



# 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 District Budget and Capital Improvement Programs.**

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The Budget was presented at the May 15 meeting for Board Review. We've included suggestions that the Board made at the meeting, like the addition of page numbers and executive summary. Also added was a review of the current water and sewer reserves.

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%.

Also presented is a Draft Salary Schedule that suggest a 2.5% Cost of Living increase, based on the February 13 to February 14 Consumer Price Index for the Bay Area.

The sewer service charge is scheduled to be approved at a public hearing scheduled for June 19, 2014.

## RECOMMENDATION:

Adopt Resolution No.\_\_\_\_\_, RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT APPROVING BUDGET FOR THE FISCAL YEAR 2014-2015, and authorize a Cost of Living Increase of 2.5% for full time employees in positions listed in the salary range, starting July 1, 2014.

Attachments.

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

**RESOLUTION OF THE MONTARA WATER AND  
SANITARY DISTRICT APPROVING BUDGET FOR THE  
FISCAL YEAR 2014-2015**

RESOLVED, by the Board of the Montara Water and Sanitary District, San Mateo County, California, as follows:

1. That the balances on hand as of June 30, 2014, in each of funds of the District shall be reserved for use by the District during the Fiscal Year 2014-2015.
2. That the budget for said District for the Fiscal Year 2014-2015 heretofore presented to this Board and a copy of which is hereto attached and the same is hereby approved.
3. That the Secretary of this District be, and hereby is, authorized and directed to file a certified copy of this resolution with the budget of this District thereto attached, with the County Controller of San Mateo County.

COUNTERSIGNED:

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

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

\* \* \*

I HEREBY CERTIFY that the foregoing Resolution No. \_\_\_\_\_ was duly and regularly adopted and passed by the Board of the Montara Water and Sanitary District, San Mateo County, California, at a meeting held on the 5<sup>th</sup> day of June 2014, by the following vote:

AYES, Directors:

NOES, Directors:


ABSENT, Directors:

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

DRAFT SALARY RANGE  
MONTARA WATER AND SANITARY DISTRICT  
June 5, 2014

Position	Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Operations Manager	\$122,888	\$98,400	\$100,860	\$103,382	\$105,966	\$108,615	\$111,331	\$114,114	\$116,967	\$119,891	\$122,888
	\$96,000	\$47,31	\$48,49	\$49,70	\$50,95	\$52,22	\$53,52	\$54,86	\$56,23	\$57,64	\$59,08
Superintendent	\$115,168	\$92,218	\$94,524	\$96,887	\$99,309	\$101,792	\$104,337	\$106,945	\$109,619	\$112,359	\$115,168
	\$92,218	\$44,34	\$45,44	\$46,58	\$47,74	\$48,94	\$50,16	\$51,42	\$52,70	\$54,02	\$55,37
Water System Operator	\$70,242	\$56,244	\$57,651	\$59,092	\$60,569	\$62,083	\$63,635	\$65,226	\$66,857	\$68,528	\$70,242
	\$56,244	\$27,04	\$27,72	\$28,41	\$29,12	\$29,85	\$30,59	\$31,36	\$32,14	\$32,95	\$33,77
Maintenance Worker I	\$60,986	\$48,833	\$50,054	\$51,305	\$52,588	\$53,902	\$55,250	\$56,631	\$58,047	\$59,498	\$60,986
	\$58,309	\$46,689	\$47,857	\$49,053	\$50,279	\$51,536	\$52,825	\$54,145	\$55,499	\$56,886	\$58,309
	\$46,689	\$22,45	\$23,01	\$23,58	\$24,17	\$24,78	\$25,40	\$26,03	\$26,68	\$27,35	\$28,03
District Clerk	\$58,309	\$46,689	\$47,857	\$49,053	\$50,279	\$51,536	\$52,825	\$54,145	\$55,499	\$56,886	\$58,309
	\$46,689	\$22,45	\$23,01	\$23,58	\$24,17	\$24,78	\$25,40	\$26,03	\$26,68	\$27,35	\$28,03
2.5 % step increases											
		Increase 3.70%	FY 08/09	Increase 1.20%	FY 09/10	Increase 1.79%	FY 10/11	Increase 3.00%	1-Feb-14	Increase 2.50%	1-Jul-14
Operations Manager									\$96,000	1.025	\$98,400
Superintendent		1.037	\$84,795	1.012	\$85,813	1.0179	\$87,349	1.03	\$89,969	1.025	\$92,218
Water System Operator		1.037	\$51,717	1.012	\$52,338	1.0179	\$53,274	1.03	\$54,873	1.025	\$56,244
Maintenance Worker		1.037	\$44,902	1.012	\$45,441	1.0179	\$46,254	1.03	\$47,642	1.025	\$48,833
Account Specialist		1.037	\$42,931	1.012	\$43,446	1.0179	\$44,224	1.03	\$45,551	1.025	\$46,689
District Clerk		1.037	\$42,931	1.012	\$43,446	1.0179	\$44,224	1.03	\$45,551	1.025	\$46,689
Operator in Training	\$17 per hour										
Temporary Worker	\$17 per hour										

