



**Montara Water
and Sanitary District**
Serving the Community of Montara and Moss Beach

P.O. Box 370131
8888 Cabrillo Hwy
Montara, CA 94037-0131
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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

February 17, 2022 at 7:30 p.m.

THIS MEETING WILL BE HELD REMOTELY UNDER PARAGRAPH (1) OF SUBDIVISION (e) OF GOVERNMENT CODE SECTION 54953 DUE TO THE CURRENT PROCLAIMED STATE OF EMERGENCY. THIS MEETING WILL NOT HAVE A PHYSICAL LOCATION.

Directors, staff and the public may participate remotely via the application ZOOM:

ZOOM MEETING INFORMATION:

WEBSITE: <https://us02web.zoom.us/j/87997093114?pwd=WERrS1h2a252Z05IS3dSaGx6Y0MzZz09>

MEETING ID: 879 9709 3114

Password: 703649

CALL IN PHONE NUMBER: +1 669 900 9128

INSTRUCTIONS for remote access are available at <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>. You also may view video during the meeting via live stream or after the meeting at <https://videoplayer.telvue.com/player/wuZKb9gwEY7sMACIIsr7VSJglB35kNZA/stream/159?fullscreen=true&showtabssearch=false&autostart=false> . If you experience technical difficulties or have technical questions prior to or during the meeting, please contact MWSD’s IT support at (650) 728-7843.
Note: Public participation is not permitted during closed session discussion items.

Public Comment

In accordance with the Government Code, members of the public may address the Board on specific agenda items when the matter is announced by the Board President. Any other item of interest that is within the subject matter jurisdiction of the District may be addressed during the Oral Comments portion of the meeting. A “raise hand” button is available for every Zoom user wishing to speak and should be used to alert the President of the intent to comment.

Upon request, this Agenda and written agenda materials will be made available in appropriate alternative formats to persons with a disability. Request for a disability-related modification or accommodation in order to participate in the public meeting should be emailed to info@mwsd.net or submitted by phone at 650-728-3545 at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

Subject to Change: Given the current public health emergency and the rapidly evolving federal, state, and local orders, the format of this meeting may be altered, or the meeting may be canceled. You may check on the status of the meeting by visiting the District’s website at: <http://mwsd.montara.org> .

CALL TO ORDER

ROLL CALL

PRESIDENT’S STATEMENT

ORAL COMMENTS (Items other than those on the agenda)

PUBLIC HEARING (none)

CONSENT AGENDA (none)

OLD BUSINESS (none)

NEW BUSINESS

1. [Review and Possible Action Concerning Mid-Year Budget Review.](#)

REPORTS

1. Sewer Authority Mid-Coastside Meetings (Slater-Carter).
2. MidCoast Community Council Meeting (Slater-Carter).
3. CSDA Report (Lohman).
4. LAFCo Report (Lohman).
5. Attorney’s Report (Fitzgerald).
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)(1))

Case Name: *City of Half Moon Bay v. Granada Community Services District, et al.* (Santa Clara County Superior Court No. 17CV316927)

CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION Significant Exposure to Litigation pursuant to paragraph (2) of subdivision (d) of Gov. Code § 54956.9 (2 potential cases)

CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION

(Government Code §54956.9(d)(4)) Initiation of Litigation (2 potential cases)

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Government Code §54956.9(d)(1))

Case Name: *Montara Water and Sanitary District v. The Dow Chemical Company, et al.* (San Bernardino County Superior Court No. CGC-05-438267)

CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code §54956.8)

Property: 771 Rivera Rd., Montara, CA

Agency Negotiators: District General Manager; District General Counsel Negotiating parties: Coast Wholesale Florists, a corporation/Miller-Havice Ranch Under

Negotiation: Price and Terms of Payment.

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

(Government Code §54957(b)(1))

Title: General Manager

CONFERENCE WITH LABOR NEGOTIATORS

(Government Code §54957.6)

Unrepresented Employee: General Manager

REPORT OF ACTION TAKEN IN CLOSED SESSION, IF ANY

ADJOURNMENT

The District has a curfew of 10:30 p.m. for all meetings. The meeting may be extended for one hour by vote of the Board.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 17, 2022**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Review and Possible Action Concerning Mid-Year Budget Review.

To allow the Board and public to be as well informed as possible regarding the District's financial reporting; a number of steps have been taken over the past 3 years. The Funds Balance Sheet and Revenue & Expenditures Budget vs. Actual line items were renamed and grouped with the intent to make the reports understandable for everyone in the District. In addition a 12 month Revenue & Expenditures Budget vs. Actual was introduced as well as an executive summary that highlight's variances in the Budget line items.

Peter Medina with Maze & Associates has prepared documents that illustrate the comparison of the District's financial position for the period ended December 31, 2021.

RECOMMENDATION:

This is for Board information only.

Attachment

MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: February 17, 2022

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

SUBJECT: Executive Summary – December 31, 2021 Mid-Year Budget vs. Actual

Sewer Service Charges: Total revenue of \$1,762,383 collected; 50.58% of budget.

1st Sewer Service assessment received in December in the amount of \$1,762,383.

Sewer Service Charges are lower than prior year due to the allocation of Water System Reliability charges. The Water System Reliability charges are calculated at 23.55% of sewer service charges. As of December 31, 2020, the charges had not been allocated for fiscal year 2020-21. Charges were allocated at an earlier date in the current year, with total revenue collected as of December 31, 2021 \$949,243; 54.29% of budget.

Water Sales: Total revenue of \$899,029 collected; 47.32% of budget.

No additional developments to report, outside of monthly flow report analysis. Collections remain consistent with historical trends between the two billing cycles.

Cell Tower Lease: Total revenue of \$39,926 collected; 51.70% of budget.

As of fiscal year 2021-22 cell tower lease revenue is only budgeted under the sewer fund.

Sewer Fees: Total revenue of \$28,732 collected; 219.33% of budget.

