

# Montara Water & Sanitary Budgeted Cash Flow - Sewer Fiscal year 2022-2023

Cash flow summary

Operating cash flow						
Operating income		FY 2021-2022		FY 2022-2023	Variance (%)	Variance (\$)
Sewer Service Charges	\$		\$	3,474,472	-0.14% \$	(5,000)
Cell Tower Lease	\$	77,220	\$	80,000	3.60% \$	2,780
Permits, Fees & Other	\$	13,100	\$	22,000	67.94% \$	8,900
Property Tax	\$	277,750	\$	277,750	0.00% \$	-
Waste Collection Revenues	\$	25,000	\$	27,000	8.00% \$	2,000
Total operating income	\$	3,872,542	\$	3,881,222		
Operating expenses						
Personnel	\$	(365,824)		(412,375)	12.72% \$	46,551
Professional Services	\$	(312,500)		(311,500)	-0.32% \$	(1,000)
Facilities & Administration	\$	(47,400)		(55,900)	17.93% \$	8,500
Engineering	\$	(30,000)		(35,000)	16.67% \$	5,000
Pumping	\$	(45,200)		(45,000)	-0.44% \$	(200)
Sewer Authority Mid-Coastside	\$	(1,974,581)		(2,121,514)	7.44% \$ -32.59% \$	146,933
All other Accounts  Total operating expenses	\$ <b>\$</b>	(142,060)		(95,760) <b>(3,077,049)</b>	-32.3970 \$	(46,300)
• • • •	\$	(2,917,565) 954,977	э \$	• • • • •		
Net Cash Flow Provided by Operations	4	954,911	Ф	604,173		
Investment cash flow						
Investment income						
Interest Revenue	\$	40,000	\$	20,000	-50.00% \$	(20,000)
Total investment income	\$	40,000	\$	20,000		
Investment expenses		4			10 = 10/	(2.2. (2.2)
Capital Improvement Program	\$	(1,906,335)		(1,015,900)	-46.71% \$	(890,435)
Total investment expenses	\$	(1,906,335)		(1,015,900)		
Net Cash Flow Used by Investments	\$	(1,866,335)	\$	(995,900)		
Financing cash flow						
Financing income						
Connection Fees	\$	150,000	\$	150,000	0.00% \$	-
Total financing income	\$	150,000	\$	150,000		
Financing expenses						
Loan Interest Expense	\$	(32,235)		(29,157)	-9.55% \$	(3,078)
Loan Principal Payment	\$	(100,153)		(106,831)	6.67% \$	6,678
Total financing expenses	\$	(132,388)		(135,988)		
Net Cash Flow Provided by Financing Activities	\$	17,612	\$	14,012		
Overall projected cash flow	\$	(893,746)	\$	(177,715)		
Transfer from Sewer Reserves	\$	893,746	\$	177,715 *		
Net cash flow	\$	-	\$	-		

<sup>\*</sup> Please see discussion of Sewer operating reserve funds on page 15. In addition, please review the Sewer CIP project summary list on page 11.



# Montara Water & Sanitary Budgeted Cash Flow - Water Fiscal year 2022-2023

## Cash flow summary

Operating cash flow						
Operating income		FY 2021-2022		FY 2022-2023	Variance (%)	Variance (\$)
Water Sale:	· ·	1,897,000	\$	1,897,000	0.00% \$	
Permits, Fees & Othe	•	13,000	\$	18,600	43.08% \$	
Property Tax		277,750	\$	277,750	0.00% \$	
Backflow Testing & Othe		18,000	\$	15,000	-16.67% \$	(3,000)
Total operating income	\$	2,205,750	\$	2,208,350		
Operating expenses						
Personne	•	(1,006,896)		(1,019,914)	1.29% \$	
Professional Services		(257,000)		(224,000)	-12.84% \$	(,,
Facilities & Administration		(75,500)		(80,500)	6.62% \$	-,
Engineering	\$	(120,000)		(70,000)	-41.67% \$	
Pumping		(105,700)		(105,700)	0.00% \$	
Suppl Callection/Transmission		(52,500) (94,000)		(52,500)	0.00% \$ 11.70% \$	
Collection/Transmission Treatmen		(65,000)	\$ \$	(105,000) (95,000)	46.15% \$	,
All Other Account		(202,300)		(175,000)	-13.49% \$	
Total operating expenses		(1,978,896)		(1,927,614)	-10.4070 φ	(21,300)
Net Cash Flow Provided by Operations		226,854	\$			
	• •	220,854	Þ	280,736		
Investment cash flow						
Investment income						
GO Bonds, Assessment Receipt		905,740	\$	983,546	8.59% \$	
Water System Reliability Charge		1,000,000	\$	1,000,000	\$	-
Total investment income	\$	1,905,740	\$	1,983,546		
Investment expenses		4		(, , , , , , , , , , , , , , , , , , ,	10.000/	
Capital Improvement Progran		(1,198,750)		(1,039,000)	-13.33% \$	(159,750)
Total investment expenses	\$	(1,198,750)	\$	(1,039,000)		
Net Cash Flow Used by Investments	\$	706,990	\$	944,546		
Financing cash flow						
Financing income						
Connection Fee	\$	150,000	\$	150,000	0.00% \$	-
Total financing income		150,000		150,000	•	
Financing expenses				,		
Long Term Debt - Interest Expense	\$	(155,987)	\$	(139,419)	-10.62% \$	(16,568)
Long Term Debt - Principal Paymen		(1,148,574)		(1,169,517)	1.82% \$	
Total financing expenses		(1,304,561)		(1,308,936)		-,-
Net Cash Flow Provided by Financing Activities	•	(1,154,561)		(1,158,936)		
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Overall projected cash flow	\$	(220,717)	\$	66,345		
Transfer to Water Reserves	\$	(220,717)	\$	66,345	*	
Transfer to trater Reserves	•	(220,717)		00,0.0		
Net cash flow	\$	-	\$	-		

<sup>\*</sup> Please see discussion of Water operating reserve funds on page 14. In addition, please review the Water CIP project summary list on page 12.