# Databases, Tables & Calculators by Subject


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## Consumer Price Index - All Urban Consumers

**Series Id:** CUURA422SA0, CUUSA422SA0  
 Not Seasonally Adjusted  
**Area:** San Francisco-Oakland-San Jose, CA  
**Item:** All items  
**Base Period:** 1982-84=100

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Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2004		198.1		198.3		199.0		198.7		200.3		199.5	198.8	198.2	199.5
2005		201.2		202.5		201.2		203.0		205.9		203.4	202.7	201.5	203.9
2006		207.1		208.9		209.1		210.7		211.0		210.4	209.2	207.9	210.6
2007		213.688		215.842		216.123		216.240		217.949		218.485	216.048	214.736	217.361
2008		219.612		222.074		225.181		225.411		225.824		218.528	222.767	221.730	223.804
2009		222.166		223.854		225.692		225.801		226.051		224.239	224.395	223.305	225.484
2010		226.145		227.697		228.110		227.954		228.107		227.658	227.469	226.994	227.944
2011		229.981		234.121		233.646		234.608		235.331		234.327	233.390	232.082	234.698
2012		236.880		238.985		239.806		241.170		242.834		239.533	239.650	238.099	241.201
2013		242.677		244.675		245.935		246.072		246.617		245.711	245.023	243.894	246.152
2014		248.615		251.495											

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[www.bls.gov](http://www.bls.gov) | Telephone: 1-202-691-5200 | TDD: 1-800-877-8339 | [Contact Us](#)

# Fiscal year 2014-2015 Executive Summary

## General Manager

Clemens Heldmaier

## Staff

Julian Martinez

Nicholas Carrington

Shawn Powell

Judy Gromm

Joanne Andreotti

## Board of Directors

Scott Boyd, President, SAM representative

Jim Harvey, President pro tem, SAM representative

Kathryn Slater-Carter, Treasurer

Dwight Wilson, Secretary

Bill Huber, Director

## The Mission of Montara Water and Sanitary District

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

## District Overview

The Montara Water & Sanitary District, formed in 1958 as a public agency, is responsible for maintaining approximately twenty-five miles of sewer line and thirteen pump stations. The District is a member of the Joint Powers Authority Sewer Authority-Midcoastside that operates the sewage treatment plant and intertie pipeline connecting the member agencies.

In addition, the District manages the solid waste franchise with Recology of the Coast which collects all trash and disposes of it properly, as well as recycles the material placed in the recycling bins by each household.

In 1992, the District, through special State legislation, was granted the powers of a county water district. This was done in an effort to improve the water supply and service provided by the private water company serving the area. August 1, 2003, the district acquired and began operating the water system to serve the unincorporated areas of Montara and Moss Beach. Since then the District successfully improved water quality and source reliability.

# Fiscal year 2014-2015 Executive Summary

## Fiscal Year 2014/15 Budget Overview

This budget continues the District's tradition of meeting all regulatory requirements in planning, designing, operating, and maintaining facilities. We also continue a tradition of fiscal responsibility, recognizing that the cost of District services impacts the community, balanced with the need to maintain prudent reserves to sustain our physical assets. With the resources provided in this budget, the District can continue to focus on customers, work in an environmentally friendly manner, establish and maintain partnerships with other organizations, and foster a positive environment for employees.