Fees remain on-track with expectations. Major in-flow of cash due to revenue collected for a mainline extension and remodel fees.

Water Fees: Total revenue of \$95,636 collected; 735.66% of budget.

As with Sewer, demand remains consistent and is tracking with budgeted figures. Major in-flow of cash due to revenue collected for a mainline extension in the amount of \$88,019.

Sewer Property Tax: Total revenue of \$269,495 collected; 97.03% of budget.

Water Property Tax: Total revenue of \$269,495 collected; 97.03% of budget.

Property tax receipts from the 1st roll were collected in December in the amount of \$267,336. ERAF assessments to date total \$215,562 and has been split 50/50.

MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: February 17, 2022

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Sewer Personnel expense: Total expense of \$175,282 incurred; 47.91% of budget

Expenditures are currently in line with projections.

Water Personnel expenses: Total expense of \$449,444 incurred; 44.64% of budget

Expenditures are currently in line with projections.

Sewer Professional Services: Total expense of \$191,695 incurred; 61.34% of budget.

Expenditures are currently in line with projections as a category. Costs associated with current legal battles are higher than prior year and unbudgeted.

Water Professional Services: Total expense of \$91,949 incurred; 35.78% of budget.

Expenditures are currently in line with projections as a category. Costs associated with current legal battles are higher than prior year and unbudgeted.

Sewer Engineering: Total expense of \$12,983 incurred; 43.28% of budget.

Water Engineering: Total expense of \$16,145 incurred; 13.45% of budget.

Sewer Pumping: Total expense of \$20,996 incurred; 46.45% of budget.

Water Pumping: Total expense of \$36,078 incurred; 34.13% of budget.

Sewer & Water Fund: All costs associated with this line item are from PG&E. The District has yet to receive and pay for the PG&E "catch-up" bill which is typically received and paid in the Spring.

Sewer Authority Mid-Coastside: Total expense of \$914,250 incurred; 46.30% of budget

Nothing additional to report. Assessments have been billed and paid without issue.

Water Supply: Total expense of \$13,142 incurred; 25.03% of budget.

Only one payment has been made for water purchases for Q1, Q2 will be paid in January or February.

Water Collection/Transmission: Total expense of \$47,925 incurred; 50.98% of budget.

Majority of costs are contracted services from Andreini Brothers, Core & Main, and Badger Meter for maintenance of water mains, service mains, and other services for District customers.

MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: February 17, 2022

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Water Treatment: Total expense of \$48,171 incurred; 74.11% of budget.

Nothing additional to report. Expenditure was higher than anticipated.

All other Accounts Sewer: Total expense of \$33,922 incurred; 24.10% of budget.

All other Accounts Water: Total expense of \$49,122 incurred; 24.28% of budget.

Nothing additional to report.

Sewer Capital Improvement: Total expense of \$416,011 incurred; 21.82% of budget.

Major projects include the following:

Cabrillo Highway Project.

Sewer CIP program.

Water Capital Improvement: Total expense of \$318,872 incurred; 26.60% of budget.

Major projects include the following:

Pillar Ridge PLC replacement

Water CIP program

Expenses for the repair of various water leaks. Adding to infrastructure longevity

Sewer Connection Fees: Total revenue of \$43,619 collected; 29.08% of budget.

A total of 4 remodel connections sold.

Water Connection Fees: Total revenue of \$149,944 collected; 99.96% of budget.

A total of 3 new construction connections sold.



Montara Water & Sanitary

Budgeted Cash Flow - Sewer

Fiscal year 2021-22

Operating cash flow

Operating income	Actual	Budget	Variance (%)	Variance (\$)
Sewer Service Charges	\$ 1,741,863	\$ 3,479,472	50.06%	\$ (1,737,609)
Cell Tower Lease	\$ 39,926	\$ 77,220	51.70%	\$ (37,294)
Fees	\$ 28,732	\$ 13,100	219.33%	\$ 15,632
Property Tax	\$ 269,495	\$ 277,750	97.03%	\$ (8,255)
Waste Collection Revenues	\$ 12,852	\$ 25,000	51.41%	\$ (12,148)
Total operating income	\$ 2,092,869	\$ 3,872,542		\$ (1,779,673)
Operating expenses				
Personnel	\$ (175,282)	\$ (365,824)	47.91%	\$ (190,542)
Professional Services	\$ (191,695)	\$ (312,500)	61.34%	\$ (120,805)
Facilities & Administration	\$ (36,924)	\$ (47,400)	77.90%	\$ (10,476)
Engineering	\$ (12,983)	\$ (30,000)	43.28%	\$ (17,018)
Pumping	\$ (20,996)	\$ (45,200)	46.45%	\$ (24,204)
Sewer Authority Mid-Coastside	\$ (914,250)	\$ (1,974,581)	46.30%	\$ (1,060,331)
All other Accounts	\$ (33,922)	\$ (142,060)	23.88%	\$ (108,138)
Total operating expenses	\$ (1,386,052)	\$ (2,917,565)		\$ (1,531,513)
Net Cash Flow Provided by Operations	\$ 706,817	\$ 954,977		

Investment cash flow

Investment income	Actual	Budget	Variance (%)	Variance (\$)
Interest Revenue	\$ 6,574	\$ 40,000	16.44%	\$ (33,426)
Total investment income	\$ 6,574	\$ 40,000		\$ (33,426)
Investment expenses				
Capital Improvement Program	\$ (416,011)	\$ (1,906,335)	21.82%	\$ (1,490,324)
Total investment expenses	\$ (416,011)	\$ (1,906,335)		
Net Cash Flow Used by Investments	\$ (409,437)	\$ (1,866,335)		

