Equipment, Expensed:	6820	1,098	651	1,000	238	23.84%	358	35.77%	1,000	0	0.00%
Truck Repairs:	6830	5,752	1,074	5,000	1,003	20.05%	1,504	30.08%	5,000	0	0.00%
Other Operations:	6890	2,702	2,811		2,997	100.00%	4,496	100.00%		0	
<b>Total Operations Expense:</b>		<b>1,288,342</b>	<b>1,461,040</b>	<b>1,454,922</b>	<b>1,034,863</b>	<b>71.13%</b>	<b>1,442,643</b>	<b>99.16%</b>	<b>1,447,924</b>	<b>(6,998)</b>	<b>-0.48%</b>
<b>Net Change in position from Operations:</b>		<b>870,377</b>	<b>720,078</b>	<b>634,028</b>	<b>667,725</b>	<b>105.32%</b>	<b>827,475</b>	<b>130.51%</b>	<b>643,626</b>	<b>9,598</b>	<b>1.51%</b>



## MWSD — Fiscal Year 2017-2018 Non-Operating Budget - WATER ENTERPRISE

	GL Codes	2014-15 Actual	2015-16 Actual	Approved Budget 2016-17	Income/Expenditures as of March 31, 2017	% To date	Projected	Projected as % of Budget	Budgeted amounts 2017-18	Increase/(Decrease) from 2015-2016 \$	Increase/(decrease) %
<b>Non Operating Revenue</b>											
Connection Fees, Residential New Const:	7110	104,344	77,695	128,000	112,869	88.18%	150,492	117.57%	173,020	45,020	35.17%
Connection Fees, Residential Remodel:	7120	2,757	0	3,000	106	3.53%	141	4.71%		(3,000)	-100.00%
Connection Fees, Residential Fire:	7130	65,392	61,724	65,000	66,059	101.63%	88,079	135.51%	80,000	15,000	23.08%
Connection Fees, Residential Remodel Fire:	7140	0				0.00%	0	0.00%		0	#DIV/0!
Connection Fees, Well Conversion:	7150					0.00%	0	0.00%		0	#DIV/0!
General Obligation Bonds, Assessment Receipts:	7600	1,265,893	1,215,941	1,150,436	725,729	63.08%	1,150,436	100.00%	1,150,436	0	0.00%
<b>Total Non Operating Revenue:</b>		<b>1,438,385</b>	<b>1,355,360</b>	<b>1,346,436</b>	<b>904,763</b>	<b>67.20%</b>	<b>1,389,149</b>	<b>103.17%</b>	<b>1,403,456</b>	<b>57,020</b>	<b>4.23%</b>
<b>Non Operating Expense</b>											
General Obligation Bonds:	9100	327,105	307,634	295,734	171,022	57.83%	228,029	77.11%	273,978	(21,757)	-7.36%
PNC Equipment Lease:	9125	21,819	20,743	19,598	13,977	71.32%	18,636	95.09%	18,280	(1,318)	-6.73%
State Revolving Fund Loan:	9150	7,469	60,239	37,247	46,180	123.98%	61,573	165.31%	34,273	(2,975)	-7.99%
Water Rebates :	9210		6,018		500	100.00%	667	100.00%	500	500	#DIV/0!
<b>Total Non Operating Expense:</b>		<b>356,393</b>	<b>394,634</b>		<b>231,679</b>	<b>100.00%</b>	<b>308,905</b>	<b>100.00%</b>	<b>327,030</b>	<b>(26,049)</b>	<b>#DIV/0!</b>
<b>Net Change in position from Non Operating activities:</b>		<b>1,081,992</b>	<b>960,726</b>	<b>1,346,436</b>	<b>673,085</b>		<b>1,080,244</b>		<b>1,076,426</b>	<b>83,069</b>	<b>6.17%</b>

DRAFT  
4/27/2017



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 4, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in black ink, appearing to be 'C Heldmaier'.

**SUBJECT: Review and Possible Action Concerning 2017 District's Capital Improvements Program Update and 2017 Connection Fee Study Update.**

---

Montara Water and Sanitary District (MWSD or District) has developed its last Water System Master Plan Update in 2011, including the 2011 Capital Improvements Program (CIP), followed by the development of the Connection Fee Study, as the 2011 Water Master Plan results were instrumental in lifting the moratorium on new connections and thus opening the process of adding new water connections to the District's water system.

Following over five (5) years of water system operation without the moratorium and completion of major water system capital improvements, the Board authorized and staff developed a 2017 Water System Master Plan Update (2017 Water Master Plan) to review the current water demands, water supply portfolio, anticipated growth per the San Mateo County Local Coastal Program (SMC LCP), and identify system improvements needed to continue operating the water system and adding new customers. The 2017 Water Master Plan work resulted in the development of the long-term (ten years or longer) and short-term CIP for adding new customers to the water system that, in turn, served as the foundation for the 2017 Connection Fee Study Update.

The 2017 Master Plan Update will be completed in its entirety and presented at the May 18, 2017 Board of Directors meeting. The 2017 CIP that comprises Chapter 6 of the 2017 Master Plan is attached.

The 2017 Water Master Plan supports the long-term resource planning of water supply and water system facilities for the current and future water demands and creates a basis for the MWSD's CIP. The 2017 Master Plan describes and assesses the existing water infrastructure, examines current and projected water demands, and outlines viable alternatives to allow the District to fulfill its mission:

*To sensitively manage the natural resources entrusted to our care, to provide the people of Montara-Moss Beach with reliable, high quality water, wastewater, and trash disposal at an equitable price, and to ensure the fiscal and environmental vitality of the District for future generations. Be open to providing other services desired by our community.*

The objectives of this 2017 Water Master Plan included addressing the following key issues for the MWSD water system:

- Assess current and future water supply reliability to ensure adequate daily service and fire protection for the District's customers;
- Assess the water system's historical water quality and treatment infrastructure reliability;



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 4, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

- Assess the hydraulic capacity of the District's existing distribution and storage facilities; and
- Develop a near- and long-term CIP to address existing deficiencies in the water system's infrastructure and future water demands through buildout, as outlined in the San Mateo County Local Coastal Program (LCP).

Consistent with the District's current capacity charge methodology, BWA recommends use of an incremental cost approach for calculating updated water capacity charges. Under this approach, new connections pay for the share of water system infrastructure improvements needed to serve new connections and meet the capacity requirements of new water demand. Based on the incremental cost approach used in this fee update, the updated capacity charge:

- Excludes cost recovery for any facilities previously funded by the District's prior issuances of General Obligation Bonds.
- Excludes cost recovery for buying-in to capital improvements and other assets funded by prior or existing ratepayers, even though some of these improvements may provide benefit to new connections, such as via improved system reliability.
- Recovers costs based on the incremental water demand placed on the water system by new connections, regardless of whether the connection is from new construction, redevelopment, or a transition to District water supply from properties currently served by private wells
- Ensures that updated capacity charges are appropriately sized to recover the cost of capital improvements required exclusively for serving growth.

As such, the updated capacity charges represent a conservative approach to calculating updated charged. The updated fee would apply consistently to all new or expanded water connections based on the new water demands of each connection which is in proportion to the system capacity needs for serving each connection.

## RECOMMENDATION:

Receive the 2017 Water System CIP, and receive the 2017 Water Connection Fee Update. Staff recommends establishment of newly determined fees with a revision of the Master Fee Schedule in June.





# **MONTARA WATER AND SANITARY DISTRICT AGENDA**

For Meeting Of: **May 4, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

Montara Water and Sanitary District

**Existing Customer**  
**Water System Capital Improvement Program**  
***Update FY17/18 – FY21/22***

***May 2017***

***Board of Directors***

Dwight Wilson, President

Scott Boyd, President Pro Tem

Bill Huber, Treasurer

Kathryn Slater-Carter, Secretary

Jim Harvey, Director

Clemens Heldmaier, General Manager

## Montara Water and Sanitary District

### WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

The District’s water system requires improvements to address system renewal and replacement needs, continue to improve water supply reliability, and ensure sufficient response under daily operational scenarios, fire flow, and emergency conditions. These potential improvements make up the District’s Capital Improvement Program (CIP) and include the rehabilitation of the existing infrastructure, addition of new facilities, development of new sources of supply, implementation of repair and replacement, and preventive maintenance programs.

In 2003, the Board established the CIP prioritization criteria that serve as the foundation for the District’s capital improvements decision-making process to ensure a relevant implementation schedule and adequate funding for the improvements. The criteria provides a method to rate the relative importance of a particular project based upon factors such as protection of public health, employee safety, legal and regulatory requirements, and funding constraints. These criteria established which projects should be implemented in any given year and over the CIP planning horizon. The prioritization criteria used by MWSD are presented in Table 1, below, categorized into three priority levels, listed from most to least critical for implementation.