Projections used in this budget are the result of levels of review by management, staff, finance committee and the Board of Directors. Cost increases have been limited as much as possible to essential projects or services. As shown on the following Budget Summary, the budget presents a projection of revenues by funding source, operating expenses, debt service costs and capital expenditures planned for FY15. Capital project cost estimates are based on the Capital Improvement Program (CIP) and related water master plan.

Total operating revenues budgeted for FY15 are \$4.5 million. These revenues coupled with the use of non-operating revenue will fund \$8.5 million in expenditures. These expenditures are composed of a total operating budget of \$2.9 million, capital project costs of \$3.2 million (Water) and \$0.9 (Sewer) as well as \$1.5 million in debt service obligations. Labor costs represent \$0.9 million of operating expense, or about 31.1% of the total operating budget. While professional services are about \$0.1 million, or 4.9% of the operating budget.

The District strives to keep its overall costs as low as possible, while meeting or exceeding regulatory standards and focusing on its responsibility of environmental stewardship. Rates for services remain below the average in the region, while the District has been recognized for excellence at the local, state and national levels.

# Fiscal year 2014-2015 Budget Impact Areas

## Water Service Charges

Actual Amount As Of: March 31, 2014	\$1,231,646
PROJECTED ACTIVITY to END of FY:	\$ 410,549
Projected YEAR END TOTAL - Fiscal Year 2013/2014	\$1,642,195
Prior year budget	\$1,604,700

<i>Prior years Water sales - BUDGETED</i>	1,604,700
<i>Pillar Ridge impact - ESTIMATE</i>	154,000
	<u>1,758,700</u>

Proposed rate increase	<u>5%</u>
Total \$ increase	\$ 87,935

**PROPOSED Line Item Amount: \$1,846,473**

		<u>Current</u>	<u>Proposed</u>
		<u>Rate</u>	<u>Maximum</u>
			<u>Rate</u>
0 TO 6 HCF	Tier 1	\$ 7.07	\$ 7.43
7 - 13 HCF	Tier 2	\$ 9.43	\$ 9.91
14-27 HCF	Tier 3	\$ 11.79	\$ 12.39
OVER 27 HCF	Tier 4	\$ 16.50	\$ 17.35
METER CHARGE - 5/8' (STANDARD RESIDENTIAL SIZE)		\$ 22.54	\$ 25.59

# Fiscal year 2014-2015 Budget Impact Areas

## Sewer Service Charges

Actual Amount As Of: March 31, 2014	\$	1,087,719
PROJECTED ACTIVITY to END of FY:	\$	903,297
Projected YEAR END TOTAL - Fiscal Year 2013/2014	\$	1,991,016
Prior year budget	\$	1,991,016
% Change to Previous Year Budget		9.69% (A)
PROPOSED Line Item Amount:	\$	2,183,853

(A) - The percentage increase of 9.69% is due to favorable flow distribution in the prior wet weather period. Of this projected dollar increase, 3% is based on a rate increase.

### Occupancy Use Rate Category

	<u>Current Rate</u>	<u>Proposed change</u>	<u>Proposed Increase</u>
Residential	38.184 per HCF	39.329	3.00%

\*\*HCF = Hundred Cubic Feet

Actual rate to be determined annually within the Prop 218 limits.

6/1/2014 MWSL Board Meeting  
Draft Budget



# Fiscal year 2014-2015 Budget Impact Areas

## Labor

For fiscal year ended June 30, 2014 the District decided to analyze labor costs of the District by separating activities between Operations and Administrative. After an initial budgetary trial the District decided not to account for labor and benefits in this manner for all of fiscal year 2013/2014.

For fiscal year ending June 30, 2015 the District will not be employing this method for budgeting. See reconciliation between the two methods on the next page.

