



MONTARA WATER & SANITARY DISTRICT

Serving the Communities of Montara and Moss Beach

P.O. Box 370131

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Mission Statement: This District will manage and care for the resources with which it is entrusted in an open and ethical manner with active public involvement; provide through local control, reliable, high-quality water, wastewater and solid waste services for the people of Montara and Moss Beach at an equitable price; and ensure the fiscal and environmental vitality of the district for current and future generations.

AGENDA

Regular Meeting

District Board of Directors

8888 Cabrillo Highway

Montara, California 94037

June 5, 2014 at 7:30 p.m.

CALL TO ORDER

ROLL CALL

PRESIDENT'S STATEMENT

ORAL COMMENTS (Items other than those on the agenda)

PUBLIC HEARING

CONSENT AGENDA

1. Approve Minutes for May 15, 2014 and Finance Committee Meeting May 8, 2014.
2. Approve Financial Statements for April 2014.
3. Approve Warrants for June 1, 2014.
4. SAM Flow Report for April 2014.
5. Monthly Review of Current Investment Portfolio.

6. Connection Permit Applications Received.
7. Monthly Water Production Report for April 2014.
8. Rain Report.
9. Solar Energy Report.

OLD BUSINESS

1. Review and Possible Action Concerning Sewer Authority Mid-Coastside Budget.
2. Review and Possible Action Concerning District Budget and Capital Improvement Programs.

NEW BUSINESS

1. Review and Possible Action Concerning San Mateo County Grand Jury Report Investigating the Transparency of Independent Special District's Websites.

REPORTS

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

FUTURE AGENDAS

ADJOURNMENT

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

NOTE: In accordance with the Government Code, members of the public may address the Board on specific agenda items when that matter is discussed by the Board. Any other items of interest that is within the subject matter jurisdiction of the District may be addressed during the Oral Comments portion of the meeting. Upon request, this agenda will be made available in appropriate alternative formats to persons with a disability. Request for a disability-related modification or an accommodation in order to participate in the public meeting should be made at (650) 728-3545. Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet are available in the District

Clerk's office during normal business hours. Such documents may also be available on the District's web site (www.mwsd.montara.org) subject to staff's ability to post the documents before the meeting.



MONTARA WATER & SANITARY
DISTRICT
FINANCE COMMITTEE SPECIAL MEETING
May 8, 2014

MINUTES

SPECIAL MEETING BEGAN AT 6:30 PM.

CALL TO ORDER

ROLL CALL: Director Slater-Carter and Director Huber

PUBLIC COMMENTS – None

1. Review of Draft Fiscal Year 2014-15 Budget and Capital Improvement Plans.

General Manager Heldmaier reported this is a working session of the Finance Committee. Staff wanted to make this meeting available to the Public to see how the Budget is developed. There will be changes to the draft before the full Board sees the document. This document is a work in progress. We have one live version up right now that our Accountant will be tracking any changes we may encounter. General Manager Heldmaier further stated this year Maze and Associates has been very involved in the preparation.

General Manager Heldmaier asked for any questions before he walked through the high lights of the budget with the Committee.

Director Huber had questions about the following items on the budget:

4610 Property Tax receipts - ERAF refunds are unpredictable to district

4710 Sewer Service Charges - A staff recommendation of 3% increase that will be up for discussion with full Board

4810 Water Sales -The impact that Pillar Ridge would have with this

Line item and what the financial analysis (consumption information we have on the park) had anticipated it would. Rate structure for the park will be consistent with all rate payers in District.

Bill Kehoe, a Moss Beach Resident commented when you have a single connection the granularity of the flow to the individual units become problematic. This is something that should be looked at.

General Manager Heldmaier reported there would be a discussion regarding a 5% (current prop 218 limit) water rate increase discussion during the budget process.

5240 CDPH Fees – Suggested change from \$10,000 to \$15,000 due to the Pillar Ridge acquisition. (State regulating the District is unpredictable)

5420-30 Legal Fees - Compared to other agencies in the area, this district is paying more in legal fees. How can we impact this figure? General Manager noted our situation is much different than surrounding agencies. For example, just the acquisition of Pillar Ridge increased our legal fees. We are looking to lowering these legal fees in the very near future.

5610 Accounting - Compared to other agencies, we are paying more? Is this appropriate and should we be looking at this more closely? General Manager Heldmaier invited Director Huber to look over any of the Maze invoices to get a better idea of what is being provided for the District.

Bob Ptacek, former Board Director, reported no other district has modified the way they do their accounting numerous times as MWSD has.

Chris Thollaug, former Board Director, reported he felt Maze and Associates had done a great job. Going forward, you will find you will need less than what you have budgeted. His suggestion would be to lower the budget amount because the clean-up phase is done.

5630 Consulting – The proposal is for a Water Rate Study. Director Slater-Carter would like to explore water budget based rates.

5800 Total Labor Benefits and Taxes – Why the changes to the separation in costs for administrative and operations and how do you know that your costs are appropriate? General Manager Heldmaier reported the separation was impractical and created a lot of work. The wages are currently being studied and compared to other agencies. The Strategic Plan will be addressing this as well.

General Manager Heldmaier reported he would be bringing a staff recommendation of a 5% increase in wages to the full Board during the

budget process and asked for any comments or suggestions from the committee.

Chris Thollaug noted he would support the 5%, but asked that staff go to zero base and understand why it is that this year is under planned in terms of labor. You have simplified, but if you pull up all the labor, benefit and taxes in labor and compare it to the plan, you have a delta of positive variance of \$162,000. Part of that could be if you added positions part way through the year.

Director Huber, asked to be clear about what the 5% was going to include. General Manager Heldmaier reported wages, benefits and taxes.

Director Huber asked for historical information on past wage and cola increases. General Manager Heldmaier reported on the past few years during the Union negotiations.

The Finance Committee is in favor of the 5% increase.

6195 Education and Training – This Item will be increased \$4000.00 on the water side due to the need of certified back flow training for testing. Additional training may be needed and consideration regarding this training may cause a need for the amount to be additionally increased.

6210-20-30 Engineering – How do we know that these expenditures to SRT are justified? General Manager Heldmaier explained it was very hard to estimate. Some projects are very easy to estimate, others are not. The support for the Public Works Plan on that front would be very difficult to measure. Every agency General Manager Heldmaier has come into contact with lately has asked how were we able to achieve what we have lately with the Coastal Commission in such a short time. We receive inquiries on how to work successfully with the Coastal Commission staff. SRT is a full team that work on these things for us. The entire team has helped the District immeasurably. Looking at numbers is not the way to approach this.

Chris Thollaug, former Director suggested to get competitive bids when there is a project. By doing so, this would put to rest some of the concerns he has had in the past.

6410 Pumping Fuel and Electricity – Does Solar has an effect on this? General Manager Heldmaier reported it is fairly small and a report regarding solar energy is included in the consent agenda.

6530 Water Purchases – Is the \$50,000 proposed amount reasonable? General Manager Heldmaier reported it is simple math and water purchase is \$35,000, and the rest is pumping.

Chris Thollaug, former Director, was very opposed to the approved plan to put the settlement payment to San Mateo County as the water purchase. That is the source of a \$285,000. What happened to that figure? General Manager Heldmaier reported the prior fiscal year. At that time we believed it would go into this fiscal year, but the timing indicated it go into the prior fiscal year.

6610 Hydrants - Director Slater-Carter asked about the condition of the Hydrants. General Manager Heldmaier reported the upkeep was the Fire Departments duty.

6770 Uniforms – How important are uniforms? What is the justification for the line item amount for uniforms? General Manager Heldmaier reported the uniforms are chlorine resistant. It is a safety issue. The orange shirts are highly visible and name badges help to put residents at ease when staff are working on or around property.

6910-20-30-40-50 SAM Budget Items – Are these the true numbers for the Board to review or has SAM made some changes to their budget? General Manager Heldmaier indicated the numbers have changed and the new general manager will be coming in to address the Board with the new budget.

7100 Connection Fees – How did you come to the figure of \$122,900? General Manager Heldmaier reported 8 new connections and 2 well conversions. These numbers will be very unpredictable and is staff's best guess.

CIP – General Manager Heldmaier noted he was not going to present the CIP documents in the packet tonight to the full Board. These are working documents and a wish list from our water and sewer engineers. There will be significant changes essentially, they are not tied to the main budget. General Manager Heldmaier noted there was not much value going through these items tonight because of the significant changes. We will make these documents clearer and easier to read.

Director Huber had specific questions on Water Main Replacements. General Manager Heldmaier reported those items are going to be prioritized and consolidated for more efficiency and possibly listed for the next fiscal year.

Director Huber questioned the Pillar Ridge Rehabilitation Program. General Manager Heldmaier reported this would be changed from \$150,000 to \$50,000. The remainder will be asked for and discussed with the full Board in the following years.

Director Slater-Carter questioned the location where the newsletters, outreach and web site would be accounted for. General Manager

Heldmaier and Maze and Associates will be working on a specific ledger account for this item.

General Manager Heldmaier added there was one more thing to review and that was the rate study would need to address how we build up reserves on the water side. We essentially need a line item that separates what we send to the capital side and what we set aside for reserve.

Bill Kehoe, Moss Beach resident, would like to see an Emergency Plan added within the budget. Mitigate the risk for lowest cost.

Bob Ptacek, former Board Director, noted a budget is a picture of potential expenditures you create with past history to the best of your ability. A budget is the midpoint of the worst and least it could be. Having a budget that is, because someone's desires is to see lower numbers at all the bottom places in order to have a general bucket to move to the back end is the wrong and improper picture for the rate payers. A rate payer needs to be able to see a line item and be able to see where that number is approximately going to end. Therefore, it is appropriate to set the rates based on the budget and to set the budget based on what you anticipate based on historical data, growth and decline on what you may have next year. Additionally, Mr. Ptacek noted one can take two numbers and extrapolate any meaning from that that one wants. Does it have any meaning? It depends on what the data is.

ADJOURNMENT at 9:30 P.M.

Respectfully Submitted,

Signed _____
Secretary

Approved on the 5th June, 2014,

Signed _____
President



MONTARA WATER & SANITARY
DISTRICT

BOARD OF DIRECTORS MEETING
May 15, 2014

MINUTES

REGULAR SESSION BEGAN AT 7:36 p.m.

CALL TO ORDER

ROLL CALL

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

Directors Absent: None

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

Others Present: District Counsel, Dave Schricker
District Engineer, Tanya Yurovsky

PRESIDENT'S STATEMENT – Director Boyd noted even though we have had some good amounts of rain lately, we are about half of where we have been in former years for annual rainfall. Our local resources are in great shape, but we shall continue to ask our residents to be water wise.

ORAL COMMENTS - General Manager Heldmaier reported the California Coastal Commission approved the submitted documents for the Alta Vista Tank. The final green light has been given for the largest project for MWSD.

Additionally, General Manager Heldmaier introduced Ryan Maroney who is working together with Legal Counsel David Schricker and will be able to assist the District with legal matters when Mr. Schricker is unavailable.

PUBLIC HEARING – None

CONSENT AGENDA –

1. Approve Minutes for Meeting of April 10, 2014
2. Approve Financial Statements for March 2014.
3. Approve Warrants for May 1, 2014.
4. SAM Flow Report for March 2014.
5. Monthly Review of Current Investment Portfolio.
6. Connection Permit Applications Received.
7. Monthly Water Production Report for March 2014.
8. Rain Report
9. Solar Energy Report.

Director Slater-Carter moved to approve the consent agenda. Director Harvey seconded the motion.

Ayes: Slater-Carter, Harvey, Boyd, Wilson and Huber
Noes: None
Absent: None
The motion passed 5 to 0.

OLD BUSINESS –

NEW BUSINESS –

1. Review and Possible Action Concerning Possible Leak Adjustment for 148 Marine Blvd.

General Manager Heldmaier requested to bring this item back at a later meeting. Staff has decided to look more closely at this and come to a conclusion on how to present this item.

2. Review and Possible Action Concerning Sewer Authority Mid-Coastside Budget.

General Manager Heldmaier reported the SAM Board authorized the distribution of the Sewer Authority Mid-Coastside (SAM) Joint Powers Authority Budget to the member agencies for review and comment. At this time, the Member Agency Managers will meet with SAM staff to discuss budgets with the hopes of streamlining the process of approval for all member agencies. The SAM Budgets will be submitted for approval by this Board at a following meeting.

Director Harvey reported there were many qualified candidates for the position of General Manager but Rob was a very qualified engineer with great experience. We chose him because he works well with people, he speaks directly and honestly and we liked his style. We are very happy to have Rob on board. Director Harvey introduced SAM General Manager, Rob Hopkins to the Board.

SAM General Manager Hopkins thanked Director Harvey for all his help with the re-location and coordination of the process of becoming the new GM for SAM. He can see how it may take some time to learn the history of how SAM came to be and to learn some of the unique issues each of the communities face. There are a lot of opportunities for cooperation and to do a lot of positive things with each of the Boards. Mr. Hopkins looks forward to both the challenges and opportunities this position will hold for him.

General Manager Hopkins noted he had not be a part of the budget process but would be happy to address any questions he could. He is still trying to learn and there may be answers he will not be able to answer.

Capital Maintenance Budget: Capital Improvement Projects for the District. General Manager Heldmaier gave a brief explanation of the projects the District will be needing during this fiscal year that are included in this Budget.

Director Wilson requested to see a 5 year CIP with narratives. General Manager Hopkins reported a 5 to 7 year CIP is being worked on.

Collections Budget: This is what MWSD hires SAM to do for the District.

General Manager Heldmaier requested to have page numbers on the revised budget.

Director Slater-Carter noted the difference in the agencies and how MWSD is more complex than the others with the amount of pump stations involved.

Member Agency Operating Budget: Member agencies shared expense budget.

General Manager Heldmaier reported overall, there is going to be a slight increase of about 3%.

General Manager Hopkins looks at the budget process as being collaborative where communication is key.

General Manager Heldmaier reported there would be a managers meeting tomorrow in which there will be changes all agencies agree upon. This item will come up at the next meeting for approval.

Director Slater-Carter requested a change summary along with revised budget at the next meeting.

3. Review and Possible Action Concerning District Budget and Capital Improvement Programs.

General Manager Heldmaier reported staff has prepared Draft Water and Sewer Budgets and Capital Improvement Programs. The Draft Budget has been reviewed by the Finance committee and is now presented to the full Board for review. The Budgets contain a suggested water rate increase of 5%, and a suggested sewer service charge increase of 3% to cover increased capital needs in the coming years. Labor related cost are expected to increase by 5%.

The sewer service charge is scheduled to be approved at a public hearing scheduled for June 19, 2014. The Budget approval will be scheduled for the June 5 or 19th meeting.

General Manager Heldmaier noted Maze and Associates has been heavily involved in the budget process and Peter Medina is here tonight to help answer any questions. The budget presented tonight is up for discussion and no action will be required tonight.

WATER:

General Manager Heldmaier proceeded to briefly review each of the line items and asked the Board to respond with questions at any time during the process.

Director Huber questioned how did you arrive at a \$150,000 revenue figure from Pillar Ridge? General Manager Heldmaier reported by an analysis done by our water engineer and water consumption information over the last 2 years.

Director Wilson requests a front page executive summary of any major financial adjustments.

Director Huber questioned line item 5800: **Labor**
Why was the tracking changed between admin and operations?
Peter Medina, District Accountant explained it was very time consuming and after many conversations with the General Manager, they found it had no bearing on how the District was run.

Director Boyd suggested to look into changing the election years (odd to even) to possibly lowering the election expenses and to discuss at a later meeting.

General Manager Heldmaier reviewed the water CIP with the Board and District Water Engineer Tanya Yurovsky was available to answer any questions regarding the CIP for the District.

Director Huber questioned if you beat your budget by \$10,000, where would that \$10,000 get allocated? General Manager Heldmaier reported it remains

in the Districts bank account. The excess revenue will be discussed with the Board on the actual designation of those funds.

District Water Engineer, Tanya Yurovsky reported due to operational changes, installing very simple maintenance improvements and negotiating with CDPH, the District avoided a 3.5 million dollar construction project for the Airport Water Treatment Plant Construction Design.

Ms. Yurovsky explained the CIP for new customers is funded by new connection charges and has been significantly reduced compared to last years CIP. The CIP for existing customers is for maintaining existing facilities.

Ms. Yurovsky noted there are 3 priority levels:

- Level 1. Mandatory Projects – Must do – highest priority
- Level 2. Necessary Projects – Must be done
- Level 3. Discretionary Projects - Should be done

Only level 1 and 2 are proposed for funding and level 3 projects are not included in the CIP at all. If a priority level 3 becomes funded, it may move to a priority one or two level.

SEWER:

General Manager Heldmaier noted the basis for the 3% rate increase on the sewer side he will be suggesting to the Board is essentially due to inflation.

Director Wilson asked why staff is asking for a 3% increase on the sewer side when the real need is on the water side.

Sewer Engineer, Pippin Cavagnaro explained the District along with SAM has been operating very conservatively and getting by very well and effectively with the life of their projects. Many of the mechanical systems in the District have exceeded their life span for various reasons. With this in mind, this Board has focused on key projects every year. The 3% should get us by for the FY14/15.

Mr. Cavagnaro briefly reviewed the Sewer CIP goals with the Board and asked for questions as they reviewed the Draft document.

Director Huber requested an explanation on the Replace Medium High Priority Sewer Mains. Mr. Cavagnaro reported it basically targets the pipes that have shifted on specific streets throughout the District.

General Manager Heldmaier reported there will be a revised version of the budget with an executive summary presented at the next meeting with a recommendation of approval.

4. Review and Possible Action Concerning Designation of Officers to Transfer Funds and Sign Checks.

General Manager Heldmaier reported Resolution 1508 designates MWSD officers to authorize wire transfers for District bank accounts. The list of financial institutes as well as the list of authorized officers for bank transactions should be updated.

District Counsel prepared a Resolution that updates the officers authorized for bank transactions and rescinds Resolution 1508.

Director Huber moved to adopt Resolution 1569 Designating Specified Officers of the Montara Water and Sanitary District to Execute Written Instruments and Authorize Wire Transfers Relating to Financial Transactions and Rescinding Resolution No. 1508. Director Wilson seconded the motion.

Ayes: Slater-Carter, Harvey, Boyd, Wilson and Huber

Noes: None

Absent: None

The Motion passed unanimously 5 – 0.

REPORTS

- 1. Sewer Authority Mid-Coastside Meetings** – Director Harvey reported the new SAM General Manager was introduced.
The SAM Budget was approved to send out to the member agencies.
Flow percentages for the 3 districts were discussed.
- 2. MidCoast Community Council Meeting (Slater-Carter)** – Director Boyd reported last night the Coastside Emergency Core Formation discussed SAM Trans proposal to eliminate weekend bus service.
More information regarding this issue can be reviewed on the MCC Website.
Director Slater-Carter reported the Princeton Plan stage 2 report has been released.
- 3. CSDA Report (Slater-Carter)** – Director Slater-Carter reported she has become the new President of CSDA.
There was an interesting discussion regarding Hetch Hetchy rate increases for other water districts.
The next meeting is scheduled in August.
- 4. CCWD Committee** – None
- 5. Attorney's Report (Schricker)** – Legal Counsel Dave Schricker reported He would be out of the Country during the next scheduled meeting and Mr. Maroney will be covering that meeting for him.

6. **Directors Report** – Director Wilson reported the parcel tax issue will be up again on June ballot.
7. **General Manager’s Report (Heldmaier)** – None

FUTURE AGENDAS-

REGULAR MEETING ENDED at 10:45 P.M.