<b>Table 1. Prioritization Criteria</b>		
<b>Priority Level</b>	<b>Description</b>	<b>Examples</b>
Level One <i>Mandatory Projects</i>	<i>“Must do” – highest priority.</i> District has little or no control to defer.	<ol style="list-style-type: none"> <li>1. Projects required by law/legislation, regulations;</li> <li>2. Projects protecting health and safety of employees and the public; and</li> <li>3. Project funded by others.</li> </ol>
Level Two <i>Necessary Projects</i>	<i>Must be done.</i> District has moderate level of control over the timing of implementation.	<ol style="list-style-type: none"> <li>1. Projects required for providing adequate emergency storage and meeting fire flow requirements;</li> <li>2. Projects reducing water system losses and reducing pipeline leaks.</li> </ol>
Level Three <i>Discretionary Projects</i>	<i>Should be done.</i> District has significant level of control over the timing of implementation.	Projects that are required but can be deferred to a later date. Level Three Projects can be completed as needed, if Level One or Level Two Projects are postponed.

In addition, following introduction of new domestic connections to the water system in 2011 by the Board, the District has started developing a two-part CIP that includes projects designed exclusively for or shared by the new customers connecting to the water system. This category is funded through the Water Capacity Charge (WCC). The second category of projects is needed for the existing customers and designed to provide appropriate levels of renewal and replacement for the current water system. The water rate revenues fund these projects.

## Montara Water and Sanitary District

### WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

The planning-level cost estimates included in this CIP are total project costs with the +50%/-30% estimating accuracy and include the following elements:

1. Engineer's opinion of probable construction cost
2. Planning, permitting, legal, and administrative costs 40 percent
3. Planning-level contingency 25 percent

While the CIP projects and programs included in the following sections include long-range and short-term projects for the water system, the summary presented in Table 2, Project Cost Distribution and Fiscal Year Schedule, only includes capital projects and portions of the capital programs that the District anticipates completing the next five (5) fiscal years. Project descriptions that follow include the cost of the entire project or program that may extend beyond the initial five years of the CIP. The actual timing of implementing the project would depend on various factors, including but not limited to the number of customers requesting water connections, regulatory climate, etc.

*This document includes Existing Customer CIP only. The New Customer CIP is described in Chapter 6 of the 2017 Water Master Plan Update and presented separately.*

## Montara Water and Sanitary District

### WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

**Table 3. Total Project Cost Distribution and Fiscal Year Schedule – Existing Customer CIP**

Existing Customer CIP - WATER	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	5-Year CIP Total
<b>Distribution System Renewal and Replacement Program</b>	\$300,000	\$200,000	\$200,000	\$200,000	\$200,000	<b>\$1,100,000</b>
<b>Water Conservation Program</b>	\$8,500	\$8,755	\$9,018	\$9,288	\$9,567	<b>\$45,128</b>
<b>Well Rehabilitation Program</b>	\$100,000	\$100,000	-	-	-	<b>\$200,000</b>
<b>Storage Tank Rehabilitation Program</b>	-	\$100,000	\$50,000	-	-	<b>\$150,000</b>
<b>Emergency Generator Replacement</b>	\$75,000	\$40,000	\$40,000	\$40,000	\$40,000	<b>\$255,000</b>
<b>Vehicle Replacement Fund</b>	-	\$25,000	\$27,000	\$29,000	-	<b>\$81,000</b>
<b>Pillar Ridge Rehabilitation Program</b>	\$20,000	\$50,000	\$300,000	\$25,000	\$50,000	<b>\$445,000</b>
<b>EXISTING CUSTOMER CIP TOTAL</b>	<b>\$503,500</b>	<b>\$523,755</b>	<b>\$626,018</b>	<b>\$303,288</b>	<b>\$299,567</b>	<b>\$2,276,128</b>

## Montara Water and Sanitary District

### WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

#### PRIORITY LEVEL TWO – NECESSARY PROJECTS

The District's water system requires improvements to address system renewal and replacement needs and ensure sufficient response under daily operational scenarios, fire flow, and emergency conditions. These necessary improvements make up the District's Priority Level Two, Necessary Projects, which include the rehabilitation of the existing infrastructure, repair and replacement, and preventative maintenance programs.

**Priority Level Two** – These projects provide measurable progress in achieving the District's goals, but over which the District has a moderate level of control over the timing of implementation. Examples of such projects include projects reducing water system losses and reducing pipeline leaks.

Table 4 below provides a list of the Priority Two Level projects. These projects serve existing District's customers and are funded by the water rate revenues.

<b>Table 4. Priority Level Two – Necessary Projects</b>
1. Distribution System Renewal and Replacement Program
2. Water Conservation Program
3. Storage Tank Rehabilitation Program
4. Generator Replacement Program
5. Vehicle Replacement Fund
6. Pillar Ridge Rehabilitation Program

## Montara Water and Sanitary District

WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

PRIORITY LEVEL TWO – NECESSARY PROJECTS

**Program:** Distribution System Renewal and Replacement Program

**Priority:** Level Two

---

This program is an on-going annual rehabilitation program that includes the following projects:

- Mechanical systems replacement
  - Water meter replacement
  - Water lateral replacement
  - Water main replacement
  - Fire hydrant replacement
- 

**Project:** Distribution System Renewal and Replacement Program

**CIP Total Cost:** \$1,100,000

**Project Funding:** This program will be funded by existing customers through water rate revenues

**Basis of Priority:** This program is ranked as Priority Level Two because it address system renewal and replacement needs and ensure sufficient response under daily operational scenarios, fire flow, and emergency conditions.

---

## Montara Water and Sanitary District

WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

PRIORITY LEVEL TWO – NECESSARY PROJECTS

**Program:** Water Conservation Program

**Priority:** Level Two

---

The District continues its multi-year rebate program to encourage customers to replace their fixtures and appliances with water-efficient units.

---

**Project:** Water Conservation Program

**CIP Total Cost:** \$45,128

**Project Funding:** This program will be funded by existing customers through water rate revenues.

**Basis of Priority:** This program is ranked as Priority Level Two because it continues to promote water conservation.



## Montara Water and Sanitary District

### WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

#### PRIORITY LEVEL TWO – NECESSARY PROJECTS

**Program:** Storage Tank Rehabilitation Program

**Priority:** Level Two

The existing Alta Vista Tank 1 (AVT 1) was inspected in 2016 and found needing to be taken off line for rehabilitation. It was determined that the tank floor and areas on the wall of the AVT 1 shows signs of significant corrosion. AVT 1 will be rehabilitated, including: cleaning, recoating and corrosion spot repair. Some areas, such as the tank floor, may require more extension corrosion repair.

---

**Project:** Storage Tank Rehabilitation Program

**CIP Total Cost:** \$150,000

**Project Funding:** This program will be funded by existing customers through water rate revenues

**Basis of Priority:** This program is ranked as Priority Level Two because it ensures continued operation of the existing water supply sources

---

## Montara Water and Sanitary District

WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

PRIORITY LEVEL TWO – NECESSARY PROJECTS

**Project:** Emergency Generator Replacement

**Priority:** Level Two

---

This project will replace one of the existing emergency generators that reached the end of its useful life.

---

**Project:** Emergency Generator Replacement

**CIP Total Cost:** \$75,000

**Project Funding:** This project will be funded by existing customers through water rate revenues

**Basis of Priority:** This project is ranked as Priority Level Two because it ensures efficiency of water operations.

## Montara Water and Sanitary District

### WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

#### PRIORITY LEVEL TWO – NECESSARY PROJECTS

**Project:** Vehicle Replacement Fund

**Priority:** Level Two

This funding is targeted to a renewal of the District fleet of trucks and started in FY 15/16 with a \$30,000 purchase of a heavy truck followed by replacing one light truck annually in the following two years of the CIP.

---

**Project:** Vehicle Replacement Fund

**CIP Total Cost:** \$801,000

**Project Funding:** This project will be funded by existing customers through water rate revenues

**Basis of Priority:** This project is ranked as Priority Level Two because it ensures efficiency of water operations.

---

## Montara Water and Sanitary District

### WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (FY2017/18 – FY2021/22)

#### PRIORITY LEVEL TWO – NECESSARY PROJECTS

**Program:** Pillar Ridge Rehabilitation Program

**Priority:** Level Two

Consolidation of the Pillar Ridge Water System into the MWSD water system benefits all District's customers. The addition of new facilities, however, necessitates planning for the renewal and replacement of the Pillar Ridge treatment, supply, and storage facilities. Existing customer water rate revenues will fund this project.