A reconciliation showing the difference in two methods is as follows:

### Water - 13/14 Budget

Total Labor, Administrative (5100 series)	\$ 246,428
Total Labor, Operations (6100 series)	\$ 410,824
Total	<u>\$ 657,252</u>

### Water - 14/15 Budget

Total Labor Benefits and Taxes	\$ 166,836
Total Wages	\$ 470,344
Total	<u>\$ 637,180</u>

### Sewer - 13/14 Budget

Total Labor, Administrative (5100 series)	\$ 147,612
Total Labor, Operations (6100 series)	\$ 14,727
Total	<u>\$ 162,339</u>

### Sewer - 14/15 Budget

Total Labor Benefits and Taxes	\$ 76,409
Total Wages	\$ 181,179
Total	<u>\$ 257,588</u>

### Total - Combined Sewer and Water

FY 13/14 - Combined Labor and Benefits	\$ 819,591
FY 14/15 - Combined Labor and Benefits	\$ 894,768
Difference	<u>\$ 75,177</u>

Difference due to the anticipated Pillar Ridge activities and the District's need for an additional staff, as well as a 5% increase in pay.

# Fiscal year 2014-2015 Budget Impact Areas

## Labor (Continued)

### Budget vs. Projections

<b>Water - 13/14</b>	<b>Water - 13/14</b>	
<b><u>Budget</u></b>	<b>Projected Year End</b>	
	<b><u>Totals</u></b>	<b><u>Difference</u></b>
\$ 657,252	\$ 554,508	\$ 102,744

<b>Sewer - 13/14</b>	<b>Sewer - 13/14</b>	
<b><u>Budget</u></b>	<b>Projected Year End</b>	
	<b><u>Totals</u></b>	<b><u>Difference</u></b>
\$ 162,339	\$ 244,979	\$ (82,640)

**Overall projected difference \$ 20,104 Under Budget**

Difference between Water and Sewer budget vs. projections is due to the District's Supervisor labor expense being split 50%/50% between the two functions.

# Fiscal year 2014-2015 Budget Impact Areas

## Other highlights

- Administrative and Inspection Fees is using the assumption of 10 new connections.  
8 New homes and 2 Well Conversions
- Property Tax is budgeted flat at \$225,000. Education Revenue Augmentation Fund is unpredictable and cannot be budgeted for.
- Elections Budget of \$10,000 has been eliminated for fiscal year 14/15 due to an election off year.
- Account 6187 Internet & Telephone, Communications has been merged with Account 5720 Telephone and Internet.
- Account 6530 Water Purchases budget has been reduced \$230,000 due to the anticipated County payment in arrears taking place in Fiscal year 2012/2013. The Budget of \$50,000 is based on a \$35,000 minimum rent, and the remainder based on usage.
- SAM expenses appear to have increased approximately \$216,000, however, this figure is misleading due to prior years budget including a \$266,787 expected as a capital reimbursement, which never materialized. In the current year, SAM has reduced its collections and operations budget, and the impact based on the District's 19.8% distribution is a savings of approximately \$60,000.
- On the capital side, SAM is asking for \$63,000 for capital projects, which is displayed on the District's Sewer CIP 5 year plan.
- The operations contingency line item used in the Fiscal Year 2013/2014 budget has been eliminated. Individual budget line items have been budgeted using management and staffs best informed estimates, based on historical information.

**Cost increases:** Besides the unusual events noted above, the District must plan for normal cost increases for fuel, chemicals, power, scheduled salary increases, higher costs for employee benefits, rising premiums for property and liability insurance, greater debt expenses, and general inflationary pressures.

**OPERATING RESERVE  
WATER**

**Water Operating Account as of March 31, 2014**

Wells Fargo Checking:     \$   279,983

**Current Operating Reserves as of March 31, 2014**

Operating:                     \$   246,000

**Operating Reserve:**

The District's Water Operating Reserve target is two months of operating expenses. Based on fiscal year 2014-15 budget the amount of operating reserves is as follows:

**Target calculation**

\$	1,348,580	Budgeted FY14/15 expenditures
	<u>12</u>	Months
\$	112,382	Monthly budgeted operating expenses
	<u>x 2</u>	Two months expenditures
<u>\$</u>	<u>224,763</u>	Target Reserve

**Conclusion:**

Currently, the District has sufficient Operating Water Reserves for Fiscal Year 2014-15.