## MWSD — Fiscal Year 2022-23 Operations Budget - SEWER ENTERPRISE

					Approved	Income/Expenditures			Projected as	Proposed Budgeted	Increase/(Decrease)	Increase/(decrease)
Operating Revenue					Budget 2021-22			<u>Projected</u>		amounts 2022-23	from 2021-2022 \$	<u>%</u>
Cell Tower Lease:	4220	36,752	42,687	34,032	77,220	73,309	94.94%	79,973	103.57%	80,000	2,780	3.60%
Administrative Fees (New Construction):	4410	3,647	3,794	4,932	3,600	6,828	189.67%	8,194	227.60%	6,000	2,400	66.67%
Administrative Fees (Remodel):	4420	0	542	548	1,000	569	56.90%	683	68.28%	1,000	0	
Inspection Fees (New Construction):	4430 4440	3,448	3,584 512	3,626	3,500 1,000	6,456	184.46% 0.00%	7,747 0	221.35% 0.00%	6,000 1,000	2,500	71.43% 0.00%
Inspection Fees (Remodel): Mainline Extension Fees:	4450		512	518	1,000	6,000	100.00%	7,200	100.00%	1,000		
Remodel Fees:	4460	5,376	2,999	10,601	4,000	13,558	338.95%	16,270	406.74%	8,000		
Other Fees:	4470	3,370	2,555	7,500	1,000	15,550	330.3370	10,270	100.7 170	0,000		100.00 /0
Grants:	4510		112	136		136	100.00%	163	100.00%	0	0	#DIV/0!
Property Tax Receipts:	4610	404,079	407,337	455,194	277,750	480,866	173.13%	577,039	207.76%	277,750	0	
Sewer Service Charges:	4710	2,610,244	3,086,734	3,429,746	3,484,472	3,524,649	101.15%	3,484,472	100.00%	3,484,472	0	0.00%
Sewer Service Refunds, Customer:	4720	496	(7,751)	(42,650)	(5,000)	(8,166)	163.32%	(9,799)	195.98%	(10,000)	(5,000)	100.00%
Waste Collection Revenues:	4760	23,172	24,353	27,202	25,000	19,621	78.48%	23,545	94.18%	27,000	2,000	8.00%
Other Revenue:	4990	2,825	2,018	189,253	2 272 742	2,353	100.00%	72	100.00%	2 224 222	0.000	0.220/
Total Operating Revenue:		3,090,039	3,566,921	4,120,638	3,872,542	4,126,179	106.55%	4,195,559	108.34%	3,881,222	8,680	0.22%
Operating Expenses												
Bank Fees:	5190	6,875	6,592	8,517	7,000	5.073	72.47%	6,088	86.97%	7,000	0	0.00%
Board Meetings:	5210	3,928	3,861	4,050	3,000	3,406	113.53%	4,087	136.24%	3,000	0	
Director Fees:	5220	2,288	4,125	3,525	7,500	3,838	51.17%	4,606	61.41%	7,500	0	0.00%
Election Expenses:	5230	4,265	0	0	75,000	0	0.00%	0	0.00%	10,000	(65,000)	-86.67%
Conference Attendance:	5250	2,467	35	0	2,500	1,434	57.36%	1,721	68.83%	6,000	3,500	140.00%
Information Systems:	5270	1,725	9,746	6,875	4,000	3,812	95.30%	4,574	114.36%	5,000	1,000	25.00%
Fidelity Bond:	5310	438	0	438	500	0	0.00%	0	0.00%	500	0	
Property & Liability Insurance:	5320	7,737	1,394	9,851	5,000	8,057	161.14%	14,939	298.78%	15,000	10,000	200.00%
LAFCO Assessment:	5350	1,794	2,060	5,318	2,500	0	0.00%	2,460	98.40%	2,500	0	
Meeting Attendance, Legal:	5420	14	00.445	F0 2F0	200,000	62.645	0.00%	76 274	0.00% 38.19%	200,000	0	
General Legal: Litigation:	5430 5440	183,515	89,445 49,445	59,250 203,505	200,000	63,645 175,958	31.82%	76,374 211,150	36.19%	200,000	0	0.00%
Maintenance, Office:	5510	7,230	4,614	4,096	8,000	2,802	35.03%	3,362	42.03%	15,000	7,000	87.50%
Meetings, Local:	5520	7,230	1,011	1,050	0,000	0	0.00%	0	0.00%	15,000	0	07.3070
Memberships:	5530		600	600		3,808	100.00%	4,570	100.00%	4,000	4,000	
Office Supplies:	5540	5,681	6,388	4,094	6,500	5,572	85.72%	6,686	102.87%	2,500	(4,000)	-61.54%
Postage:	5550	2,043	654	463	400	70	17.50%	84	21.00%	400	0	0.00%
Printing & Publishing:	5560	2,490	980	1,397	1,500	591	39.40%	709	47.28%	1,500	0	
Accounting:	5610	26,503	37,875	34,978	39,000	25,313	64.91%	30,376	77.89%	35,000	(4,000)	-10.26%
Audit:	5620	13,000	8,150	13,150	13,500	13,661	101.19%	13,661	101.19%	14,000	500	3.70%
Consulting:	5630 5640	25,261	50,500	66,299	50,000	38,576	77.15% 142.82%	46,291	92.58% 142.82%	50,000	2,500	0.00%
Data Services: Labor & HR Support:	5650	6,079 2,442	7,173 2,562	6,386 2,562	6,500 2,500	9,283 2.135	85.40%	<b>9,283</b> 2,562	102.48%	9,000 2,500	2,500	38.46% 0.00%
Payroll Services:	5660	949	967	968	1,000	761	76.10%	913	91.32%	1,000	0	
Other Professional Services:	5690	0	50,	300	1,000	0	0.00%	0	0.00%	1,000	0	
San Mateo County Tax Roll Charges:	5710	119	119	119	200	119	59.50%	143	71.40%	200	0	
Telephone & Internet:	5720	25,300	31,129	32,546	20,000	31,637	158.19%	37,964	189.82%	25,000	5,000	25.00%
Mileage Reimbursement:	5730	1,570	327	0	1,500	195	13.00%	234	15.60%	1,500	0	
Reference Materials:	5740	87	0	55	200	0	0.00%	0	0.00%	200	0	
Other Administrative:	5790	448	608	94		0	0.00%	0	0.00%		0	
CalPERS 457 Deferred Plan:	5810	18,955	20,180	18,545	18,364	17,083	93.02%	20,500	111.63%	19,412	1,048	5.71%
Employee Benefits: Disability Insurance:	5820 5830	52,115 1,360	50,680 1,709	55,091 1,747	43,823 1,941	38,228 1,474	87.23% 75.94%	45,874 1,769	104.68% 91.13%	43,823 2,052	0 111	0.00% 5.73%
Payroll Taxes:	5840	15,610	16,217	17,028	20,069	1,474	62.74%	15,110	75.29%	2,052	3,058	15.24%
PARS:	5850	19,459	20,480	25,388	17,936	14,037	78.26%	16,844	93.91%	18,968	1,032	5.75%
Management:	5910	112,113	114,041	128,011	118,537	102,841	86.76%	123,409	104.11%	122,627	4,090	3.45%
Staff :	5920	125,760	132,421	131,838	140,658	105,503	75.01%	126,604	90.01%	176,479	35,821	25.47%
Staff Certification:	5930	1,800	2,225	1,913	1,800	1,575	87.50%	1,890	105.00%	1,800	0	0.00%
Staff Overtime:	5940	1,435	1,888	3,411	340	3,160	929.41%	3,792	1115.29%	1,411	1,071	315.02%
Staff Standby:	5950						0.00%	0	0.00%	0	0	
Worker's Compensation Insurance:	5960	2,622	2,837	2,699	2,355	1,961	83.27%	2,353	99.92%	2,676	321	
Claims, Property Damage:	6170	20,514	632	976	20,000	3,076	15.38%	3,691	18.46%	20,000	0	
Education & Training:	6195	559	0		1,000	93	9.30% 0.00%	112	11.16% 0.00%	1,000	0	
Meeting Attendance, Engineering:	6210 6220	33,584	35,060	24,889	30,000	46,053	153.51%	55,264	184.21%	35,000	5,000	#DIV/0! 16.67%
General Engineering: Equipment & Tools, Expensed:	6320	33,584	35,060	24,689	30,000	46,053	0.00%	55,264	0.00%	35,000	5,000	
Alarm Services:	6335	5,028	6,133	6,688	5,000	4,365	87.30%	5,238	104.76%	5,500	500	
Landscaping:	6337	2,588	4,468	4,875	6,000	5,400	90.00%	5,400	90.00%	6,000	0	
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## MWSD — Fiscal Year 2022-23 Operations Budget - SEWER ENTERPRISE

					Approved	Income/Expenditures			Projected as	Proposed Budgeted	Increase/(Decrease)	Increase/(decrease)
Operating Revenue	<b>GL Codes</b>	2018-19 Actual	2019-20 Actual	2020-21 Actual	Budget 2021-22	as of April 30, 2022	% To date	<b>Projected</b>	% of Budget	amounts 2022-23	from 2021-2022 \$	<u>%</u>
Pumping Fuel & Electricity:	6410	44,881	39,587	45,778	45,000	58,696	130.44%	70,435	156.52%	45,000	0	0.00%
Maintenance, Collection System:	6660	550			10,000	724	7.24%	869	8.69%	10,000	0	0.00%
Uniforms:	6770	0	126		200	0	0.00%	0	0.00%	200	0	0.00%
Fuel:	6810	1,021	848	687	1,000	441	44.10%	529	52.92%	1,000	0	0.00%
Truck Equipment, Expensed:	6820	27	439	38	160	0	0.00%	0	0.00%	160	0	0.00%
Truck Repairs:	6830	423	622	88	1,000	54	5.40%	65	6.48%	1,000	0	0.00%
Total Other Operations:	6890	0	(29,919)				0.00%	0	0.00%		0	
SAM Collections:	6910	329,965	341,549	281,817	331,973	248,980	75.00%	298,776	90.00%	284,186	(47,787)	-14.39%
SAM Operations:	6920	1,316,715	1,529,139	1,584,637	1,532,608	1,298,489	84.72%	1,558,187	101.67%	1,727,328	194,720	12.71%
SAM Maintenance, Collection System:	6940	0			40,000	19,809	49.52%	23,771	59.43%	40,000	0	0.00%
SAM Maintenance, Pumping:	6950	82,999			70,000	75,359	107.66%	90,431	129.19%	70,000	0	0.00%
Total Operations Expense:		2,932,411	2,610,711	2,805,280	2,917,564	2,459,739	84.31%	2,953,749	101.24%	3,077,049	159,485	5.47%
Net Change in position from Operations:	-	157,629	956,210	1,315,358	954,978	1,666,440	174.50%	1,241,810	130.04%	804,173	(150,805)	-15.79%