---

**Project:** Pillar Ridge Rehabilitation Program

**CIP Total Cost:** \$445,000

**Project Funding:** This program will be funded through water rate revenues

**Basis of Priority:** This program is ranked as Priority Level Two because it ensures existing facility functionality and reliability

---

## Montara Water and Sanitary District

### WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM UPDATE (2013 – 2018)

#### PRIORITY LEVEL THREE – DISCRETIONARY PROJECTS

Projects not meeting the criteria for Priority Level One or Two are ranked as Priority Level Three. These projects are needed, albeit may not yet have defined scopes, schedules, or funding sources. Many factors exist that may promote Level Three projects to Level One or Two such as the release of new regulations and legislation or the availability of funding.

**Priority Level Three** – Projects that are required but can be deferred to a later date. Level Three Projects can be completed as needed, if Level One or Level Two Projects are postponed. District has significant level of control over the timing of implementation.

Table 17 below provides a list of the Priority Level Three projects. Funding for these projects is not currently included as part of this CIP.

<b>Table 5. Priority Level Three – Discretionary Projects</b>
1. Portola Tank Road Repair
2. Alta Vista Water Treatment Plant Replacement
3. District Office Remodel
4. New Large Service Connections

Montara Water and Sanitary District

**2017 Water System Master Plan Update**  
***New Customer Capital Improvements Program***

***May 2017***

***Board of Directors***

Dwight Wilson, President

Scott Boyd, President Pro Tem

Bill Huber, Treasurer

Kathryn Slater-Carter, Secretary

Jim Harvey, Director

Clemens Heldmaier, General Manager

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

The District’s water system requires improvements to address system renewal and replacement needs, continue to improve water supply reliability, and ensure sufficient response under daily operational scenarios, fire flow, and emergency conditions. These potential improvements make up the District’s Capital Improvement Program (CIP) and include the rehabilitation of the existing infrastructure, addition of new facilities, development of new sources of supply, implementation of repair and replacement, and preventive maintenance programs.

In 2003, the Board established the CIP prioritization criteria that serve as the foundation for the District’s capital improvements decision-making process to ensure a relevant implementation schedule and adequate funding for the improvements. The criteria provides a method to rate the relative importance of a particular project based upon factors such as protection of public health, employee safety, legal and regulatory requirements, and funding constraints. These criteria established which projects should be implemented in any given year and over the CIP planning horizon. The prioritization criteria used by MWSD are presented in Table 1, below, categorized into three priority levels, listed from most to least critical for implementation.

<b>Table 1. Prioritization Criteria</b>		
<b>Priority Level</b>	<b>Description</b>	<b>Examples</b>
Level One <i>Mandatory Projects</i>	<i>“Must do” – highest priority.</i> District has little or no control to defer.	<ol style="list-style-type: none"> <li>1. Projects required by law/legislation, regulations;</li> <li>2. Projects protecting health and safety of employees and the public; and</li> <li>3. Project funded by others.</li> </ol>
Level Two <i>Necessary Projects</i>	<i>Must be done.</i> District has moderate level of control over the timing of implementation.	<ol style="list-style-type: none"> <li>1. Projects required for providing adequate emergency storage and meeting fire flow requirements;</li> <li>2. Projects reducing water system losses and reducing pipeline leaks.</li> </ol>
Level Three <i>Discretionary Projects</i>	<i>Should be done.</i> District has significant level of control over the timing of implementation.	Projects that are required but can be deferred to a later date. Level Three Projects can be completed as needed, if Level One or Level Two Projects are postponed.

In addition, following introduction of new domestic connections to the water system in 2011 by the Board, the District has started developing a two-part CIP that includes projects designed exclusively for or shared by the new customers connecting to the water system. This category is funded through the Water Capacity Charge (WCC). The second category of projects is needed for the existing customers and designed to provide appropriate levels of renewal and replacement for the current water system. The water rate revenues fund these projects.

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

The planning-level cost estimates included in this CIP are total project costs with the +50%/-30% estimating accuracy and include the following elements:

1. Engineer's opinion of probable construction cost
2. Planning, permitting, legal, and administrative costs 40 percent
3. Planning-level contingency 25 percent

While the CIP projects and programs included in the following sections include long-range and short-term projects for the water system, the summary presented in Table 2, Project Cost Distribution and Fiscal Year Schedule, only includes capital projects and portions of the capital programs that the District anticipates completing the next five (5) fiscal years. Project descriptions that follow include the cost of the entire project or program that may extend beyond the initial five years of the CIP. The actual timing of implementing the project would depend on various factors, including but not limited to the number of customers requesting water connections, regulatory climate, etc.

*This document contains the CIP required to serve new customers while the existing customer CIP is presented in a separate document.*



## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**Table 2. Total Project Cost Distribution and Fiscal Year Schedule – New Customer CIP**

New Customer CIP - WATER	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	5-Year CIP Total
<b>Water Main Upgrade Program</b>	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653	<b>\$1,592,741</b>
<b>Existing Well Upgrade Program</b>	-	-	\$280,000	\$288,400	\$297,052	<b>\$865,452</b>
<b>New and Upgraded PRV Stations' Program</b>	-	\$250,000	\$257,500	\$265,225	\$273,182	<b>\$1,045,907</b>
<b>Emergency Generator Upgrade Program</b>	-	\$150,000	\$154,500	\$159,135	\$163,909	<b>\$627,544</b>
<b>Schoolhouse Booster Pump Station Upgrade</b>	-	-	-	-	\$350,000	<b>\$350,000</b>
<b>Portola Tank Telemetry Upgrade</b>	-	\$150,000	\$100,000	-	-	<b>\$250,000</b>
<b>Develop Additional Supply Reliability</b>	-	-	-	\$450,000	\$1,000,000	<b>\$1,450,000</b>
<b>Big Wave NPA Water Main Extension</b>	\$30,000	\$2,000,000	-	-	-	<b>\$2,030,000</b>
<b>NEW CUSTOMER CIP TOTAL</b>	<b>\$330,000</b>	<b>\$2,859,000</b>	<b>\$1,110,270</b>	<b>\$1,490,578</b>	<b>\$2,421,795</b>	<b>\$8,211,644</b>

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

*Priority Level One* projects almost exclusively address the projected system deficiencies related to adding new customers to the system. Most of the anticipated system deficiencies are due to adding new connections to the system and increasing water demands.

**Priority Level One** – These are the highest priority, “must do” capital projects. The District has little or no control to defer these projects. Examples of such projects include: (1) Projects required by law/legislation, regulations; (2) Projects protecting health and safety of employees and the public; and (3) Project funded by others.

Table 3 below, contains *Priority Level One* projects and programs that have been formulated to provide benefit to, and be paid for by, new District customers. A detailed discussion of the projects follows.

<b>Table 3. Priority Level One – Mandatory Projects</b>
1. Water Main Upgrade Program
2. Existing Well Upgrade Program
3. New and Upgraded PRV Stations’ Program
4. Emergency Generator Upgrade Program
5. Schoolhouse Booster Pump Station Upgrade
6. Portola Tank Telemetry Upgrade
7. Develop Additional Supply Reliability
8. Big Wave Main Extension Project

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**Project:** Water Main Upgrade Program

**Priority:** Level One

---

Under the water main upgrade program, the District will undertake the effort of designing and constructing upsizing of the existing distribution system mains to accommodate increasing demands due to the addition of new water customers. This program includes an estimated 12,800 linear feet of 8-inch- and 10-inch-diameter mains installed in the water system replacing existing 2-inch, 4-inch, and 6-inch-diameter mains.

Upsizing of existing water mains and isolation and control valves will be required to accommodate new water customers.

The Water Main Upgrade Program will involve the strategic upgrade of existing water mains to incorporate “arterial distribution loops” throughout the system. These arterial loops will provide added redundancy and reinforcement to handle the addition of new customers or potential leaks and pipe failures. The loops will be designed utilizing the existing distribution system and the installation of short spans of new pipelines. Isolation and control valves will also be installed in critical locations as part of the loop design. As a whole, the arterial loops will provide the District’s Operations Staff the ability to isolate and repair critical sections of the distribution system while still conveying water throughout the system. Additionally, this program includes upsizing of the existing mains that would become deficient due to added new customer demands.

---

**Project:** Water Main Upgrade Program

**CIP Total Cost:** \$7,484,500

**Project Funding:** This program will be funded by new customers through the WCC

**Basis of Priority:** This project is ranked as Priority Level 1 because it ensures redundancy and reinforcement of the distribution system to handle the addition of new customers or potential leaks and pipe failures.

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**Project:** Existing Well Upgrade Program

**Priority:** Level One

---

The existing District's wells operate within their design parameters in the existing water system. Hydraulic analysis demonstrates, however, that with increased demands due to new water customers, existing wells' pumps and motors would need to be upsized to pump into the system. The pump and motor replacement and piping modifications are required to accommodate new customers due to increased pressures at each wellhead they would have to overcome. This program would involve replacement of all existing motor control centers (MCCs) and associated power supply improvements.