Respectfully Submitted,

Signed _____
Secretary

Approved on the 5 June, 2014

Signed _____
President

MONTARA WATER AND SANITARY DISTRICT



**Unaudited Financial Statements for
April 2014**



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: June 5, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

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

Budget vs. Actual – Sewer July through April, 2014 Variances over \$2,000:

- 4440 Inspection Fee (Remodel), \$3,520 above Budget – higher than anticipated remodel projects.
- 4460 Remodel Fees, \$2,573 above Budget – three additional re-model permit fees issued in February.
- 4610 Property Tax Receipts, \$55,343 above Budget – The District received an unanticipated ERAF Refund of \$98,359 into this account.
- 4710 Sewer Service Charges, \$165,983 below Budget – unequal cash flow throughout the fiscal year, additional remittance expected at the end of the fiscal year.
- **Overall Total Operating Income for the period ending April 30, 2014 was \$100,208 below budget.**
- 5230 Elections Expenses, \$4,433 below Budget – final bill expected.
- 5430 General Legal, \$2,053 below Budget – less legal reviews than anticipated. **New Variance.**
- 5610 Accounting, \$4,025 below Budget – Additional bills anticipated near the end of the fiscal year. **New Variance.**
- 5630 Consulting, \$9,166 below Budget – consulting work expected later this fiscal year.
- 5710 San Mateo Co. Tax Roll Changes, \$2,500 below Budget – Charges expected later in the fiscal year.
- 5720 Telephone & Internet, Admin, \$4,627 above Budget – Higher cost on sewer lines than anticipated. Water line costs are lower than anticipated.
- 5800 Labor, \$14,636 above Budget - Sewer actual expenses exceeded the Budget by \$14,636. Conversely, Water actual expenses are \$25,795 below budget. The net impact on the sewer and water budget is \$11,159 below budget.
 - In just three line items in Water: Certification, Overtime, and Standby all have come in year to date under budget due to staff changes and increased operational efficiencies.
- 6210 Meeting Attendance, Engineering, \$4,170 below Budget – less Sewer Engineer attendance than anticipated.
- 6220 General Engineering, \$5,324 above Budget – Higher engineering costs than anticipated by Nute Engineering. **New Variance.**



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: June 5, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6410 Pumping Fuel & Electricity, \$8,764 below Budget – less pumping, perhaps due to lack of rain.
- 6660 Maintenance, Collection System, \$16,670 below Budget – less repairs than anticipated.
- 6930 SAM Prior Year Adjustment, \$222,320 above Budget - expected CIP reimbursement SAM to MWSD has not yet been received, and it is not expected to be received. **New Verbiage.**
- 6940 SAM Maintenance, Collection System, \$17,780 below Budget – less repairs than anticipated.
- 6950 SAM Maintenance, Pumping, \$7,029 above Budget – Large expense incurred in February for a sewer lift station.
- **Overall Total Operating Expenses for the period ending April 30, 2014 were \$182,513 above Budget.**
- 7100 Connection Fees, \$48,718 below Budget – increase in sewer connection fees expected later this fiscal year due to District's PWP approval.
- 8075 Sewer CIP, \$1,294,059 below Budget – Sewer Improvement Project will be implemented later this fiscal year.
- 9175 Capital Assessment - SAM, \$151,670 below Budget – SAM Draft CIP not yet approved.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: June 5, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Budget vs. Actual – Water July through April, 2014 Variances over \$2,000:

- 4410 Administrative Fee (New Construction), \$2,170 above Budget – Higher revenue due to more connections. **New Variance.**
- 4430 Inspection Fee (New Construction), \$2,075 above Budget – Higher revenue due to more connections. **New Variance.**
- 4610 Property Tax Receipts, \$55,344 above Budget – The District received an unanticipated ERAF Refund of \$98,359 into this account.
- 4810 Water Sales Domestic, \$21,128 above Budget – More water sold to date than anticipated.
- 4990 Other Revenue, \$3,351 above budget – Old Work Truck Auctioned off.
- **Overall Total Operating Income for the period ending April 30, 2014 was \$85,637 above budget.**
- 5190 Bank Fees, \$2,364 below Budget – Less bank fees to the Water account due to consolidating Water activity into the Sewer bank account. **New Variance.**
- 5230 Election Expenses, \$4,433 below Budget – final bill expected in the current fiscal year.
- 5240 CDPH Fees, \$9,479 below Budget – CDPH Sanitary Survey scheduled for later this fiscal year.
- 5250 Conference Attendance, \$2,970 below Budget - conference attendance anticipated later this fiscal year.
- 5270 Information Systems, \$2,214 below Budget – Activity currently split 50/50 between Water and Sewer, however, the budgets for both Water and Sewer are not split 50/50, resulting in a larger variance for the Water account. **New Variance.**
- 5430 General Legal, \$8,155 below Budget – less legal reviews than anticipated.
- 5530 Memberships, \$3,470 above Budget – less Membership Fee payments anticipated later this fiscal year, budgeted expenditures smoothed over twelve months.
- 5550 Postage, \$2,493 below Budget – Less informational mailings than anticipated.
- 5610 Accounting, \$4,025 below Budget - Additional bills anticipated near the end of the fiscal year. **New Variance.**
- 5630 Consulting, \$13,241 below Budget – additional consulting work expected later this fiscal year.
- 5800 Labor, \$25,795 below Budget - Sewer actual expenses exceeded the Budget by \$14,636. Conversely, Water actual expenses are \$25,795



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: June 5, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

below budget. The net impact on the sewer and water budget is \$11,159 below budget.

- In just three line items in Water: Certification, Overtime, and Standby all have come in year to date under budget due to staff changes and increased operational efficiencies.
- 6170 Claims, Property Damage, \$8,330 below Budget – no claims to date.
- 6180 Communications, \$15,557 below Budget - Strategic Plan and other expenditures expected later this fiscal year.
- 6200 Engineering, \$72,459 below Budget – less General Engineering and Water Quality Engineering services needed than anticipated to date. CDPH site survey, WQ report etc. expected to increase cost later this fiscal year.
- 6320 Equipment & Tools, Expensed, \$6,524 below Budget – less costs than anticipated.
- 6380 Meter Reading, \$4,117 above Budget – Purchase of necessary equipment.
- 6400 Pumping, \$11,334 below Budget – Less pumping, perhaps due to lack of rain.
- 6510 Maintenance Supply Mains, \$4,170 below Budget – re-allocation of expenses to collection/transmission group to accurately reflect activity.
- 6520 Maintenance Wells, \$2,054 above Budget - higher well maintenance than anticipated.
- 6530 Water Purchases, \$213,674 below Budget – the Budget was prepared with the expectation that the District would make payments in arrears to the County in fiscal year 13/14. However, the largest payment of \$200K was accrued to fiscal year end June 30, 2013. Current year payments will be calculated based on actual water purchases.
- 6600 Collection/Transmission, \$26,563 below Budget – less leak repairs than anticipated.
- 6700 Treatment, \$14,108 below Budget - North Airport Well 2 treatment cost expected to increase later this fiscal year.
- 6800 Vehicles, \$8,660 above Budget - higher maintenance costs than anticipated.
- **Overall Total Operating Expenses for the period ending April 30, 2014 were \$418,353 below Budget.**
- 7100 Connection Fees, \$34,288 below Budget - increase in water connection fees expected later this fiscal year due to District's PWP approval.
- 7600 Bond Revenues, G.O. \$151,483 above Budget – unequal cash flow throughout the fiscal year. **New Variance.**



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: June 5, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 8100 Water CIP, \$574,039 above Budget – Budgeted is only the transfer to the capital fund. Expenditures show all capital costs.
- 9100 Interest Expense GO Bonds, \$59,130 above Budget – Interest expense based on a twelve month breakout of the yearly expense.

RECOMMENDATION:

This is for Board information only

1:01 PM
 5/19/14
 Accrual Basis

Montara Water & Sanitary District
Funds Balance Sheet
 As of April 30, 2014

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Wells Fargo Operating - Sewer	3,305,953.73	0.00	3,305,953.73
LAIIF Investment Fund			
Capital Reserve	2,717,921.32	0.00	2,717,921.32
Connection Fees Reserve	43,000.00	0.00	43,000.00
Total LAIF Investment Fund	2,760,921.32	0.00	2,760,921.32
Total Sewer - Bank Accounts	6,066,875.05	0.00	6,066,875.05
Water - Bank Accounts			
Wells Fargo Operating - Water	0.00	291,946.37	291,946.37
Capital Reserve	0.00	453,500.00	453,500.00
Operating Reserve	0.00	246,000.00	246,000.00
Restricted Cash			
Acq & Improv Fund	0.00	305,387.09	305,387.09
Connection Fees Reserve	0.00	46,000.00	46,000.00
Cost of Issuance	0.00	122.94	122.94
GO Bonds Fund	0.00	775,964.27	775,964.27
Total Restricted Cash	0.00	1,127,474.30	1,127,474.30
Total Water - Bank Accounts	0.00	2,118,920.67	2,118,920.67
Total Checking/Savings	6,066,875.05	2,118,920.67	8,185,795.72
Accounts Receivable			
Water - Accounts Receivable			
Accounts Receivable	0.00	1,750.00	1,750.00
Accounts Rec. - Backflow	0.00	6,562.51	6,562.51
Accounts Rec. - Water Residents	0.00	71,460.28	71,460.28
Property Tax Receivable	0.00	568.30	568.30
Unbilled Water Receivables	0.00	206,089.39	206,089.39
Total Water - Accounts Receivable	0.00	286,430.48	286,430.48
Total Accounts Receivable	0.00	286,430.48	286,430.48
Other Current Assets			
Maint/Parts Inventory	0.00	42,656.32	42,656.32
Prepaid Refuse Charges	12,661.76	0.00	12,661.76
Total Other Current Assets	12,661.76	42,656.32	55,318.08
Total Current Assets	6,079,536.81	2,448,007.47	8,527,544.28
Fixed Assets			
Sewer - Fixed Assets			
General Plant	856,839.45	0.00	856,839.45
Land	5,000.00	0.00	5,000.00
Other Capital Improv.			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,544,453.41	0.00	2,544,453.41
Total Other Capital Improv.	3,230,052.59	0.00	3,230,052.59
Seal Cove Collection System	995,505.00	0.00	995,505.00
Sewage Collection Facility			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
Total Sewage Collection Facility	5,340,307.33	0.00	5,340,307.33
Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-5,960,588.00	0.00	-5,960,588.00
Total Sewer - Fixed Assets	4,711,656.21	0.00	4,711,656.21

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Accrual Basis

Montara Water & Sanitary District
Funds Balance Sheet
As of April 30, 2014

Water - Fixed Assets			
General Plant	0.00	21,100,979.83	21,100,979.83
Land & Easements	0.00	734,500.00	734,500.00
Surface Water Rights	0.00	300,000.00	300,000.00
Water Meters	0.00	1,058,985.00	1,058,985.00
Fixed Assets - Other	0.00	48,171.78	48,171.78
Accumulated Depreciation	0.00	-6,397,365.00	-6,397,365.00
Total Water - Fixed Assets	0.00	16,845,271.61	16,845,271.61
Total Fixed Assets	4,711,656.21	16,845,271.61	21,556,927.82
Other Assets			
Sewer - Other Assets			
Due from Water Fund	1,548,177.18	0.00	1,548,177.18
Employee Loan	116,917.77	0.00	116,917.77
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
Total Joint Power Authority	2,687,547.08	0.00	2,687,547.08
Total Sewer - Other Assets	4,352,642.03	0.00	4,352,642.03
Water - Other Assets			
Bond Acquisition Cost OID	0.00	77,180.40	77,180.40
Bond Issue Cost	0.00	77,114.30	77,114.30
Due to Sewer Fund	0.00	-1,548,177.18	-1,548,177.18
Total Water - Other Assets	0.00	-1,393,882.48	-1,393,882.48
Total Other Assets	4,352,642.03	-1,393,882.48	2,958,759.55
TOTAL ASSETS	15,143,835.05	17,899,396.60	33,043,231.65
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Sewer - Current Liabilities			
Deposits Payable	12,195.00	0.00	12,195.00
PNC Equip. Loan - S/T	5,210.52	0.00	5,210.52
Total Sewer - Current Liabilities	17,405.52	0.00	17,405.52
Water - Current Liabilities			
Accrued Interest	0.00	81,799.58	81,799.58
Deposits Payable	0.00	17,073.00	17,073.00
PFP Water Deposits	0.00	4,302.50	4,302.50
PNC Equip. Loan - S/T	0.00	5,210.53	5,210.53
Total Water - Current Liabilities	0.00	108,385.61	108,385.61
Payroll Liabilities			
Employee Benefits Payable	1,410.73	2,537.56	3,948.29
Payroll Taxes Payable	602.74	606.46	1,209.20
Total Payroll Liabilities	2,013.47	3,144.02	5,157.49
Total Other Current Liabilities	19,418.99	111,529.63	130,948.62
Total Current Liabilities	19,418.99	111,529.63	130,948.62
Long Term Liabilities			
Sewer - Long Term Liabilities			
Accrued Vacations	14,066.83	0.00	14,066.83
I-Bank Loan	892,219.14	0.00	892,219.14
PNC Equip. Loan - L/T	756,621.19	0.00	756,621.19
Total Sewer - Long Term Liabilities	1,662,907.16	0.00	1,662,907.16

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Accrual Basis

Montara Water & Sanitary District
Funds Balance Sheet
As of April 30, 2014

Water - Long Term Liabilities			
Accrued Vacations	0.00	16,654.90	16,654.90
Deferred on Refunding	0.00	-280,322.00	-280,322.00
GO Bonds - L/T	0.00	13,984,429.13	13,984,429.13
PNC Equip. Loan - L/T	0.00	756,621.20	756,621.20
SRF Loan Payable	0.00	409,552.51	409,552.51
Total Water - Long Term Liabilities	0.00	14,886,935.74	14,886,935.74
Total Long Term Liabilities	1,662,907.16	14,886,935.74	16,549,842.90
Total Liabilities	1,682,326.15	14,998,465.37	16,680,791.52
Equity			
Sewer - Equity Accounts			
Capital Assets Net	3,448,211.00	0.00	3,448,211.00
Fund Balance - Unrestricted	8,156,010.78	0.00	8,156,010.78
Retained Earnings	1,104,940.17	0.00	1,104,940.17
Total Sewer - Equity Accounts	12,709,161.95	0.00	12,709,161.95
Water - Equity Accounts			
Capital Assets Net	0.00	-288,324.00	-288,324.00
Restricted Debt Service	0.00	2,546,106.50	2,546,106.50
Unrestricted	0.00	181,521.00	181,521.00
Retained Earnings	0.00	-402,865.37	-402,865.37
Total Water - Equity Accounts	0.00	2,036,438.13	2,036,438.13
Net Income	752,346.95	864,493.10	1,616,840.05
Total Equity	13,461,508.90	2,900,931.23	16,362,440.13
TOTAL LIABILITIES & EQUITY	15,143,835.05	17,899,396.60	33,043,231.65

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2013 through April 2014

	Jul '13 - Apr 14	Sewer Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4200 - Cell Tower Lease	26,015.80	25,920.00	95.80
4400 - Fees			
4410 - Administrative Fee (New Constr)	1,800.00	1,880.00	-80.00
4420 - Administrative Fee (Remodel)	2,250.00	750.00	1,500.00
4430 - Inspection Fee (New Constr)	1,700.00	1,750.00	-50.00
4440 - Inspection Fee (Remodel)	4,230.00	710.00	3,520.00
4450 - Remodel Fees	4,403.00	1,830.00	2,573.00
Total 4400 - Fees	14,388.00	6,920.00	7,468.00
4610 - Property Tax Receipts	280,343.43	226,000.00	55,343.43
4710 - Sewer Service Charges	1,825,033.12	1,991,016.00	-165,982.88
4720 - Sewer Service Refunds, Customer	-343.68	-1,870.00	1,326.34
4760 - Waste Collection Revenues	12,375.85	10,830.00	1,545.85
Total Income	2,157,807.54	2,258,016.00	-100,208.46
Expense			
5000 - Administrative			
5190 - Bank Fees	3,580.45	2,590.00	1,000.45
5200 - Board of Directors			
5210 - Board Meetings	1,909.55	1,870.00	239.55
5220 - Director Fees	2,560.00	2,080.00	470.00
5230 - Election Expenses	3,987.29	8,330.00	-4,342.71
Total 5200 - Board of Directors	8,356.84	12,080.00	-3,723.16
5250 - Conference Attendance	0.00	1,670.00	-1,670.00
5270 - Information Systems	2,768.42	2,500.00	268.42
5300 - Insurance			
5310 - Fidelity Bond	0.00	750.00	-750.00
5320 - Property & Liability Insurance	1,582.75	1,250.00	332.75
Total 5300 - Insurance	1,582.75	2,000.00	-417.25
5350 - LAFCO Assessment	1,546.00	1,080.00	466.00
5400 - Legal			
5420 - Meeting Attendance, Legal	8,645.00	8,330.00	315.00
5430 - General Legal	14,817.50	18,670.00	-2,052.50
Total 5400 - Legal	23,282.60	25,000.00	-1,737.60
5510 - Maintenance, Office	1,731.50	1,250.00	481.50
5520 - Meetings, Local	0.00	250.00	-250.00
5540 - Office Supplies	6,155.29	7,500.00	-1,344.71
5550 - Postage	1,628.40	3,330.00	-1,701.60
5560 - Printing & Publishing	1,131.36	1,670.00	-538.64
5600 - Professional Services			
5610 - Accounting	18,904.75	20,830.00	-4,025.25
5620 - Audit	12,050.00	10,830.00	1,220.00
5630 - Consulting	413.75	9,580.00	-9,166.25
5640 - Data Services	5,223.92	4,580.00	643.92
5660 - Payroll Services	171.49	670.00	-498.51
Total 5600 - Professional Services	34,683.91	46,490.00	-11,826.09
5710 - San Mateo Co. Tax Roll Charges	0.00	2,500.00	-2,500.00
5720 - Telephone & Internet, Admin	8,876.54	4,250.00	4,626.54
5730 - Travel, Local	1,062.89	1,250.00	-187.11
5740 - Reference Materials	0.00	170.00	-170.00

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2013 through April 2014

	Jul '13 - Apr 14	Sewer Budget	\$ Over Budget
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	9,890.00	6,830.00	3,060.00
5820 · Employee Benefits	31,994.85	31,200.00	794.85
5830 · Disability Insurance	818.43	550.00	368.43
5840 · Payroll Taxes	11,301.09	7,460.00	3,841.09
5900 · Wages			
5910 · Management	63,888.98	80,610.00	3,078.99
5920 · Staff	79,416.62	78,520.00	896.62
5930 · Staff Certification	1,500.00		
5940 · Staff Overtime	2,305.80		
5950 · Staff Standby	527.30		
Total 5900 · Wages	147,438.71	139,130.00	8,308.71
5960 · Worker's Comp Insurance	4,335.41	6,060.00	-1,724.59
Total 5800 · Labor	205,888.49	181,230.00	14,638.49
Total 6000 · Administrative	302,233.34	306,800.00	-4,566.66
6000 · Operations			
6170 · Claims, Property Damage	8,920.16	8,330.00	590.16
6195 · Education & Training	0.00	830.00	-830.00
6200 · Engineering			
6210 · Meeting Attendance, Engineering	0.00	4,170.00	-4,170.00
6220 · General Engineering	26,154.00	20,830.00	5,324.00
Total 6200 · Engineering	28,154.00	25,000.00	1,154.00
6330 · Facilities			
6335 · Alarm Services	4,080.60	3,750.00	330.60
6337 · Landscaping	1,710.00	2,000.00	-290.00
Total 6330 · Facilities	5,790.60	5,750.00	40.60
6400 · Pumping			
6410 · Pumping Fuel & Electricity	20,405.58	28,170.00	-8,764.42
Total 6400 · Pumping	20,405.58	28,170.00	-8,764.42
6600 · Collection/Transmission			
6660 · Maintenance, Collection System	0.00	16,670.00	-16,670.00
Total 6600 · Collection/Transmission	0.00	16,670.00	-16,670.00
6900 · Sewer Authority Midcoastside			
6910 · SAM Collections	277,390.00	277,390.00	0.00
6920 · SAM Operations	547,660.00	547,670.00	-10.00
6930 · SAM Prior Year Adjustment	0.00	-222,320.00	222,320.00
6940 · SAM Maintenance, Collection Sys	16,560.34	33,330.00	-17,778.66
6950 · SAM Maintenance, Pumping	40,358.78	33,330.00	7,028.78
Total 6900 · Sewer Authority Midcoastside	880,959.12	689,400.00	211,559.12
Total 6000 · Operations	942,228.46	765,150.00	187,078.46
Total Expense	1,244,462.80	1,061,950.00	182,512.80
Net Ordinary Income	913,344.74	1,196,066.00	-282,721.26

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2013 through April 2014

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 Accrual Basis

	Jul '13 - Apr 14	Sewer Budget	\$ Over Budget
Other Income/Expense			
Other Income			
7000 - Capital Account Revenues			
7100 - Connection Fees	55,952.00	11,670.00	-44,282.00
7110 - Connection Fees (New Constr)	0.00	93,000.00	-93,000.00
7120 - Connection Fees (Remodel)			
Total 7100 - Connection Fees	55,952.00	104,670.00	-48,718.00
7200 - Interest Income - LAIF	6,597.27	6,670.00	-1,082.73
7700 - Interest, Employee Loans	4,075.00	3,450.00	625.00
Total 7000 - Capital Account Revenues	65,614.27	114,790.00	-48,175.73
Total Other Income	65,614.27	114,790.00	-49,175.73
Other Expense			
8000 - Capital Improvement Program			
8075 - Sewer	179,941.11	1,474,000.00	-1,294,058.89
Total 8000 - Capital Improvement Program	179,941.11	1,474,000.00	-1,294,058.89
9000 - Capital Account Expenses			
9125 - PNC Equipment Lease Interest	19,077.14	19,010.00	67.14
9175 - Capital Assessment - SAM	0.00	151,670.00	-151,670.00
9200 - I-Bank Loan	27,593.81	27,594.00	-0.19
Total 9000 - Capital Account Expenses	46,670.95	198,274.00	-151,603.05
Total Other Expense	226,612.06	1,672,274.00	-1,445,661.94
Net Other Income	-160,997.79	-1,557,484.00	1,396,486.21
Net Income	752,346.95	-361,418.00	1,113,764.95

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water July 2013 through April 2014