## MWSD — Fiscal Year 2022-23 Non-Operating Budget - SEWER ENTERPRISE

	GI Codes	2018-19 Actual	2019-20 Actual	2020-21 Actual	Approved  Budget 2021-22	Income/Expenditure s as ofApril 30, 2022		Projected		Proposed Budgeted amounts 2022-23	Increase/(Decrease) from 2021-2022 \$	Increase/(decrease) %
	dr codes	ZOIO IJ ACIUUI	ZOIJ ZO ACTUBI	ZUZU ZI ACCUAI	Dudget ZUZI ZZ	3 d3 OIADIII 30, 2022	<u> 70 10 date</u>	Frojecteu	70 OI Duuget	dillounts 2022 25	110111 2021 2022 9	
Non Operating Revenue							İ					
Connection Fees, Residential New Const:	7110	246,161	225,264	183,873	100,000	32,307	32.31%	38,768	38.77%	100,000	0	0.00%
Connection Fees, Residential Remodel:	7120	66,218	55,708	2,774	50,000	42,662	85.32%	51,194	102.39%	50,000	0	0.00%
LAIF, Interest:	7200	99,073	105,107	38,726	40,000	9,232	23.08%	11,078	27.70%	20,000	(20,000)	-50.00%
Total Non Operating Revenue:		411,451	386,079	225,373	190,000	84,201	44.32%	101,041	53.18%	170,000	(20,000)	-10.53%
Non Operating Expense												
PNC Equipment Lease:	9125	17,492	15,151	11,535	11,535	8,052	69.81%	11,535	100.00%	9,441	(2,094)	-18.15%
I-Bank Loan:	9200	22,382	23,801	21,263	20,700	11,873	57.36%	20,700	100.00%	19,716	(984)	-4.76%
Total Non Operating Expense:		39,874	38,952	32,798	32,235	19,925	61.81%	32,235	100.00%	29,157	(3,078)	-9.55%
Net Change in position from Non Operating activities:		371,577	347,127	192,575	157,765	64,276		68,806		140,843	(16,922)	



## MWSD — Fiscal Year 2022-23 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 Actual	Approved Budget 2021-22	Income/Expenditures as of April 30, 2022	% To date	Projected	of Budget	Proposed Budgeted amounts 2022-23	Increase/(Decrease) from 2021-2022 \$	<u>%</u>
Cell Tower Lease:	4220	36,752	42,687	33,985	0	0	0.00%	0	0.00%	0	0	#DIV/0!
Administrative Fees (New Construction):	4410	3,126	4,336	6,028	5,000	7,966	159.32%	9,559	191.18%	7,000	2,000	40.00%
Administrative Fees (Remodel):	4420	0	1,084	548	0	569	100.00%	683	100.00%	600	600	#DIV/0!
Inspection Fees (New Construction):	4430	2,956	4,096	5,698	4,000	7,877	196.93%	9,452	236.31%	7,000	3,000	75.00%
Inspection Fees (Remodel):	4440	0	1,536	518	1,000	538	53.80%	646	64.56%	1,000	0	0.00%
Mainline Extension Fees:	4450	3,119		85,905	3,000	82,882	2762.73%	99,458	3315.28%	3,000	0	
Remodel Fees:	4460	1,900	1,421	0			0.00%	0	0.00%		0	#DIV/0!
Other Fees		3,382	4,400	489				0			_	
Grants:	4510	280	112	136		136	100.00%	163	100.00%		0	#DIV/0!
Property Tax Receipts:	4610	404,079	407,337	455,194	277,750	480,866	173.13%	577,039	207.76%	277,750	0	0.00%
Testing, Backflow: Water Sales:	4740 4810	18,420	25,761	15,828	18,000	22,480	124.89% 77.14%	26,976	149.87% 92.57%	15,000	(3,000)	-16.67% 0.00%
Water Sales Refunds, Customer:	4850	1,892,091 (4,670)	1,973,134 (1,338)	1,952,964	1,900,000	1,465,715 (3,055)	101.83%	1,758,858	122.20%	1,900,000	0	0.00%
Other Revenue:	4990	3,936	56,424	6,393	(3,000)	3,164	101.83%	3,797	100.00%	(3,000)	0	0.00%
Total Operating Revenue:		2,365,370	2,520,990	2,560,869	2,205,750	2,069,138	93.81%		112.57%	2,208,350	2,600	0.12%
Total Operating Revenue.		2,303,370	2,320,330	2,300,003	2,203,730	2,005,150	33.01 /0	2,402,300	112.37 /0	2,200,330	2,000	0.1270
Operating Expenses												
Bank Fees:	5190	3,495	1,434	1,777	1,500	2,505	167.00%	3,006	200.40%	4,000	2,500	166.67%
Board Meetings:	5210	3,928	3,861	4,050	3,000	3,406	113.53%	4,087	136.24%	3,000	0	0.00%
Director Fees:	5220	2,288	4,125	3,525	7,500	3,838	51.17%	4,606	61.41%	7,500	0	0.00%
Election Expenses:	5230	4,265	.,123	0	75,000	0	0.00%	0	0.00%	10,000	(65,000)	-86.67%
Bond Issue Cost:	5235	.,200		66,381	75,000	0	0.0070	0	0.0070	10,000	(03,000)	00.07 70
CDPH Fees:	5240	10,530	12,405	12,004	13,000	15,707	120.82%	15,707	120.82%	15,000	2,000	15.38%
Conference Attendance:	5250	2,467	243	0	3,000	1,434	47.80%	1,721	57.36%	6,000	3,000	100.00%
Information Systems:	5270	10,185	18,631	6,875	5,000	3,812	76.24%	4,574	91.49%	5,000	0	0.00%
Fidelity Bond:	5310	438	•	438	500		0.00%	0	0.00%	500	0	0.00%
Property & Liability Insurance:	5320	2,215	1,173	0	5,000	6,881	137.62%	8,257	165.14%	0	(5,000)	-100.00%
LAFCO Assessment:	5350	2,520	2,759	5,872	3,000	0	0.00%	0	0.00%	5,000	2,000	66.67%
Meeting Attendance, Legal:	5420	14			0	0	0.00%	0	0.00%	0	0	#DIV/0!
General Legal:	5430	24,250	123,406	116,294	140,000	69,798	49.86%	83,758	59.83%	100,000	(40,000)	-28.57%
Maintenance, Office:	5510	11,015	6,414	10,653	8,000	2,944	36.80%	3,533	44.16%	15,000	7,000	87.50%
Meetings, Local:	5520	41	(142)			0	0.00%	0	0.00%		0	
Memberships:	5530	22,236	23,026	24,540	27,000	19,845	73.50%	25,000	92.59%	27,000	0	0.00%
Office Supplies:	5540	7,244	6,525	4,098	6,500	10,466	161.02%	12,559	193.22%	4,500	(2,000)	-30.77%
Postage:	5550	9,318	11,567	13,451	9,000	10,325	114.72%	12,390	137.67%	14,000	5,000	55.56%
Printing & Publishing:	5560	3,213	2,171	1,397	5,000	1,136	22.72%	1,363	27.26%	5,000	0	0.00%
Accounting:	5610	26,503	37,875	34,978	39,000	25,313	64.91%	30,376	77.89%	35,000	(4,000)	-10.26%
Audit: Consulting:	5620	13,000	8,150	13,150 64,713	13,500	13,661 40,431	101.19%	13,661	101.19% 88.21%	14,000	500	3.70%
Data Services:	5630 5640	28,471	56,893 900	6,386	55,000 6,500	10,400	73.51% 160.00%	48,517 12,480	192.00%	65,000 6,500	10,000	18.18% 0.00%
Labor & HR Support:	5650	2,442	2,641	2,562	2,000	2,135	106.75%	2,562	128.10%	2,500	500	25.00%
Payroll Services:	5660	949	967	968	1,000	761	76.10%	913	91.32%	1,000	0	0.00%
Other Professional Services:	5690	480	307	· 500	1,000	0	0.00%	0	0.00%	1,000	0	0.0078
San Mateo County Tax Roll Charges:	5710	119	119	119		119	100.00%	143	100.00%	200	0	
Telephone & Internet:	5720	31,642	36,093	40,647	25,000	37,433	149.73%	44.920	179.68%	25,000	0	0.00%
Mileage Reimbursement:	5730	2,188	623	75	1,500	301	20.07%	361	24.08%	1,500	0	0.00%
Reference Materials:	5740	0		55	800	0	0.00%	0	0.00%	800	0	0.00%
Other Administrative:	5790	791	500	729		66	100.00%	79	100.00%	0	0	
CalPERS 457 Deferred Plan:	5810	38,266	42,604	44,923	44,063	36,416	82.65%	43,699	99.17%	49,698	5,635	12.79%
Employee Benefits:	5820	84,851	85,042	120,304	107,276	101,874	94.96%	122,249	113.96%	107,276	0	0.00%
Disability Insurance:	5830	3,366	3,564	4,041	4,658	3,441	73.87%	4,129	88.65%	5,254	596	12.79%
Payroll Taxes:	5840	39,124	43,195	47,306	50,453	34,673	68.72%	41,608	82.47%	56,225	5,772	11.44%
PARS:	5850	37,916	42,031	26,477	38,383	29,989	78.13%	35,987	93.76%	43,686	5,303	13.82%
Management: Staff :	5910 5920	112,113 356,877	114,042 407,112	128,011 446,737	118,537	102,841 331,883	86.76% 62.99%	123,409	104.11% 75.58%	122,627	4,090	3.45%
Staff Certification:	5920	9,275	10,625	11,213	526,927 11,400	8,775	76.97%	398,260 10,530	75.58% 92.37%	533,672 11,400	6,745 0	1.28% 0.00%
Staff Overtime:	5940	45,516	45,849	48,498	57,666	38,245	66.32%	45,894	79.59%	49,261	(8,405)	-14.58%
Staff Standby:	5950	24,705	25,485	26,514	27,723	19,982	72.08%	23,978	86.49%	18.009	(9,714)	-35.04%
Worker's Compensation Insurance:	5960	12,579	14,274	14,332	19,810	9,610	48.51%	11.532	58.21%	22,807	2,997	15.13%
Backflow Prevention:	6160	764	326	1,528	1,000	994	99.40%	1,193	119.28%	1,000	0	0.00%
Claims, Property Damage:	6170	22	392	0	10,000	0	0.00%	0	0.00%	10,000	0	0.00%
SCADA Maintenance:	6185	12,061	2,468	4,816	13,000	2,247	17.29%	2,696	20.74%	38,000	25,000	192.31%
Internet & Telephone, Communications:	6187					. 0	0.00%	0	0.00%		0	
·						<del></del>						