Financing cash flow

Financing income	Actual	Budget	Variance (%)	Variance (\$)
Connection Fees	\$ 43,619	\$ 150,000	29.08%	\$ (106,382)
Total financing income	\$ 43,619	\$ 150,000		
Financing expenses				
Loan Interest Expense	\$ (18,031)	\$ (32,235)	55.93%	\$ (14,205)
Loan Principal Payment	\$ (50,076)	\$ (100,153)	50.00%	\$ 150,229
Total financing expenses	\$ (68,107)	\$ (132,388)		
Net Cash Flow Provided by Financing Activities	\$ (24,488)	\$ 17,612		
Total Cash Flow Provided by All Activities	\$ 272,892	\$ (893,746)		



Montara Water & Sanitary

Budgeted Cash Flow - Water

Fiscal year 2021-22

Operating cash flow

Operating income	Actual	Budget	Variance (%)	Variance (\$)
Water Sales	\$ 897,495	\$ 1,897,000	47.31%	\$ (999,505)
Fees	\$ 95,006	\$ 13,000	730.82%	\$ 82,006
Property Tax	\$ 269,495	\$ 277,750	97.03%	\$ (8,255)
Backflow Testing & Other	\$ 17,246	\$ 18,000	95.81%	\$ (754)
Total operating income	\$ 1,279,243	\$ 2,205,750		\$ (926,507)
Operating expenses				
Personnel	\$ (449,444)	\$ (1,006,896)	44.64%	\$ (557,453)
Professional Services	\$ (91,949)	\$ (257,000)	35.78%	\$ (165,051)
Facilities & Administration	\$ (51,675)	\$ (75,500)	68.44%	\$ (23,825)
Engineering	\$ (16,145)	\$ (120,000)	13.45%	\$ (103,855)
Pumping	\$ (36,078)	\$ (105,700)	34.13%	\$ (69,622)
Supply	\$ (13,142)	\$ (52,500)	25.03%	\$ (39,358)
Collection/Transmission	\$ (47,925)	\$ (94,000)	50.98%	\$ (46,075)
Treatment	\$ (48,171)	\$ (65,000)	74.11%	\$ (16,829)
All Other Accounts	\$ (49,122)	\$ (202,300)	24.28%	\$ (153,178)
Total operating expenses	\$ (803,651)	\$ (1,978,896)		\$ (1,175,245)
Net Cash Flow Provided by Operations	\$ 475,592	\$ 226,854		

Investment cash flow

Investment income				
GO Bonds, Assessment Receipts	\$ 493,404	\$ 905,740	54.48%	\$ (412,336)
Water System Reliability Charge	\$ 542,892	\$ 1,000,000	54.29%	\$ (457,108)
Total investment income	\$ 1,036,296	\$ 1,905,740		\$ (412,336)
Investment expenses				
Capital Improvement Program	\$ (318,872)	\$ (1,198,750)	26.60%	\$ (879,878)
Total investment expenses	\$ (318,872)	\$ (1,198,750)		\$ (879,878)
Net Cash Flow Used by Investments	\$ 717,425	\$ 706,990		

Financing cash flow

Financing income				
Connection Fees	\$ 149,944	\$ 150,000	99.96%	\$ (56)
Total financing income	\$ 149,944	\$ 150,000		\$ (56)
Financing expenses				
Long Term Debt - Interest Expense	\$ (45,628)	\$ (155,987)	29.25%	\$ (110,359)
Long Term Debt - Principal Payment	\$ (574,287)	\$ (1,148,574)	50.00%	\$ (574,287)
Total financing expenses	\$ (619,915)	\$ (1,304,562)		\$ (684,647)
Net Cash Flow Provided by Financing Activities	\$ (469,971)	\$ (1,154,562)		

Two-Year Comparative Income Statement

Sewer Comparison 12/31/2020 vs. 12/31/2021

	[Current Period]	[Prior Period]	Increase / (Decrease)	Percent Change
	July 1, 2021 - December 31, 2021	July 1, 2020 - December 31, 2020		
Revenue				
Sewer Service Charges	1,741,863	2,165,657	(423,794)	-19.57%
Cell Tower Lease	39,926	14,521	25,405	174.95%
Fees & Other	28,732	18,128	10,604	58.49%
Property Tax	269,495	221,359	48,136	21.75%
Waste Collection Revenues	12,852	13,880	(1,028)	-7.40%
Net Sales	2,092,869	2,433,545	(340,676)	-14.00%
Expenses				
Personnel	175,282	170,984	4,298	2.51%
Professional Services	191,695	94,091	97,604	103.73%
Facilities & Administration	36,924	24,493	12,431	50.75%
Engineering	12,983	13,556	(574)	-4.23%
Pumping	20,996	19,447	1,549	7.97%
Sewer Authority Mid-Coastside	914,250	959,061	(44,811)	-4.67%
All other Accounts	33,922	22,162	11,760	53.06%
Total Expenses	1,386,052	1,303,794	82,258	6.31%
Net Operating Income	706,817	1,129,751	(422,934)	-37.44%
Non-Operating				
Connection Fees	43,619	105,699	(62,081)	-58.73%
Loan and Interest Revenue	6,574	26,424	(19,850)	-75.12%
Interest expense	(18,031)	(7,018)	(11,013)	156.92%
Capital Program	(416,011)	(59,872)	(356,139)	594.83%
Total Other Income (Expense)	(383,849)	65,233	(449,082)	-688.43%
Net Income (Loss)	322,968	1,194,984	(872,016)	-72.97%