	Jul '13 - Apr 14	Water Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	26,015.82	25,920.00	95.82
4400 · Fees			
4410 · Administrative Fee (New Constr)	4,950.00	1,860.00	2,170.00
4420 · Administrative Fee (Remodel)	450.00	750.00	-300.00
4430 · Inspection Fee (New Constr)	3,926.00	1,750.00	2,075.00
4440 · Inspection Fee (Remodel)	425.00	710.00	-285.00
Total 4400 · Fees	8,750.00	5,090.00	3,660.00
4610 · Property Tax Receipts	280,343.51	225,000.00	55,343.51
4740 · Testing, Backflow	10,164.00	8,580.00	1,584.00
4810 · Water Sales, Domestic	1,358,378.10	1,937,260.00	-21,128.10
4880 · Water Sales Refunds, Customer	-1,855.49	-3,330.00	1,474.51
4990 · Other Revenue	3,350.82		
Total Income	1,685,146.76	1,599,510.00	85,636.76
Expense			
5000 · Administrative			
5190 · Bank Fees	5,136.12	7,500.00	-2,363.88
5200 · Board of Directors			
5210 · Board Meetings	1,909.53	1,870.00	239.53
5220 · Director Fees	2,560.00	2,080.00	470.00
5230 · Election Expenses	3,897.29	8,330.00	-4,432.71
Total 5200 · Board of Directors	8,356.82	12,080.00	-3,723.18
5240 · CDPH Fees	7,190.84	16,570.00	-9,479.06
5250 · Conference Attendance	1,200.01	4,170.00	-2,969.99
5270 · Information Systems	2,786.42	5,000.00	-2,213.58
5300 · Insurance			
5310 · Fidelity Bond	0.00	750.00	-750.00
5320 · Property & Liability Insurance	1,582.78	1,250.00	332.78
Total 5300 · Insurance	1,582.78	2,000.00	-417.24
5350 · LAFCO Assessment	2,026.00	1,420.00	606.00
5400 · Legal			
5420 · Meeting Attendance, Legal	7,247.50	8,330.00	-1,082.50
5430 · General Legal	50,175.00	58,330.00	-8,155.00
Total 5400 · Legal	57,422.50	66,660.00	-9,237.50
5510 · Maintenance, Office	1,731.49	1,250.00	481.49
5520 · Meetings, Local	0.00	250.00	-250.00
5530 · Memberships	18,049.94	14,580.00	3,469.94
5540 · Office Supplies	6,155.32	7,500.00	-1,344.68
5550 · Postage	4,178.94	6,670.00	-2,493.06
5560 · Printing & Publishing	1,131.35	1,670.00	-538.65
Total 5500 · Professional Services	16,804.75	20,830.00	-4,025.25
5620 · Audit	12,050.00	10,830.00	1,220.00
5630 · Consulting	13,009.39	26,250.00	-13,240.61
5650 · Labor Representation	7,500.00	7,500.00	0.00
5660 · Payroll Services	363.51	670.00	-306.49
Total 5600 · Professional Services	49,727.65	66,080.00	-16,352.35

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water July 2013 through April 2014

	Water		\$ Over Budget
	Jul '13 - Apr '14	Budget	
5720 · Telephone & Internet, Admin	4,008.31	4,260.00	-241.69
5730 · Travel, Local	898.68	1,250.00	-353.34
5740 · Reference Materials	0.00	670.00	-670.00
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	23,343.92	20,740.00	2,603.92
5820 · Employee Benefits	56,097.37	49,270.00	6,927.37
5830 · Disability Insurance	1,872.15	1,510.00	362.15
5840 · Payroll Taxes	26,420.22	26,050.00	370.22
5900 · Wages			
5910 · Management	65,698.04	60,810.00	5,088.04
5920 · Staff	237,866.85	238,810.00	956.85
5930 · Staff Certification	7,715.00	12,690.00	-5,175.00
5940 · Staff Overtime	22,694.65	56,320.00	-27,655.45
5950 · Staff Standby	9,200.06	13,927.00	-4,726.94
Total 5900 · Wages	343,145.50	374,867.00	-31,511.50
5960 · Worker's Comp Insurance	17,103.07	21,550.00	-4,446.93
Total 6800 · Labor	487,982.23	493,777.00	-25,794.77
Total 6000 · Administrative	639,561.46	713,447.00	-73,885.54
6000 · Operations			
6160 · Backflow Prevention	1,184.87	1,750.00	-565.03
6170 · Claims, Property Damage	0.00	8,330.00	-8,330.00
6180 · Communications			
6185 · Communications Equip. Expensed	0.00	14,580.00	-14,580.00
6187 · Telephone & Internet, Comm.	1,893.35	2,870.00	-976.65
Total 6180 · Communications	1,893.35	17,250.00	-15,556.65
6195 · Education & Training	6,771.92		
6200 · Engineering			
6210 · Meeting Attendance, Engineering	1,716.25	8,330.00	-6,613.75
6220 · General Engineering	28,747.32	20,830.00	7,917.32
6230 · Water Quality Engineering	9,567.51	83,330.00	-73,762.48
Total 6200 · Engineering	40,031.08	112,490.00	-72,458.92
6320 · Equipment & Tools, Expensed	4,308.04	10,830.00	-6,523.96
6330 · Facilities			
6335 · Alarm Services	486.57	250.00	236.57
6337 · Landscaping	2,700.00	3,000.00	-300.00
Total 6330 · Facilities	3,186.57	3,250.00	-63.43
6370 · Lab Supplies & Equipment	612.08		
6380 · Meter Reading	5,787.11	1,670.00	4,117.11
6400 · Pumping			
6410 · Pumping Fuel & Electricity	48,593.71	37,500.00	11,093.71
6420 · Pumping Maintenance, Generators	7,516.83	12,500.00	-4,983.17
6440 · Pumping Equipment, Expensed	3,385.83	20,830.00	-17,444.17
Total 6400 · Pumping	59,496.37	70,830.00	-11,333.63
6500 · Supply			
6510 · Maintenance, Supply Mains	0.00	4,170.00	-4,170.00
6520 · Maintenance, Wells	2,683.86	830.00	2,063.86
6530 · Water Purchases	19,655.84	233,330.00	-213,674.36
Total 6500 · Supply	22,539.60	238,330.00	-215,790.40

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Accrual Basis

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2013 through April 2014

	Jul '13 - Apr 14	Water		\$ Over Budget
		Budget		
9000 - Capital Account Expenses				
9075 - PFP Connection Expenses	1,655.63			
9100 - Interest Expense - GO Bonds	354,780.44	285,650.00		59,130.44
9125 - PNC Equipment Lease Interest	19,077.12	19,010.00		67.12
9150 - SRF Loan	4,831.36	5,980.00		-1,148.64
Total 9000 - Capital Account Expenses	380,344.55	320,640.00		59,704.55
Total Other Expense	1,094,963.67	481,220.00		633,743.67
Net Other Income	83,350.65	598,900.00		-516,549.35
Net Income	864,493.10	877,063.00		-12,569.90



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: June 5, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: SAM Flow Report for April 2014

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

- Flow Report for April 2014.
- Collection System Monthly Overflow Report – April 2014.

The Average Daily Flow for Montara was 0.356 MGD in April 2014. There was no reportable overflow in April in the Montara System. SAM indicates there were 2.57 inches of rain in April 2014.

RECOMMENDATION:

Review and file.

Attachments

Attachment A

Flow Distribution Report Summary For April 2014

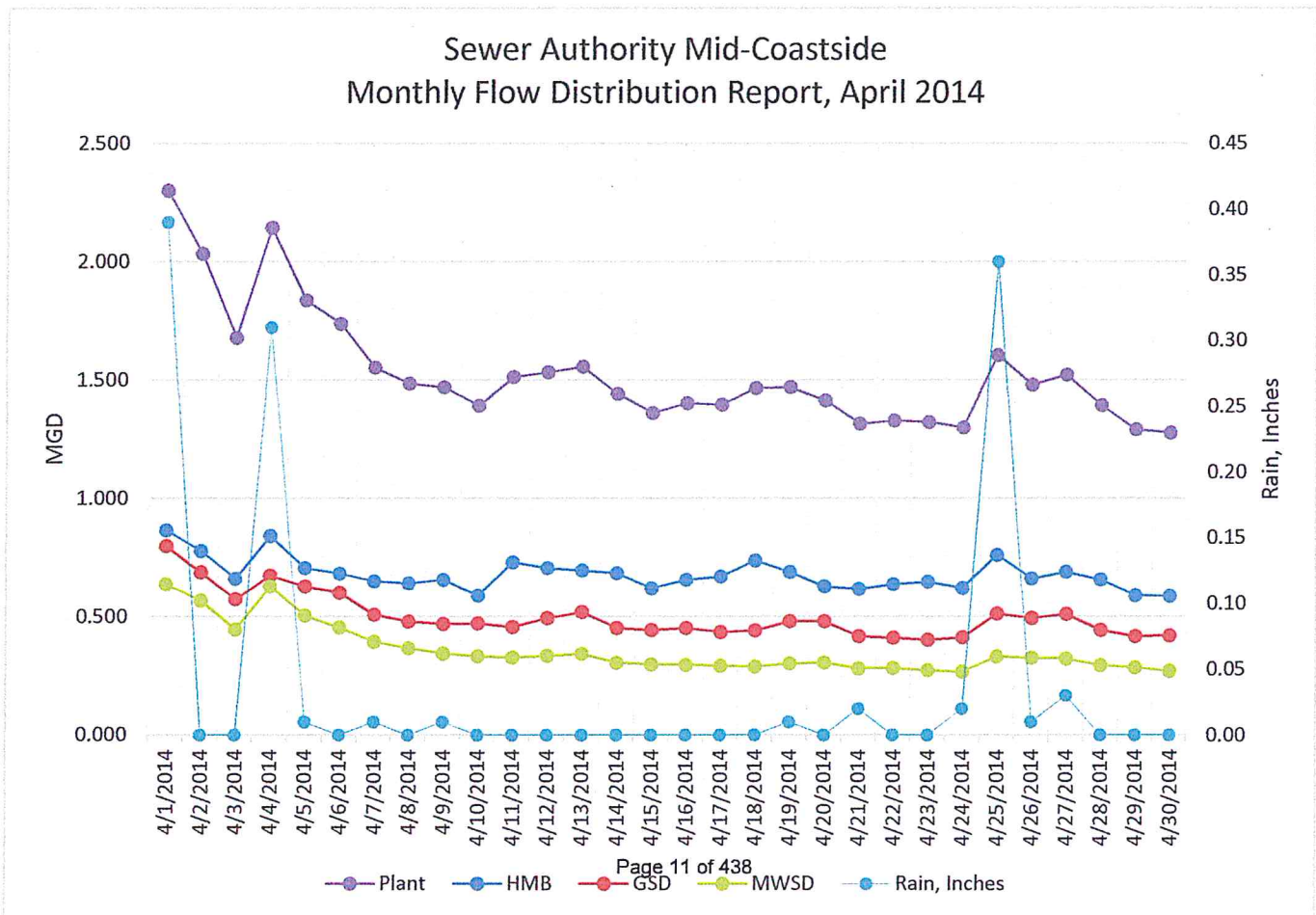
The daily flow report figures for the month of April 2014 have been converted to an Average Daily Flow (ADF) for each Member Agency. The results are attached for your review.

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

*Since the mid-plant flow meter measures collected rain water, the mid-plant flows were adjusted by comparison to the influent meter on days exceeding 0.1" rainfall measured at the plant.

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	0.678	44.2%
Granada Sanitary District	0.499	32.5%
Montara Water and Sanitary District	<u>0.356</u>	<u>23.2%</u>
Total	1.534	100.0%



Sewer Authority Mid-Coastside

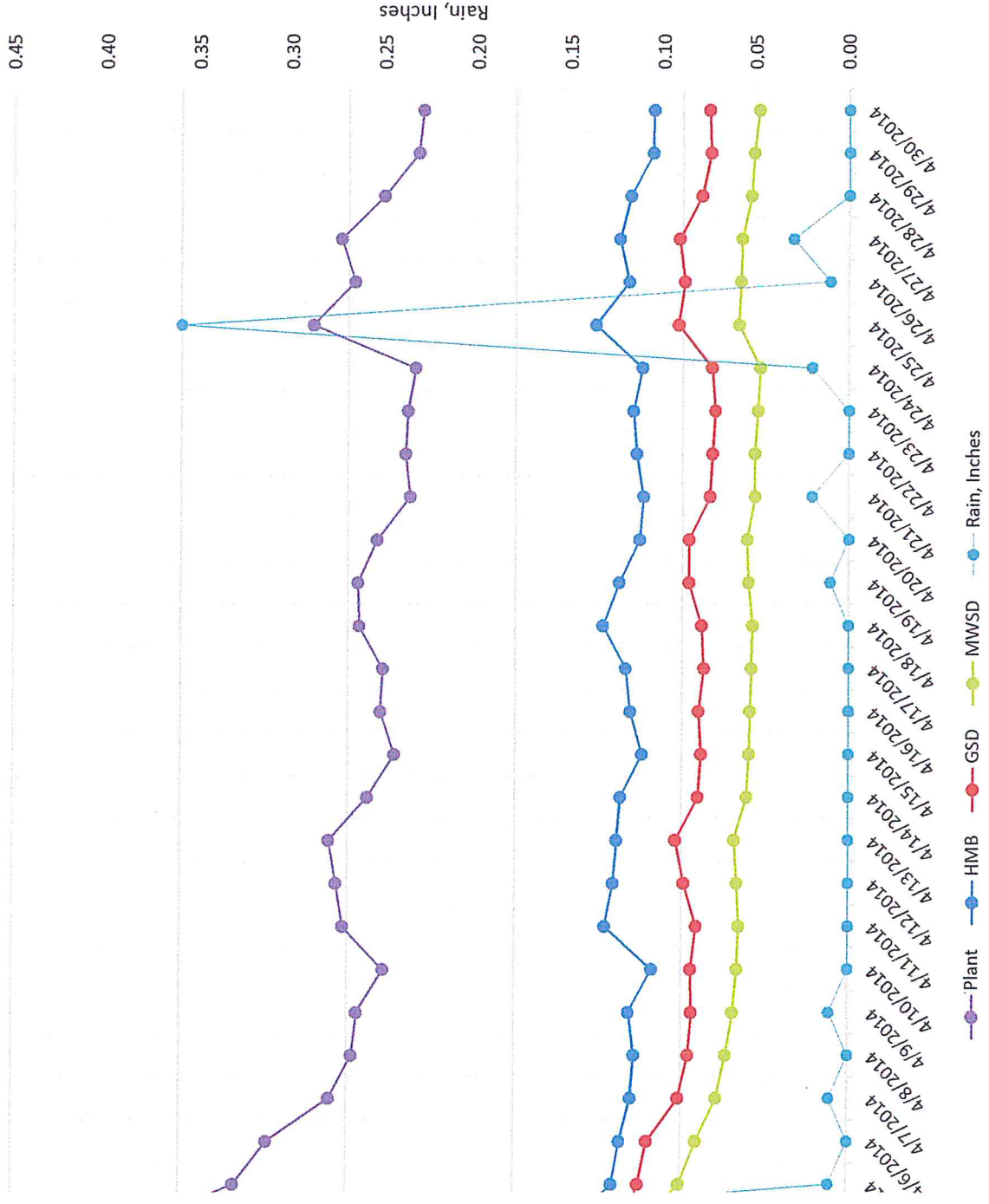
Monthly Flow Distribution Report

<u>Date</u>	<u>HMB</u>	<u>GSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
4/1/2014	0.866	0.799	0.637	2.302	0.39	0.38	0.80
4/2/2014	0.778	0.688	0.568	2.034	0.00	0.07	0.10
4/3/2014	0.661	0.573	0.445	1.679	0.00	0.00	0.00
4/4/2014	0.842	0.674	0.628	2.144	0.31	0.15	0.79
4/5/2014	0.706	0.627	0.504	1.837	0.01	0.00	0.00
4/6/2014	0.683	0.601	0.454	1.738	0.00	0.00	0.00
4/7/2014	0.650	0.508	0.394	1.552	0.01	0.00	0.00
4/8/2014	0.641	0.479	0.366	1.486	0.00	0.00	0.00
4/9/2014	0.657	0.469	0.344	1.470	0.01	0.00	0.00
4/10/2014	0.589	0.471	0.332	1.392	0.00	0.00	0.00
4/11/2014	0.730	0.456	0.327	1.513	0.00	0.00	0.00
4/12/2014	0.705	0.494	0.334	1.534	0.00	0.00	0.00
4/13/2014	0.695	0.519	0.342	1.556	0.00	0.00	0.00
4/14/2014	0.684	0.452	0.305	1.441	0.00	0.00	0.00
4/15/2014	0.620	0.443	0.298	1.361	0.00	0.00	0.00
4/16/2014	0.656	0.451	0.296	1.403	0.00	0.00	0.00
4/17/2014	0.669	0.435	0.292	1.396	0.00	0.00	0.00
4/18/2014	0.737	0.441	0.288	1.466	0.00	0.00	0.00
4/19/2014	0.689	0.480	0.301	1.470	0.01	0.00	0.01
4/20/2014	0.628	0.480	0.305	1.413	0.00	0.00	0.00
4/21/2014	0.617	0.417	0.281	1.315	0.02	0.00	0.05
4/22/2014	0.637	0.410	0.282	1.329	0.00	0.01	0.05
4/23/2014	0.647	0.402	0.273	1.323	0.00	0.00	0.00
4/24/2014	0.621	0.412	0.267	1.300	0.02	0.01	0.04
4/25/2014	0.761	0.513	0.331	1.605	0.36	0.26	0.65
4/26/2014	0.660	0.494	0.325	1.480	0.01	0.00	0.00
4/27/2014	0.689	0.510	0.322	1.521	0.03	0.07	0.08
4/28/2014	0.656	0.443	0.294	1.393	0.00	0.00	0.00
4/29/2014	0.590	0.416	0.285	1.291	0.00	0.00	0.00
4/30/2014	0.587	0.420	0.270	1.277	0.00	0.00	0.00
Totals	20.349	14.978	10.690	46.017	1.18	0.95	2.57

Summary

	<u>HMB</u>	<u>GSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.587	0.402	0.267	1.277
Average	0.678	0.499	0.356	1.534
Maximum	0.866	0.799	0.637	2.302
Distribution	44.2%	32.5%	23.2%	100.0%

Sewer Authority Mid-Coastside Monthly Flow Distribution Report, April 2014





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **June 5, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

SUBJECT: Review of Current Investment Portfolio

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

- The District has most of its idle sewer funds deposited in the State of California's Local Agency Investment Fund (LAIF). The Monthly Average interest rate for April 2014 was 0.233%.
- The District has set up two checking accounts that are largely backed by Federal securities: Water General Account and the Sewer General Account with Wells Fargo Bank.

RECOMMENDATION:

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **June 5, 2014**

TO: BOARD OF DIRECTORS
FROM: Clemens Heldmaier, General Manager

SUBJECT: Connection Permit Applications Received

As of June 5, 2014 the following new Sewer Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of June 5, 2014 the following new Water (Private Fire Sprinkler) Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of June 5, 2014 the following new Water Connection Permit applications were received since the last report:

Date of App.	Property Owner	Site Address	Home Size	Type of Connection
5/19/2014	TDR Properties	1255 Birch Street	SFD	Domestic
5/19/2014	TDR Properties	1265 Birch Street	SFD	Domestic

RECOMMENDATION:

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **June 5th , 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

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

SUBJECT: Monthly Water Production Report

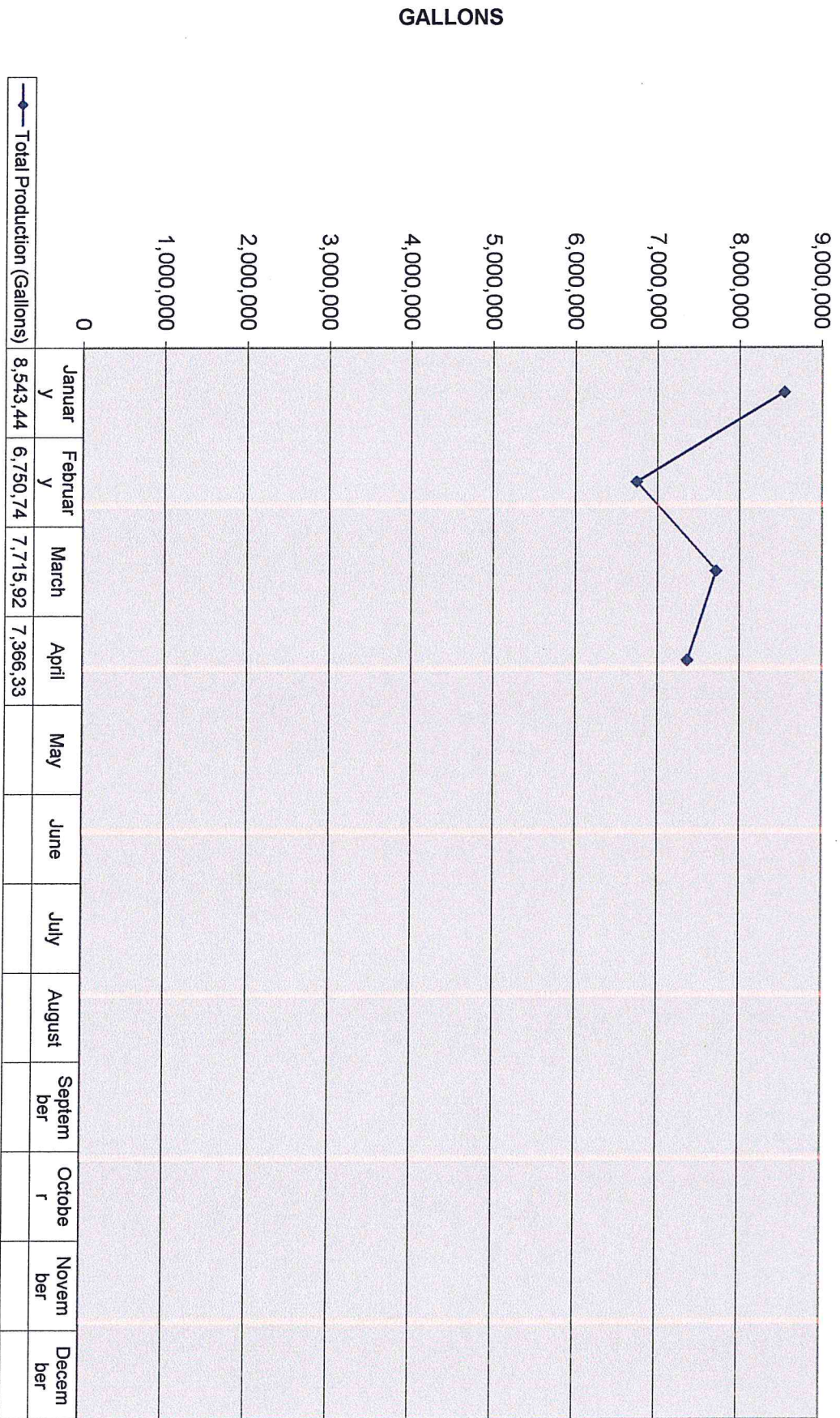
The attached two charts summarize the monthly water production for the District. The first shows a consolidated report from all sources by month. The second shows each water source the District uses, both wells and surface water. The production is shown in gallons of water produced.