6/1/2014 MWSD Board Meeting  
Draft Budget

## SEWER

### Sewer Operating Account as of March 31, 2014

Wells Fargo Checking      \$ 2,729,835

### Current Reserves as of March 31, 2014

Operating:                      \$            -

### Operating Reserve:

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

Based on fiscal year 2014-15 budget the amount of operating reserves is as follows:

#### Minimum Target

\$	1,531,172	Budgeted FY14/15 expenditures
	12	Months
<hr/>		
\$	127,598	Monthly budgeted operating expenses
	x 2	Monthly budgeted operating expenses
<hr/>		
\$	255,195	Minimum Target Reserve
<hr/>		

#### Maximum Target

\$	1,531,172	Budgeted FY14/15 expenditures
	12	Months
<hr/>		
\$	127,598	Monthly budgeted operating expenses
	x 10	Monthly budgeted operating expenses
<hr/>		
\$	1,275,977	Maximum Target Reserve
<hr/>		

### Conclusion: Year

Currently, the District has insufficient dedicated operating Sewer Reserves for Fiscal Year 2014-15.

Beginning in Fiscal Year 2014-15 the minimum target reserve amount will be set aside in the District's LAIF account and displayed on the balance sheet.

## CAPITAL RESERVE

### Capital Reserve:

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

## WATER

### Current Capital Reserves as of March 31, 2014

Capital: \$ 453,500

#### Minimum Target

\$ 234,835	Lowest year CIP existing customers (FY 16/17)
\$ 750,000	Engineer estimate
<u>\$ 984,835</u>	Minimum target

#### Maximum Target

\$ 3,196,463	Highest year CIP existing customers (FY14/15)
\$ 750,000	Engineer estimate
<u>\$ 3,946,463</u>	Maximum target

### Conclusion:

Based on the above, the District is \$531,335 short of the current **minimum** Capital reserve target.

Staff is recommending to complete the Bartle Wells rate study and incorporate an increase of the capital reserve to the **minimum** target level of \$984,835.

## SEWER

### Current Capital Reserves as of March 31, 2014

Capital: \$ 2,717,921

#### Minimum Target

\$ 790,000 Lowest year CIP existing customers (FY 15/16)

\$ 1,177,000 Engineer estimate

\$ 1,967,000 Minimum target

#### Maximum Target

\$ 2,810,000 Highest year CIP existing customers (FY 18/19)

\$ 1,177,000 Engineer estimate

\$ 3,987,000 Maximum target

#### Conclusion:

Based on the above, the District is \$750,921 in excess of the current minimum reserve needs.

## CONNECTION FEE RESERVE

#### Connection Fees:

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

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

## WATER

At the beginning of the fiscal year, the budgeted amounts will be set aside as a reserve.

Fiscal year 14/15 amount to be reserved is \$122,900

## SEWER

At the beginning of the fiscal year, the budgeted amounts will be set aside as a reserve.