## MWSD — Fiscal Year 2022-23 Operations Budget - WATER ENTERPRISE

		2018-19	2019-20			Income/Expenditures					Increase/(Decrease)	
	GL Codes	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2021-22</u>	as of April 30, 2022	% To date	<u>Projected</u>	of Budget	amounts 2022-23	from 2021-2022 \$	<u>%</u>
Education & Training:	6195	5,098	4,372	639	9,000	1,000	11.11%		13.33%	5,000	(4,000)	-44.44%
Meeting Attendance, Engineering:	6210					0	0.00%		0.00%	0	0	#DIV/0!
General Engineering:	6220	1,467	12,390	1,352	20,000	2,150	10.75%	-/	12.90%	20,000	0	0.00%
Water Quality Engineering:	6230	420,284	116,823	68,993	100,000	45,353	45.35%		54.42%	50,000	(50,000)	-50.00%
Equipment & Tools, Expensed:	6320	11,867	17,500	6,943	8,000	10,563	132.04%		158.45%	12,000	4,000	50.00%
Alarm Services:	6335	718	1,040	1,249	2,000	839	41.95%		50.34%	2,000	0	0.00%
Landscaping:	6337	5,811	6,950	13,932	15,000	13,889	92.59%		111.11%	15,000	0	0.00%
Lab Supplies & Equipment:	6370	2,251	9,432	993	4,000	5,357	133.93%		160.71%	4,000	0	0.00%
Meter Reading:	6380	0	10	121	500	119	23.80%		28.56%	500	0	0.00%
Pumping Fuel & Electricity:	6410	77,011	75,074	75,172	90,000	69,227	76.92%		92.30%	90,000	0	0.00%
Pumping Maintenance, Generators:	6420	21,339	20,908	8,014	10,000	7,151	71.51%		85.81%	10,000	0	0.00%
Pumping Maintenance, General:	6430	3,448	17	751	5,000	1,076	21.52%		25.82%	5,000	0	
Pumping Equipment, Expensed:	6440	478	8,562	13	700	129	18.43%		22.11%	700	0	0.00%
Maintenance, Raw Water Mains:	6510	1,857	27	37	2,500	253	10.12%	304	12.14%	2,500	0	
Maintenance, Wells:	6520	8,635	13,281	9,193	15,000	5,766	38.44%		46.13%	15,000	0	0.00%
Water Purchases:	6530	26,826	33,976	34,355	35,000	25,285	72.24%		86.69%	35,000	0	0.00%
Hydrants:	6610	0	6,841	10,557	5,000	5,690	113.80%		136.56%	10,000	5,000	100.00%
Maintenance, Water Mains:	6620	46,952	40,201	43,561	50,000	41,402	82.80%	49,682	99.37%	50,000	0	0.00%
Maintenance, Water Service Lines:	6630	3,506	6,384	40,898	20,000	8,245	41.23%		49.47%	20,000	0	0.00%
Maintenance, Tanks:	6640	1,593	5,141	4,510	5,000	438	8.76%	526	10.51%	5,000	0	0.00%
Maintenance, Distribution General:	6650	7,341	10,890	8,623	10,000	6,535	65.35%	7,842	78.42%	10,000	0	0.00%
Maintenance, Collection System:	6660	414					0.00%	0	0.00%			
Meters:	6670	8,177	6,253	11,456	4,000	20,803	520.08%	24,964	624.09%	10,000	6,000	150.00%
Chemicals & Filtering:	6710	20,233	39,914	38,934	20,000	31,748	158.74%	38,098	190.49%	40,000	20,000	100.00%
Maintenance, Treatment Equipment:	6720	28,456	13,805	5,546	15,000	10,106	67.37%	12,127	80.85%	15,000	0	0.00%
Treatment Analysis:	6730	45,055	18,718	29,278	30,000	30,877	102.92%	37,052	123.51%	40,000	10,000	33.33%
Uniforms:	6770	11,459	3,702	1,635	2,000	764	38.20%	917	45.84%	2,000	0	0.00%
Fuel:	6810	6,541	6,237	6,677	7,000	6,468	92.40%	7,762	110.88%	10,000	3,000	42.86%
Truck Equipment, Expensed:	6820	309	3,433	217	2,000	1,395	69.75%	1,674	83.70%	2,000	0	0.00%
Truck Repairs:	6830	2,411	3,694	498	5,000	1,786	35.72%	2,143	42.86%	5,000	0	0.00%
Other Operations:	6890		4,265		0	2,942	100.00%	3,530	100.00%	0	0	
Total Operations Expense:		1,773,218	1,689,208	1,784,584	1,978,896	1,361,043	68.78%	1,628,564	82.30%	1,927,614	(51,482)	-2.60%
Net Change in position from Operations:		592,153	831,782	776,285	226,854	708,095	312.14%	854,402	376.63%	280,736	54,082	23.84%