RECOMMENDATION:

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

Attachments

Total Production 2014(Gallons)





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **June 5th, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke at the end.

SUBJECT: Rain Report

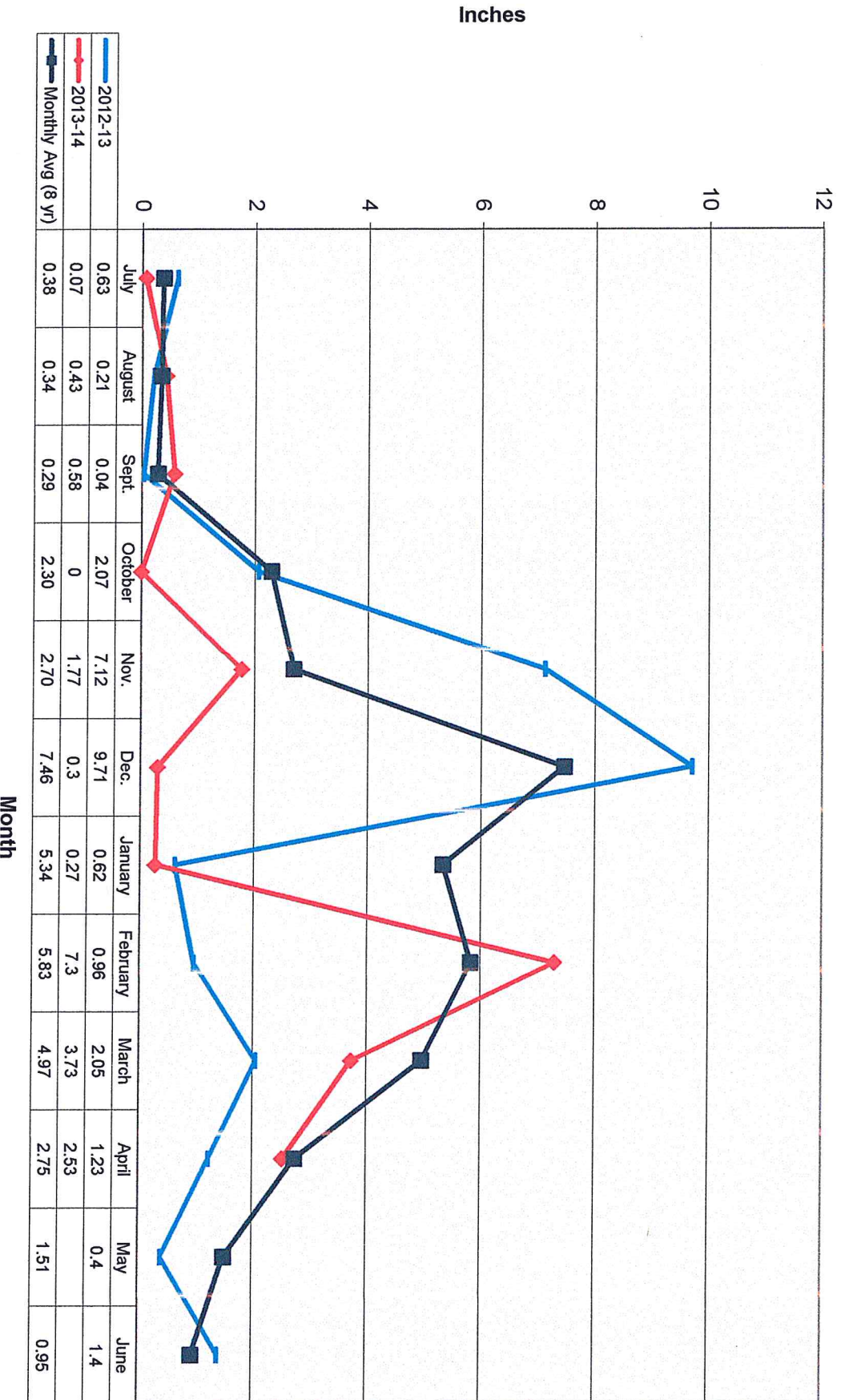
The attached chart shows the monthly rainfall at the Alta Vista Treatment Plant for the current and prior fiscal years along with the seven year average of rainfall.

RECOMMENDATION:

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

Attachment

RAIN REPORT





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **June 5th, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

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

SUBJECT: Monthly Solar Energy Report

The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 32121 kWh and saved 54606 lbs of CO₂.

RECOMMENDATION:

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

Attachments



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **June 5, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: Review and Possible Action Concerning Sewer Authority Mid-Coastside Annual Budget.

The SAM Board authorized the distribution of the Sewer Authority Mid-Coastside (SAM) Joint Powers Authority Budget to the member agencies for review and comment. The budgets were presented by the SAM Manger Rob Hopkins at the May 15 meeting. The SAM Budgets are now presented for approval by this Board.

We have been informed by SAM Management that the Capitalized Maintenance Budget will be partially financed by SAM reserves. SAM is asking the member agencies to contribute a total of \$320,000 for the Capitalized Maintenance Budget. The District's share would be \$63,360, not \$99,000 as stated in the SAM Board approved Budget.

RECOMMENDATION:

Adopt Resolution No._____, RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT APPROVING AND ADOPTING SEWER AUTHORITY MID-COASTSIDE BUDGET VERSION V2.0 FOR COLLECTION CONTRACT SERVICES FOR FISCAL YEAR 2014-2015, and adopt Resolution No._____ RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT CONSENTING TO APPROVAL BY SEWER AUTHORITY MID-COASTSIDE OF ITS GENERAL BUDGET VERSION V2.0 AND ITS CAPITALIZED MAINTENANCE BUDGET VERSION V1.0 FOR FISCAL YEAR 2014-2015.

Attachments

RESOLUTION NO. _____

**RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT
APPROVING AND ADOPTING SEWER AUTHORITY MID-COASTSIDE
BUDGET VERSION V2.0 FOR COLLECTION CONTRACT SERVICES FOR
FISCAL YEAR 2014-2015**

WHEREAS, pursuant to Section V of that certain Agreement for Maintenance and Operation Services between the Montara Sanitary District (subsequently renamed the Montara Water and Sanitary District) and Sewer Authority Mid-Coastside dated April 7, 1988, the Authority has submitted to the District a budget for collection system maintenance and operation services for Fiscal Year July 1, 2014– June 30, 2015; and

WHEREAS, this Board has reviewed the aforesaid budget and desires to signify its approval thereof;

NOW THEREFORE, be it resolved by the Board of the Montara Water and Sanitary District, a public agency in the County of San Mateo, California, as follows:

1. The budget for collection system maintenance and operation services to be provided by Sewer Authority Mid-CoastSide to the Montara Water and Sanitary District for fiscal year July 1, 2014 – June 30, 2015, as set forth in that certain document entitled, "SAM Member Agency Manager's Collections Budget V2.0 – Fiscal Year 2014-15" , a copy of which document is on file in the District Administrative Offices, to which reference is hereby made for the particulars thereof, is hereby approved and a budget approved by the Authority substantially in conformance with the aforesaid Manager's Budget is likewise approved.

2. The District Secretary is hereby authorized and directed to transmit a certified copy of this resolution to Sewer Authority Mid-Coastside.

President, Montara Water and Sanitary District

COUNTERSIGNED:

RESOLUTION NO. _____

**RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT
APPROVING AND ADOPTING SEWER AUTHORITY MID-COASTSIDE
BUDGET VERSION V2.0 FOR COLLECTION CONTRACT SERVICES FOR
FISCAL YEAR 2014-2015**

Secretary, Montara Water and Sanitary District

* * * *

I HEREBY CERTIFY that the foregoing Resolution No. _____
was duly and regularly adopted and passed by the Board of the Montara Water
and Sanitary District, San Mateo County, California, at a Regular Meeting thereof
held on the 5th day of June 2014, by the following vote:

AYES, Directors:

NOES, Directors:

ABSENT, Directors:

Secretary, Montara Water and Sanitary District

RESOLUTION NO. _____

RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT CONSENTING TO APPROVAL BY SEWER AUTHORITY MID-COASTSIDE OF ITS GENERAL BUDGET VERSION V2.0 AND ITS CAPITALIZED MAINTENANCE BUDGET VERSION V1.0 FOR FISCAL YEAR 2014-2015

WHEREAS, Sewer Authority Mid-Coastside has, pursuant to Article III, Section (F)(3) of the joint exercise of powers agreement dated February 3, 1976, as amended, establishing said Authority, submitted its General Budget and Capitalized Maintenance Budget for fiscal year July 1, 2014 – June 30, 2015 for the consent of this District; and

WHEREAS, this Board has reviewed the aforesaid budgets and desires to signify its approval thereof;

NOW THEREFORE, be it resolved by the Board of the Montara Water and Sanitary District, a public agency in the County of San Mateo, California, as follows:

1. Consent is hereby given to the approval by Sewer Authority Mid-Coastside of its General Budget for fiscal year 2013-2014 entitled, "SAM Member Agency Manager's General Operating Budget V 2.0 – Fiscal Year 2014-15" and its Capitalized Maintenance Budget entitled, "SAM Member Agency Manager's Capitalized Maintenance Budget V1.0"

2. The District Secretary is hereby authorized and directed to transmit a certified copy of this resolution to Sewer Authority Mid-Coastside, the Granada Sanitary District and the City of Half Moon Bay.

President, Montara Water and Sanitary District

COUNTERSIGNED:

RESOLUTION NO. ____

RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT CONSENTING TO APPROVAL BY SEWER AUTHORITY MID-COASTSIDE OF ITS GENERAL BUDGET VERSION V2.0 AND ITS CAPITALIZED MAINTENANCE BUDGET VERSION V1.0 FOR FISCAL YEAR 2014-2015

Secretary, Montara Water and Sanitary District

* * * *

I HEREBY CERTIFY that the foregoing Resolution No. ____ was duly and regularly passed and adopted by the Board of the Montara Water and Sanitary District, County of San Mateo, California, at a Regular Meeting thereof held on the 5th day of May 2014, by the following vote:

AYES, Directors:

NOES, Directors:

ABSENT, Directors:

Secretary, Montara Water and Sanitary District

**SAM MEMBER AGENCY MANAGER'S
CAPITALIZED MAINTENANCE BUDGET**

V1.0

FISCAL YEAR 2014-15

Ownership Distribution		
HMB	GSD	MWSD
48.9%	31.3%	19.8%

Repair / Replacement**Montara Force Main Repairs****Improvement Description:**

This item provides design, construction, and construction management services for the rehabilitation of approximately 25 percent of the Montara Forcemain from the Montara pump station to Vallemar pump station. This forcemain has known defects that have caused sanitary sewer overflows. The pipe failures are due to corrosion and scour from low flows and grit within the forcemain. In future years, the remaining forcemain pipe should also be rehabilitated.

Improvement Justification:

Replacement is required to address known structural defects within the Montara Forcemain. Similar defects have failed and caused the Montara FM to leak under elevated pressure. Repairs have been conducted on an emergency basis at a high cost to SAM. In addition, each leak has the potential to lead to fines or other regulatory actions, which would add additional, unplanned costs and liabilities. The Montara FM has failed twice in several years as a result of the same type of defect. Forcemain rehabilitation is required to prevent further deterioration and reduce sanitary sewer overflows.

Funding

FY2014/15 Budget

Risk

If unrepaired, it is likely that the Montara FM between Montara PS and Vallemar PS will leak in a high flow condition in the future.

Schedule	
Board Approval - Improvement	Nov-14
Board Approval - Bids	Jan-15
Start Installation	Apr-15
Complete Installation	Aug-15
Board Acceptance	Oct-15

Improvement Cost Development	Total	FY14-15	FY15-16	FY16-17	FY17-18	FY19-20
Design / Consulting	\$ 30,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ 20,000	\$ 15,000	\$ 5,000	\$ -	\$ -	\$ -
Construction	\$ 250,000	\$ 200,000	\$ 50,000	\$ -	\$ -	\$ -
In-house labor		\$ -	\$ -	\$ -	\$ -	\$ -
Inspection		\$ -	\$ -	\$ -	\$ -	\$ -
Contingency (10%)		\$ -		\$ -	\$ -	\$ -
Total	\$ 300,000	\$ 265,000	\$ 55,000	\$ -	\$ -	\$ -

Financial requirements	Total	FY14-15	FY15-16	FY16-17	FY17-18	FY19-20
Total	\$ 300,000	\$ 265,000	\$ 55,000	\$ -	\$ -	\$ -

Repair / Replacement**Air / Vacuum Release Valve Repairs****Improvement Description:**

This item provides design, construction, and construction management services for the rehabilitation of up to six air valves on the Montara Forcemain. Functioning air valves will protect the pipe from damage that could occur if the pumps at Montara Pump Station shut down suddenly, causing a surge and/or vacuum condition in the pipeline. The number and size of replacement valves will be determined through an analysis by Flow Science that was approved as part of the 2013/14 budget.

Improvement Justification:

The project will replace existing air valves that have corroded, are not functional, and have reached the end of their useful lives.

Funding

FY2014/15 Budget

Risk

Without functioning air valves, there is the potential for failure of one or more portions of the existing Montara forcemain if the Montara pumps were to fail. SAM does not have sufficient storage and/or bypass capacity to convey flows with the Montara forcemain out of service. Therefore, forcemain failure would likely lead to significant sanitary sewer overflows.

Schedule	
Board Approval - Improvement	Dec-14
Board Approval - Bids	Mar-15
Start Installation	Jun-15
Complete Installation	Oct-15
Board Acceptance	

Improvement Cost Development	Total	FY14-15	FY15-16	FY16-17	FY17-18	FY19-20
Design / Consulting	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ 10,000	\$ 8,000	\$ 2,000	\$ -	\$ -	\$ -
Construction	\$ 75,000	\$ 65,000	\$ 10,000	\$ -	\$ -	\$ -
In-house labor		\$ -	\$ -	\$ -	\$ -	\$ -
Inspection		\$ -	\$ -	\$ -	\$ -	\$ -
Contingency (10%)		\$ -		\$ -	\$ -	\$ -
Total	\$ 100,000	\$ 88,000	\$ 12,000	\$ -	\$ -	\$ -

Financial requirements	Total	FY14-15	FY15-16	FY16-17	FY17-18	FY19-20
Total	\$ 100,000	\$ 88,000	\$ 12,000	\$ -	\$ -	\$ -

Repair / Replacement**Treatment Plant Repairs****Improvement Description:**

This item is a placeholder for potential high-priority items that are identified during the Wastewater Treatment Plant Reliability Study that was approved for implementation in FY2013/14. At this time, the nature of the project(s) is not known. However, it is anticipated that any project completed using this budget would be required to address items that have a high risk of failure prior to or during the 2014/15 wet weather season.

Improvement Justification:

The project or projects that are completed using this budget will be required to address items that have a high risk of failure prior to or during the 2014/15 wet weather season, and a high risk of impacting the plant's ability to reliably treat and convey plant flows.

Funding

FY2014/15 Budget

Risk

See above.

Schedule	
Board Approval - Improvement	Sep-14
Board Approval - Bids	Nov-14
Start Installation	Jan-15
Complete Installation	Jun-15
Board Acceptance	Jul-15

Improvement Cost Development	Total	FY14-15	FY15-16	FY16-17	FY17-18	FY19-20
Design / Consulting	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -
In-house labor		\$ -	\$ -	\$ -	\$ -	\$ -
Inspection		\$ -	\$ -	\$ -	\$ -	\$ -
Contingency (10%)		\$ -		\$ -	\$ -	\$ -
Total	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Financial requirements	Total	FY14-15	FY15-16	FY16-17	FY17-18	FY19-20
Total	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -

**SAM MEMBER AGENCY MANAGER'S
COLLECTIONS BUDGET V2.0
FISCAL YEAR 2014-15**

SEWER AUTHORITY MID-COASTSIDE

FY2014-15 Collections System Budget Assessment

	HMB	GSD	MWSD	Total
Collection Hour Distribution	34.91%	30.65%	34.43%	100.00%
Fixed Insurance Costs	\$ 16,384	\$ 13,889	\$ 25,948	\$ 56,221
Collection General Subtotal	\$ 283,810	\$ 249,172	\$ 279,905	\$ 812,888
Annual Collections Assessments	\$ 300,195	\$ 263,061	\$ 305,853	\$ 869,109
General Monthly Assessment	\$ 25,016	\$ 21,922	\$ 25,488	\$ 72,426

The Collection General Budget is distributed based on average employee hours.

Insurance costs are costs for individual liability insurance for all three member agencies to cover sewage overflows, especially into homes. Insurance costs also include liability insurance for MWSD's water system. Because these costs are not subject to assessment based on average employee hours, they are fixed costs.

The fixed insurance cost is subtracted from the total Collection General Budget. The difference is distributed amongst the member agencies based on average employee hours.