Fiscal year 14/15 amount to be reserved is \$228,488



	Water				Sewer			
	FY 2014-15		FY 14/15 Budget		FY 2014-15		FY 14/15 Budget	
	2012-13	2013-14	Proposed	Vs. FY 13/14	2012-13	2013-14	Proposed	Vs. FY 13/14
	Actual	Approved Budget	Budget	Budget	Actual	Budget	Budget	Budget
<b>Operating Revenue</b>				<b>% Change</b>				<b>% Change</b>
Total Cell Tower Lease:	28,909	31,100	31,500	1.29%	28,909	31,100	31,500	1.29%
Total Fees:	3,565	6,100	10,600	73.77%	10,311	8,300	14,000	68.67%
Total Sales & Property Taxes:	1,868,196	1,837,200	2,078,473	13.13%	2,270,057	2,227,016	2,421,353	8.73%
<b>Total Revenue:</b>	<b>1,900,670</b>	<b>1,874,400</b>	<b>2,120,573</b>	<b>13.13%</b>	<b>2,309,277</b>	<b>2,266,416</b>	<b>2,466,853</b>	<b>8.84%</b>
<b>Operating Expenses</b>								
Total Labor, Administrative:	-	246,428	-	-100.00%		147,612		-100.00%
Total Bank Fees:	9,075	9,000	9,000		3,074	3,100	3,100	
Total Board of Directors:	5,585	14,500	5,000	-65.52%	5,585	14,500	5,000	-65.52%
Total Other/Insurance:	21,151	33,400	28,600	-14.37%	3,156	7,400	10,400	40.54%
Total LAFCO Assessment:	1,544	1,700	2,200	29.41%	1,107	1,300	1,600	23.08%
Total Legal:	86,900	80,000	80,000		21,433	30,000	31,000	3.33%
Total Facilities:	36,961	38,300	42,000	9.66%	11,512	16,800	20,000	19.05%
Total Professional Services:	104,545	79,300	77,650	-2.08%	102,045	55,800	63,150	13.17%
Total Other Administrative:	9,821	7,400	10,800	45.95%	7,827	9,800	13,700	39.80%
Total Labor:	175,756	-	166,836	#DIV/0!	64,117	-	76,409	#DIV/0!
Total Wages:	409,919	-	470,344	#DIV/0!	166,745	-	181,179	#DIV/0!
Total Labor, Operations:		410,824		-100.00%		14,727		-100.00%
Total Claims and Prevention:	2,120	12,100	12,100			10,000	10,000	
Total Communications:	20,681	20,700	17,500	-15.46%				
Total Education & Training:	1,840	-	6,000	#DIV/0!	219	1,000	1,000	
Total Engineering:	221,054	135,000	75,000	-44.44%	30,013	30,000	30,000	
Total Equipment & Tools, Expensed:	12,627	13,000	13,000			1,000	1,000	#DIV/0!
Total Facilities Maintenance:	3,600	3,900	4,050	3.85%	12,710	6,900	7,400	7.25%
Total Meters:	1,619	2,000	11,000	450.00%				#DIV/0!
Total Pumping:	46,111	85,000	85,000		27,179	35,000	35,000	
Total Supply:	228,196	286,000	57,000	-80.07%				#DIV/0!
Total Collection / Transmission:	69,268	100,000	100,000		2,013	20,000	20,000	
Total Treatment:	46,468	51,500	51,500				1,360	#DIV/0!
Total Uniforms:	8,473	8,500	8,500					#DIV/0!
Total Vehicles:	9,618	13,000	15,500	19.23%				#DIV/0!
Total Other Operations:	1,665	-	-		6,690			#DIV/0!
Total SAM:					972,798	803,285	1,019,874	26.96%
<b>Total Operations Expense:</b>	<b>1,534,597</b>	<b>1,651,552</b>	<b>1,348,580</b>	<b>-18.34%</b>	<b>1,438,223</b>	<b>1,207,224</b>	<b>1,531,172</b>	<b>26.83%</b>
Contingency:		132,100				36,200		
<b>Net Change in position from Operations:</b>	<b>366,073</b>	<b>90,748</b>	<b>771,993</b>	<b>605.13%</b>	<b>871,054</b>	<b>1,022,992</b>	<b>935,681</b>	<b>-8.53%</b>
<b>Non Operating Revenue / Expense</b>								
<b>Other Revenue</b>								
Total Connection Fees:	74,315	122,900	122,900		36,325	125,600	228,488	81.92%
Total GO Bond Assessments:	1,230,365	1,150,436	1,150,436					
Total Loan and Interest Revenue:					14,207	12,134	31,974	163.50%
<b>Total Non Operating Revenue:</b>	<b>1,304,680</b>	<b>1,273,336</b>	<b>1,273,336</b>		<b>50,532</b>	<b>137,734</b>	<b>260,462</b>	<b>89.10%</b>
<b>Financing Expenses</b>								
<b>Total Financing Expense:</b>	<b>1,244,482</b>	<b>1,280,116</b>	<b>1,308,866</b>	<b>2.25%</b>	<b>40,687</b>	<b>288,059</b>	<b>144,915</b>	<b>-49.69%</b>
<b>Net Change in position from Non Operating activities:</b>	<b>60,198</b>	<b>(6,780)</b>	<b>(35,530)</b>	<b>424.04%</b>	<b>9,845</b>	<b>(150,325)</b>	<b>115,547</b>	<b>-176.86%</b>
<b>Continued for CIP and Contingency Reserve:</b>	<b>426,271</b>	<b>83,968</b>	<b>736,463</b>	<b>777.08%</b>	<b>880,899</b>	<b>872,667</b>	<b>1,051,228</b>	<b>20.46%</b>
Transfer to CIP:	(426,271)	(83,968)	(736,463)		(880,899)	(872,667)	(821,923)	
<b>Total Net Position Changes/Transfer to reserves:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,305</b>	