## MWSD — Fiscal Year 2022-2023 Non-Operating Budget - WATER ENTERPRISE

										Proposea		
										<u>Budgeted</u>		
		2018-19	2019-20	2020-21	Approved Budget	Income/Expenditures			Projected as	amounts 2022-	Increase/(Decrease)	Increase/(decrease)
	<b>GL Codes</b>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2019-20</u>	as of April 30, 2022	% To date	<b>Projected</b>	% of Budget	<u>23</u>	from 2021-22 \$	<u>%</u>
Non Operating Revenue												
Connection Fees, Residential New Const:	7110	151,098	223,718	89,474	100,000	77,883	77.88%	93,460	93.46%	100,000	0	0.00%
Connection Fees, Residential Remodel:	7120						0.00%	0	0.00%		0	#DIV/0!
Connection Fees, Residential Fire:		164,056	84,517	155,910	50,000	116,651	233.30%	139,981	279.96%	50,000	0	0.00%
Connection Fees, Residential Remodel Fire:		2,032		3,823			0.00%	0	0.00%		0	
Connection Fees, Well Conversion:							0.00%	0	0.00%		0	
General Obligation Bonds, Assessment Receipts:		1,182,939	1,191,631	1,195,387	983,546	577,922	58.76%	1,195,381	121.54%	983,546	(0)	0.00%
Water System Reliability:	7650		0	949,243	1,000,000	624,580	62.46%	1,000,000	100.00%	1,000,000	0	0.00%
Total Non Operating Revenue:		1,500,125	1,499,866	1,444,594	1,133,546	1,397,036	123.25%	1,428,822	126.05%	1,133,546	(0)	0.00%
Non Operating Expense												
General Obligation Bonds:	9100	242,762	221,777	126,949	77,805	44,428	57.10%	77,805	100.00%	67, <del>4</del> 50	(10,355)	-13.31%
PNC Equipment Lease:	9125	17,492	15,151	13,384	11,535	7,396	64.12%	11,535	100.00%	9,441	(2,094)	-18.15%
State Revolving Fund Loan:	9150	78,501	72,938	69,614	66,647	32,828	49.26%	66,647	100.00%	62,527	(4,120)	-6.18%
Water Rebates :	9210	1,500	1,350	850		700	100.00%	1,050	100.00%	3,000	3,000	#DIV/0!
Total Non Operating Expense:		383,970	311,216	210,797	155,987	85,352	54.72%	157,037	100.67%	142,419	(16,568)	-10.62%
Net Change in position from Non Operating activities:		1,116,155	1,188,650	1,233,797	977,559	1,311,684		1,271,785		991,127	16,568	1.69%

#### SALARY RANGE MONTARA WATER AND SANITARY DISTRICT July 1, 2022

	Salary					ouly i,					
Position	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Operations Manager	\$165,850										
	\$132,801	\$132,801	\$136,121	\$139,524	\$143,012	\$146,588	\$150,252	\$154,009	\$157,859	\$161,805	\$165,850
		\$63.85	\$65.44	\$67.08	\$68.76	\$70.47	\$72.24	\$74.04	\$75.89	\$77.79	\$79.74
Superintendent	\$155,431										
	\$124,458	\$124,458	\$127,569	\$130,759	\$134,028			\$144,333	\$147,941	\$151,640	\$155,431
		\$59.84	\$61.33	\$62.86	\$64.44	\$66.05	\$67.70	\$69.39	\$71.13	\$72.90	\$74.73
Senior Operator	\$116,447										
•	\$93,242	\$97,158	\$99,587	\$102,077	\$104,629	\$107,245	\$109,926	\$112,674	\$115,491	\$118,378	\$121,337
M-4 D4		\$46.71	\$47.88	\$49.08	\$50.30	\$51.56	\$52.85	\$54.17	\$55.52	\$56.91	\$58.34
Water System	<b>₾</b> 04.700										
Operator	\$94,798 \$75,907	\$75,907	\$77,805	\$79,750	\$81,744	\$83,787	\$85,882	\$88,029	\$90,230	\$92,486	\$94,798
	φ13,901	\$36.49	\$37.41	\$38.34	\$39.30	\$40.28	\$41.29	\$42.32	\$43.38	\$44.46	\$45.58
Maintenance		ψουτο	Ψ0111	Ψ00.0-1	Ψ00.00	Ψ+0.20	Ψ-1.20	V-12.02	Ψ-10.00	Ψ11.10	Ψ-10.00
Worker I	\$82,307										
	\$65,905		\$67,553	\$69,242	\$70,973	\$72,747	\$74,566	\$76,430	\$78,341	\$80,299	\$82,307
		\$31.69	\$32.48	\$33.29	\$34.12	\$34.97	\$35.85	\$36.75	\$37.66	\$38.61	\$39.57
Account Specialist	\$78,693	400.040	<b>*</b> 04.507	***	407.057	200 550	074 000	470.074	<b>474.004</b>	<b>*</b>	470.000
	\$63,012		\$64,587	\$66,202	\$67,857	\$69,553	\$71,292	\$73,074	\$74,901	\$76,774	\$78,693
District Clerk	\$78,693	\$30.29	\$31.05	\$31.83	\$32.62	\$33.44	\$34.27	\$35.13	\$36.01	\$36.91	\$37.83
District Glork	\$63,012	\$63,012	\$64,587	\$66,202	\$67,857	\$69,553	\$71,292	\$73,074	\$74,901	\$76,774	\$78,693
	, , -	\$30.29	\$31.05	\$31.83	\$32.62	\$33.44	\$34.27	\$35.13	\$36.01	\$36.91	\$37.83
2.5 % step increases	i										
								_			
		Increase 2.83%	1-Jul-18	Increase 4.01%	1-Jul-19	Increase 1.11%	1-Jul-20	Increase 3.81%	1-Jul-21	Increase 4.20%	1-Jul-22
Operations Manager		1.0283	\$121,178	1.0401	\$121,435	1.011	\$122,771	1.0381	\$127,448	1.0420	\$132,801
Operations Manager		1.0203	<b>Φ121,170</b>	1.0401	\$121,435	1.011	Ψ122,111	1.0301	φ121, <del>44</del> 0	1.0420	\$132,001
Superintendent		1.0283	\$113,565	1.0401	\$113,806	1.011	\$115,058	1.0381	\$119,441	1.0420	\$124,458
									22.212	4.0400	40= 4=0
Senior Operator		-		-	-	-	-	-	93,242	1.0420	\$97,158
Water System											
Operator		1.0283	\$69,264	1.0401	\$69,410	1.011	\$70,174	1.0381	\$72,848	1.0420	\$75,907
Maintenance Worker		1.0283	\$60,137	1.0401	\$60,265	1.011	\$60,927	1.0381	\$63,249	1.0420	\$65,905
ivianiteriance vvolker		1.0203	φου, 137	1.0401	φυυ,205	1.011	φ00,32 <i>1</i>	1.0001	φυ <b>3,24</b> 9	1.0420	φυυ, <b>9</b> 00
Account Specialist		1.0283	\$57,497	1.0401	\$57,619	1.011	\$58,252	1.0381	\$60,472	1.0420	\$63,012
District Clerk		1.0283	\$57,497	1.0401	\$57,619	1.011	\$58,252	1.0381	\$60,472	1.0420	\$63,012
DISTRICT CICIL		1.0203	ψυ1, <del>4</del> 31	1.0401	Ψυ, 10	1.011	ψυ0,202	1.0001	ψ00,41Z	1.0420	ψυυ,υ 12