SEWER AUTHORITY MID-COASTSIDE

Collections Assessment Comparison

	Actual FY2012-13	FY2013-14 Budgeted Assessments	FY2014-15 Proposed Assessments	Change from FY 2013-14	
				\$	%
Collections	\$ 814,368	\$ 838,181	\$ 869,109	\$ 30,928	3.7%
Total	\$ 814,368	\$ 838,181	\$ 869,109	\$ 30,928	3.7%

Collections Expenditure Comparison

	Actual FY2012-13	FY2013-14 Budgeted Assessments	FY2014-15 Proposed Assessments	Change from FY 2013-14	
				\$	%
Collections	\$ 764,767	\$ 838,181	\$ 869,109	\$ 30,928	3.7%
Total	\$ 764,767	\$ 838,181	\$ 869,109	\$ 30,928	3.7%

SEWER AUTHORITY MID-COASTSIDE

FY 2014-15

Member Agency Collections Assessment Comparison

City of Half Moon Bay						
	Actual FY2012-13	Current FY2013-14	Proposed FY2014-15	Change from FY 2013-14		
				\$	%	
Collections	\$ 300,492	\$ 275,763	\$ 300,195	\$ 24,432	8.9%	
Total	\$ 300,492	\$ 275,763	\$ 300,195	\$ 24,432	8.9%	
Monthly Total	\$ 25,041	\$ 22,980	\$ 25,016	\$ 2,036	8.9%	

Granada Sanitary District						
	Actual FY2012-13	Current FY2013-14	Proposed FY2014-15	Change from FY 2013-14		
				\$	%	
Collections	\$ 232,536	\$ 229,551	\$ 263,061	\$ 33,510	14.6%	
Total	\$ 232,536	\$ 229,551	\$ 263,061	\$ 33,510	14.6%	
Monthly Total	\$ 19,378	\$ 19,129	\$ 21,922	\$ 2,792	14.6%	

Montara Water and Sanitary District						
	Actual FY2012-13	Current FY2013-14	Proposed FY2014-15	Change from FY 2013-14		
				\$	%	
Collections	\$ 281,340	\$ 332,867	\$ 305,853	\$ (27,014)	-8.1%	
Total	\$ 281,340	\$ 332,867	\$ 305,853	\$ (27,014)	-8.1%	
Monthly Total	\$ 23,445	\$ 27,739	\$ 25,488	\$ (2,251)	-8.1%	

Total	\$ 814,368	\$ 838,181	\$ 869,109	\$ 30,928	3.7%
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SEWER AUTHORITY MID-COASTSIDE

Collections Budget

Grouped Categories	Actual	FY2013-14	FY2014-15	Change from		Distributic
	FY2012-13	Budgeted Expenditures	Proposed Expenditures	FY 2013-14		
				\$	%	
Personnel	\$ 690,559	\$ 696,895	\$ 743,551	\$ 46,656	6.7%	85.6%
Utilities	\$ 2,233	\$ 3,278	\$ 3,442	\$ 164	0.0%	0.4%
Professional Services	\$ -	\$ 18,000	\$ 30,000	\$ 12,000	66.7%	3.5%
Chemicals	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Sludge/Solids	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Maintenance	\$ 12,065	\$ 8,250	\$ 8,250	\$ (0)	0.0%	0.9%
All Other Accounts	\$ 59,909	\$ 111,758	\$ 83,866	\$ (27,892)	-25.0%	9.6%
Passthrough Accounts	\$ -	\$ -	\$ -	\$ -	0.0%	
Total	764,767	838,181	869,109	30,928	3.7%	100.0%

Collections

Sewer Authority Mid-Coastside

Collections Contract Budget

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
5162005	Chemicals-Bisulfite										
5162006	Chemicals-NaOCl-Pump Station										
5162007	Chemicals-Polymer										
5162008	Chemicals-FeCl3										
5162010	Chemicals-NaOH-Plant										
5172001	Lab Chemicals										
5172002	Lab Maintenance Supplies										
5172003	Lab General										
5172004	Public Outreach Gen Supplies										
5181001	Office Equipment										
5182002	Vehicles	16,875	9,343	7,500	2,856	38.1%	5,713	76.2%	7,500	0	0.0%
5182003	Building and Grounds										
5182004	Pump Station										
5182005	Plant Equipment										
5182013	Facility Painting										
5182014	Instrumentation										
5184020	Leahate Delivery Expenses										
5184006	Sewer Line - HMB										
5184007	Sewer Line-GSD										
5184008	Sewer Line - MWSD										
5184009	Lift Station - HMB										
5184010	Lift Station - GSD										
5184011	Lift Station-MWSD										
5184012	SAM Collection Equipment	20,724	6,114	42,000	3,454	8.2%	6,907	16.4%	12,000	-30,000	-71.4%
52310	Service/Bank Charges										
52410	Interest Expense										
52510	Depreciation Expense										
5202001	Mechanical Tools										
5202002	General Tools	118	264	756	78	10.4%	157	20.7%	756	0	0.0%
53210	Fines and Penalties										
Total Expenses		814,710	764,767	838,181	290,207	34.6%	580,414	69.2%	869,109	30,928	3.7%

**SEWER AUTHORITY MID-COASTSIDE
PROPOSED FY2014-2015 BUDGET
Class: COLLECTIONS**

REVENUE

Current Yr

EXPENSES

5021001 Productive Payroll \$448,668

This is salary for employees in this account class. This total reflects 3.5% COLA for the fiscal year because of the memorandum of understanding (MOU). The total also includes three step increases, 2 of which are for obtaining Class B licenses. The budgeted amount includes 4 full-time Collection employees as well as an allocation 2.15 employees from other departments.

Item	Cost
Salary	\$433,533
Est. Step Incr/Certifications	\$5,662
COLA	\$9,473

5021002 Overtime \$40,983

This is for overtime pay to represented employees. SAM has an MOU with Stationary Engineers Local 39. That MOU specifies the conditions and amounts for overtime pay. For this account class, we projected the FY2014-15 total based upon the actuals thru December 2013. Overtime is used for sewer system callouts, emergency response to alarm conditions and storm related staffing. There is an increase in FY 2014-15 due to a higher projection of actual expenses in FY 2013-14

5021004 Benefits \$238,740

This account is used for MOU-required benefits. SAM provides CalPERS retirement at 2% 55 for "classic" employees and 2% 62 for new hires. Provides retirement and insurance for represented employees. CalPERS retirement cost decrease of 2.55%, Medical/Dental/Life/Vision/Life for represented no increase, LTD insurance cost increase of 5%, workers comp insurance increase of 10%.

Item	Cost
CalPERS retirement	\$63,757
Medical/Dental/Life/Vision	\$143,539
Retiree Health Security Plan	\$1,066
LTD	\$1,648
Workers Comp/Medicare	\$28,730

5021006 Overtime Meals \$100

This account is used for MOU-required overtime meals.

5021008 Retiree Benefits \$9,060

This account is for CalPERS and GASB 45 mandatory contribution towards current and future retiree medical benefits. SAM provides the minimum required contribution for its one (1) Collection retired employee at \$115 per month.

5031003 Employee Physicals \$1,500

Costs associated with various medical examinations and required inoculations.

Descrip	Freq	Rate	Cost
Hep B Series (3)	4	\$255	\$1,020
Respirator	4	\$120	\$480

5041006 Other Professional Services \$30,000

This expense is for moving to a more modernized and robust Maintenance Management System. In addition to a higher degree of usability, it will cost much less over time. This year will cover the initial cost of purchase and setup of \$30,000 for a SAM seat. Member agencies will be able to utilize the SAM seat through protected network access. The annual support cost will drop by approximately \$12,000. Therefore, the District will recover the cost of software and setup by the second or third year of implementation, and will save at least \$12,000 in cost every year thereafter.

Item	Cost
New Collection System Maintenance Management System	\$30,000

5052002 Laundry Service **\$2,412**

These are costs associated with the laundering of MOU-required uniforms.

Item	Units/Year	Rate	Cost
Uniform Service (per Ee)	52	\$46	\$2,412

50810 Skills Improvements **\$1,600**

These are costs associated with employee skill improvements for four employees.

Item	No	Rate	Cost
Various training	4	\$400	\$1,600

50910 Meetings and Travel **\$500**

These are costs associated with one employee meeting, conference, seminar costs and associated travel costs.

5102001 Safety Training **\$2,400**

These are costs associated with safety training.

Item	No of staff	Rate	Cost
Cintas Safety Training	4	\$600	\$2,400

5102002 Safety Shoes **\$880**

These are costs associated with MOU-required safety shoe reimbursement. Current reimbursement is \$220/ employee.

Item	No	Rate	Cost
Safety shoes	4	\$220	\$880

5102003 Personal Safety Equipment \$1,000

These are costs associated with personal safety equipment such as gloves, raingear, boots, safety vests, goggles.

Item	No	Rate	Cost
Personal Safety Equipment	4	\$250	\$1,000

5102005 Safety Equipment \$824

These are costs associated with safety equipment other than personal equipment. These include SCBAs, Air Detectors, etc. This account has been increased due to service costs for the SCBA and associated equipment.

Item	No	Rate	Cost
SCBA Units	1	\$232	\$232
Equipment Repair Maint	1	\$317	\$317
Foul Air Detectors	1	\$125	\$125
SCBA Tanks	3	\$50	\$150

5111003 Office Supplies \$257

These are costs associated with office supplies - paper, pens, clips etc. 3% increase for inflation.

5111005 General Supplies \$516

These costs are for various supplies used in the daily operation of the Collection System and associated equipment. This would include nuts, bolts and other hardware, paints, brooms and cleaning supplies, herbicides, etc. 3% increase for inflation.

Item	No	Rate	Cost
General	12	\$43	\$516

5121002 Liability Insurance \$56,221

This amount is based on 2014 premiums plus anticipated 5% increase for 2015 projected by insurance carrier, CSRMA.

5132004 Water \$3,442

These are potable water service costs. Potable water is used at the SAM plant and pump stations for domestic purposes, pump seal water, odor control street wash down and fire protection. Included is an estimated 10% rate increase indicated by the larger of the two water districts we work with.

Item	No	Rate	Cost
Water for flushing	298	\$ 11.55	\$3,442

5152001 Diesel \$6,000

Diesel fuel costs. Diesel is used for vehicles.

Item	No	Rate	Cost
Diesel Fuel	1200	\$5.00	\$6,000

5152002 Gasoline \$3,000

Gasoline fuel costs for SAM's Collection System vehicles. Reduction from FY 2013-14 based on actual usage.

Item	No	Rate	Cost
Gasoline	600	\$5.00	\$3,000

5152003 Lubricants \$250

Cost of equipment lubricants for SAM's Collection System vehicles and equipment.

Item	No	Rate	Cost
Lubricants	12	\$ 20.83	\$250

5162002 Maintenance \$500

These are costs related to the SAM Collections System equipment maintenance. This includes parts and outside labor.

Item	No	Rate	Cost
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Various 12 \$ 41.66 \$500

5182002 Vehicles \$7,500

These are costs for accessories and for repairs to vehicles such as annual services, brakes, safety equipment and the like. We have increased this account due to vehical age and previous spending confirming the older vehical age requires more service work.

<u>Item</u>	<u>No</u>	<u>Rate</u>	<u>Cost</u>
Maintenance / Repairs	3	\$ 2,500	\$7,500

5184012 SAM Collection Equipment \$12,000

Costs associated with routine repairs to and minor replacement of SAM collection equipment which includes hose replacement, camera equipment service and/or replacement, nozzles, etc.

<u>Item</u>	<u>No</u>	<u>Rate</u>	<u>Cost</u>
Various	12	\$1,000	\$12,000

5202002 General Tools \$756

Costs for tools other than Mechanic's tools.

<u>Item</u>	<u>No</u>	<u>Rate</u>	<u>Cost</u>
Various tools	12	\$63	\$756

TOTAL COLLECTION EXPENDITURES: \$ 869,109

SEWER AUTHORITY MID-COASTSIDE

Collection Percentage Allocation Based off prior year Calendar Year Distribution

	<u>HMB</u>	<u>GSD</u>	<u>MWSD</u>	
FY 2014-15 Rate	34.91%	30.65%	34.43%	(based off Calendar Year 2013 Hours)
FY 2013-14 Rate	33.18%	27.57%	39.25%	(based off Calendar Year 2012 Hours)
Percent Change	5.23%	11.18%	-12.27%	

Hour Distribution - Calendar Year 2013							
	HMB	GSD	MWSD	Total	% HMB	% GSD	% MWSD
January 2013	106.51	314.60	287.84	708.95	15.02%	44.38%	40.60%
February 2013	92.89	201.98	261.63	556.50	16.69%	36.29%	47.01%
March 2013	120.42	194.06	316.02	630.50	19.10%	30.78%	50.12%
April 2013	94.67	185.40	403.93	684.00	13.84%	27.11%	59.05%
May 2013	113.48	204.74	383.29	701.51	16.18%	29.19%	54.64%
June 2013	279.08	191.59	147.08	617.75	45.18%	31.01%	23.81%
July 2013	275.27	281.58	130.14	686.99	40.07%	40.99%	18.94%
August 2013	291.82	211.27	145.91	649.00	44.96%	32.55%	22.48%
September 2013	245.94	248.90	167.66	662.50	37.12%	37.57%	25.31%
October 2013	344.63	206.20	172.67	723.50	47.63%	28.50%	23.87%
November 2013	319.30	119.46	176.24	615.00	51.92%	19.42%	28.66%
December 2013	457.32	46.98	111.20	615.50	74.30%	7.63%	18.07%
Totals	2741.33	2406.76	2703.61	7851.70	34.91%	30.65%	34.43%

Hour Distribution - Calendar Year 2012							
	HMB	GSD	MWSD	Total	% HMB	% GSD	% MWSD
January 2012	137.51	288.44	412.54	838.49	16.40%	34.40%	49.20%
February 2012	144.09	204.66	376.75	725.50	19.86%	28.21%	51.93%
March 2012	137.43	229.06	467.76	834.25	16.47%	27.46%	56.07%
April 2012	190.39	197.41	404.19	791.99	24.04%	24.93%	51.03%
May 2012	183.24	216.33	506.93	906.50	20.21%	23.86%	55.92%
June 2012	369.34	230.26	247.91	847.51	43.58%	27.17%	29.25%
July 2012	361.39	174.87	264.27	800.53	45.14%	21.84%	33.01%
August 2012	310.39	188.06	179.30	677.75	45.80%	27.75%	26.46%
September 2012	238.31	184.22	108.97	531.50	44.84%	34.66%	20.50%
October 2012	218.24	238.80	183.45	640.49	34.07%	37.28%	28.64%
November 2012	346.04	110.70	149.76	606.50	57.06%	18.25%	24.69%
December 2012	266.97	149.24	133.05	549.26	48.61%	27.17%	24.22%
Totals	2903.34	2412.05	3434.88	8750.27	33.18%	27.57%	39.25%

**SAM MEMBER AGENCY MANAGER'S
GENERAL OPERATING BUDGET V2.0
FISCAL YEAR 2014-15**

SEWER AUTHORITY MID-COASTSIDE

FY2014-15 JPA/O&M Budgeted Assessments

	<u>HMB</u>		<u>GSD</u>		<u>MWSD</u>		<u>Total</u>
JPA/O&M Distribution	48.9%		31.3%		19.8%		100.0%
 <u>Annual Assessments</u>							
Admin General	\$ 535,417	\$	342,622	\$	216,366	\$	1,094,405
Treatment General	\$ 1,008,780	\$	645,534	\$	407,655	\$	2,061,969
NDWSCP General	\$ -	\$	-	\$	-	\$	-
 Annual JPA/O&M Total	 \$ 1,544,198	 \$	 988,155	 \$	 624,021	 \$	 3,156,374
 Monthly JPA/O&M Total	 \$ 128,683	 \$	 82,346	 \$	 52,002		

* Non-Domestic Waste Source Control Program (NDWSCP) costs are not included in assessment allocations because, except for some administrative costs, this program is funded entirely by commercial users and not the member agencies.

SEWER AUTHORITY MID-COASTSIDE

JPA/O&M Revenue Comparison

	Actual FY2012-13	FY2013-14 Budgeted Revenue	FY2014-15 Proposed Revenue	Change from FY 2013-14	
				\$	%
Member Assessments					
Admin	\$ 1,088,184	\$ 1,080,365	\$ 1,094,405	\$ 14,040	1.3%
Treatment	\$ 1,986,960	\$ 2,005,314	\$ 2,061,969	\$ 56,655	2.8%
Total	\$ 3,075,144	\$ 3,085,679	\$ 3,156,374	\$ 70,695	2.3%
Other Revenues (not from Member Assessments)					
NDWSCP	\$ 32,944	\$ 47,499	\$ 45,773	\$ (1,726)	-3.6%
Admin - Other	\$ 39,019	\$ 39,839	\$ 32,769	\$ (7,070)	-17.7%
Treatment -Other	\$ 11,622	\$ 12,000	\$ 12,000	\$ (0)	0.0%
Total Other Revenue	\$ 83,585	\$ 99,338	\$ 90,542	\$ (8,796)	-8.9%
Total Revenues	\$ 3,158,729	\$ 3,185,017	\$ 3,246,916	\$ 61,899	1.9%

JPA/O&M Expenditure Comparison

	Actual FY2012-13	FY2013-14 Budgeted Expenditures	FY2014-15 Proposed Expenditures	Change from FY 2013-14	
				\$	%
Admin	\$ 1,263,799	\$ 1,120,204	\$ 1,127,174	\$ 6,970	0.6%
Treatment	\$ 1,999,184	\$ 2,017,314	\$ 2,073,969	\$ 56,655	2.8%
NDWSCP	\$ 38,120	\$ 47,499	\$ 45,773	\$ (1,726)	-3.6%
Total	\$ 3,301,103	\$ 3,185,017	\$ 3,246,916	\$ 61,899	1.9%

SEWER AUTHORITY MID-COASTSIDE

FY 2014-15

Member Agency JPA/O&M Assessment Comparison

City of Half Moon Bay					
	Actual	Current	Proposed	Change from FY 2013-14	
	FY2012-13	FY2013-14	FY2014-15	\$	%
Admin	\$ 507,096	\$ 540,671	\$ 535,417	\$ (5,254)	-1.0%
Treatment	\$ 925,920	\$ 1,003,564	\$ 1,008,780	\$ 5,216	0.5%
NDWSCP	\$ -	\$ -	\$ -	\$ -	
Total	\$ 1,433,016	\$ 1,544,235	\$ 1,544,198	\$ (38)	0.0%
Monthly Total	\$ 119,418	\$ 128,686	\$ 128,683	\$ (3)	0.0%

Granada Sanitary District					
	Actual	Current	Proposed	Change from FY 2013-14	
	FY2012-13	FY2013-14	FY2014-15	\$	%
Admin	\$ 352,572	\$ 309,595	\$ 342,622	\$ 33,027	10.7%
Treatment	\$ 643,776	\$ 574,652	\$ 645,534	\$ 70,882	12.3%
NDWSCP	\$ -	\$ -	\$ -	\$ -	
Total	\$ 996,348	\$ 884,247	\$ 988,155	\$ 103,909	11.8%
Monthly Total	\$ 83,029	\$ 73,687	\$ 82,346	\$ 8,659	11.8%

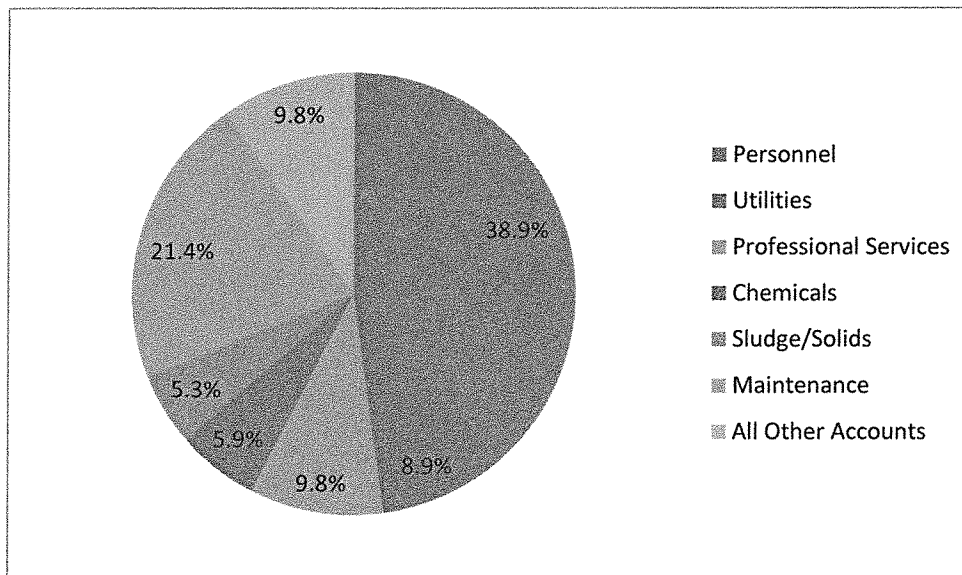
Montara Water and Sanitary District					
	Actual	Current	Proposed	Change from FY 2013-14	
	FY2012-13	FY2013-14	FY2014-15	\$	%
Admin	\$ 228,516	\$ 230,099	\$ 216,366	\$ (13,733)	-6.0%
Treatment	\$ 417,264	\$ 427,098	\$ 407,655	\$ (19,443)	-4.6%
NDWSCP	\$ -	\$ -	\$ -	\$ -	
Total	\$ 645,780	\$ 657,197	\$ 624,021	\$ (33,176)	-5.0%
Monthly Total	\$ 53,815	\$ 54,766	\$ 52,002	\$ (2,765)	-5.0%

Total	\$ 3,075,144	\$ 3,085,679	\$ 3,156,374	\$ 70,695	2.3%
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* Non-Domestic Waste Source Control Program (NDWSCP) costs are not included in assessment allocations because, except for some administrative costs, this program is funded entirely by commercial users and not the member agencies.