Combined

Budget

Operating Revenue

Total Cell Tower Lease:	63,000
Total Fees:	24,600
Total Sales & Property Taxes:	4,499,826
<b>Total Revenue:</b>	<b>4,587,426</b>

Operating Expenses

Total Labor, Administrative:	
Total Bank Fees:	12,100
Total Board of Directors:	10,000
Total Other/Insurance:	39,000
Total LAFCO Assessment:	3,800
Total Legal:	111,000
Total Facilities:	62,000
Total Professional Services:	140,800
Total Other Administrative:	24,500
Total Labor:	243,246
Total Wages:	651,523
Total Labor, Operations:	
Total Claims and Prevention:	22,100
Total Communications:	17,500
Total Education & Training:	7,000
Total Engineering:	105,000
Total Equipment & Tools, Expensed:	14,000
Total Facilities Maintenance:	11,450
Total Meters:	11,000
Total Pumping:	120,000
Total Supply:	57,000
Total Collection / Transmission:	120,000
Total Treatment:	51,500
Total Uniforms:	8,500
Total Vehicles:	16,860
Total Other Operations:	
Total SAM:	1,019,874

Total Operations Expense:	2,879,752
Contingency:	

Net Change in position from Operations: 1,707,674

Non Operating Revenue / Expense

Other Revenue

Total Connection Fees:	351,388
Total GO Bond Assessments:	1,150,436
Total Loan and Interest Revenue:	31,974

Total Non Operating Revenue: 1,533,798

Financing Expenses

Total Financing Expense: 1,453,781

Net Change in position from Non Operating activities: 80,017

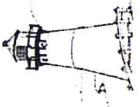
Continued for CIP and Contingency

Reserve: 1,787,691

Transfer to CIP: (1,558,386)

Total Net Position Changes/Transfer to reserves: \$ 229,305

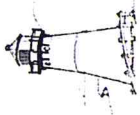
6/1/2014 MWSD Board Meeting  
Draft Budget



**MWSD — Budget FY 2014 - 2015**

Water

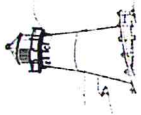
GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14 Budget \$ Change	FY 14/15 Budget Vs. FY 13/14 Budget % Change
<b>Operating Revenue</b>							
<b>Total Cell Tower Lease:</b>	28,909	31,100	23,384	31,179	31,500	400	1.29%
Administrative Fees (New Construction):	1,000	2,250	3,150	4,200	4,500	2,250	100.00%
Administrative Fees (Remodel):	2,158	900	450	600	1,000	100	11.11%
Inspection Fees (New Construction):	407	2,100	2,975	4,675	4,250	2,150	102.38%
Inspection Fees (Remodel):		850	425	850	850	0	0.00%
Mainline Extension Fees:		0		0	0	0	#DIV/0!
Remodel Fees:		0		0	0	0	#DIV/0!
<b>Total Fees:</b>	3,565	6,100	7,000	10,325	10,600	4,500	73.77%
Grants:		0		0	0	0	0.00%
Property Tax Receipts:	304,550	225,000	214,452	285,936	225,000	0	0.00%
Testing, Backflow:	9,098	11,500	8,792	11,723	13,000	1,500	13.04%
Water Sales:	1,557,945	1,604,700	1,231,646	1,642,195	1,846,473	241,773	15.07%
Water Sales, Fire Protection:	(3,945)			0		0	#DIV/0!
Water Sales Refunds, Customer:	548	(4,000)	(1,855)	(2,473)	(6,000)	(2,000)	50.00%
Other Revenue:			2,926	3,901	0	0	#DIV/0!
<b>Total Sales &amp; Property Taxes:</b>	1,868,196	1,837,200	1,455,961	1,941,281	2,078,473	241,273	13.13%
<b>Total Operating Revenue:</b>	1,900,670	1,874,400	1,486,345	1,982,785	2,120,573	246,173	13.13%
<b>Operating Expenses</b>							
Management, Administrative:		91,389		0		(91,389)	-100.00%
Staff, Administrative:		145,379		0		(145,379)	-100.00%
Staff Overtime, Administrative:		9,660		0		(9,660)	-100.00%
<b>Total Labor, Administrative:</b>		246,428		0		(246,428)	-100.00%
<b>Total Bank Fees:</b>	9,075	9,000	4,786	6,381	9,000	0	0.00%
Board Meetings:	2,135	2,000	2,217	2,956	2,500	500	25.00%
Director Fees:	3,450	2,500	1,988	2,651	2,500	0	0.00%
Election Expenses:		10,000	3,897	10,000	0	(10,000)	-100.00%
<b>Total Board of Directors:</b>	5,585	14,500	8,102	15,607	5,000	(9,500)	-65.52%