Payroll		Water	Overtime	Doub	letime	On Call	Cert Pa	ay		Total	H	lealth	Disability		WC	C	alPERS	PAI	RS	Me	edicare		SS	F/Y	Total Water
																	7%	6.92	2%	1	.45%		6.20%		
GM	9	122,626.54							\$	122,626.54	\$ 1	5,169.12	\$ 907.44	\$	1,152.69	\$	8,583.86	\$ 8,48	35.76	\$ 1	,778.08	\$	7,602.85	\$	166,306.33
Superintendent	9	79,004.39	\$ 883.10	\$	527.96		\$ 1,800	.00	\$	82,215.45	\$	7,169.17	\$ 608.39	\$	3,337.95	\$	5,755.08	\$ 5,46	37.10	\$ 1	,192.12	\$	5,097.36	\$	110,842.63
Account Specialist	9	72,474.40							\$	72.474.40	\$ 3	0.338.24	\$ 536.31	\$	558.05	\$	5.073.21	\$ 5.0	15.23	\$ 1	.050.88	\$	4.493.41	\$	119,539.73
'	Ħ									,															,
Senior Operator	9	103,769.91	\$ 4,809.16	\$ 4	,778.51	\$ 3,226.96	\$ 2,400	.00	\$	118,984.54	\$ 1	1,038.35	\$ 880.49	\$	4,830.77	\$	8,328.92	\$ 7,18	88.08	\$ 1	,725.28	\$	7,377.04	\$	160,346.26
Water Operator	9	96,369.96	\$ 6,755.16	\$ 8	,520.40	\$ 6,052.96	\$ 2,400	.00	\$	120,098.49	\$ 1	1,038.35	\$ 888.73	\$	4,876.00	\$	8,406.89	\$ 6,66	88.80	\$ 1	,741.43	\$	7,446.11	\$	161,164.79
Water Operator	9	73,953.64	\$ 4,834.54	\$ 6	,435.39	\$ 4,174.83	\$ 2,400	.00	\$	91,798.40	\$ 1	1,038.35	\$ 679.31	\$	3,727.02	\$	6,425.89	\$ 5,1	17.59	\$ 1	,331.08	\$	5,691.50	\$	125,809.13
Water Operator	9	83,099.52	\$ 5,324.56	\$ 6	,392.27	\$ 4,554.49	\$ 2,400	.00	\$	101,770.84	\$ 2	1,484.77	\$ 753.10	\$	4,131.90	\$	7,123.96	\$ 5,75	50.49	\$ 1	,475.68	\$	6,309.79	\$	148,800.53
	Щ	05.000.00				\$ -			_	05.000.00					100.50						200 50		4 550 00	•	07.405.00
Part-Time Admin	3	25,000.00							\$	25,000.00				\$	192.50					\$	362.50	\$	1,550.00	\$	27,105.00
Totals	\$	656,298.36	\$ 22,606.53	\$ 26	6,654.53	\$ 18,009.24	\$ 11,400	0.00	\$	734,968.66	\$ 10	07,276.33	\$ 5,253.77	\$	22,806.87	\$	49,697.81	\$ 43,6	85.85	\$ 10	0,657.05	\$	45,568.06	\$ :	1,019,914.39
	Н														7 4										
Payroll	忙	Sewer	Overtime	Doub	letime	On Call	Cert Pa	ay		Total	ŀ	lealth	Disability		WC	C	alPERS	PAI	RS	Мє	edicare		SS	F/Y	Total Sewer
GM	1 9	122,626.54							\$	122.626.54	\$ 1	5,169.12	\$ 907.44	\$	1.152.69	\$	8.583.86	\$ 8.48	85.76	\$ 1	.778.08	\$	7.602.85	\$	166,306.33
Superintendent	9	79,004.39	\$ 883.10	\$	527.96		\$ 1,800		\$	82,215.45		,	\$ 608.39	-	772.83	\$	5,755.08	\$ 5,46			,192.12	\$	5,097.36	_	108,277.51
District Clerk	9	72,474.40							\$	72.474.40	\$ 2	1.484.77	\$ 536.31	\$	558.05	\$	5,073.21	\$ 5.0	15.23	\$ 1	.050.88	\$	4.493.41	\$	110.686.26
	ĦÌ	,							<u>-</u>	,	<u> </u>	.,	20.01	1	220.00		-, 0.2.	+ 0,0		<del>                                     </del>	,	Ť	.,	7	,:30.20
Part-Time Admin	9	25,000.00							\$	25,000.00				\$	192.50					\$	362.50	\$	1,550.00	\$	27,105.00
Totals	\$	299,105.32	\$ 883.10	\$	527.96	\$ -	\$ 1,800	0.00	\$	302,316.38	\$ 4	13,823.06	\$ 2,052.14	\$	2,676.07	\$	19,412.15	\$ 18,9	68.09	\$ 4	4,383.59	\$	18,743.62	\$	412,375.09

# MWSD SEWER Capital Improvement Program 2022-23

### DRAFT **SEWER SYSTEM DRAFT**

PROJECT	F	Y 22/23	FY 23/24	FY 24/25	F	Y 25/26	FY 26/27
MWSD CAPITAL PROJECTS							
Mechanical System Repairs & Replacements	\$	22,400	\$ 168,750	\$ 75,000	\$	162,000	\$ 250,000
Inflow & Infiltration Testing / Televising	\$	15,000	\$ 12,500	\$ 30,000	\$	25,000	\$ 30,000
Seal Cove Area Repair and Maint. Project	\$	3,500	\$ 5,000	\$ 15,000	\$	25,000	\$ 30,000
Replace Pump Station Pumps	\$	60,000	\$ 21,000	\$ 5,000	\$	50,000	\$ 22,500
Replace Medium High Priority Sewer Mains	\$	877,500	\$ 480,000	\$ 1,211,000	\$	1,125,000	\$ 1,500,000
Spot Repairs Program	\$	20,000	\$ 20,000	\$ 25,000	\$	25,000	\$ 25,000
Distillery Pump Station repalce/repair	\$	5,000	\$ 5,000	\$ 15,000	\$	10,000	\$ 180,000
Pump Station Communication Upgrades	\$	12,500	\$ 2,500	\$ 2,500	\$	3,000	\$ 2,500
MWSD CAPITAL PROJECTS TOTAL:	\$	1,015,900	\$ 714,750	\$ 1,378,500		1,425,000	2,040,000
Alternative Budget Items	-						
Express Sewer	-						
Cabrillo Hyw Phase 1B-3b, Phase 4	\$	1,162,960	\$ 526,975	\$ 1,015,300		\$668,250	\$1,822,500
Pump Station MCC and Coatings	-			Or			\$810,000
Design Vallemar Sewer Relocation	1	\$215,625	1				
Dependant on RCD Grant	-						
TOTAL ANNUAL COST		2,394,485	1,241,725	2,393,800		2,093,250	4,672,500

5/5/2022

# MWSD Five Year Capital Improvement Program WATER SYSTEM

Existing Customer CIP - WATER	F	Y 22/23		FY 23/24		FY 24/25		FY 25/26		FY 26/27	5	-Year CIP Total
Misc. Repair&Replacement	\$	10,000	\$	10,500	\$	11,025	\$	11,576	\$	12,155	\$	55,256
Water Meters	\$	25,000	\$	26,250	\$	27,563	\$	28,941	\$	30,388	\$	138,142
Water Lateral Services	\$	25,000	\$	26,250	\$	27,563	\$	28,941	\$	30,388	\$	138,142
Water Main Replacements	\$	110,000	\$	115,500	_		\$	127,339	\$	133,706	\$	607,820
Fire Hydrants Replacements and Addition	\$	30,000	\$	31,500	\$	33,075	\$	34,729	\$	36,465	\$	165,769
Distribution System Renewal and Replacement Program (1)	\$	200,000	\$	210,000	\$	220,501	\$	231,526	\$	243,102	\$	1,105,129
Water Conservation Program	\$	9,000	\$	9,450	\$	9,923	\$	10,419	\$	10,940	44	49,732
Storage Tank Rehabilitation Program (2)			\$	350,000	\$	1,000,000					\$	1,350,000
Pillar Ridge Water Treatment Plant Rehabilitation	\$	500,000	\$	300,000			Y				\$	800,000
Emergency Generator Replacement Program	\$	55,000	\$	56,100	\$	57,222	\$	58,366	\$	59,534	\$	286,222
Vehicle Replacement Fund			\$	50,000	\$	51,500	\$	53,045			\$	154,545
EXISTING CUSTOMER CIP TOTAL	\$	764,000	\$	975,550	\$	1,339,146	\$	353,356	\$	313,576	\$	3,745,628
New Customer CIP - WATER	F	Y 22/23	,	FY 23/24		FY 24/25		FY 25/26		FY 26/27	5	-Year CIP Total
Water Main Upgrade Program (1)	\$	200,000	\$	1,000,000	\$	1,050,000	\$	1,102,500	\$	1,157,625	\$	4,510,125
Existing Well Upgrade Program (3)			\$	320,000	\$	336,000	\$	352,800	Ť	1,101,020	\$	1,008,800
New and Upgraded PRV Stations' Program (4)			\$	250.000	·	262,500	Ľ.	275.625	\$	289.406	\$	1,077,531
Emergency Generator Upgrade Program	\$	75,000	\$	78,750	\$	82,688	\$	86,822	\$	91,163	_	414,423
Portola Tank Telemetry Upgrade	Ψ	70,000	•	70,730	Ψ	02,000	\$	250.000	Ψ	31,100	\$	250,000
, 10					\$	100.000	·		•	4 000 000	\$	-
Develop Additional Supply Reliability		_			Ė	100,000	\$	350,000	\$	1,000,000	Þ	1,450,000
NEW CUSTOMER CIP TOTAL	\$	275,000	\$	1,648,750	\$	1,831,188	\$	2,417,747	\$	2,538,194	\$	8,710,879
Total Annual Capital Cost	\$	1,039,000	\$	2,624,300	\$	3,170,334	\$	2,771,103	\$	2,851,770	\$	12,456,507
	CA	PITAL FU	ND	BALANCE								
Beginning Balance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Connection Fees	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Annual Capital Fund TOTAL:	\$		\$	-	\$	-	\$		\$	-	\$	
Less CIP	\$	(1,039,000)	\$	(2,624,300)	\$	(3,170,334)	\$	(2,771,103)	\$	(2,851,770)	\$	(12,456,507)
Total	\$(	1,039,000)	\$	(2,624,300)	\$	(3,170,334)	\$(	(2,771,103)	\$	(2,851,770)	\$ (	12,456,507)
Notes:	-				-							
(1) These programs include a project to merge the Alta Vista and Portola Zone	s to	improve syste	m r	eliability and to r	orov	ride service to ne	ew c	ustomers. Pro	opos	sed split is 50/50		
Additionally, in the following years of the CIP, these programs include a replace									- 250	op to 00/00		
(2) This project includes urgent repairs needed to the Portola Tank and is coun			_		_	,						
(3) This project is for the Pillar Ridge wells' rehabilitation and upgrades						•						
(4) This project would add new PRV stations, sampling stations, valves, and u	pgrad	de existing			L							