---

**Project:** Existing Well Upgrade Program

**CIP Total Cost:** \$3,389,000

**Project Funding:** This project will be funded by new customers through the WCC

**Basis of Priority:** This project is ranked as Priority Level 1 because it is required to accommodate new customers

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**Project:** New and Upgraded Pressure-Regulating Stations Program

**Priority:** Level One

---

Due to the District's water system configuration and the terrain of the service area, the District operates over 20 existing pressure-regulating stations (PRVs). With the addition of new customers throughout the service area, this project will install up to 5 new PRV stations and increase the capacity of 13 existing PRV stations.

---

**Project:** New and Upgraded Pressure-Regulating Stations Program

**CIP Total Cost:** \$1,856,000

**Project Funding:** This project will be funded by new customers through the WCC

**Basis of Priority:** This project is ranked as Priority Level 1 because it ensures efficient water distribution under new demand conditions

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**Project:** Emergency Generator Upgrade Program

**Priority:** Level One

---

Existing generators at the District's pumping and treatment facilities will become undersized following upgrades of the existing pumps and motors and would require replacement. This program would secure safe and reliable emergency power to the District's critical water treatment and delivery facilities and provide safe operation by staff under the increased demand conditions due to new customers. The associated appurtenances, including automatic transfer switches (ATS) would also have to be replaced due to the increased generator and system capacities.

---

**Project:** Emergency Generator Upgrade Program

**CIP Total Cost:** \$889,500

**Project Funding:** This project will be funded by new customers WCC

**Basis of Priority:** This project is ranked as Priority Level 1 because it ensures efficiency of operations under new demand conditions

---

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**Project:** Schoolhouse Booster Pump Station Upgrade

**Priority:** Level One

---

The District owns and operates the existing Schoolhouse Booster Pump Station. The addition of new water customers throughout the service area necessitates installation of a new set of booster pumps to accommodate the distribution system expansion for new customers and a new set of parameters under which the system would operate when demand increases. This project will include an addition of a new set of pumps and replacement of the existing pumps with larger pumps and motors.

---

**Project:** Schoolhouse Booster Pump Station Upgrade

**CIP Total Cost:** \$1,545,000

**Project Funding:** This project will be funded by new customers through the WCC

**Basis of Priority:** This project is ranked as Priority Level 1 because it ensures water deliveries to new customers with increased flows in the distribution system.

---

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**Project:** Portola Tank Telemetry Upgrade

**Priority:** Level One

---

The existing Portola Tank currently operates with no telemetry link to the District's SCADA system. While this arrangement works to serve existing water customers, addition of new customers throughout the District's service area will require adding the tank to SCADA to ensure operational optimization of the tank under new demand conditions.

---

**Project:** Portola Tank Telemetry Upgrade

**CIP Total Cost:** \$250,000

**Project Funding:** This project will be funded by new customers through the WCC

**Basis of Priority:** This project is ranked as Priority Level 1 because it ensures operational optimization of the Portola Tank under new demand conditions

---



## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**Project:** Develop Additional Supply Reliability

**Priority:** Level One

---

This project provides for planning, permitting, and implementation of water supply augmentation to ensure that the water system's reliability remains intact with the addition of the new water customers to the system. Currently, the District has over 20 percent reliability and redundancy in its water supply portfolio achieved by existing District's customers through adding new sources, implementing water system improvements, securing the existing Airport Wells for its water supply portfolio, and through conservation. This portion of the water supply portfolio will initially be utilized to add new customers to the system; however, the supply reliability needs to be replenished and paid for by the new customers to ensure consistent continued reliability of the water system. The project includes new groundwater source planning, permitting, and development.

---

**Project:** Develop Additional Supply Reliability

**CIP Total Cost:** \$1,984,000

**Project Funding:** This project will be funded by new customers through the WCC

**Basis of Priority:** This project is ranked as Priority Level 1 because it ensures consistent continued reliability of the District's water system

---

## Montara Water and Sanitary District

### NEW CUSTOMER WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**Project:** Big Wave NPA Water Main Extension

**Priority:** Level One

---

This project provides for the installation of a new 12-inch-diameter, 4,400-foot-long water main extension required to serve the Big Wave NPA development with 2,000 gallons-per-minute fire flow for 2 hours with the residual pressure at the hydrant on the Bog Wave NPA property of 20 pounds per square inch.

The developer will fund this project in its entirety. This project is NOT included in the water connection fee calculations.

---

**Project:** Big Wave NPA Water Main Extension

**CIP Total Cost:** \$2,030,000

**Project Funding:** This project will be funded entirely by the developer

**Basis of Priority:** This project is ranked as Priority Level 1 because it paid for by others



# Montara Water and Sanitary District



## Water Capacity Charge Update

Draft 04/28/17



**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS

# TABLE OF CONTENTS

Background.....	1
Government Code.....	2
Fee Methodology.....	3
New Customer Capital Improvement Program.....	4
Water Capacity Charge Alternatives.....	5
Proposed Water Capacity Charges .....	7
Capacity Charge Ordinance: Purpose of Charge.....	9
Capacity Charge Credits for Redevelopment .....	9
Limited Term of Application for an Adopted Capacity Charge .....	9
Future Fee Adjustments.....	9
Appendix A – Government Code Pertaining to Water & Wastewater Capacity Charges	

## Background

The Montara Water and Sanitary District (District or MWSD) provides water, sewer and trash disposal services to the unincorporated areas of Montara and Moss Beach. The District is located on the Pacific Coast in San Mateo County, north of Half Moon Bay and south of Pacifica.

The District levies water capacity charges on new or expanded connections to the water system. These charges are levied as a condition of development or expansion, and are designed to recover the cost of capacity in infrastructure benefitting new development. The District's water capacity charges were last updated in 2011.

In March 2011 the District Board of Directors passed Ordinance No. 161 which amended the District code to repeal Section 5-4.229, the moratorium on new water connections, and added Section 5-4.100(a), which allows for the connections of new water customers. To facilitate the addition of new water customers, the District Engineer, SRT Consultants, updated the District's Water System Master Plan and concluded there was sufficient water supply available to start adding new customers. The Master Plan identified capital improvement needed to improve system reliability and serve growth. Infrastructure improvements needed to serve growth were detailed in a New Customer Capital Improvement Program (CIP) prepared by SRT. The capital improvements identified in the program were exclusively for the benefit of new connections and excluded cost recovery for capital improvements benefitting the existing customer base.

In April 2011, Bartle Wells Associates (BWA) updated the District's water capacity charges based on costs identified in the New Customer CIP developed by SRF. The District has not recalculated its water capacity charges since 2011, however the District has adjusted the fees annually by the change in the Engineering News-Record Construction Cost Index – a widely used measure of construction cost inflation – to keep the charge aligned with construction cost inflation.

Since 2011, the District's water system undergone a number of changes. The District has completed a number of capital improvements to improve system reliability, acquired the Pillar Ridge water system and customer base, and identified new sources of water supply. Additionally, District customers have successfully reduced water consumption in response to California's multi-year drought.

In April 2017, SRT developed 2017 Water System Master Plan Update which included updated CIPs for a) Existing Customers and b) New Customers. The capital improvements identified in the New Customer CIP represent the share of total CIP projects that are allocated to growth and provide 100% benefit to new or expanded connections to the water system. These projects exclude reliability improvements as well as renewal and replacement projects benefiting existing customers. In conjunction with the Master Plan Update, which includes 5-year CIPs for both existing and new customers, SRT updated a water system hydraulic model previously developed for the District to identify system capacity deficiencies and associated capital improvements needed to serve future increments of growth.

Bartle Wells Associates subsequently updated the District's water capacity charges based on the SRT's analysis of capital needs for serving growth. The updated charges are designed to:

- Recover the costs of water system infrastructure and improvement required to serve new water connections or expanded connections that increase water demand;
- Equitably recover costs based on the new or increased capacity needs for serving each new or expanded connection;
- Are consistent with industry-standard practices and methodologies;
- Comply with government code.

## Government Code

Development impact fees are governed by California Government Code Section 66000 et. seq. This section of the Code was initially established by Assembly Bill 1600 (AB 1600) and is commonly referred to as the Mitigation Fee Act. Pursuant to the Code, a development impact fee is not a tax or special assessment, but is instead voluntary charge levied to defray the cost of public facilities needed to serve a new development.

Section 66013 of the Code specifically governs water and wastewater capacity charges. This section of the Code defines a "capacity charge" to mean "*a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged.*" The Code distinguishes "capacity charges" from "connection fees" which are defined as fees for the

physical facilities necessary to make a water or sewer connection, such as costs related to installation of meters and pipelines from a new building to a water or sewer main.