SEWER AUTHORITY MID-COASTSIDE
 General Operating Budget - Cost Center Roll-Up

Grouped Categories	Actual FY2012-13	FY2013-14 Budgeted Expenditures	FY2014-15 Proposed Expenditures	Change from FY 2013-14	
				\$	%
Personnel	1,120,786	1,085,061	1,261,447	\$ 176,386	16.3%
Utilities	286,938	288,857	290,180	\$ 1,323	0.5%
Professional Services	462,825	458,096	317,086	\$ (141,010)	-30.8%
Chemicals	197,693	184,825	192,995	\$ 8,170	4.4%
Sludge/Solids	160,095	175,510	173,372	\$ (2,138)	-1.2%
Maintenance	768,241	679,215	694,715	\$ 15,500	2.3%
All Other Accounts	304,525	313,453	317,122	\$ 3,669	1.2%
Passthrough Accounts	-	-	-	\$ -	0.0%
Total	3,301,103	3,185,017	3,246,916	61,899	1.9%



General Operating
Admin, Treatment and NDWSCP

Sewer Authority Mid-Coastside

General Operating Budget

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
Income Accounts											
4011001	Operating Fund Admin Operating HMB	1,308,859	1,433,016	1,544,235	772,116	50.0%	1,544,232	100.0%	1,544,198	-38	0.0%
4011002	Operating Fund Admin Operating GSD	948,149	996,348	884,244	442,122	50.0%	884,244	100.0%	988,155	103,909	11.8%
4011003	Operating Fund Admin Operating MWSD	583,989	645,780	657,197	328,596	50.0%	657,192	100.0%	624,021	-33,176	-5.0%
	Assessments	2,840,997	3,075,144	3,085,679	1,542,834	50.0%	3,085,668	100.0%	3,156,374	70,695	2.3%
	Total	0	0	0	0	0.0%	0	0.0%	0	0	0.0%
4043001	NDWSCP Revenue-Operating	23,920	32,706	47,249	0	0.0%	47,249	100.0%	45,523	-1,726	
4043003	NDWSCP Revenue - Late Fee	933	238	250	0	0.0%	250	0.0%	250	0	0.0%
4081001	Treatment Trucked Waste	30,808	8,990	12,000	3,170	26.4%	6,340	52.8%	12,000	-0	0.0%
40810	Misc. Revenue	3,547	3,168	500	4,486	897.2%	1,172	234.3%	500	0	0.0%
40850	Grant Revenue	37,500	0	0	0	0.0%	0	0.0%	0	0	0.0%
41110	Leachate Revenue	5,753	0	0	0	0.0%	0	0.0%	0	0	0.0%
40610	Insurance Dividend	24,128	29,521	25,000	7,329	29.3%	14,658	58.6%	25,000	0	0.0%
40910	Interest Revenue Operating	16,550	8,962	14,339	3,950	27.5%	7,900	55.1%	7,269	-7,070	-49.3%
	Total	143,140	83,585	99,338	18,935	19.1%	77,569	78.1%	90,542	-8,796	-8.9%
	Total Income	2,984,137	3,158,729	3,185,017	1,561,769	49.0%	3,163,237	99.3%	3,246,916	61,899	1.9%
Expense Accounts											
50110	Directors Fees	7,400	12,300	14,400	4,200	29.2%	8,400	58.3%	10,200	-4,200	-29.2%
5021001	Productive Payroll	793,849	715,814	625,439	337,251	53.9%	674,501	107.8%	792,273	166,834	26.7%
5021002	Overtime	25,764	23,604	20,117	12,986	64.6%	25,972	129.1%	27,116	6,999	34.8%
5021003	Restricted Standby Pay	0	0	0	0	0.0%	0	0.0%	0	0	0.0%
5021004	Benefits-Admin	313,737	302,465	342,861	144,822	42.2%	289,644	84.5%	352,813	9,962	2.9%
5021006	Overtime Meals	106	0	200	0	0.0%	0	0.0%	200	0	0.0%
5021007	Temporary	46,904	35,617	41,940	20,290	48.4%	40,580	96.8%	41,940	0	0.0%
5021008	Retire Benefits	22,981	12,916	22,981	12,988	56.1%	25,796	112.2%	18,432	-4,549	-19.8%
5031002	Fingerprinting	0	0	0	0	0.0%	0	0.0%	0	0	0.0%
5031003	Employee Physicals	0	180	2,973	0	0.0%	0	0.0%	2,973	0	0.0%
5041001	Personnel Assistance	10,500	10,500	10,812	5,250	48.6%	10,500	97.1%	10,812	0	0.0%
5041002	Audit Fees	27,538	11,950	29,950	11,600	39.9%	23,200	79.9%	29,682	632	2.2%
5041003	Engineering Fees	82,767	281,079	85,000	90,832	106.9%	181,663	213.7%	85,000	0	0.0%
5041004	Legal Fees	74,596	74,771	78,550	35,176	44.8%	70,352	89.6%	78,550	0	0.0%
5041005	Payroll Costs	5,491	5,712	5,500	2,071	37.7%	4,142	75.3%	5,850	350	6.4%
5041006	Other Professional Services	77,267	61,554	225,884	99,278	44.0%	198,556	88.0%	68,692	-156,992	-69.6%
5051001	Laboratory	10,100	12,784	13,780	5,439	39.5%	10,878	78.9%	13,780	0	0.0%
5052002	Laundry Service	17,030	19,111	14,437	8,933	61.9%	17,867	123.8%	14,437	-0	0.0%
5052003	Outside Lab Analysis	69,240	45,142	45,827	2,153	4.7%	4,306	9.4%	45,627	0	0.0%
5052004	Inspections	68,408	51,598	65,015	46,041	70.8%	92,082	141.6%	70,515	5,500	8.5%
5052005	Calibration	7,976	19,061	13,000	7,292	56.0%	14,565	112.0%	13,000	0	0.0%
5054006	Outside Service- HMB	0	0	0	0	0.0%	0	0.0%	0	0	0.0%
5054007	Outside Service- GSD	0	0	0	0	0.0%	0	0.0%	0	0	0.0%

General Operating
Admin, Treatment and NDWSCP

Sewer Authority Mid-Coastside

General Operating Budget

Act #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
5052009	Solid Waste	164,452	160,095	175,510	69,615	39.7%	139,230	79.3%	173,372	-2,138	-1.2%
5052013	Maintenance Project Management	19,500	19,500	500	405	80.9%	809	161.8%	500	0	0.0%
5054004	Technical/Consulting Services	15,366	17,259	10,200	3,334	32.7%	6,668	65.4%	10,200	0	0.0%
5054005	Video Services	0	0	3,300	0	0.0%	0	0.0%	3,300	0	0.0%
50610	Memberships and Dues	14,556	14,258	16,530	13,605	82.3%	27,210	164.6%	16,530	0	0.0%
50710	Printing and Publications	1,475	2,875	4,100	2,709	66.1%	5,418	132.1%	3,425	-675	-16.5%
50810	Skills Improvements	7,597	6,981	6,300	2,673	42.4%	5,346	84.9%	6,300	0	0.0%
50910	Meetings and Travel	2,017	3,903	4,100	154	3.8%	309	7.5%	4,100	0	0.0%
5101004	Safety Physicals	0	0	0	0	0.0%	0	0.0%	0	0	0.0%
5102001	Safety Training	16,292	7,007	3,750	1,620	43.2%	3,240	86.4%	5,100	1,350	36.0%
5102002	Safety Shoes	1,507	918	1,320	0	0.0%	0	0.0%	1,320	0	0.0%
5102003	Personal Safety Equipment	1,082	8,726	3,000	1,907	63.6%	3,814	127.1%	1,500	-1,500	-50.0%
5102005	Safety Equipment	3,285	5,211	1,875	2,071	110.5%	4,142	220.9%	4,750	2,875	153.3%
5102006	Safety Program Administration	0	0	10,000	0	0.0%	0	0.0%	25,000	15,000	0.0%
5111001	Postage	2,117	1,500	3,000	722	24.1%	1,444	48.1%	3,081	81	2.7%
5111002	Equipment Rental	79,598	99,500	66,000	12,853	19.5%	25,706	38.9%	66,000	0	0.0%
5111003	Office Supplies	4,444	4,156	4,993	2,080	42.5%	4,161	85.0%	5,032	139	2.8%
5111004	Computer/Supplies	7,957	6,576	8,563	3,047	35.6%	6,093	71.2%	8,670	107	1.2%
5111005	General Supplies	5,966	4,267	5,253	1,945	37.0%	3,890	74.0%	5,380	127	2.4%
5111006	Bad Debt Expense	0	1,139	0	0	0.0%	0	0.0%	0	0	0.0%
5121002	Liability Insurance	28,553	26,260	34,347	16,557	48.2%	33,115	96.4%	36,588	2,241	6.5%
5121003	Property Insurance	20,632	22,583	23,147	12,345	53.3%	24,689	106.7%	23,716	589	2.5%
5121006	Claims	20,943	35,000	25,000	0	0.0%	0	0.0%	25,000	0	0.0%
5121007	Dishonesty Bond Insurance	337	328	354	179	50.5%	358	101.1%	358	4	1.1%
5132001	Telephone	15,058	15,763	12,200	8,266	67.8%	16,532	135.5%	12,566	366	3.0%
5132002	Electric	240,029	256,288	260,397	111,339	42.8%	222,678	85.5%	260,397	-0	0.0%
5132003	Natural Gas	1,428	1,573	1,893	282	14.9%	565	29.8%	1,893	-0	0.0%
5132004	Water	16,795	21,077	26,567	12,656	47.6%	25,312	95.3%	27,890	1,323	5.0%
5141002	Mailing Machine	0	0	0	0	0.0%	0	0.0%	0	0	0.0%
5141003	Copy Machine	6,510	6,817	6,432	3,308	51.4%	6,615	102.8%	6,625	193	3.0%
5142005	Pagers	552	0	0	0	0.0%	0	0.0%	0	0	0.0%
5142006	Alarm System	1,840	3,700	4,340	1,109	25.5%	2,217	51.1%	2,100	-2,240	-51.6%
5142007	Radio System	2,400	0	2,900	0	0.0%	0	0.0%	2,900	0	0.0%
5142008	Permits, Licenses and Fees	30,085	31,049	44,282	19,396	43.8%	38,793	87.6%	44,484	202	0.5%
5152001	Diesel	8,700	12,323	11,858	1,612	13.6%	3,224	27.2%	11,858	-0	0.0%
5152002	Gasoline	5,183	4,203	6,065	1,507	18.7%	3,015	37.4%	8,065	-0	0.0%
5152003	Lubricants	13	1,455	2,450	2,370	96.7%	4,740	193.5%	2,450	0	0.0%
5162001	Chemical-General	1,316	2,091	2,450	951	38.8%	1,902	77.6%	2,450	0	0.0%
5162002	Maintenance	0	10	2,250	0	0.0%	0	0.0%	2,250	0	0.0%
5162003	General	0	0	0	0	0.0%	0	0.0%	0	0	0.0%
5162004	Chemicals-Hypochlorite-Plant	47,630	59,208	56,700	21,531	38.0%	43,063	75.9%	56,700	0	0.0%
5162005	Chemicals-Bisulfite	50,028	51,074	35,905	20,189	56.9%	40,378	113.7%	41,275	5,770	16.3%
5162006	Chemicals-NaOCl-Pump Station	30,255	38,680	38,270	16,782	43.9%	33,564	87.7%	38,270	0	0.0%

General Operating
Admin, Treatment and NDWSCP

Sewer Authority Mid-Coastside

General Operating Budget

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
5162007	Chemicals-Polymer	28,632	29,406	29,500	11,933	40.1%	23,666	80.2%	29,500	0	0.0%
5162008	Chemicals-FeCl3	16,426	17,235	22,400	12,657	56.5%	25,314	113.0%	24,800	2,400	10.7%
5172001	Chemicals-NaOH-Plant	1,063	1,619	1,500	384	25.6%	768	51.2%	1,500	0	0.0%
5172002	Lab Chemicals	25	189	1,000	5	0.5%	11	1.1%	1,000	-0	0.0%
5172003	Lab Maintenance Supplies	8,130	7,649	7,750	4,271	55.1%	8,541	110.2%	7,750	0	0.0%
5172004	Public Outreach Gen Supplies	868	5,220	4,200	1,471	35.0%	2,941	70.0%	5,100	900	21.4%
5181001	Office Equipment	5,379	1,202	2,700	153	5.7%	307	11.4%	2,781	81	3.0%
5182002	Vehicles	2,963	5,615	6,000	1,665	27.7%	3,330	55.5%	6,000	0	0.0%
5182003	Building and Grounds	13,706	53,415	10,000	2,754	27.5%	5,507	55.1%	10,000	0	0.0%
5182004	Pump Station	54,844	159,102	195,000	59,252	30.4%	118,505	60.8%	195,000	0	0.0%
5182005	Plant Equipment	133,159	348,346	298,000	271,270	91.0%	542,541	182.1%	298,000	0	0.0%
5182013	Facility Painting	0	12,450	20,000	0	0.0%	0	0.0%	30,000	10,000	50.0%
5182014	Instrumentation	0	1,340	0	0	0	0	0	0	0	0
5184020	Leahate Delivery Expenses	6,180	0	0	0	0	0	0	0	0	0
5184006	Sewer Line - HMB	1,600	0	0	0	0	0	0	0	0	0
5184007	Sewer Line-GSD	0	0	0	0	0	0	0	0	0	0
5184008	Sewer Line - MWSD	3,351	0	0	0	0	0	0	0	0	0
5184009	Lift Station - HMB	61,373	0	0	0	0	0	0	0	0	0
5184010	Lift Station - GSD	5,076	0	0	0	0	0	0	0	0	0
5184011	Lift Station-MWSD	69,433	0	0	0	0	0	0	0	0	0
5184012	SAM Collection Equipment	0	10	0	0	0	0	0	0	0	0
52310	Service/Bank Charges	0	2	0	0	0	0	0	0	0	0
52410	Interest Expense	0	0	0	0	0	0	0	0	0	0
52510	Depreciation Expense	0	0	0	0	0	0	0	0	0	0
5202001	Mechanical Tools	1,483	1,294	1,000	637	63.7%	1,276	127.5%	1,200	200	20.0%
5202002	General Tools	444	490	1,000	14	1.4%	28	2.8%	1,000	0	0.0%
53210	Fines and Penalties	0	0	0	0	0	0	0	0	0	0
Total Expenses		2,931,223	3,301,103	3,185,017	1,581,987	49.67%	3,163,974	99.34%	3,246,916	61,899	1.9%

Administration

Sewer Authority Mid-Coastside

General Budget - Administration

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase (decrease) from '13-14 Budget	Increase/ (decrease) %
Income Accounts											
4011001	Operating Fund Admin Operating HMB	463,991	507,096	540,671	270,336	50.0%	540,672	100.0%	535,417	-5,254	-1.0%
4011002	Operating Fund Admin Operating GSD	336,118	352,572	309,595	154,794	50.0%	309,588	100.0%	342,622	33,027	10.7%
4011003	Operating Fund Admin Operating MWSD	207,025	228,516	230,099	115,050	50.0%	230,100	100.0%	216,366	-13,733	-6.0%
	Total	1,007,134	1,088,184	1,080,365	540,180	50.0%	1,080,360	100.0%	1,094,405	14,040	1.3%
4043001	NDWSCP Revenue-Operating										
4043003	NDWSCP Revenue - Late Fee										
4081001	Treatment Trucked Waste										
40810	Misc. Revenue	3,326	536	500	586	117.2%	1,172	234.3%	500	0	0.0%
40850	Grant Revenue										
41110	Leachate Revenue										
40610	Insurance Dividend	24,128	29,521	25,000	7,329	29.3%	14,658	58.6%	25,000	0	0.0%
40910	Interest Revenue Operating	16,550	8,962	14,339	3,950	27.5%	7,900	55.1%	7,269	-7,070	-49.3%
	Total	44,005	39,019	39,839	11,865	29.8%	23,730	59.6%	32,769	-7,070	-17.7%
	Total Income	1,051,139	1,127,203	1,120,204	552,045	49.3%	1,104,090	98.6%	1,127,174	6,970	0.6%
Expense Accounts											
50110	Directors Fees	7,400	12,300	14,400	4,200	29.2%	8,400	58.3%	10,200	-4,200	-29.2%
5021001	Productive Payroll	421,960	416,857	278,728	155,289	55.7%	310,578	111.4%	439,701	160,973	57.8%
5021002	Overtime	1,501	2,069	2,000	853	42.6%	1,705	85.3%	2,000	0	0.0%
5021003	Restricted Standby Pay										
5021004	Benefits	154,886	167,620	163,906	52,792	32.2%	105,585	64.4%	178,286	14,390	8.8%
5021006	Overtime Meals	62		100		0.0%	0	0.0%	100	0	0.0%
5021007	Temporary	46,904	35,617	41,940	20,290	48.4%	40,580	96.8%	41,940	0	0.0%
5021008	Retire Benefits	12,450	7,522	12,450	6,626	53.2%	13,252	106.4%	10,284	-2,166	-17.4%
5031002	Fingerprinting										
5031003	Employee Physicals			723		0.0%	0	0.0%	723	0	0.0%
5041001	Personnel Assistance	10,500	10,500	10,812	5,250	48.6%	10,500	97.1%	10,812	0	0.0%
5041002	Audit Fees	27,538	11,950	29,050	11,600	39.9%	23,200	79.9%	29,682	632	2.2%
5041003	Engineering Fees	82,767	281,079	85,000	90,832	106.9%	181,663	213.7%	85,000	0	0.0%
5041004	Legal Fees	74,596	74,771	78,550	35,176	44.8%	70,352	89.6%	78,550	0	0.0%
5041005	Payroll Costs	5,491	5,712	5,500	2,071	37.7%	4,142	75.3%	5,850	350	6.4%
5041006	Other Professional Services	77,267	61,554	225,684	99,278	44.0%	198,556	88.0%	58,682	-166,992	-74.0%
5051001	Janitorial	10,100	12,794	13,780	5,439	39.5%	10,878	78.9%	13,780	0	0.0%
5052002	Laundry Service										
5052003	Outside Lab Analysis										
5052004	Inspections										
5052005	Calibration										

Admin
Justifications

Administration

Sewer Authority Mid-Coastside

General Budget - Administration

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %	Admin Justifications
5162004	Chemicals-Hypochlorite-Plant											
5162005	Chemicals-Bisulfite											
5162006	Chemicals-NaOCl.-Pump Station											
5162007	Chemicals-Polymer											
5162008	Chemicals-FeCl3											
5162010	Chemicals-NaOH-Plant											
5172001	Lab Chemicals											
5172002	Lab Maintenance Supplies											
5172003	Lab General											
5172004	Public Outreach Gen Supplies		2,958									
5181001	Office Equipment	5,375	1,202	2,700	153	5.7%	307	11.4%	2,781	81	3.0%	
5182002	Vehicles	237			1,235		2,469					
5182003	Building and Grounds											
5182004	Pump Station											
5182005	Plant Equipment											
5182013	Facility Painting						0					
5182014	Instrumentation											
5184020	Leahate Delivery Expenses											
5184006	Sewer Line - HMB											
5184007	Sewer Line-GSD											
5184008	Sewer Line - MWSD											
5184009	Lift Station - HMB											
5184010	Lift Station - GSD											
5184011	Lift Station-MWSD											
5184012	SAM Collection Equipment											
52310	Service/Bank Charges		2	0			0					
52410	Interest Expense											
52510	Depreciation Expense											
5202001	Mechanical Tools											
5202002	General Tools											
53210	Fines and Penalties											
Total Expenses		1,072,081	1,263,799	1,120,204	559,522	49.9%	1,119,043	99.9%	1,127,174	6,970	0.6%	

**SEWER AUTHORITY MID-COASTSIDE
PROPOSED FY2014-2015 BUDGET
Class: ADMINISTRATION**

REVENUE

		Current Yr
40610	Insurance Dividend	\$ 25,000

SAM is a member of the California Sanitation Risk Management Authority, an insurance pool. Each year, depending on the pool's performance, CSRMA might issue dividends to pool members. Proposed anticipated dividend is approximately the 5 yr average.

40810	Misc. Revenue	\$ 500
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This is a generic revenue account for unanticipated revenue such as credits, refunds, public records fees. Proposed anticipated misc revenue is approximately the 5 yr average.

40910	Interest Revenue	\$ 7,269
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This is anticipated average 0.26% interest earned on SAM's Investment Fund, Local Agency Investment Fund (LAIF), and reduced current rate of 0.30% interest earned on SAM's FNB Money Market account. Decrease in budget is also due to reduced LAIF and Money Market balance.

Item	Approx Balance	Revenue
LAIF Dec 2013	\$2,368,012	\$6,157
Money Market Dec 2013	\$370,708	\$1,112

TOTAL ADMINISTRATION OTHER INCOME	\$ 32,769
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EXPENSES

50110	Directors Fees	\$ 10,200
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Fees paid to SAM Directors for Board, Committee and Special meeting attendance. Decrease due to 6 committee meetings vs. 20 committee meetings budgeted last FY.

Item	No	Rate	Cost
Regular Meetings	12	\$600	\$7,200
Committee Meetings	6	\$300	\$1,800
Special Meetings	2	\$600	\$1,200

5021001 Productive Payroll \$ 439,701

This salary is for one represented and three Mgmt staff in Admin. This total reflects no continuation of a COLA for Mgmt staff and a 3.5% increase for the represented employee. No step increase because represented employee in Admin is at top step.

Item	Cost
Salary	\$437,531
COLA	\$2,170
Step increase	\$0

5021002 Overtime \$ 2,000

This is for OT pay to represented employees. SAM has an MOU with Stationary Engineers Local 39, which ecifies the conditions and amounts for overtime pay. For this account class, \$1500-1600 in overtime is historically typical, and utilized by represented employee attendance at SAM Board, Workshop and Committee meetings, special projects, and other urgent needs.

5021004 Benefits \$ 178,296

This account is used for MOU-required benefits for represented and Mgmt staff in Admin. SAM provides CalPERS retirement (2% 55) for these "classic" employees. Provides retirement and insurance for one (1) represented and three (3) Mgmt staff in Admin, and 457K matching contribution of 6K GM, 2K Supv. CalPERS retirement cost for Mgmt increase of 2.7%, Medical/Dental/Life/Vision/Life for Mgmt increase of 7.5% , LTD insurance cost increase of 5%, workers comp insurance increase of 10%.

Item	Cost
CalPERS retirement	\$97,869
Medical/Dental/Life/Vision Mgmt Staff	\$35,156
Medical/Dental/Life/Vision Represented	\$23,460
Life LTD	\$4,116
Workers Comp/Medicare	\$9,695
457K Contrib	\$8,000

5021006 Overtime Meals \$ 100

This account is used for MOU-required overtime meal allowance for one represented employee in Admin (estimate of 5 overtime meals at \$20.00 ea).