# Fiscal year 2022-2023 Budget Debt Service

	Or	iginal Issue Amount	Ju	Balance ne 30, 2022	Additions	Re	etirements	Ju	Balance ine 30, 2023	Inter	est Expense
Sewer											
CIEDB Loan (I Bank)	\$	1,010,000	\$	662,793		\$	32,752	\$	630,041	\$	19,716
PNCEF Lease Obligation	\$	927,222	\$	353,644		\$	74,079	\$	279,565	\$	9,441
Subtotal - Sewer			\$	1,016,437	\$ -	\$	106,831	\$	909,606	\$	29,157
Water											
General Obligation Bonds - 202	\$	7,524,000	\$	6,145,071		\$	916,095	\$	5,228,976	\$	67,450
PNCEF Lease Obligation	\$	927,222	\$	353,644		\$	74,079	\$	279,565	\$	9,441
SRF Loan	\$	4,248,354	\$	4,787,407		\$	179,343	\$	4,608,064	\$	62,527
Subtotal - Water				11,286,122			1,169,517		10,116,605		139,419
Total Debt Service			\$	12,302,558	\$ -	\$	1,276,348	\$	11,026,210	\$	168,576

PNCEF lease obligation is split evenly between Sewer and Water.

The District entered into an agreement with the State of California Department of health under the Safe Drinking Water State Revolving Fund Law of 1947. This agreement constitutes funding in the form of a loan and a grant made by the State to the District to assist in financing the cost of studies, planning and other preliminary activities for a project which will enable the district to meet safe drinking water standards.

# Fiscal year 2022-2023 Budget Impact Area Operating Reserves

## **WATER**

Water Operating Account as of March 31, 2022

Wells Fargo Checking: \$ 1,025,865

**Current Operating Reserves as of March 31, 2022** 

Operating: \$ 46,009

#### **Operating Reserve:**

The District's Water Operating Reserve target is two months of operating expenses. Based on fiscal year 2022-23 budget the amount of operating reserves is as follows:

#### **Target calculation**

\$ 1,927,614	Budgeted fiscal year 2022-23
12	Months
\$ •	Monthly budgeted operating expenses
x 2	Two months expenditures
\$ 321,269	Target Reserve

#### **Conclusion:**

Currently, the District has sufficient Operating Water Reserves for Fiscal Year 2022-2023

# Fiscal year 2022-2023 Budget Impact Area Operating Reserves

#### **SEWER**

#### Sewer Operating Account as of March 31, 2022

Wells Fargo Checking \$ 2,651,861

Current Reserves as of March 31, 2022

Operating: \$ 406,882

#### **Operating Reserve:**

For the District's Sewer Operating Reserve, the <u>maximum</u> target amount shall equal ten months' of operating expenses and the <u>minimum</u> target amount shall equal two months' of operating expenses.

Based on fiscal year 2022-23 budget the amount of operating reserves is as follows:

#### **Minimum Target**

\$ 3,077,049 12	Budgeted fiscal year 2022-23 Months
\$	Monthly budgeted operating expenses  Monthly budgeted operating expenses
\$ 512,842	Minimum Target Reserve

#### **Maximum Target**

\$ 3,077,049	Budgeted fiscal year 2022-23
12	Months
	<b>)</b> *
\$ 256,421	Monthly budgeted operating expenses
 x 10	Monthly budgeted operating expenses
\$ 2,051,366	Maximum Target Reserve

#### Conclusion: Year

Currently, the District has insufficient dedicated operating Sewer Reserves for Fiscal Year 2022-23

Beginning in Fiscal Year 2022-23 the minimum target reserve amount will be set aside in the District's LAIF account and displayed on the balance sheet.

# Fiscal year 2022-2023 Budget Impact Area Capital and Connection Reserves

#### **CAPITAL RESERVE**

#### **Capital Reserve:**

For the Water and Sewer capital reserves, the target amounts are based on district engineers' estimates of the annual costs to replace water and sewer facilities and the five year capital improvement plans (CIP). Each Utility enterprise shall have a separate capital reserve. The maximum target amount shall equal the highest total annual amount shown in the CIP applicable to existing customers plus the district engineer's estimate of annual replacement capital project costs. The minimum target amount shall equal the lowest total annual amount shown in the CIP applicable to existing customers plus the district engineers' estimate of annual replacement capital project costs.

#### **WATER**

#### **Current Capital Reserves as of March 31, 2022**

Capital: \$ 398,249

#### **Minimum Target**

\$	1,039,000	Lowest year CIP existing customers (fiscal year 2022-23)
\$	750,000	Engineer estimate
\$	1,789,000	Minimum target

#### **Maximum Target**

\$ 3,170,334	Highest year CIP existing customers (fiscal year 2024-25)
\$ 750,000	Engineer estimate
\$ 3,920,334	Maximum target

#### **Conclusion:**

Based on the above, the District does not have sufficient reserves for the minimum target Capital reserve.

# Fiscal year 2022-2023 Budget Impact Area Capital and Connection Reserves

#### **SEWER**

#### **Current Capital Reserves as of March 31, 2022**

Capital: \$ 4,018,211

#### **Minimum Target**

\$ 1,241,725	Lowest year CIP existing customers (fiscal year 2023-24)
\$ 1,177,000	Engineer estimate
\$ 2,418,725	Minimum target

#### **Maximum Target**

\$ 4,672,500	Highest year CIP existing customers (fiscal year 2026-27)
\$ 1,177,000	Engineer estimate
\$ 5,849,500	Maximum target

#### **Conclusion:**

Based on the above, the District has sufficient reserves for Capital minimum & maximum target.

#### **CONNECTION FEE RESERVE**

#### **Connection Fees:**

Provides funds for expansion-related capital projects caused by increases in new water and sewer customers. The connection fee reserves are restricted pursuant to Government Code Section 66013.

The water and sewer connection fee reserves shall equal one year's revenue.

#### **WATER**

At the beginning of the fiscal year, the budgeted amounts will be set aside as a reserve. Fiscal year 2022-23 amount to be reserved is \$150,000.

#### **SEWER**

At the beginning of the fiscal year, the budgeted amounts will be set aside as a reserve. Fiscal year 2022-23 amount to be reserved is \$150,000.