Two-Year Comparative Income Statement

Water Comparison
12/31/2020 vs. 12/31/2021

	[Current Period]	[Prior Period]	Increase / (Decrease)	Percent Change
	July 1, 2021 - December 31, 2021	July 1, 2020 - December 31, 2020		
Revenue				
Water Sales	897,495	1,046,917	(149,422)	-14.27%
Cell Tower Lease	0	14,475	(14,475)	-100.00%
Fees	95,006	9,565	85,441	893.27%
Property Tax	269,495	221,359	48,136	21.75%
Backflow Testing & Other	17,246	11,233	6,013	53.53%
Net Sales	1,279,243	1,303,549	(24,306)	-1.86%
Expenses				
Personnel	449,444	446,186	3,258	0.73%
Professional Services	91,949	58,499	33,450	57.18%
Facilities & Administration	51,675	39,123	12,552	32.08%
Engineering	16,145	25,896	(9,751)	-37.65%
Pumping	36,078	39,706	(3,628)	-9.14%
Supply	13,142	14,077	(935)	-6.64%
Collection/Transmission	47,925	64,095	(16,170)	-25.23%
Treatment	48,171	38,633	9,538	24.69%
All other Accounts	49,122	54,557	(5,435)	-9.96%
Total Expenses	803,651	780,772	22,879	2.93%
Net Operating Income	475,592	522,777	(47,185)	-9.03%
Non-Operating				
Connection Fees	149,944	177,188	(27,244)	-15.38%
GO Bond Assessment	493,404	585,745	(92,341)	-15.76%
Interest Expense	(45,628)	(58,737)	13,109	-22.32%
Water System Reliability	542,892	0	542,892	100.00%
Capital Program	(318,872)	(178,209)	(140,663)	78.93%
Total Other Income (Expense)	821,741	525,987	295,754	56.23%
Net Income (Loss)	1,297,333	1,048,764	248,569	23.70%



MWS — Fiscal Year 2021-2022 budget review as of December 31, 2021 - SEWER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>Income/Expenditures</u>				<u>to date as of December</u>		<u>Projected</u>	<u>Projected as % of Budget</u>
		<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>Budgeted amounts 2021-22</u>	<u>31,2021</u>	<u>% To date</u>		
Cell Tower Lease:	4220	36,752	42,687	34,032	77,220	39,926	51.70%	79,851	103.41%
Administrative Fees (New Construction):	4410	3,647	3,794	4,932	3,600	2,845	79.03%	5,690	158.06%
Administrative Fees (Remodel):	4420		542	548	1,000				
Inspection Fees (New Construction):	4430	3,448	3,584	3,626	3,500	2,690	76.86%	5,380	153.71%
Inspection Fees (Remodel):	4440		512	518	1,000				
Mainline Extension Fees:	4450					6,000	100.00%	12,000	100.00%
Remodel Fees:	4460	5,376	2,999	10,601	4,000	16,113	402.83%	32,226	805.65%
Othr Fees::	4470			7,500		876	100.00%	1,753	100.00%
Grants:	4510		112	136		136	100.00%	272	100.00%
Property Tax Receipts:	4610	404,079	407,337	455,194	277,750	269,495	97.03%	300,000	108.01%
Sewer Service Charges:	4710	2,610,244	3,086,734	3,429,746	3,484,472	1,762,383	50.58%	3,484,472	100.00%
Sewer Service Refunds, Customer:	4720	496	(7,751)	(42,650)	(5,000)	(20,520)	410.40%	(41,040)	820.80%
Waste Collection Revenues:	4760	23,172	24,353	27,202	25,000	12,852	51.41%	25,705	102.82%
Other Revenue:	4990	2,825	2,018	189,253		72	100.00%	143	100.00%
Total Operating Revenue:		3,090,039	3,566,921	4,120,639	3,872,542	2,092,869	54%	3,906,452	101%
Operating Expenses									
Bank Fees:	5190	6,875	6,592	8,517	7,000	5,730	81.86%	11,460	163.72%
Board Meetings:	5210	3,928	3,861	4,050	3,000	1,650	55.00%	3,300	110.00%
Director Fees:	5220	2,288	4,125	3,525	7,500	3,718	49.58%	7,437	99.16%
Election Expenses:	5230	4,265			75,000				
Conference Attendance:	5250	2,467	35		2,500				
Information Systems:	5270	1,725	9,746	6,875	4,000	2,671	66.78%	5,342	133.56%
Fidelity Bond:	5310	438		438	500				
Property & Liability Insurance:	5320	7,737	1,394	9,851	5,000	14,939	298.77%	9,851	197.02%
LAFCO Assessment:	5350	1,794	2,060	5,318	2,500				
Meeting Attendance, Legal:	5420	14				5,079	100.00%	10,158	100.00%
General Legal:	5430	25,260	89,445	59,520	200,000	31,621	15.81%	63,243	31.62%
Litigation:	5440	158,255	49,445	203,505		96,649	100.00%	193,298	100.00%
Maintenance, Office:	5510	7,230	4,614	4,096	8,000	8,097	101.21%	16,194	202.43%
Meetings, Local:	5520								
Memberships:	5530		600	600		3,808	100.00%	7,615	100.00%
Office Supplies:	5540	5,681	6,388	4,094	6,500	1,029	15.82%	2,057	31.65%
Postage:	5550	2,043	654	463	400	70	17.50%	140	35.00%
Printing & Publishing:	5560	2,490	980	1,397	1,500	4,094	272.91%	8,187	545.82%
Accounting:	5610	26,503	37,875	34,978	39,000	14,500	37.18%	29,000	74.36%
Audit:	5620	13,000	8,150	13,150	13,500	13,661	101.19%	13,150	97.41%
Consulting:	5630	25,261	50,500	66,299	50,000	19,157	38.31%	50,000	100.00%
Data Services:	5640	6,079	7,173	6,386	6,500	9,283	142.82%	18,566	285.63%
Labor & HR Support:	5650	2,442	2,562	2,562	2,500	1,281	51.24%	2,562	102.48%
Payroll Services:	5660	949	967	968	1,000	464	46.40%	928	92.80%
Other Professional Services:	5690								
San Mateo County Tax Roll Charges:	5710	119	119	119	200	119	59.50%	238	119.00%
Telephone & Internet:	5720	25,300	31,129	32,546	20,000	18,777	93.88%	37,553	187.77%
Mileage Reimbursement:	5730	1,570	327		1,500	792	52.83%	1,585	105.65%
Reference Materials:	5740	87		55	200				