5021007 Temporary Assistance \$ 41,940

SAM has a contract for the services of temporary employees. Typically this is for administrative support through improved records retention/retrieval/storage, filing, copying, pdfs, data entry for Collection Maintenance Mgmt and Collection work hrs, sick lv/vac lv coverage, and other special projects. Total of 1398 hours budgeted for, to include 2 weeks unpaid vacation, 13 unpaid holiday or 233 days of work, 6 hours each day.

Temp	Hrly Rate	Appx Hrs	Cost
1	\$30	1398	\$41,940

5021008 Retiree Benefits \$ 10,284

This account is for CalPERS and GASB 45 mandatory contribution towards current and future retiree medical benefits. SAM provides the minimum required CalPERS medical cost contribution for its two (2) Admin retired employees at \$115 per month.

5031003 Employee Physicals \$ 723

Costs associated w/various medical/pre-employment exams

Descrip	Freq	Rate	Cost
Pre-Employment	2	\$220	\$440

Fit for Duty/Return to Work	2	\$113	\$226
Alcohol /Substance	1	\$57	\$57

5041001 Personnel Assistance \$ 10,812

For the services of day-to-day management consulting, labor relations, MOU negotiations, and grievances.

Item	Monthly		Cost
	Mos.	Fee	
Consultant	12	\$901	\$10,812

5041002 Audit Fees \$ 29,682

Fees for SAM's FY 2014-15 Financial audit, CA State Controllers Annual Report, Statistical Reports, and application of new Statements on Auditing Standards (SASs). 3% increase for inflation on auditor's cost.

Descrip	Cost
Audit	\$21,682
Audit Support from SAM Accountant	\$8,000

5041003 Engineering Fees \$ 85,000

Costs associated with general District Engineering services, as well as unplanned engineering services associated with urgent or emergency response. This category does not cover engineering services needed for the design or construction management of facility rehabilitation or replacements. Replacement planning is budgeted across a longer timeframe and includes associated engineering costs.

Item	Cost
District Engineering Services	\$45,000
Emergency or Urgent Engineering Support	\$40,000

5041004 Legal Fees \$ 78,550

These are costs associated primarily with the SAM Board's general counsel attendance at meetings and general advice to the Board, GM and Mgmt staff throughout the year. It also includes costs for a labor attorney and special counsel.

Item	Hrly Rate	Approx	
		Hrs	Cost
General Counsel	\$250	290	\$72,500
Labor Attorney	\$265	20	\$5,300
Special Counsel	\$300	2.5	\$750

5041005 Payroll Costs \$ 5,850

These are costs associated with computer payroll process service at approx \$250 per pay-period, (26). Payroll process includes printed paychecks, tax services, quarterly payroll reports, annual W-2's, and other audited reports. Increase based on actual 6% inflation costs.

Item	Periods	Period	
		Fee	Cost
Payroll Service	26	\$225	\$5,850

5041006 Other Professional Services \$ 58,692

These expenses are for accounting services, website maintenance, and other services (other than legal, engineering, and technical services). Includes monthly and period acctng svcs for SAM, including monthly financial reports to the Board, budget support, NDWSCP and Member Agency billing, and other services as requested by GM and Mgmt staff. It also includes fee for Integrated Watershed Mgmt Plan participation consultant for easement recordings, records retrieval/storage, and web design support. Continued review/updates of SAM personnel, financial and safety policies, by experts on latest rules and regs. Financial consultant to address concerns identified by Board and MA's, including cost sharing, reserves, budget documentation, and other concerns.

Item			Cost
Accounting	12	\$2,709	\$32,508
Human Resource Support			\$5,000
Records Retention	12	\$307	\$3,684
Con't review/Prsnl, Fin		Safety Policy updates	\$5,000
Web design support			\$2,500
Financial Consultant			\$5,000
IWMP			\$5,000

5051001 Janitorial \$ 13,780

These are costs associated with Janitorial service to SAM Plant Admin and Portola Pump Station buildings and for specialty cleanings.

Item	No	Rate	Cost
Janitorial Monthly fee	12	\$700	\$8,400
Qrtly Janitorial Portola P.S	4	\$250	\$1,000
Steam Clean Restroom Tile	12	\$165	\$1,980
Admin Carpet Cleaning	6	\$400	\$2,400

5054004 Technical/Consulting Services \$ 10,200

These expenses are for computer services, website maintenance, and other services (other than legal, engineering, and technical services). This includes monthly and period service to SAM's server, backup systems, email/spam, and repairs.

Item	Cost
Computer/website services	\$10,200

5054005 Video Services \$ 3,300

This expense is for video recordings of board meetings. This year, video recording services are included for 12 meetings.

Item	Mtgs	\$/mtg	Cost
Video Recording services	12	275	\$3,300

50610 Memberships and Dues \$ 16,530

These are costs associated with SAM and employee membership in professional organizations. They include CASA, BACWA, WateReuse, CWEA, CSDA, USAA Alerts, GFOA, COSTO, AWWA and WEF.

Item	No	Rate	Cost
California Association of Sanitation Agencies			\$8,200
Bay Area Clean Water Agencies			\$2,500
WateReuse Foundation and Association			\$2,200
Ca Water Env. Assoc	13	\$140	\$1,820
CA Special District Association (CSDA)			\$950
Underground Services Alert			\$300
Government Finance Officers Association (GFOA)			\$200
Costco			\$55
AWWA			\$85

Item	Cost
Postage	\$1,175
Overnight	\$762
Meter Rental	\$462
Shipping	\$108
Meter Reset fees	\$82
Rate Change Software	\$242

5111003	Office Supplies	\$ 4,774
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These are costs associated with office supplies - paper pens, clips etc. 3% increase for projected inflation.

5111004	Computer Supplies	\$ 3,670
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These are costs associated with computer and computer printer supplies and software upgrades. 3% increase for projected inflation.

5111005	General Supplies	\$ 4,350
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For shared supplies other than those specified elsewhere (sponges, plates, restroom, batteries, garbage liners, frames, hand sanitizer, coffee, and cleaning and other various supplies). 3% increase for projected inflation

5121002	Liability Insurance	\$ 36,588
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Liability insurance for SAM operations reduced based on 2013 actual expenditures plus avg anticipated 5% increase projected by insurance carrier, CSRMA for 2015.

5121003	Prop Ins	\$ 23,716
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Property ins for SAM operations and mobile equipment ins based on 2013 actuals plus avg anticipated 3.75% increase for property ins and 5% increase projected for mobile equip ins for 2015 by CSRMA.

5121006	Claims	\$ 25,000
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These are usually insurance deductibles associated with insurance claims. Increase \$5K per SAM Policy Deduction for an employee related claim.

5121007	Dishonesty Bond Insurance	\$	358
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This insurance is for protection against forgery, alteration of docs, inside /outside premises theft of monies, robbery, or safe burglary, or other property, computer fraud, funds transfer fraud.

5132001	Telephone	\$	12,566
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These are costs associated with SAM's telephone lines and equipment. These costs include alarm system lines, DSL line, Centrex Coastside emergency response system, incoming telephone lines and associated troubleshooting services. Increase 3% for projected inflation cost.

5141003	Copy Machine	\$	6,625
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These are costs associated with SAM's newly leased photocopier, including costs for B W and color copies, toner, and annual maintenance fees. Increase 3% for projected inflation cost.

5181001	Office Equipment	\$	2,781
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These are costs for the purchase and maintenance of small office equipment including chairs, tables, file cabinets, floor signs, recorders, microphones, water units and other misc items. Increase 3% for projected inflation cost.

TOTAL ADMINISTRATION EXPENDITURES:		\$	1,127,174
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Sewer Authority Mid-Coastside

General Budget - Treatment

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
Income Accounts											
4011001	Operating Fund Admin Operating HMB	844,868	925,920	1,003,564	501,780	50.0%	1,003,560	100.0%	1,008,780	5,216	0.5%
4011002	Operating Fund Admin Operating GSD	612,031	643,776	574,652	287,328	50.0%	574,656	100.0%	645,534	70,882	12.3%
4011003	Operating Fund Admin Operating MWSD	376,964	417,264	427,098	213,546	50.0%	427,092	100.0%	407,655	-19,443	-4.6%
	Total	1,833,863	1,986,960	2,005,314	1,002,654	50.0%	2,005,308	100.0%	2,061,969	56,655	2.8%
4043001	NDWSCP Revenue-Operating										
4043003	NDWSCP Revenue - Late Fee										
4081001	Treatment Trucked Waste	30,808	8,990	12,000	3,170	26.4%	6,340	52.8%	12,000	-0	0.0%
40810	Misc. Revenue	221	2,631		3,900						
40850	Grant Revenue	37,500									
41110	Leachate Revenue	5,753									
40610	Insurance Dividend										
40910	Interest Revenue Operating										
	Total	74,282	11,622	12,000	7,070	58.9%	6,340	52.8%	12,000	-0	0.0%
	Total Income	1,908,145	1,998,582	2,017,314	1,009,724	50.1%	2,011,648	99.7%	2,073,969	56,655	2.8%
Expense Accounts											
50110	Directors Fees										
5021001	Productive Payroll	349,886	273,994	315,634	166,389	52.7%	332,777	105.4%	330,131	14,497	4.6%
5021002	Overtime	24,263	21,535	18,117	12,133	67.0%	24,267	133.9%	25,116	6,999	38.6%
5021003	Restricted Standby Pay										
5021004	Benefits	149,287	123,276	163,945	83,983	51.2%	167,967	102.5%	162,629	-1,316	-0.8%
5021006	Overtime Meals	44	0	100		0.0%	0	0.0%	100	0	0.0%
5021007	Temporary										
5021008	Retire Benefits	10,119	4,944	10,119	6,068	60.0%	12,136	119.9%	7,704	-2,415	-23.9%
5031002	Fingerprinting										
5031003	Employee Physicals		180	2,250		0.0%	0	0.0%	2,250	0	0.0%
5041001	Personnel Assistance										
5041002	Audit Fees										
5041003	Engineering Fees										
5041004	Legal Fees										
5041005	Payroll Costs										
5041006	Other Professional Services										
5051001	Janitorial										
5052002	Laundry Service	17,030	19,111	14,437	8,933	61.9%	17,867	123.8%	14,437	-0	0.0%
5052003	Outside Lab Analysis	49,240	45,142	45,627	2,159	4.7%	4,306	9.4%	45,627	0	0.0%
5052004	Inspections	68,408	51,598	65,015	46,041	70.8%	92,082	141.6%	70,515	5,500	8.5%
5052005	Calibration	7,976	19,061	13,000	7,282	56.0%	14,565	112.0%	13,000	0	0.0%

General Budget - Treatment

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
5054006	Outside Service- HMB										
5054007	Outside Service- GSD										
5052009	Solid Waste	164,452	160,095	175,510	69,615	39.7%	139,230	79.3%	173,372	-2,138	-1.2%
5052013	Maintenance Project Management	19,500	19,500	500	405	80.9%	809	161.8%	500	0	0.0%
5054004	Technical/Consulting Services										
5054005	Video Services										
50810	Memberships and Dues		280		148						
50710	Printing and Publications		202	1,500	137	9.1%	273	18.2%	750	-750	-50.0%
50810	Skills Improvements	6,122	6,118	4,800	2,256	47.0%	4,511	94.0%	4,800	0	0.0%
50910	Meetings and Travel		1,856	1,000		0.0%	0	0.0%	1,000	0	0.0%
5101004	Safety Physicals										
5102001	Safety Training	15,632	7,007	2,250	1,620	72.0%	3,240	144.0%	3,600	1,350	60.0%
5102002	Safety Shoes	1,507	918	1,320			0	0.0%	1,320	0	0.0%
5102003	Personal Safety Equipment	1,082	8,726	3,000	1,907	63.6%	3,814	127.1%	1,500	-1,500	-50.0%
5102005	Safety Equipment	3,285	6,211	1,875	2,071	110.5%	4,142	220.9%	4,750	2,875	153.3%
5102006	Safety Program Administration	0		10,000		0.0%	0	0.0%	25,000	15,000	
5111001	Postage										
5111002	Equipment Rental	79,598	99,500	66,000	12,853	19.5%	25,706	38.9%	66,000	0	0.0%
5111003	Office Supplies		145	258			0	0.0%	258	0	0.0%
5111004	Computer/Supplies	3,408		5,000		0.0%	0	0.0%	5,000	0	0.0%
5111005	General Supplies	337	621	1,030		0.0%	0	0.0%	1,030	0	0.0%
5111006	Bad Debt Expense										
5121002	Liability Insurance										
5121003	Property Insurance										
5121006	Claims										
5121007	Dishonesty Bond Insurance										
5132001	Telephone	11,273	11								
5132002	Electric	240,029	258,288	260,397	111,339	42.8%	222,678	85.5%	260,397	-0	0.0%
5132003	Natural Gas	1,428	1,573	1,893	282	14.9%	565	29.8%	1,893	-0	0.0%
5132004	Water	16,795	27,077	26,567	12,656	47.6%	25,312	95.3%	27,950	1,323	5.0%
5141002	Mailing Machine										
5141003	Copy Machine										
5142005	Pagers	562									
5142006	Alarm System	1,840	3,700	4,340	1,109	25.5%	2,217	51.1%	2,100	-2,240	-51.6%
5142007	Radio System	2,400		2,900		0.0%	0	0.0%	2,900	0	0.0%
5142008	Permits, Licenses and Fees	30,085	31,049	44,282	19,379	43.8%	38,758	87.5%	44,484	202	0.5%
5152001	Diesel	8,700	12,323	11,858	1,612	13.6%	3,224	27.2%	11,858	-0	0.0%
5152002	Gasoline	5,183	4,203	8,065	1,471	18.2%	2,942	36.5%	8,065	-0	0.0%
5152003	Lubricants	13	1,455	2,450	2,370	96.7%	4,740	193.5%	2,450	0	0.0%
5162001	Chemical-General	1,316	2,091	2,450	951	38.8%	1,902	77.6%	2,450	0	0.0%
5162002	Maintenance		10	2,250		0.0%	0	0.0%	2,250	0	0.0%

General Budget - Treatment

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
5182003	General	47,630	59,208	56,700	21,531	38.0%	43,063	75.9%	56,700	0	0.0%
5182004	Chemicals-Hypochlorite-Plant	50,028	51,074	35,505	20,189	56.9%	40,378	113.7%	41,275	5,770	16.3%
5182005	Chemicals-Bisulfite	30,255	38,680	38,270	16,782	43.9%	33,564	87.7%	38,270	0	0.0%
5182006	Chemicals-NaOCl-Pump Station	28,632	29,406	29,500	11,833	40.1%	23,666	80.2%	29,500	0	0.0%
5182007	Chemicals-Polymer	16,426	17,235	22,400	12,657	56.5%	25,314	113.0%	24,800	2,400	10.7%
5182008	Chemicals-FeCl3										
5182010	Chemicals-NaOH-Plant										
5172001	Lab Chemicals	1,063	1,619	1,500	384	25.6%	768	51.2%	1,500	0	0.0%
5172002	Lab Maintenance Supplies	25	189	1,000	5	0.5%	11	1.1%	1,000	-0	0.0%
5172003	Lab General	8,130	7,649	7,500	4,271	56.9%	8,541	113.9%	7,500	0	0.0%
5172004	Public Outreach Gen Supplies	868	2,262	4,200	1,471	35.0%	2,941	70.0%	5,100	900	21.4%
5181001	Office Equipment										
5182002	Vehicles	2,727	5,615	6,000	430	7.2%	861	14.3%	6,000	0	0.0%
5182003	Building and Grounds	13,706	53,415	10,000	2,754	27.5%	5,507	55.1%	10,000	0	0.0%
5182004	Pump Station	54,844	159,102	195,000	59,252	30.4%	118,505	60.8%	195,000	0	0.0%
5182005	Plant Equipment	133,159	346,346	298,000	271,270	91.0%	542,541	182.1%	298,000	0	0.0%
5182013	Facility Painting		12,450	20,000		0.0%	0	0.0%	30,000	10,000	50.0%
5182014	Instrumentation		1,340								
5184020	Leahate Delivery Expenses	6,180	0				0				
5184005	Sewer Line - HMB	1,600	0								
5184007	Sewer Line-GSD		0								
5184008	Sewer Line - MWSD	3,351	0		0						
5184009	Lift Station - HMB	61,373	0		0						
5184010	Lift Station - GSD	5,016	0		0						
5184011	Lift Station-MWSD	69,433	0		0						
5184012	SAM Collection Equipment		10								
52310	Service/Bank Charges										
52410	Interest Expense										
52510	Depreciation Expense										
5202001	Mechanical Tools	1,483	1,294	1,000	637	63.7%	1,275	127.5%	1,200	200	20.0%
5202002	General Tools	444	490	1,000	14	1.4%	28	2.8%	1,000	0	0.0%
53210	Fines and Penalties										
Total Expenses		1,827,163	1,999,184	2,017,314	998,643	49.5%	1,997,285	99.0%	2,073,969	56,655	2.8%

**SEWER AUTHORITY MID-COASTSIDE
PROPOSED FY2014-2015 BUDGET
Class: TREATMENT**

REVENUE

Current Yr

4081001 Treatment Trucked Waste \$12,000

SAM has a program to accept trucked waste and excess irrigation water. This program generates revenue based on the volume of product discharged into the treatment plant.

Item	kgal	\$/kgal	Revenue
Excess Irrigation Water	5217	1.15	\$6,000
Trucked wastes	60	100	\$6,000

TOTAL TREATMENT OTHER INCOME \$ 12,000

EXPENSES

5021001 Productive Payroll \$330,131

This is salary for employees in this account class. This total reflects 3.5% COLA for the fiscal year because of the memorandum of understanding (MOU). The total also includes one 5% step increase. The increase in FY 2014-15 is due to the COLA and step increases.

Item	
Salary	\$317,771
COLA	\$10,882
Estimated Step Incr/Certifications	\$1,478

5021002 Overtime \$25,116

This is for overtime pay to represented employees. SAM has an MOU with Stationary Engineers Local 39. That MOU specifies the conditions and amounts for overtime pay. For this account class, we projected the FY 2014-15 total based upon the actuals thru December 2013. Overtime is used for SAM pump and lift station callouts, emergency response to alarm conditions and storm related staffing. There is an increase in FY 2014-15 due to a higher projection of actual expenses in FY 2013-14

5021004 Benefits \$162,629

This account is used for MOU-required benefits. SAM provides CalPERS retirement at 2% 55 for "classic" employees and 2% 62 for new hires. Provides retirement and insurance for represented employees. CalPERS retirement cost decrease of 2.55%, Medical/Dental/Life/Vision/Life for represented no increase, LTD insurance cost increase of 5%, workers comp insurance increase of 10%.

Item	Cost
CalPERS retirement	\$55,570
Medical/Dental/Life/Vision Represented	\$86,802
Retiree Health Security Plan	\$466
LTD	\$948
Workers Comp/Medicare	\$18,843

5021006 Overtime Meals \$100

This account is used for MOU-required overtime meals.

Item	No	Rate	Cost
Instances per year	5	\$20	\$100

5021008 Retiree Benefits \$7,704

This account is for CalPERS and GASB 45 mandatory contribution towards current and future retiree medical benefits. SAM provides the minimum required contribution for its two (2) Treatment retired employee at \$115 per month.

5031003 Employee Physicals \$2,250

Costs associated with various medical examinations and required inoculations.

Descrip	No	Rate	Cost
Hep B Series (3)	6	\$255	\$1,530
Respirator	6	\$120	\$720

5052002 Laundry Service \$14,437

These are costs associated with the laundering of MOU-required uniforms, safety mats, and shop rags.

Item	Units/Year	Rate	Cost
Uniform Service (per Ee)	52	\$278	\$14,437

5052003 Outside Lab Analysis \$45,627

These are costs associated with NPDES permit required lab analysis. This account will be kept at the same cost based on spending.

Item	No	Rate	Cost
San Mateo County Labs	10	\$275	\$2,750
SBSA	12	\$2,200	\$26,400
Alpha Labs, Annual	1	\$3,473	\$3,473
First Flush	1	\$2,000	\$2,000
Pacific EcoRisk	5	\$1,930	\$9,650
Alpha Labs, Quarterly	4	\$251	\$1,004
Oil Wear Analysis	1	\$350	\$350

5052004 Inspections \$70,515

These are costs associated with required periodic inspections by third party experts of SAM facilities and equipment. This has increased due to outfall inspection costs increasing.

Item	Cost
Generators	\$22,915
Power Distribution	\$12,000
Boilers/Flare	\$8,000
Outfall	\$12,000
Pumps	\$5,000
Motor Control Centers	\$9,550
Cranes	\$525
Backflow Prevention	\$525

5052005 Calibration \$13,000

These are costs associated with regular/quarterly third party flow meter calibrations. This years budgeted amount is left at the same as it reflects current spending.

Item	No	Rate	Cost
Plant Influent Meter	4	\$250	\$1,000
Mid-Plant Meter	4	\$250	\$1,000
No 3 Water Meter	4	\$250	\$1,000
Portola	4	\$250	\$1,000

Montara	4	\$250	\$1,000
Princeton	4	\$250	\$1,000
HMB Meters	2	\$3,500	\$7,000

5052009 Solid Waste \$173,372

These are costs associated with disposal of Plant biosolids and solid waste. FY 2014-15 data includes a modest increase via a new 3 year contract. This estimate is based on Jul - Dec '13 actual tonnage with new rates applied.