According to the Section 66013, a water or wastewater capacity charge “shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed” unless approved by a two-thirds vote. As such, the capacity charges calculated in this report represent the maximum charges that the District can levy. Section 66013 does not detail any specific methodology for calculating capacity charges.

Section 66016 of the Code identifies the procedural requirements for adopting or increasing water and wastewater capacity charges and Section 66022 summarizes the general process by which the charges can be legally challenged. The full text of Sections 66013, 66016 and 66022 are attached in Appendix A.

## Fee Methodology

Consistent with the District’s current capacity charge methodology, BWA recommends use of an *incremental cost approach* for calculating updated water capacity charges. Under this approach, new connections pay for the share of water system infrastructure improvements needed to serve new connections and meet the capacity requirements of new water demand. Based on the incremental cost approach used in this fee update, the updated capacity charge:

- Excludes cost recovery for any facilities previously funded by the District’s prior issuances of General Obligation Bonds.
- Excludes cost recovery for buying-in to capital improvements and other assets funded by prior or existing ratepayers, even though some of these improvements may provide benefit to new connections, such as via improved system reliability.
- Recovers costs based on the incremental water demand placed on the water system by new connections, regardless of whether the connection is from new construction, redevelopment, or a transition to District water supply from properties currently served by private wells
- Ensures that updated capacity charges are appropriately sized to recover the cost of capital improvements required exclusively for serving growth.

As such, the updated capacity charges represent a conservative approach to calculating updated charged. The updated fee would apply consistently to all new or expanded water connections based on the new water demands of each connection which is in proportion to the system capacity needs for serving each connection.

## New Customer Capital Improvement Program

Table 1 shows the cost of capital improvements required exclusively for serving growth based on analysis provided by SRT. SRT ran a number of growth and associated water demand scenarios through a hydraulic model they developed for the District’s water system to identify water system capacity deficiencies and capital improvements required for serving different increments of growth. For example, to reliably serve the next 100 new water system connections (typical single family homes or 5/8 x 3/4-inch meter equivalents), the District would need to construct a little over \$1.9 million of infrastructure improvements. Likewise, to serve the next 1,000 connections, the District would need to construct roughly \$17.4 million of improvements.

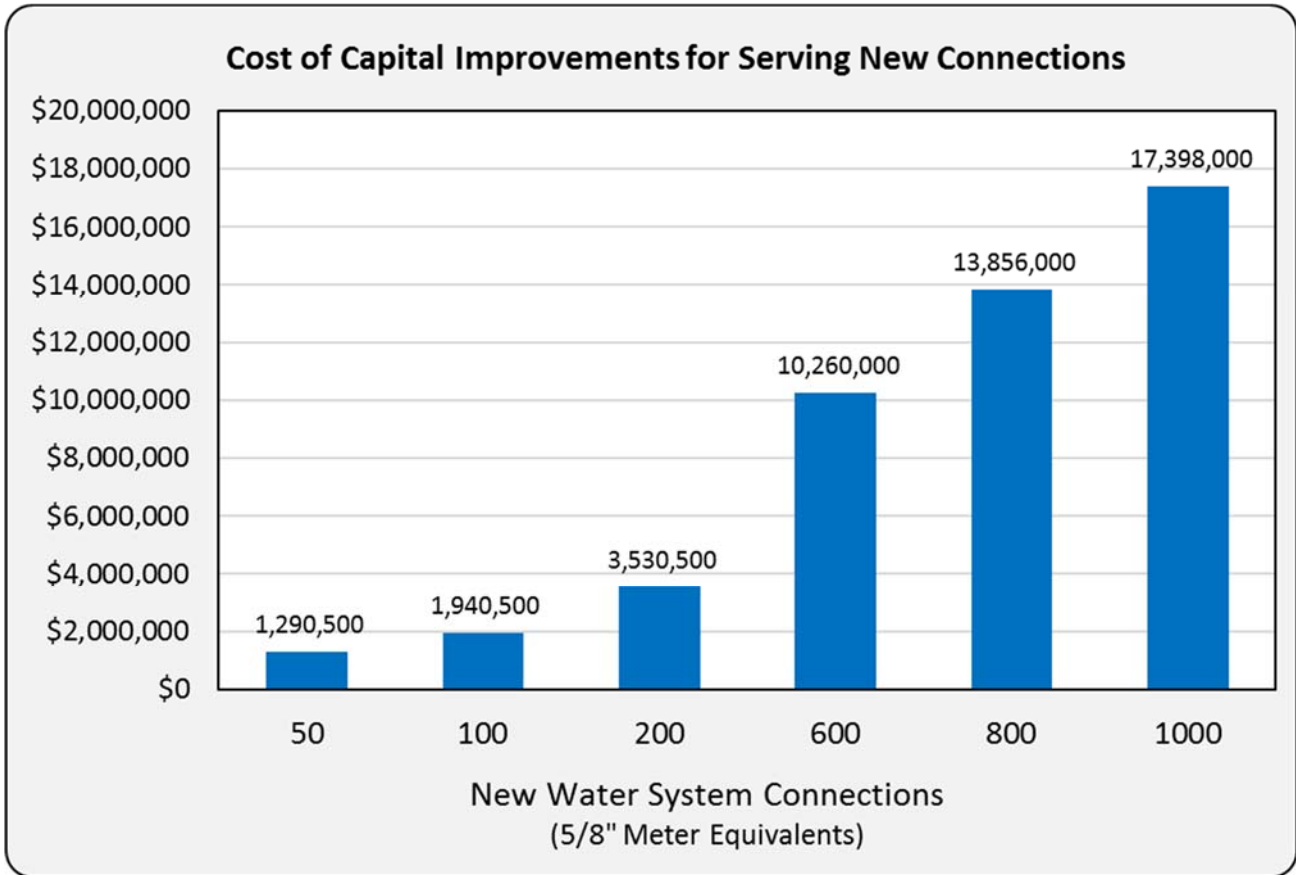
The table below shows the capital improvement costs associated with serving various levels of new connections based on SRT’s hydraulic model analysis. This and following tables use the term 5/8” meter to refer to the District’s base 5/8 x 3/4-inch meter, which serves most residential connections.

<b>Water System Capital Improvements Required for Serving Different Levels of Growth</b>			
<b>Growth Scenario</b>	<b>New Connections (5/8" Meter Equivalents)</b>	<b>Estimated Population Growth</b>	<b>Estimated Cost of Improvements to Serve New Connections</b>
Scenario 1	50	3%	\$1,290,500
Scenario 2	100	6%	\$1,940,500
Scenario 3	200	12%	\$3,530,500
Scenario 4	600	35%	\$10,260,000
Scenario 5	800	47%	\$13,856,000
Scenario 6	1000	59%	\$17,398,000

Source: SRT Consultants, April 24, 2017.



The following chart shows the same information graphically.