MWSD — Fiscal Year 2021-2022 budget review as of December 31, 2021 - SEWER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>					<u>Income/Expenditures</u>			<u>Projected</u>	<u>Projected as % of Budget</u>
		<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>Budgeted amounts 2021-22</u>	<u>to date as of December 31, 2021</u>	<u>% To date</u>	<u>% of Budget</u>		
Other Administrative:	5790	448	608	94						
CalPERS 457 Deferred Plan:	5810	18,955	20,180	18,545	18,364	8,721	47.49%	17,442	94.98%	
Employee Benefits:	5820	52,115	50,680	55,091	43,823	21,182	48.34%	42,364	96.67%	
Disability Benefits:	5830	1,360	1,709	1,747	1,941	885	45.56%	1,769	91.12%	
Payroll Taxes:	5840	15,610	16,217	17,028	20,069	6,153	30.66%	12,306	61.32%	
PARS:	5850	19,459	20,480	25,388	17,936	8,815	49.15%	17,630	98.30%	
Management:	5910	112,113	114,041	128,011	118,537	55,194	46.56%	110,389	93.13%	
Staff :	5920	125,760	132,421	131,838	140,658	71,101	50.55%	142,202	101.10%	
Staff Certification:	5930	1,800	2,225	1,913	1,800	1,050	58.33%	2,100	116.67%	
Staff Overtime:	5940	1,435	1,888	3,411	340	1,568	461.88%	3,137	923.75%	
Staff Standby:	5950									
Worker's Compensation Insurance:	5960	2,622	2,837	2,699	2,355	612	25.99%	3,000	127.37%	
Claims, Property Damage:	6170	20,514	632	976	20,000					
Education & Training:	6195	559			1,000					
Meeting Attendance, Engineering:	6210									
General Engineering:	6220	33,584	35,060	24,889	30,000	12,983	43.28%	25,965	86.55%	
Equipment & Tools, Expensed:	6320									
Alarm Services:	6335	5,028	6,133	6,688	5,000	2,434	48.67%	4,867	97.34%	
Landscaping:	6337	2,588	4,468	4,875	6,000	2,425	40.42%	4,850	80.83%	
Pumping Fuel & Electricity:	6410	44,881	39,587	45,778	45,000	16,590	36.87%	33,179	73.73%	
Pumping Maintenance, Generators:	6420					903	100.00%	1,806	100.00%	
Pumping Maintenance, General:	6430					3,504	100.00%	7,008	100.00%	
Maintenance, Collection System:	6660	550			10,000					
Treatment Analysis:	6730									
Uniforms:	6770		126		200					
Fuel:	6810	1,021	848	687	1,000	441	44.05%	881	88.10%	
Truck Equipment, Expensed:	6820	27	439	38	160					
Truck Repairs:	6830	423	622	88	1,000	54	5.44%	109	10.89%	
Total Other Operations:	6890		(29,919)							
SAM Collections:	6910	329,965	341,549	281,817	331,973	138,322	41.67%	276,644	83.33%	
SAM Operations:	6920	1,316,715	1,529,139	1,584,637	1,532,608	766,304	50.00%	1,532,608	100.00%	
SAM Prior-Year Adjustment:	6930									
SAM Maintenance, Collection System:	6940				40,000	4,173	10.43%	8,346	20.87%	
SAM Maintenance, Pumping:	6950	82,999			70,000	5,451	7.79%	10,902	15.57%	
Depreciation:	5260	408,078	474,270	485,674						
Amortization Expense:	5265			656						
Total Operations Expense:		2,932,410	3,084,979	3,291,878	2,917,565	1,386,052	47.51%	2,751,368	94.30%	
Net Change in position from Operations:		157,629	481,942	828,761	954,977	706,817	74.01%	1,155,084	120.95%	
Non Operating Revenue / Expense										
Connection Fees, Residential New Const:	7110	246,161	225,264	183,873	100,000					
Connection Fees, Residential Remodel:	7120	66,218	55,708	2,774	50,000	43,619	87.24%	87,237	174.47%	
Employee Loans:	7700									
LAIF, Interest:	7200	99,073	105,107	38,726	40,000	6,574	16.44%	13,148	32.87%	
Sewer:	8075				(1,906,335)	(416,011)	21.82%	(832,021)	43.65%	



MWSD — Fiscal Year 2021-2022 budget review as of December 31, 2021 - SEWER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Budgeted amounts</u>	<u>Income/Expenditures</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2021-22</u>	<u>to date as of December</u>			
Total Non Operating Revenue:		411,451	386,079	225,374	(1,716,335)	(365,818)	21.31%	(731,636)	42.63%
Financing Expense									
PNC Equipment Lease:	9125	17,492	15,151	13,384	11,535	6,158	53.38%	12,315	106.76%
Capital Assessment, SAM:	9175								
I-Bank Loan:	9200	22,382	23,801	21,263	20,700	11,873	57.36%	23,746	114.72%
Total Financing Expense:		39,874	38,952	34,647	32,235	18,031	55.94%	36,061	111.87%
Net Change in position from Non Operating activities:		371,577	347,127	190,727	(1,748,570)	(383,849)		(767,697)	
Continued for CIP and Contingency Reserve:		529,206	829,069	1,019,488	(793,593)	322,968		387,387	
Transfer to CIP:		(529,206)	(829,069)	(1,019,488)	793,593	(322,968)		(387,387)	
Total Net Position Changes/Transfer to reserves:		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	



MWSD — Fiscal Year 2021-22 budget review as of December 31, 2021 - WATER ENTERPRISE