<u>Item</u>	<u>No</u>	<u>Rate</u>	<u>Cost</u>
Biosolids	12	\$13,500	\$162,000
Solid waste	12	\$948	\$11,372

5052013 Maintenance Management \$ 500

These costs are for annual support for the plant and pump station maintenance management software.

50710 Printing and Publications \$750

These are costs associated with printing documents for Public Outreach.

<u>Item</u>	<u>No</u>	<u>Rate</u>	<u>Cost</u>
Newsletter	1	\$750	\$750

50810 Skills Improvements \$4,800

These are costs associated with employee skill improvements for six employees.

<u>Item</u>	<u>No</u>	<u>Rate</u>	<u>Cost</u>
Various Courses	12	\$400	\$4,800

50910 Meetings and Travel \$1,000

These are costs associated with employee meeting, conference, seminar costs and associated travel costs.

<u>Item</u>	<u>No</u>	<u>Rate</u>	<u>Cost</u>
Various	2	\$500	\$1,000

5102001 Safety Training \$3,600

These are costs associated with mandated safety training.

Item	Staff	Rate	Cost
Cintas Safety Training	6	\$600	\$3,600

5102002 Safety Shoes \$1,320

These are costs associated with MOU-required safety shoe reimbursement. Current annual reimbursement is \$220/ employee.

Item	No	Rate	Cost
Safety shoes	6	\$220	\$1,320

5102003 Personal Safety Equipment \$1,500

These are costs associated with personal safety equipment such as gloves, raingear, boots, safety vests, goggles. Amount increased for more protective outerwear, to a more visible type for on-road work. SAM has an excellent safety record and these funds will help keep it that way.

Item	No	Rate	Cost
Personal Safety items	6	\$250	\$1,500

5102005 Safety Equipment \$4,750

These are costs associated with safety equipment other than personal equipment. These include SCBAs, Air Detectors, etc. This account has been increased to replace both aging foul air detctors with new units.

Item	No	Rate	Cost
SCBA Units	3	\$232	\$695
Equipment Repair Maint	1	\$906	\$906
Foul Air Detectors	2	\$1,500	\$3,000
SCBA Tanks	3	\$50	\$150

5102006 Safety Program Documentation \$25,000

These monies are for safety program documentation review and updating to keep current with changing regulations. This work is highly specialized and requires professional assistance.

5111002 Equipment Rental \$66,000

These are costs associated with rental cost for equipment such as wet weather storage tanks, portable backup generators. FY 2014-15 anticipates the operation of the WWFMP which eliminates the need for wet weather tanks at Portola Pump Station.

Item	No	Rate	Cost
Tank Systems	3	\$17,000	\$51,000
Generators/various	2	\$7,500	\$15,000

5111003 Office Supplies \$258

These are costs associated with office supplies - paper, pens, clips etc.

5111004 Computer/ Supplies \$5,000

These are costs associated with computers; two computers with software will be replaced.

Item	No	Rate	Cost
Computer replacements	2	\$2,500	\$5,000

5111005 General Supplies \$1,030

These costs are for various supplies used in the daily operation of the SAM Plant facilities. This includes nuts, bolts and other hardware, paints, brooms and cleaning supplies, etc.

5132002 Electric \$260,397

These are electricity service costs for the plant and the three pump stations. Unknown expected increase for FY2014-15.

Item	kWh	Rate	Cost
Plant	1,576,128	\$0.1228	\$193,549
Portola	258,564	\$0.1567	\$40,517
Princeton	70,464	\$0.1633	\$11,507
Montara	90,504	\$0.1638	\$14,825

5132003 Natural Gas \$1,893

These costs are for PG E gas service. SAM uses natural gas for heating, hot water, and as back up to digester gas for heating the digesters at the SAM plant.

Item	BTU	Rate	Cost
Natural Gas	1236.96	\$1.53	\$1,893

5132004 Water \$27,890

These are potable water service costs. Potable water is used at the SAM plant and pump stations for domestic purposes, pump seal water, odor control street wash down and fire protection. Included is an estimated 10% rate increase indicated by the larger of the two water districts we work with.

Item	No Units	Rate	Cost
Plant	984	11.53	\$11,346
Plant (Standby Fire Protection)			\$832
Portola	1890	\$7.78	\$14,704
Princeton	1.8	\$90.79	\$163
Montara	32	\$26.42	\$845

5142006 Alarm Service \$2,100

Fees for emergency alarm service.

Item	No	Rate	Cost
Fire Alarm Monitoring	4	\$135	\$540
Monthly Alarm Monitoring	12	\$130	\$1,560

5142007 Radio System \$2,900

These are costs associated with the use and maintenance of SAM's radio systems.

Item	No	Rate	Cost
Radio System Maintenance	1	\$2,400	\$2,400
Various repairs	1	\$500	\$500

5142008 Permits, Licenses and Fees \$44,484

These are costs associated with SAM's permits and licenses such as BAAQMD fees, NPDES fees, San Mateo County fees and other permits.

Item	Cost
Bay Area Air Quality Management District	\$16,000
CA State Water Resources Control Board	\$20,000

CA Department of Health Services	\$1,500
San Mateo County	\$800
Property Tax	\$50
BACWA Annual Permit Renewal	\$6,084
US Environmental Protection Agency	\$50

5152001 Diesel \$11,858

Diesel fuel costs. Diesel is used in emergency generators, pumps, and vehicles.

Item	Gallons	Rate	Cost
Diesel Fuel	2372	\$5.00	\$11,858

5152002 Gasoline \$8,065

Gasoline fuel costs for most of SAM's vehicles. Vehicles include one pickup for maintenance, two pickups for operations and one hybrid for administration.

Item	Gallons	Rate	Cost
Gasoline	1,612.90	\$ 5.00	\$8,065

5152003 Lubricants \$2,450

Cost of equipment lubricants including oils and greases for gear cases and bearings.

Item	Units	Rate	Cost
Oils (barrel)	2	\$725	\$1,450
Oils (bucket)	1	\$700	\$700
Greases	1	\$300	\$300

5162001 Chemical-General \$2,450

Costs for general chemicals other than those specified elsewhere. Included are potassium iodide, phenylarsine oxide, and buffer solutions for chlorine residual and other analyses.

5162002 Maintenance \$2,250

These are costs related to the equipment maintenance and enhancements. This includes small parts, cleaners, rags, etc.

5162004	Chemicals- Hypochlorite-Plant	\$56,700
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These are costs for the chemical used for plant effluent disinfection, sodium hypochlorite (industrial strength chlorine bleach).

Item	kgal/year	\$/kgal	Cost
NaOCl	70.00	\$810	\$56,700

5162005	Chemicals-Bisulfite	\$41,275
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These are costs for the chemical used for plant effluent dechlorination, sodium metabisulfite. These costs have increase primarily due to attached fees for fuel and delivery costs. There are no other venders in this area offering this chemical.

Item	lb/year	\$/lb	Cost
NaHSO ₃	32,500.00	\$1.27	\$41,275

5162006	Chemicals-NaOCl-Pump Stations	\$38,270
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These are costs for the chemical used for pump station odor control and disinfection, sodium hypochlorite (industrial strength chlorine bleach).

Item	kgal/year	\$/kgal	Cost
NaOCl	47.2	\$810	\$38,270

5162007	Chemicals-Polymer	\$29,500
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These are costs for solids dewatering chemicals used to thicken biosolids for disposal. The cost increase is based on usage. Staff will be looking for other vendors due to product inconsistency, which we believe caused the increase in usage.

Item	No	Rate	Cost
Polymer	10	\$2,950	\$29,500

5162008	Chemicals- FeCl₃	\$24,800
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These are costs for ferric chloride, used for hydrogen sulfide control and for prevention of ammonium magnesium phosphate (struvite) scaling.

Item	No	Rate	Cost
FeCl ₃	4	\$6,200	\$24,800

5182003	Building and Grounds	\$10,000
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These are costs associated with the maintenance of SAM building and grounds based on past years' monthly expenditure trends and expectations for FY2014-15.

Item	No	Rate	Cost
Various	12	\$833	\$10,000

5182004	Pump Station/Collection System	\$195,000
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These are costs associated with the major repair or minor replacement of SAM Pump Station equipment. Major repairs (planned / unplanned) include pump overhauls, generator repairs, electrical system repairs, structure and appurtenance repairs, all station equipment repairs. Also included is ongoing maintenance costs for all station equipment, tools and vendors used to perform the maintenance, changes to pumping systems including PLC programming, updates to make pumping process more reliable, etc. This budget has broken out some of the planned repairs/purchases for clarity.

Item	No	Rate	Cost
Various	7	\$10,000	\$70,000
IPS Repairs (as needed)	1	\$112,000	\$112,000
Assess wetwell, Portola	1	\$5,000	\$5,000
Replace wetwell hatches, Portola	1	\$8,000	\$8,000

5182005	Plant Equipment	\$298,000
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These are costs associated with the major repair or minor replacement of SAM Plant equipment. Major repairs (planned and/or unplanned) include pump overhauls, generator repairs, electrical system repairs, tank and appurtenance repairs, all plant equipment repairs. Also included is ongoing maintenance costs for all plant equipment, tools and vendors used to perform the maintenance, changes to treatment systems including PLC programming, updates to make treatment process easier and/or more cost effective to operate, etc. This budget has broken out some of the planned repairs/purchases for clarity.

Item	No	Rate	Cost
Various repairs/improvements	7	\$8,000	\$56,000
Spare motors	1	\$15,000	\$15,000
Effluent Pump Parts	1	\$15,000	\$15,000

Plant PLC Evaluation	1	\$5,000	\$5,000
Switchgear "A" evaluation	1	\$7,000	\$7,000
Clean Digester	1	\$200,000	\$200,000

5182013 Facility Painting \$30,000

Costs for facility painting. This includes painting exposed metal surfaces on pumps and other equipment to prevent corrosion and extend the equipment life.

5202001 Mechanical Tools \$1,200

Costs for mechanic's tool - both acquisition and replacements.

<u>Item</u>	<u>No</u>	<u>Rate</u>	<u>Cost</u>
Various	12	\$100	\$1,200

5202002 General Tools \$1,000

Costs for tools other than mechanic's tools, such as tools used by operators, hand tool replacements, flashlights, cutting tools, greasing tools, and other small tools used in the day to day operation.

<u>Item</u>	<u>No</u>	<u>Rate</u>	<u>Cost</u>
Various	12	\$83	\$1,000

TOTAL TREATMENT EXPENDITURES: \$ 2,073,969

General Budget - NDWSCP

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Incomes / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
Income Accounts											
4011001	Operating Fund Admin Operating HMB										
4011002	Operating Fund Admin Operating GSD										
4011003	Operating Fund Admin Operating MWSD										
	Total Assessments										
4043001	NDWSCP Revenue-Operating	23,920	32,706	47,249	0	0.0%	47,249	100.0%	45,523	-1,726	-3.7%
4043003	NDWSCP Revenue- Late Fee	933	238	250	0	0.0%	250	100.0%	250	0	0.0%
4081001	Treatment Trucked Waste										
40810	Misc. Revenue										
40850	Grant Revenue										
41110	Leachate Revenue										
40610	Insurance Dividend										
40910	Interest Revenue Operating										
	Total	24,853	32,944	47,499	0	0.0%	47,499	100.0%	45,773	-1,726	-3.6%
	Total Income	24,853	32,944	47,499	0	0.0%	47,499	100.0%	45,773	-1,726	-3.6%

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Incomes / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
Expense Accounts											
50110	Directors Fees										
5021001	Productive Payroll	22,003	24,963	31,077	15,573	50.1%	31,146	100.2%	22,441	-8,636	-27.8%
5021002	Overtime										
5021003	Restricted Standby Pay										
5021004	Benefits	9,564	11,568	15,010	8,046	53.6%	16,092	107.2%	11,888	-3,122	-20.8%
5021006	Overtime Meals										
5021007	Temporary										
5021008	Retire Benefits	412	450	412	204	49.5%	408	99.0%	444	32	7.8%
5031002	Fingerprinting										
5031003	Employee Physicals										
5041001	Personnel Assistance										
5041002	Audit Fees										
5041003	Engineering Fees										
5041004	Legal Fees										
5041005	Payroll Costs										
5041006	Other Professional Services								10,000	10,000	999.0%
5051001	Janitorial										
5052002	Laundry Service										
5052003	Outside Lab Analysis										
5052004	Inspections										
5052005	Calibration										
5054006	Outside Service- HMB										

General Budget - NDWSCP

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-15	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
5054007	Outside Service- GSD										
5052009	Solid Waste										
5052013	Maintenance Project Management										
5054004	Technical/Consulting Services										
5054005	Video Services										
50610	Memberships and Dues										
50710	Printing and Publications	0	0	100		0.0%	0	0.0%	100	0	0.0%
50810	Skills Improvements	0	0	300		0.0%	0	0.0%	300	0	0.0%
50910	Meetings and Travel	0	0	100		0.0%	0	0.0%	100	0	0.0%
5101004	Safety Physicals										
5102001	Safety Training										
5102002	Safety Shoes										
5102003	Personal Safety Equipment										
5102005	Safety Equipment										
5102006	Safety Program Administration										
5111001	Postage	0	0	250		0.0%	0	0.0%	250	0	0.0%
5111002	Equipment Rental										
5111003	Office Supplies										
5111004	Computer/Supplies										
5111005	General Supplies										
5111006	Bad Debt Expense		1,139				0				
5121002	Liability Insurance										
5121003	Property Insurance										
5121006	Claims										
5121007	Dishonesty Bond Insurance										
5132001	Telephone										
5132002	Electric										
5132003	Natural Gas										
5132004	Water										
5141002	Mailing Machine										
5141003	Copy Machine										
5142005	Pagers										
5142006	Alarm System										
5142007	Radio System										
5142008	Permits, Licenses and Fees										
5152001	Diesel										
5152002	Gasoline										
5152003	Lubricants										
5162001	Chemical-General										
5162002	Maintenance										
5162003	General										
5162004	Chemicals-Hypoclerite-Plant										

General Budget - NDWSCP

Acct #	Account Name	Actual '11-12	Actual '12-13	Budgeted Amount '13-14	Income / Expenditures to date	% to date	Projected	Projected as % of Budgeted	Budgeted Amount '14-	Increase/ (decrease) from '13-14 Budget	Increase/ (decrease) %
5182005	Chemicals-Bisulfite										
5182006	Chemicals-NaOCl-Pump Station										
5182007	Chemicals-Polymer										
5182008	Chemicals-FeCl3										
5182010	Chemicals-NaOH-Plant										
5172001	Lab Chemicals										
5172002	Lab Maintenance Supplies										
5172003	Lab General	0	0	250		0.0%	0	0.0%	250	0	0.0%
5172004	Public Outreach Gen Supplies										
5181001	Office Equipment										
5182002	Vehicles										
5182003	Building and Grounds										
5182004	Pump Station										
5182005	Plant Equipment										
5182013	Facility Painting										
5182014	Instrumentation										
5184020	Leahate Delivery Expenses										
5184006	Sewer Line - HMB										
5184007	Sewer Line-GSD										
5184008	Sewer Line - MWSD										
5184009	Lift Station - HMB										
5184010	Lift Station - GSD										
5184011	Lift Station-MWSD										
5184012	SAM Collection Equipment										
52310	Service/Bank Charges										
52410	Interest Expense										
52510	Depreciation Expense										
5202001	Mechanical Tools										
5202002	General Tools										
53210	Fines and Penalties										
	Total Expenses	31,979	38,120	47,499	23,823	50.2%	47,646	100.3%	45,773	-1,726	-3.6%

**SEWER AUTHORITY MID-COASTSIDE
PROPOSED FY2014-2015 BUDGET
Class: NDWSCP**

REVENUE

		Current Yr
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4043001	NDWSCP Operating Fee	\$ 45,523
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This is revenue for the Non-Domestic Waste Source Control Program (NDWSCP). This is a self-funding program. The revenue is adjusted to offset the expenses. FY 2014-15 decrease due to less payroll expense allocation to NDWSCP.

4043003	NDWSCP Late Fee	\$ 250
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This is revenue from anticipated late-fees of the NDWSCP.

TOTAL NDWSCP OTHER INCOME		\$ 45,773
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EXPENSES

5021001	Productive Payroll	\$ 22,441
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This is salary for employees in this account class. This total reflects 3.5% COLA for the fiscal year because of the memorandum of understanding (MOU). The decrease in FY 2014-15 is due to less of an allocation of employee time to NDWSCP.

Item	Cost
Salary	\$31,215
COLA	\$991
Step increases	\$0

5021004	Benefits	\$ 11,888
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This account is used for MOU-required benefits. SAM provides CalPERS retirement at 2% 55 for "classic" employees and 2% 62 for new hires. CalPERS retirement cost decrease of 2.14%, Medical/Dental/Life/Vision/Life for represented no increase, LTD insurance cost increase of 5%, workers comp insurance increase of 10%.

Item	Cost
CalPERS retirement	\$6,271
Medical/Dental/Life/Vision	\$7,255
LTD	\$96
Workers Comp/Medicare	\$1,624

5021008	Retiree Benefits	\$ 444
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This account is for CalPERS and GASB 45 mandatory contribution towards current and future retiree medical benefits.

5041006	Other Professional Services	\$ 10,000
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In FY2014/15, \$10,000 will be allocated to a peer evaluation of the NDWSCP program, staffing, and rates, to assure a fair cost to the customers.

50710	Printing and Publications	\$ 100
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These are costs associated with printing items such as best business practices posters for permitted dischargers.

50810	Skills Improvements	\$ 300
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These are costs associated with one employee skill improvements.

50910	Meetings and Travel	\$ 100
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These are costs associated with employee meeting, conference, seminar costs and associated travel costs.

5111001	Postage	\$ 250
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These are costs associated with postage for NDWSCP publications.

5172003	Lab General	\$ 250
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These are SAM plant laboratory costs, associated with the NDWSCP, other than lab chemicals and maintenance supplies.

TOTAL NDWSCP EXPENDITURES:		\$ 45,773
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SEWER AUTHORITY MID-COASTSIDE

JPA/O&M Flow Calculation (using 1 year average)

Admin/Treatment	HMB	GSD	MWSD	
FY 2014-15	48.9%	31.3%	19.8%	(based off Calendar Year 2013 Hours)
FY 2013-14	50.0%	28.7%	21.3%	(based off Calendar Year 2012 Hours)
Difference	-2.2%	9.2%	-7.2%	

Flow Distribution - Calendar Year 2013								
	Plant	HMB	GSD	MWSD	Other	% HMB	% GSD	% MWSD
January 13	1.772	0.858	0.563	0.351	0.000	48.4%	31.8%	19.8%
February 13	1.505	0.714	0.492	0.299	0.000	47.4%	32.7%	19.9%
March 13	1.506	0.715	0.479	0.312	0.000	47.5%	31.8%	20.7%
April 13	1.481	0.700	0.465	0.316	0.000	47.3%	31.4%	21.3%
May 13	1.418	0.707	0.430	0.281	0.000	49.9%	30.3%	19.8%
June 13	1.408	0.701	0.426	0.281	0.000	49.8%	30.3%	20.0%
July 13	1.389	0.669	0.450	0.270	0.000	48.2%	32.4%	19.4%
August 13	1.359	0.657	0.438	0.264	0.000	48.3%	32.2%	19.4%
September 13	1.351	0.640	0.457	0.254	0.000	47.4%	33.8%	18.8%
October 13	1.361	0.678	0.432	0.251	0.000	49.8%	31.7%	18.4%
November 13	1.394	0.721	0.401	0.272	0.000	51.7%	28.8%	19.5%
December 13	1.375	0.713	0.389	0.273	0.000	51.9%	28.3%	19.9%
Jan 2013 thru Dec 2013	17.319	8.473	5.422	3.424	0.000	48.9%	31.3%	19.8%

Flow Distribution - Calendar Year 2012								
	Plant	HMB	GSD	MWSD	Other	% HMB	% GSD	% MWSD
Jan 2012	1.510	0.619	0.502	0.336	0.053	42.5%	34.5%	23.1%
Feb 2012	1.568	0.767	0.467	0.334	0.000	48.9%	29.8%	21.3%
March 12	2.181	0.970	0.686	0.525	0.000	44.5%	31.5%	24.1%
April 12	2.061	0.914	0.658	0.489	0.000	44.3%	31.9%	23.7%
May 12	1.595	0.812	0.469	0.314	0.000	50.9%	29.4%	19.7%
June 12	1.546	0.802	0.450	0.294	0.000	51.9%	29.1%	19.0%
July 12	1.546	0.823	0.441	0.282	0.000	53.2%	28.5%	18.2%
August 12	1.519	0.824	0.403	0.292	0.000	54.2%	26.5%	19.2%
September 12	1.514	0.836	0.388	0.290	0.000	55.2%	25.6%	19.2%
October 12	1.518	0.835	0.363	0.320	0.000	55.0%	23.9%	21.1%
November 12	1.783	0.966	0.423	0.394	0.000	54.2%	23.7%	22.1%
December 12	2.709	1.340	0.767	0.602	0.000	49.5%	28.3%	22.2%
Jan 2012 thru Dec 2012	21.050	10.508	6.017	4.472	0.053	50.0%	28.7%	21.3%