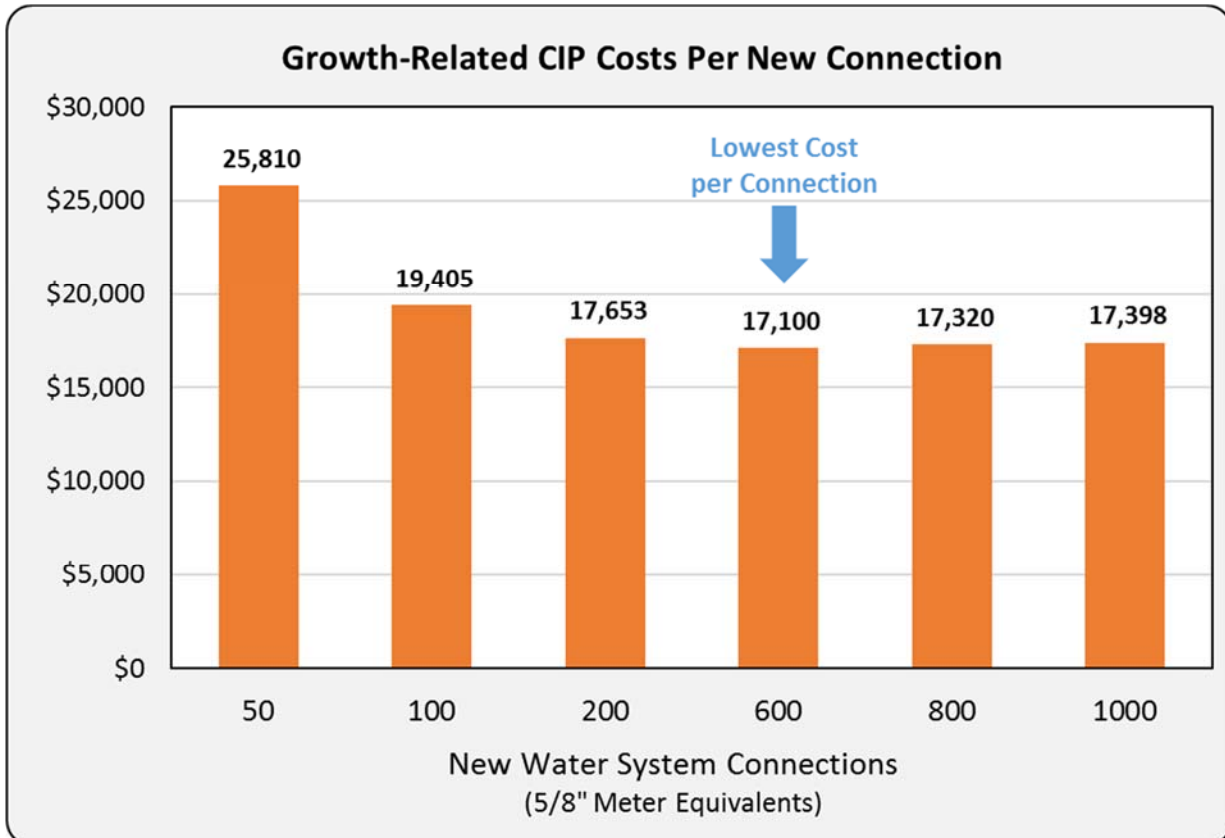
## Water Capacity Charge Alternatives

The incremental cost of capital improvements needed to serve growth varies based on the level of growth, with more capital improvements required for serving more growth. Hence the cost for serving new connections can vary depending on the level of growth, with the cost per connection based on a) the cost of growth-related capital improvements divided by b) the number of connections (e.g. 100, 200, etc.) those capital improvements are designed to serve.

The following table calculated the cost of growth-related capital improvements per new connection at different levels of growth.

<b>Growth-Related CIP Cost per New Connection</b>			
<b>Growth Scenario</b>	<b>Estimated Cost of Improvements to Serve New Connections</b>	<b>New Connections (5/8" Meter Equivalents)</b>	<b>Cost per New Connection (5/8" Meter Equivalent)</b>
Scenario 1	\$1,290,500	50	\$25,810
Scenario 2	\$1,940,500	100	\$19,405
Scenario 3	\$3,530,500	200	\$17,653
Scenario 4	\$10,260,000	600	\$17,100
Scenario 5	\$13,856,000	800	\$17,320
Scenario 6	\$17,398,000	1000	\$17,398

The same information is shown on the following chart.



As shown, the cost per new connection is highest for the lowest levels of growth. However, from 200 connections and upward, the cost per unit remains in relatively stable range. This is partially due to the fact that additional water storage capacity would eventually need to be constructed as growth approaches 800 new connections. Subsequently, the District would need to fund additional water supply reliability improvements.

The District can allow new customers to connect to the water system before the growth-improvements are constructed. However, this does not negate the need to eventually construct the improvements necessitated by growth. The new water demands placed on the water system by the new connections would negatively impact the reliability and fire flow capacity of the water system to substandard levels based on the hydraulic model. So while the water system could accommodate new connections on a temporary basis, the improvements would still need to be completed to increase system capacity and reliability to adequately serve the new water demands.

## **Proposed Water Capacity Charges**

Based on the data from SRT's engineering analysis and cost estimates, BWA recommends an updated water capacity charge of \$17,100 per new 5/8 x 3/4-inch meter connection, the standard meter size for a typical residential connection. This level of charge is based on a scenario of 600 new connections, which results in the lowest cost per connection. This level of growth is also consistent with the level of growth used in the prior water capacity charge update from 2011.

New connections that have higher water demands and hence higher water system capacity needs, would require larger water meters, and would pay correspondingly higher water capacity charges based on the water demands of each meter size in relation to that of the base 5/8 x 3/4-inch meter. For example, a 2-inch meter has the same capacity as 1.4 5/8 x 3/4-inch meters and hence would pay a capacity charge equal to eight times the charge of the 5/8-inch meter.

The updated charges are based on the cost of infrastructure improvements needed to serve increased demands on the water system. As such, the charges would consistently apply to new connections regardless of whether the connection is from new construction, redevelopment, or a transition to District water supply from properties currently served by private wells.

The following table shows a schedule of updated water capacity charges. Typical single family homes are served by a base 5/8 x 3/4-inch meter (referred to as a 5/8-inch meter in the table below).

Updated Water Capacity Charges		
Meter Size	Ratio to 5/8 x 3/4"	Capacity Charge
5/8 x 3/4-inch	1.00	\$17,100
3/4-inch	1.10	18,810
1-inch	1.40	23,939
1-1/2 inch	1.80	30,783
2-inch	2.90	49,589
3-inch	11.00	188,095
4-inch	14.00	239,395

*Charges for connections for meters larger than 4-inch will be determined by the General Manager based on estimated water demand.*

The updated water capacity charges are approximately 8.7% higher than the District's current charges.

Comparison of Current & Updated Water Capacity Charges				
Meter Size	Current	Updated	Increase \$	Increase %
5/8 x 3/4-inch*	\$15,729	\$17,100	\$1,371	8.7%
3/4-inch	17,302	18,810	1,508	8.7%
1-inch	22,020	23,939	1,919	8.7%
1-1/2 inch	28,315	30,783	2,468	8.7%
2-inch	45,613	49,589	3,976	8.7%
3-inch	173,014	188,095	15,081	8.7%
4-inch	220,201	239,395	19,194	8.7%

## **Capacity Charge Ordinance: Purpose of Charge**

Pursuant to Government Code, revenues derived from the District's water capacity charges can only be used for the purpose for which the charges are collected. In order to maximize the District's flexibility for use of capacity charge revenues, BWA recommends that the ordinances/resolutions adopting new charges broadly define the purpose of the capacity charge.

## **Capacity Charge Credits for Redevelopment**

Capacity charges for redevelopment projects and/or expansions should be based on the incremental demand generated from each project. Under this approach, future redevelopment projects would get credited for the capacity purchased by the prior development. For example, a small commercial building served by a 5/8 x 3/4-inch meter that is being redeveloped as a mixed-use development served by 2-inch meter, would only have to pay capacity charges for the additional demand generated by the new project as reflected by the difference in the capacity charge between the two meter sizes.

## **Limited Term of Application for an Adopted Capacity Charge**

Other California agencies have experienced problems with developers purchasing capacity many years in advance of anticipated development in order to lock in lower fees. To avoid these problems, the District should continue to require that capacity charges be paid up front as a condition of development and should allow the charges to be effective for a limited period of time (typically one year) after which the developer or property owner would be responsible for paying any increase to the charges.

## **Future Fee Adjustments**

In future years, BWA recommends that the District continue to update its capacity charges annually by adjusting the charges by the change in the Engineering News-Record Construction Cost Index (20-Cities Average) to account for future construction cost inflation. The fee adjustment should be based on the change in the ENR index from the most recent preceding fee update, which allows for a multi-year adjustment if the District ever opts to temporarily defer any fee adjustments. The District's capacity charge ordinance can allow for automatic annual adjustments.

Additionally, the District should review and consider updating its capacity charges when substantial revisions are made to anticipated capital improvement costs. In general, BWA recommends that capacity charges be independently reviewed and/or updated approximately once every five years.

# **APPENDIX A**

**California Government Code:  
Key Sections Pertaining to Water & Sewer Capacity Charges**

**California Government Code**  
**Key Sections Pertaining to Water & Wastewater Capacity Charges**  
**Sections 66013, 66016, & 66022**

**66013**

(a) Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount of the fee or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.

(b) As used in this section:

(1) "Sewer connection" means the connection of a structure or project to a public sewer system.

(2) "Water connection" means the connection of a structure or project to a public water system, as defined in subdivision (f) of Section 116275 of the Health and Safety Code.

(3) "Capacity charge" means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A "capacity charge" does not include a commodity charge.

(4) "Local agency" means a local agency as defined in Section 66000.

(5) "Fee" means a fee for the physical facilities necessary to make a water connection or sewer connection, including, but not limited to, meters, meter boxes, and pipelines from the structure or project to a water distribution line or sewer main, and that does not exceed the estimated reasonable cost of labor and materials for installation of those facilities.

(6) "Public facilities" means public facilities as defined in Section 66000.



(c) A local agency receiving payment of a charge as specified in paragraph (3) of subdivision (b) shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected. Any interest income earned from the investment of moneys in the capital facilities fund shall be deposited in that fund.

(d) For a fund established pursuant to subdivision (c), a local agency shall make available to the public, within 180 days after the last day of each fiscal year, the following information for that fiscal year:

(1) A description of the charges deposited in the fund.

(2) The beginning and ending balance of the fund and the interest earned from investment of moneys in the fund.