Operating Revenue	GL Codes					Income/Expenditures			Projected	Projected as % of Budget
		2018-19 Actual	2019-20 Actual	2020-21 Actual	Budgeted amounts 2021-22	to date as of December 31, 2021	% To date			
Cell Tower Lease:	4220	36,752	42,687	33,985	0	0	0.00%	0	0.00%	
Administrative Fees (New Construction):	4410	3,126	4,336	6,028	5,000	2,845	56.90%	5,690	113.80%	
Administrative Fees (Remodel):	4420	0	1,084	548	0	569	100.00%	1,138	100.00%	
Inspection Fees (New Construction):	4430	2,956	4,096	5,698	4,000	3,035	75.88%	6,070	151.75%	
Inspection Fees (Remodel):	4440	0	1,536	518	1,000	538	53.80%	1,076	107.60%	
Mainline Extension Fees:	4450	3,119	0	85,905	3,000	88,019	2933.97%	176,038	5867.93%	
Remodel Fees:	4460	1,900	1,421	0		0	0.00%		0.00%	
Other Fees:	4470	3,382	4,400	489			0.00%	0	0.00%	
Grants:	4510	280	112	136	0	136	100.00%	272	100.00%	
Property Tax Receipts:	4610	404,079	407,337	455,194	277,750	269,495	97.03%	300,000	108.01%	
Testing, Backflow:	4740	18,420	25,761	15,828	18,000	16,480	91.56%	32,960	183.11%	
Water Sales:	4810	1,892,091	1,973,134	1,952,964	1,900,000	899,029	47.32%	1,798,058	94.64%	
Water Sales, Fire Protection:	4820						0.00%	0	0.00%	
Water Sales Refunds, Customer:	4850	(4,670)	(1,338)	(2,817)	(3,000)	(1,534)	51.12%	(3,067)	102.24%	
Other Revenue:	4990	3,936	56,424	6,393		630	100.00%	1,260	100.00%	
Total Operating Revenue:		2,365,369	2,520,990	2,560,868	2,205,750	1,279,243	58.00%	2,319,495	105.16%	
Operating Expenses										
Bank Fees:	5190	3,495	1,434	1,777	1,500	238	15.88%	476	31.76%	
Board Meetings:	5210	3,928	3,861	4,050	3,000	1,650	55.00%	3,300	110.00%	
Director Fees:	5220	2,288	4,125	3,525	7,500	3,718	49.58%	7,437	99.16%	
Election Expenses:	5230	4,265	0	0	75,000		0.00%		0.00%	
Bond Issue Costs - Expense:	5235			66,381						
CDPH Fees:	5240	10,530	12,405	12,004	13,000	3,326	25.59%	6,652	51.17%	
Conference Attendance:	5250	2,467	243	0	3,000	0	0.00%		0.00%	
Information Systems:	5270	10,185	18,631	6,875	5,000	2,671	53.42%	5,342	106.85%	
Fidelity Bond:	5310	438	0	438	500	0	0.00%		0.00%	
Property & Liability Insurance:	5320	2,215	1,173	0	5,000	0	0.00%		0.00%	
LAFCO Assessment:	5350	2,520	2,759	5,872	3,000	0	0.00%	0	0.00%	
Meeting Attendance, Legal:	5420	14					0.00%		0.00%	
General Legal:	5430	24,250	123,406	116,294	140,000	39,322	28.09%	78,645	56.18%	
Litigation:	5440					810	100.00%	1,620	100.00%	
Maintenance, Office:	5510	11,015	6,414	10,653	8,000	8,671	108.39%	17,343	216.79%	
Meetings, Local:	5520	41	(142)	0			0.00%		0.00%	
Memberships:	5530	22,236	23,026	24,540	27,000	19,845	73.50%	25,000	92.59%	
Office Supplies:	5540	7,244	6,525	4,098	6,500	1,029	15.83%	2,057	31.65%	
Postage:	5550	9,318	11,567	13,451	9,000	6,960	77.33%	13,920	154.66%	
Printing & Publishing:	5560	3,213	2,171	1,397	5,000	4,638	92.76%	9,276	185.53%	
Accounting:	5610	26,503	37,875	34,978	39,000	14,500	37.18%	29,000	74.36%	
Audit:	5620		8,150	13,150	13,500	13,661	101.19%	27,321	202.38%	
Consulting:	5630		56,893	64,713	55,000	21,012	38.20%	42,024	76.41%	
Data Services:	5640	0	900	6,386	6,500	900	13.84%	1,799	27.68%	



MWSD — Fiscal Year 2021-22 budget review as of December 31, 2021 - WATER ENTERPRISE