# <u>Sewer</u>

Personnel		Pumping	
CalPERS 457 Deferred Plan:	5810	Pumping Fuel & Electricity:	6410
Employee Benefits:	5820	Pumping Maintenance, Generators:	6420
Disability Benefits:	5830	Pumping Maintenance, General:	6430
Payroll Taxes:	5840		
Worker's Compensation Insurance:	5960		
Management:	5910	Sewer Authority Mid-Coastside	
Staff:	5920	SAM Collections:	6910
Staff Certification:	5930	SAM Operations:	6920
Staff Overtime:	5940	SAM Prior-Year Adjustment:	6930
Staff Standby:	5950	SAM Maintenance, Collection System:	6940
PARS:	5850	SAM Maintenance, Pumping:	6950
<b>Professional Services</b>		,	
Accounting:	5610	All other Accounts	
Audit:	5620	Bank Fees:	5190
Consulting:	5630	Board Meetings:	5210
Data Services:	5640	Director Fees:	5220
Labor & HR Support:	5650	Election Expenses:	5230
Payroll Services:	5660	Conference Attendance:	5250
Other Professional Services:	5690	Information Systems:	5270
Meeting Attendance, Legal:	5420	Fidelity Bond:	5310
General Legal:	5430	Property & Liability Insurance:	5320
Litigation:	5440	LAFCO Assessment:	5350
		Meetings, Local:	5520
		Membership:	5530
Facilities & Administration		San Mateo County Tax Roll Charges:	5710
Alarm Services:	6335	Mileage Reimbursement:	5730
Landscaping:	6337	Reference Materials:	5740
Office Supplies:	5540	Claims, Property Damage:	6170
Postage:	5550	Education & Training:	6195
Printing & Publishing:	5560	Equipment & Tools, Expensed:	6320
Telephone & Internet:	5720	Maintenance, Collection System:	6660
Other Administrative:	5790	Treatment Analysis:	6730
Maintenance, Office:	5510	Uniform:	6770
	,	Fuel:	6810
Engineering		Truck Equipment, Expensed:	6820
Meeting Attendance, Engineering:	6210	Truck Repairs:	6830
General Engineering:	6220	Total Other Operations:	6890

# <u>Water</u>

Personnel		Supply	
CalPERS 457 Deferred Plan:	5810	Maintenance, Raw Water Mains:	6510
Employee Benefits:	5820	Maintenance, Wells:	6520
Disability Benefits:	5830	Water Purchases:	6530
Payroll Taxes:	5840	Supply - Other:	6500
Worker's Compensation Insurance:	5960		
Management:	5910	Collection/Transmission	
Staff:	5920	Collection/Transmission - Other:	6600
Staff Certification:	5930	Hydrants:	6610
Staff Overtime:	5940	Maintenance, Water Mains:	6620
Staff Standby:	5950	Maintenance, Water Service Lines:	6630
PARS:	5850	Maintenance, Tanks:	6640
		Maintenance, Distribution General:	6650
Professional Services		Maintenance, Collection System:	6660
Accounting:	5610	Meters:	6670
Audit:	5620		
Consulting:	5630	Treatment	
Data Services:	5640	Treatment - Other:	6700
Labor & HR Support:	5650	Chemicals & Filtering:	6710
Payroll Services:	5660	Maintenance, Treatment Equipment:	6720
Other Professional Services:	5690	Treatment Analysis:	6730
Meeting Attendance, Legal:	5420		
General Legal:	5430	All other Accounts	
Litigation:	5440	Bank Fees:	5190
		Board Meetings:	5210
		Dourd Ficetings:	3210
Facilities & Administration		Director Fees:	5220
Alarm Services:	6335	Director Fees: Election Expenses:	5220 5230
Alarm Services: Landscaping:	6337	Director Fees: Election Expenses: Bond Issue Costs - Expense:	5220 5230 5235
Alarm Services: Landscaping: Office Supplies:	6337 5540	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees:	5220 5230 5235 5240
Alarm Services: Landscaping: Office Supplies: Postage:	6337 5540 5550	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance:	5220 5230 5235 5240 5250
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing:	6337 5540 5550 5560	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems:	5220 5230 5235 5240 5250 5270
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office:	6337 5540 5550 5560 5510	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond:	5220 5230 5235 5240 5250 5270 5310
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet:	6337 5540 5550 5560 5510 5720	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance:	5220 5230 5235 5240 5250 5270 5310 5320
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative:	6337 5540 5550 5560 5510 5720 5790	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment:	5220 5230 5235 5240 5250 5270 5310 5320 5350
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet:	6337 5540 5550 5560 5510 5720	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative:	6337 5540 5550 5560 5510 5720 5790	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:	6337 5540 5550 5560 5510 5720 5790	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5730
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering	6337 5540 5550 5560 5510 5720 5790 6330	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5730 5740
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering:	6337 5540 5550 5560 5510 5720 5790 6330	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5730 5740 6160
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering: General Engineering:	6337 5540 5550 5560 5510 5720 5790 6330	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention: Claims, Property Damage:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5730 5740 6160 6170
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering:	6337 5540 5550 5560 5510 5720 5790 6330	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention: Claims, Property Damage: SCADA Maintenance:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5740 6160 6170 6185
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering: General Engineering: Water Quality Engineering:	6337 5540 5550 5560 5510 5720 5790 6330	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention: Claims, Property Damage: SCADA Maintenance: Internet & Telephone, Communications:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5740 6160 6170 6185 6187
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering: General Engineering: Water Quality Engineering:	6337 5540 5550 5560 5510 5720 5790 6330	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention: Claims, Property Damage: SCADA Maintenance: Internet & Telephone, Communications: Education & Training:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5740 6160 6170 6185 6187 6195
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering: General Engineering: Water Quality Engineering: Pumping Pumping Pumping Fuel & Electricity:	6337 5540 5550 5560 5510 5720 5790 6330 6210 6220 6230	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention: Claims, Property Damage: SCADA Maintenance: Internet & Telephone, Communications: Education & Training: Equipment & Tools, Expensed:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5730 5740 6160 6170 6185 6187 6195 6320
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering: General Engineering: Water Quality Engineering: Pumping Pumping Pumping Fuel & Electricity: Pumping Maintenance, Generators:	6337 5540 5550 5560 5510 5720 5790 6330 6210 6220 6230	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention: Claims, Property Damage: SCADA Maintenance: Internet & Telephone, Communications: Education & Training: Equipment & Tools, Expensed: Lab Supplies & Equipment:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5740 6160 6170 6185 6187 6195 6320 6370
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering: General Engineering: Water Quality Engineering: Pumping Pumping Pumping Fuel & Electricity: Pumping Maintenance, General:	6337 5540 5550 5560 5510 5720 5790 6330 6210 6220 6230 6410 6420 6430	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention: Claims, Property Damage: SCADA Maintenance: Internet & Telephone, Communications: Education & Training: Equipment & Tools, Expensed: Lab Supplies & Equipment: Meter Reading:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5740 6160 6170 6185 6187 6195 6320 6370 6380
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering: General Engineering: Water Quality Engineering: Pumping Pumping Fuel & Electricity: Pumping Maintenance, Generators: Pumping Maintenance, General: Pumping Equipment, Expensed:	6337 5540 5550 5560 5510 5720 5790 6330 6210 6220 6230 6410 6420 6430 6440	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention: Claims, Property Damage: SCADA Maintenance: Internet & Telephone, Communications: Education & Training: Equipment & Tools, Expensed: Lab Supplies & Equipment: Meter Reading: Uniforms:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5730 5740 6160 6170 6185 6187 6195 6320 6370 6380 6770
Alarm Services: Landscaping: Office Supplies: Postage: Printing & Publishing: Maintenance, Office: Telephone & Internet: Other Administrative: Facilities other:  Engineering Meeting Attendance, Engineering: General Engineering: Water Quality Engineering: Pumping Pumping Pumping Fuel & Electricity: Pumping Maintenance, General:	6337 5540 5550 5560 5510 5720 5790 6330 6210 6220 6230 6410 6420 6430	Director Fees: Election Expenses: Bond Issue Costs - Expense: CDPH Fees: Conference Attendance: Information Systems: Fidelity Bond: Property & Liability Insurance: LAFCO Assessment: Meetings, Local: Memberships: Mileage Reimbursement: Reference Materials: Backflow Prevention: Claims, Property Damage: SCADA Maintenance: Internet & Telephone, Communications: Education & Training: Equipment & Tools, Expensed: Lab Supplies & Equipment: Meter Reading:	5220 5230 5235 5240 5250 5270 5310 5320 5350 5520 5530 5740 6160 6170 6185 6187 6195 6320 6370 6380

Truck Repairs: 6830
Other Operations: 6890
San Mateo Co. Tax Roll Charges: 5710