(3) The amount of charges collected in that fiscal year.

(4) An identification of all of the following:

(A) Each public improvement on which charges were expended and the amount of the expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used.

(B) Each public improvement on which charges were expended that was completed during that fiscal year.

(C) Each public improvement that is anticipated to be undertaken in the following fiscal year.

(5) A description of each interfund transfer or loan made from the capital facilities fund. The information provided, in the case of an interfund transfer, shall identify the public improvements on which the transferred moneys are, or will be, expended. The information, in the case of an interfund loan, shall include the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

(e) The information required pursuant to subdivision (d) may be included in the local agency's annual financial report.

(f) The provisions of subdivisions (c) and (d) shall not apply to any of the following:

(1) Moneys received to construct public facilities pursuant to a contract between a local agency and a person or entity, including, but not limited to, a reimbursement agreement pursuant to Section 66003.

(2) Charges that are used to pay existing debt service or which are subject to a contract with a trustee for bondholders that requires a different accounting of the charges, or charges that are used to reimburse the local agency or to reimburse a person or entity who advanced funds under a reimbursement agreement or contract for facilities in existence at the time the charges are collected.

(3) Charges collected on or before December 31, 1998.

(g) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion imposing a fee or capacity charge subject to this section shall be brought pursuant to Section 66022.

(h) Fees and charges subject to this section are not subject to the provisions of Chapter 5 (commencing with Section 66000), but are subject to the provisions of Sections 66016, 66022, and 66023.

(i) The provisions of subdivisions (c) and (d) shall only apply to capacity charges levied pursuant to this section.

*(Amended by Stats. 2007, Ch. 94, Sec. 1. Effective January 1, 2008.)*

---

## **66016**

(a) Prior to levying a new fee or service charge, or prior to approving an increase in an existing fee or service charge, a local agency shall hold at least one open and public meeting, at which oral or written presentations can be made, as part of a regularly scheduled meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that the data required by this section is available, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the local agency for mailed notice of the meeting on new or increased fees or service charges. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service. At least 10 days prior to the meeting, the local agency shall make available to the public data indicating the amount of cost, or estimated cost, required to provide the service

for which the fee or service charge is levied and the revenue sources anticipated to provide the service, including General Fund revenues. Unless there has been voter approval, as prescribed by Section 66013 or 66014, no local agency shall levy a new fee or service charge or increase an existing fee or service charge to an amount which exceeds the estimated amount required to provide the service for which the fee or service charge is levied. If, however, the fees or service charges create revenues in excess of actual cost, those revenues shall be used to reduce the fee or service charge creating the excess.

(b) Any action by a local agency to levy a new fee or service charge or to approve an increase in an existing fee or service charge shall be taken only by ordinance or resolution. The legislative body of a local agency shall not delegate the authority to adopt a new fee or service charge, or to increase a fee or service charge.

(c) Any costs incurred by a local agency in conducting the meeting or meetings required pursuant to subdivision (a) may be recovered from fees charged for the services which were the subject of the meeting.

(d) This section shall apply only to fees and charges as described in Sections 51287, 56383, 65104, 65456, 65584.1, 65863.7, 65909.5, 66013, 66014, and 66451.2 of this code, Sections 17951, 19132.3, and 19852 of the Health and Safety Code, Section 41901 of the Public Resources Code, and Section 21671.5 of the Public Utilities Code.

(e) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion levying a fee or service charge subject to this section shall be brought pursuant to Section 66022.

*(Amended by Stats. 2006, Ch. 643, Sec. 19. Effective January 1, 2007.)*

---

## **66022**

(a) Any judicial action or proceeding to attack, review, set aside, void, or annul an ordinance, resolution, or motion adopting a new fee or service charge, or modifying or amending an existing fee or service charge, adopted by a local agency, as defined in Section 66000, shall be commenced within 120 days of the effective date of the ordinance, resolution, or motion.

If an ordinance, resolution, or motion provides for an automatic adjustment in a fee or service charge, and the automatic adjustment results in an increase in the amount of a fee or service charge, any action or proceeding to attack, review, set aside, void, or

annul the increase shall be commenced within 120 days of the effective date of the increase.

(b) Any action by a local agency or interested person under this section shall be brought pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure.

(c) This section shall apply only to fees, capacity charges, and service charges described in and subject to Sections 66013, 66014, and 66016.

*(Amended by Stats. 2006, Ch. 643, Sec. 20. Effective January 1, 2007.)*

---



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: May 4, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning Filing  
Notice of Completion for the 2015-2016 Sewer  
Improvement Project and Spot Repairs.**

---

On July 13, 2016 D'Arcy and Harty Construction, of San Francisco, entered into an agreement with the District for the construction of certain improvements to main lines in Montara and Moss Beach. The attached letter, dated April 26th 2017, from the District Engineer indicates that the work has now been successfully completed. Pippin Cavagnaro with Nute Engineering recommends a Notice of Completion be filed with the County Recorder. After expiration of a 35-day lien period, the 5% retention will be paid to the contractor.

## RECOMMENDATION:

Authorize the General Manager to file the attached Notice of Completion with the County Recorder.

Attachments



Civil and Sanitary Consultants

April 26, 2017

Mr. Clemens Heldmaier, General Manager  
Montara Water & Sanitary District  
P.O. Box 370131  
Montara, CA 94037

Re: 2015-2016 Sewer Improvement Project and Spot Repairs  
Statement of Completion

Dear Clemens:

D'Arcy and Harty Construction, of San Francisco, has completed their work on the above referenced project and we recommend that the project be accepted and that the Notice of Completion be filed.

Very truly yours,

NUTE ENGINEERING

By: \_\_\_\_\_  
Pippin Cavagnaro

Recorded at the Request of:  
**Montara Water and Sanitary District**

When Recorded Mail to:  
**Montara Water and Sanitary District**  
**P. O. Box 370131**  
**Montara, CA 949037**

---

Space above this Line for Recorder's Use

**NOTICE OF COMPLETION**

**MONTARA WATER AND SANITARY DISTRICT**  
**SAN MATEO COUNTY, CALIFORNIA**

**2015-2016 SEWER IMPROVEMENT PROJECT AND SPOT REPAIRS**

NOTICE IS HEREBY GIVEN, Pursuant to Section 3093 of the Civil Code of the State of California, that Pippin Cavagnaro, for and behalf of Nute Engineering, Engineer for the Montara Water and Sanitary District, San Mateo County, California, on the 26th day of April, 2017, did file with the Secretary of said District a Statement of Completion of the following described work, the contract for doing which was awarded to D'Arcy Harty Construction, of San Francisco, and entered into on July 13, 2016.

That said work and improvements are public improvements owned and held by said Sanitary District for the benefit of the public, and were actually completed on April 24, 2017. Acceptance of completion of said work was ordered by the District Board on May 4, 2017 and the name of the surety on the contractor's faithful performance bond for said project is RLI Insurance Company of Illinois.

That said work and improvements consisted of the performing of all work and furnishing of all labor, materials, equipment for the *2016-2017 Sewer Improvement Project and Spot Repairs*, all as more particularly described in the plans and specifications approved by the Board of Directors of said District.

The site of the construction and improvements was in and around Montara and Moss Beach, CA.

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

OWNER: Montara Water and Sanitary District  
P. O. Box 370131  
Montara, CA 94037

Dated: \_\_\_\_\_, 2017

---

Clemens Heldmaier  
General Manager  
Montara Water and Sanitary District



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting of: **May 4, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Review and Possible Action Concerning  
Approval of District/County Cost-Sharing  
Agreement for Kanoff Street Repairs**

---

The District's 2015-2016 Sewer Improvement and Spot Repairs Project included replacement of the sanitary sewer main in a portion of Kanoff Street between Tamarind Street and Le Conte Avenue in Montara. The work was performed to the District's satisfaction and in accordance with County standards by Darcy & Hardy Construction, Inc. during the summer of 2016 under an encroachment permit from the County of San Mateo. The permit provides that the District is responsible for any damage to the County's streets caused by the work.

During the heavy rains commencing in November 2016 and continuing into 2017 portions of Kanoff Street above the replacement sewer became flooded and damaged to the extent that it was necessary to prohibit vehicular use of the Street. District staff and the District Sanitary Engineer investigated the cause of the flooding and related road damage with the County's Public Works Department engineers and other staff over a number of weeks. Excavations and observations of the area affected disclosed that the new sewer and backfill blocked and diverted water seeping from the County's stormwater drain and culvert, in part causing the damage to the Street. However, the substandard conditions of the Street and stormdrain system contributed to the flooding. The combined effect of those factors significantly undercut the stability of the Street.

The District provided partial solution by constructing underground trench dams to divert the uncontrolled subsurface water to the County's drainage system. However, the County has acknowledged the need to improve the road and its drainage system and prepared plans and specifications for that purpose. County officials have indicated that upcoming drier periods allow the implementation of the repairs. The work will be completed in May.