Operating Revenue	GL Codes	Income/Expenditures				Budgeted amounts 2021-22	to date as of December		Projected	Projected as % of Budget
		2018-19 Actual	2019-20 Actual	2020-21 Actual	31,2021		% To date			
Labor & HR Support:	5650	2,442	2,641	2,562	2,000	1,281	64.05%	2,562	128.10%	
Payroll Services:	5660	949	967	968	1,000	464	46.40%	928	92.80%	
Other Professional Services:	5690	480					0.00%		0.00%	
San Mateo Co. Tax Roll Charges:	5710	119	119	119		119	100.00%	238	100.00%	
Telephone & Internet:	5720	31,642	36,093	40,647	25,000	22,377	89.51%	44,754	179.01%	
Mileage Reimbursement:	5730	2,188	623	75	1,500	818	54.52%	1,636	109.05%	
Reference Materials:	5740	0	0	55	800	0	0.00%	0	0.00%	
Other Administrative:	5790	791	500	729	0	0	0.00%	0	0.00%	
CalPERS 457 Deferred Plan:	5810	38,266	42,604	44,923	44,063	21,833	49.55%	43,666	99.10%	
Employee Benefits:	5820	84,851	85,042	120,304	107,276	57,267	53.38%	114,533	106.77%	
Disability Benefits:	5830	3,366	3,564	4,041	4,658	2,064	44.32%	4,129	88.64%	
Payroll Taxes:	5840	39,124	43,195	47,306	50,453	21,115	41.85%	42,230	83.70%	
PARS:	5850	37,916	42,031	26,477	38,383	19,739	51.43%	39,477	102.85%	
Management:	5910	112,113	114,042	128,011	118,537	55,195	46.56%	110,389	93.13%	
Staff :	5920	356,877	407,112	446,737	526,927	224,209	42.55%	448,418	85.10%	
Staff Certification:	5930	9,275	10,625	11,213	11,400	5,850	51.32%	11,700	102.63%	
Staff Overtime:	5940	45,516	45,849	48,498	57,666	25,827	44.79%	51,654	89.58%	
Staff Standby:	5950	24,705	25,485	26,514	27,723	13,411	48.38%	26,823	96.75%	
Worker's Compensation Insurance:	5960	12,579	14,274	14,332	19,810	2,934	14.81%	5,868	29.62%	
Backflow Prevention:	6160	764	326	1,528	1,000	691	69.06%	1,381	138.13%	
Claims, Property Damage:	6170	22	392	0	10,000	0	0.00%	0	0.00%	
SCADA Maintenance:	6185	12,061	2,468	4,816	13,000	1,721	13.24%	3,442	26.48%	
Communications - Other:	6180			771		297	100.00%	593	100.00%	
Internet & Telephone, Communications:	6187						0.00%		0.00%	
Education & Training:	6195	5,098	4,372	639	9,000	375	4.17%	750	8.33%	
Meeting Attendance, Engineering:	6210		0	0	0	0	0.00%		0.00%	
General Engineering:	6220	1,467	12,390	1,352	20,000	1,475	7.38%	2,950	14.75%	
Water Quality Engineering:	6230	420,284	116,823	68,993	100,000	14,670	14.67%	29,340	29.34%	
Equipment & Tools, Expensed:	6320	11,867	17,500	6,943	8,000	5,227	65.34%	10,454	130.68%	
Alarm Services:	6335	718	1,040	1,249	2,000	475	23.73%	949	47.45%	
Landscaping:	6337	5,811	6,950	13,932	15,000	7,075	47.17%	14,150	94.33%	
Facilities other:	6330		249			451	100.00%	901	100.00%	
Lab Supplies & Equipment:	6370	2,251	9,432	993	4,000	782	19.54%	1,563	39.09%	
Meter Reading:	6380		10	121	500	119	23.83%	238	47.65%	
Pumping Fuel & Electricity:	6410	77,011	75,074	75,172	90,000	35,565	39.52%	71,131	79.03%	
Pumping Maintenance, Generators:	6420	21,339	20,908	8,014	10,000	383	3.83%	766	7.66%	
Pumping Maintenance, General:	6430	3,448	17	751	5,000	0	0.00%	0	0.00%	
Pumping Equipment, Expensed:	6440	478	8,562	13	700	129	18.47%	259	36.95%	
Pumping - Other:	6400						0.00%	0	0.00%	
Maintenance, Raw Water Mains:	6510	1,857	27	37	2,500	253	10.13%		0.00%	
Maintenance, Wells:	6520	8,635	13,281	9,193	15,000	953	6.35%	1,906	12.71%	
Water Purchases:	6530	26,826	33,976	34,355	35,000	8,774	25.07%	17,548	50.14%	
Supply - Other:	6500					3,162	100.00%	6,324	100.00%	
Hydrants:	6610		6,481	10,557	5,000	5,690	113.80%	11,380	227.61%	
Maintenance, Water Mains:	6620	46,952	40,201	43,561	50,000	18,013	36.03%	36,025	72.05%	
Maintenance, Water Service Lines:	6630	3,506	6,384	40,898	20,000	7,910	39.55%	15,820	79.10%	
Maintenance, Tanks:	6640	1,593	5,141	4,510	5,000	438	8.75%	875	17.50%	



MWSD — Fiscal Year 2021-22 budget review as of December 31, 2021 - WATER ENTERPRISE

Operating Revenue	GL Codes					Income/Expenditures			Projected	Projected as % of Budget
		2018-19 Actual	2019-20 Actual	2020-21 Actual	Budgeted amounts 2021-22	to date as of December 31, 2021	% To date			
Maintenance, Distribution General:	6650	7,341	10,890	8,623	10,000	4,708	47.08%	9,415	94.15%	
Collection/Transmission - Other:	6600						0.00%	0	0.00%	
Maintenance, Collection System:	6660	414					0.00%		0.00%	
Meters:	6670	8,177	6,253	11,456	4,000	11,168	279.19%	22,335	558.39%	
Treatment - Other:	6700						0.00%	0	0.00%	
Chemicals & Filtering:	6710	20,233	39,914	38,934	20,000	20,381	101.91%	40,763	203.81%	
Maintenance, Treatment Equipment:	6720	28,456	13,805	5,546	15,000	7,107	47.38%	14,214	94.76%	
Treatment Analysis:	6730	45,055	18,718	29,278	30,000	20,682	68.94%	41,365	137.88%	
Uniforms:	6770	11,459	3,702	1,635	2,000	364	18.20%	728	36.40%	
Vehicles - Other:	6800		183				0.00%		0.00%	
Fuel:	6810	6,541	6,237	6,677	7,000	4,050	57.86%	8,101	115.72%	
Truck Equipment, Expensed:	6820	309	3,433	217	2,000	38	1.89%	75	3.77%	
Truck Repairs:	6830	2,411	3,694	498	5,000	362	7.24%	724	14.49%	
Other Operations:	6890	43	4,265			2,712		5,425		
Depreciation:	5260	982,039	991,413	1,026,154						
Amortization:	5265	28,549	28,549	229,888						
Total Operations Expense:		2,742,378	2,709,240	3,041,396	1,978,896	803,651	40.61%	1,592,106	80.45%	
Net Change in position from Operations:		(377,009)	(188,250)	(480,528)	226,854	475,592	209.65%	727,389	320.64%	
Non Operating Revenue / Expense										
Connection Fees, Residential New Const:	7110	151,098	223,718	89,474	100,000	79,494	79.49%	158,988	158.99%	
Connection Fees, Residential Remodel:	7120						0.00%		0.00%	
Connection Fees, Residential Fire:	7130	164,056	84,517	155,910	50,000	70,450	140.90%	140,901	281.80%	
Connection Fees, Residential Remodel Fire:	7140	2,032		3,823			0.00%	0	0.00%	
Connection Fees, Well Conversion:	7150						0.00%		0.00%	
General Obligation Bonds, Assessment Receipts:	7600	1,182,939	1,191,631	1,195,387	983,546	493,404	50.17%	983,546	100.00%	
Water System Reliability:	7650			949,243	1,000,000	542,892	54.29%	820,593	82.06%	
Water:	8100	447,526	907,030	400,200		318,872	100.00%	637,743	100.00%	
Total Non Operating Revenue:		1,947,651	2,406,897	2,794,037	2,133,546	1,505,112	70.55%	2,741,771	128.51%	
Financing Expenses										
PFP Connection Expenses:	9075						0.00%		0.00%	
General Obligation Bonds:	9100	242,762	221,777	126,949	77,805	6,698	8.61%	77,805	100.00%	
PNC Equipment Lease:	9125	17,492	15,151	13,384	11,535	5,501	47.69%	11,535	100.00%	
State Revolving Fund Loan:	9150	78,501	72,938	69,614	66,647	32,828	49.26%	66,647	100.00%	
I-Bank Loan:	9200	43,714	(13,785)				0.00%		0.00%	
Conservation Program/Rebates:	9210	1,500	1,350	850		600	100.00%	0	0.00%	
Total Financing Expense:		383,970	297,431	210,796	155,987	45,628	29.25%	155,987	100.00%	
Net Change in position from Non Operating activities:		1,563,681	2,109,466	2,583,241	1,977,559	1,459,484		2,585,784		
Continued for CIP and Contingency Reserve:		1,186,672	1,921,216	2,102,713	1,977,559	1,935,077		3,313,173		
Transfer to CIP:		(1,186,672)	(1,921,216)	(2,102,713)	(1,977,559)	(1,935,077)		(3,313,173)		
Total Net Position Changes/Transfer to reserves:		\$ -	\$ -	\$ -	\$ -	\$ -				

Sewer - Expense Roll-ups

Personnel

CalPERS 457 Deferred Plan:	5810
Employee Benefits:	5820
Disability Benefits:	5830
Payroll Taxes:	5840
Worker's Compensation Insurance:	5960
Management:	5910
Staff :	5920
Staff Certification:	5930
Staff Overtime:	5940
Staff Standby:	5950
PARS:	5850

Professional Services

Accounting:	5610
Audit:	5620
Consulting:	5630
Data Services:	5640
Labor & HR Support:	5650
Payroll Services:	5660
Other Professional Services:	5690
Meeting Attendance, Legal:	5420
General Legal:	5430
Litigation:	5440

Facilities & Administration

Alarm Services:	6335
Landscaping:	6337
Office Supplies:	5540
Postage:	5550
Printing & Publishing:	5560
Telephone & Internet:	5720
Other Administrative:	5790
Maintenance, Office:	5510

Engineering

Meeting Attendance, Engineering:	6210
General Engineering:	6220

Pumping

Pumping Fuel & Electricity:	6410
Pumping Maintenance, Generators:	6420
Pumping Maintenance, General:	6430

Sewer Authority Mid-Coastside

SAM Collections:	6910
SAM Operations:	6920
SAM Prior-Year Adjustment:	6930
SAM Maintenance, Collection System:	6940
SAM Maintenance, Pumping:	6950

All other Accounts

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Membership:	5530
San Mateo County Tax Roll Charges:	5710
Mileage Reimbursement:	5730
Reference Materials:	5740
Claims, Property Damage:	6170
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Maintenance, Collection System:	6660
Treatment Analysis:	6730
Uniform:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Total Other Operations:	6890

Water - Expense Roll-ups

Personnel

CalPERS 457 Deferred Plan:	5810
Employee Benefits:	5820
Disability Benefits:	5830
Payroll Taxes:	5840

Supply

Maintenance, Raw Water Mains:	6510
Maintenance, Wells:	6520
Water Purchases:	6530
Supply - Other:	6500

Worker's Compensation Insurance:	5960
Management:	5910
Staff :	5920
Staff Certification:	5930
Staff Overtime:	5940
Staff Standby:	5950
PARS:	5850

Professional Services

Accounting:	5610
Audit:	5620
Consulting:	5630
Data Services:	5640
Labor & HR Support:	5650
Payroll Services:	5660
Other Professional Services:	5690
Meeting Attendance, Legal:	5420
General Legal:	5430
Litigation:	5440

Facilities & Administration

Alarm Services:	6335
Landscaping:	6337
Office Supplies:	5540
Postage:	5550
Printing & Publishing:	5560
Maintenance, Office:	5510
Telephone & Internet:	5720
Other Administrative:	5790
Facilities other:	6330

Engineering

Meeting Attendance, Engineering:	6210
General Engineering:	6220
Water Quality Engineering:	6230

Pumping

Pumping Fuel & Electricity:	6410
Pumping Maintenance, Generators:	6420
Pumping Maintenance, General:	6430
Pumping Equipment, Expensed:	6440
Pumping - Other:	6400

Collection/Transmission

Collection/Transmission - Other:	6600
Hydrants:	6610
Maintenance, Water Mains:	6620
Maintenance, Water Service Lines:	6630
Maintenance, Tanks:	6640
Maintenance, Distribution General:	6650
Maintenance, Collection System:	6660
Meters:	6670

Treatment

Treatment - Other:	6700
Chemicals & Filtering:	6710
Maintenance, Treatment Equipment:	6720
Treatment Analysis:	6730

All other Accounts

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Bond Issue Costs - Expense:	5235
CDPH Fees:	5240
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Memberships:	5530
Mileage Reimbursement:	5730
Reference Materials:	5740
Backflow Prevention:	6160
Claims, Property Damage:	6170
SCADA Maintenance:	6185
Internet & Telephone, Communications:	6187
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Lab Supplies & Equipment:	6370
Meter Reading:	6380
Uniforms:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Other Operations:	6890
San Mateo Co. Tax Roll Charges:	5710