District staff and County Public Works personnel have negotiated a cost-sharing agreement that provides for the County to improve the road and drainage system at the County's cost and for the District to reimburse the County in the lump sum amount of \$54,500 for its costs associated with responding to the flooding, drainage and road damage. The agreement provides that the District shall have no further responsibility for any costs associated with the encroachment permit, the flooding and related damages and that all such costs shall be borne by the





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting of: **May 4, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

County. The District Sanitary Engineer has verified the amount of the estimated reimbursable costs. District Counsel has approved the agreement as to form. The General Manager recommends approval of the agreement

**RECOMMENDATION:** Adopt Resolution Approving and Authorizing Execution of Cost Sharing Agreement for Road and Drainage Repairs on Kanoff Street in Montara, California

**AGREEMENT**

**COST SHARING AGREEMENT FOR ROAD AND DRAINAGE REPAIRS ON KANOFF STREET IN MONTARA, CALIFORNIA**

---

**THIS AGREEMENT** is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2017, by and between the **COUNTY OF SAN MATEO**, a political subdivision of the State of California (“County”) and the **MONTARA WATER AND SANITARY DISTRICT**, a public entity (“District;” County and District are also referred to as “Party,” singularly and collectively as “Parties”).

**WITNESSETH:**

**WHEREAS**, District obtained an encroachment permit (“Encroachment Permit”) from County authorizing replacement of a sewer main in Kanoff Street, a public street owned and maintained by County in the unincorporated community of Montara, California (“District’s Project”); and

**WHEREAS**, subsequent to completion of District’s Project and following heavy rainstorms, portions of Kanoff Street experienced seepage-related damage to the extent that vehicular passage was restricted or prohibited (“Incident”); and

**WHEREAS**, District has performed certain work that partially alleviates the conditions associated with the Incident, but unless further action is taken additional seepage and related adverse conditions may recur; and

**WHEREAS**, the Encroachment Permit includes District’s obligation to repair damages to Kanoff Street caused by District’s Project; and

**WHEREAS**, County has prepared a design (hereinafter referenced) to stabilize and

adequately drain the site of the Incident and environs (“Remedial Work”); and

**WHEREAS**, the Parties desire that County shall perform the Remedial Work at District’s expense for the lump sum amount of \$54,500; and

**WHEREAS**, upon payment of said amount, District’s obligations under the Encroachment Permit and any and all of District’s obligations, if any, arising from the Incident shall be deemed satisfied and extinguished;

**NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:**

1. County will provide all labor, materials, machinery, supplies and equipment necessary to complete all aspects of the Remedial Work as depicted in Exhibit “A,” entitled “Kanoff Street Repair Details,” attached hereto and incorporated herein.

2. District shall reimburse County for the Remedial Work in the lump sum amount of \$54,500, receipt of which is hereby acknowledged. County hereby acknowledges its full satisfaction and the extinguishment of any and all obligations of District under the Encroachment Permit, and that District shall have no further responsibility for drainage or road repairs on Kanoff Street between Tamarind and Farralone Streets, or for any other obligation, if any, arising out of the Incident.

3. The Parties understand and agree that District shall continue to have all ownership and maintenance responsibilities for its sewer and water facilities located within Kanoff Street, including the area encompassed by the Remedial Work.

4. The Parties understand and agree that County shall continue to have all ownership and maintenance responsibilities for Kanoff Street, including the area encompassed by the Remedial Work, but excluding underground facilities owned and maintained by District.

5. To the full extent permitted by law, District shall defend, indemnify and hold harmless

County, its governing board, officers, agents, consultants and employees from all claims, damages, suits, or actions of every name, kind, and description, arising out of or relating to the matters covered by this Agreement to the extent that such claims, damages, suits or actions are due to the negligence or reckless acts or omissions or willful misconduct of District or District's failure to perform obligations required of District under this Agreement and the Encroachment Permit.

Likewise, to the full extent permitted by law, County shall defend, indemnify and hold harmless District, its governing board, officers, agents, consultants and employees from all claims, damages, suits, or actions of every name, kind, and description, arising out of or relating to the matters covered by this Agreement to the extent such claims, damages, suits or actions are due to the negligence or reckless acts or omissions or willful misconduct of County or County's failure to perform obligations required of County under this Agreement.

The duty to defend, indemnify and hold harmless includes the obligations as set forth in California Civil Code Section 2778.

6. Each Party, for itself, hereby releases and discharges the other Party from any and all claims, demands, actions, causes of action, obligations, damages, losses, expenses and compensation arising out of or in any way connected with the Incident. This is a full and final release of any and all claims arising out of the Incident and each Party agrees that this release extends to all claims of every nature and kind whatsoever, known or unknown, suspected or unsuspected, regarding the Incident. All rights under Section 1542 of the Civil Code of the State of California are hereby expressly relinquished and waived, which Section provides:

“SECTION 1542 - GENERAL RELEASE.  
A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE  
CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS FAVOR AT THE  
TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM MUST HAVE

MATERIALLY AFFECTED HIS SETTLEMENT WITH THE DEBTOR.”

The provisions of this Paragraph 6 shall apply to the respective governing boards, officers, employees, consultants and agents of the Parties.

7. This Agreement shall be binding upon and inure to the benefit of the respective successors and assigns of the Parties.

**IN WITNESS WHEREOF**, the Parties by their duly authorized representatives have signed this Agreement on the day and year first above written.

**"County"**

**COUNTY OF SAN MATEO,**  
a political subdivision of the  
State of California

By

\_\_\_\_\_  
**James C. Porter**  
Director of Public Works

**"District"**

**MONTARA WATER AND SANITARY  
DISTRICT,**  
a public agency located in the County of San Mateo,  
California

By

\_\_\_\_\_  
**Clemens Heldmaier, General Manager**

## RESOLUTION NO. \_\_\_\_\_

### **RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT APPROVING AND AUTHORIZING EXECUTION OF COST SHARING AGREEMENT WITH COUNTY OF SAN MATEO FOR ROAD AND DRAINAGE REPAIRS ON KANOFF STREET IN MONTARA, CALIFORNIA**

WHEREAS, construction of the Montara Water and Sanitary District 2015-2016 Sewer Improvement Project and Spot Repairs project (“Project”) included construction of a new sewer main in a portion of Kanoff Street in Montara, California; and

WHEREAS, the County of San Mateo issued an encroachment permit (“Permit”) to the District for use of the County’s public streets for construction of the Project; and

WHEREAS, the Permit provides that the District shall be responsible for any damages to the street caused by construction of the Project; and

WHEREAS, following heavy rainstorms, portions of Kanoff Street experienced seepage-related damage to the extent that vehicular passage was restricted or prohibited; and

WHEREAS, the District and the County cooperated in determining that the cause of the damage was subsurface water seepage from the County’s stormwater drainage system diverted by the Project’s sewer main and also the condition of the drainage system and street; and

WHEREAS, the Permit includes the District’s obligation to repair damages to Kanoff Street caused by the Project; and

WHEREAS, the County and District acknowledge the dual responsibility to repair the damage and to prevent future flood-related damages to the street; and

WHEREAS, the Agreement hereinafter referenced provides for County/District cost-sharing to provide for such repairs;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE  
MONTARA WATER AND SANITARY DISTRICT, A PUBLIC AGENCY IN THE  
COUNTY OF SAN MATEO, CALIFORNIA, AS FOLLOWS:**

That certain agreement entitled, “Cost-Sharing Agreement for Road and Drainage Repairs on Kanoff Street in Montara, California,” (form dated 04/11/17r), a copy of which is on file in the District’s Administrative Offices, to which

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT  
APPROVING AND AUTHORIZING EXECUTION OF COST SHARING  
AGREEMENT WITH COUNTY OF SAN MATEO FOR ROAD AND DRAINAGE  
REPAIRS ON KANOFF STREET IN MONTARA, CALIFORNIA**

reference is hereby made for the full particulars thereof, is hereby approved and the General Manager is hereby authorized and directed to execute the Agreement for and on behalf of the District.

\_\_\_\_\_  
President, Montara Water and Sanitary District

COUNTERSIGNED:

\_\_\_\_\_  
Secretary, Montara Water and Sanitary District

\* \* \* \*

I HEREBY CERTIFY that the foregoing Resolution No. \_\_\_\_\_ was duly and regularly adopted and passed by the Board of the Montara Water and Sanitary District, San Mateo County, California, at a meeting thereof held on the 4<sup>th</sup> day of May 2017, by the following vote:

AYES, Directors:

NOES, Directors:

ABSENT, Directors:

\_\_\_\_\_  
Secretary, Montara Water and Sanitary District