# MWSD — Budget FY 2014 - 2015

Water

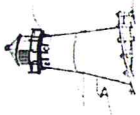
GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14	
						Budget \$ Change	% Change
CDPH Fees: 5240	14,152	20,000	5,591	8,400	15,000	15,000	-25.00%
Conference Attendance: 5250	4,274	5,000	1,200	2,500	5,000	0	0.00%
Information Systems: 5270	1,300	6,000	2,636	3,515	6,000	0	0.00%
Fidelity Bond: 5310	1,425	900	1,583	900	900	0	0.00%
Property & Liability Insurance: 5320	21,151	33,400	11,010	16,898	28,600	200	13.33%
<b>Total Other/Insurance:</b>	<b>1,544</b>	<b>1,700</b>	<b>2,026</b>	<b>2,026</b>	<b>2,200</b>	<b>500</b>	<b>29.41%</b>
<b>Total LAFCO Assessment:</b>	<b>9,218</b>	<b>10,000</b>	<b>6,435</b>	<b>8,580</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
Meeting Attendance, Legal: 5420	57,912	70,000	48,838	65,117	70,000	0	0.00%
General Legal: 5430	19,770	0	0	0	0	0	#DIV/0!
Litigation: 5440	86,900	80,000	55,273	73,697	80,000	0	0.00%
<b>Total Legal:</b>	<b>314</b>	<b>1,500</b>	<b>1,431</b>	<b>1,908</b>	<b>3,000</b>	<b>1,500</b>	<b>100.00%</b>
Maintenance, Office: 5510	17,175	17,500	18,050	18,000	18,000	500	-100.00%
Meetings, Local: 5520	14,533	9,000	5,260	7,013	9,000	0	2.86%
Memberships: 5530	4,561	8,000	3,625	4,833	8,000	0	0.00%
Office Supplies: 5540	378	2,000	1,087	1,449	4,000	2,000	0.00%
Postage: 5550	36,961	38,300	29,453	33,204	42,000	3,700	100.00%
Printing & Publishing: 5560	70,634	25,000	16,805	32,000	30,000	5,000	9.66%
<b>Total Facilities:</b>	<b>12,550</b>	<b>13,000</b>	<b>12,050</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>20.00%</b>
Accounting: 5610	10,938	31,500	12,521	16,695	31,500	0	0.00%
Audit: 5620	8,250	9,000	6,750	9,000	2,250	(6,750)	0.00%
Consulting: 5630	220	800	300	400	900	100	-75.00%
Labor & HR Support: 5650	1,953	0	0	0	0	0	12.50%
Payroll Services: 5660	104,545	79,300	48,426	71,095	77,650	(1,650)	#DIV/0!
Other Professional Services: 5590	7,321	5,100	3,037	4,049	8,000	2,900	-2.08%
<b>Total Professional Services:</b>	<b>1,236</b>	<b>1,500</b>	<b>688</b>	<b>917</b>	<b>2,000</b>	<b>500</b>	<b>56.86%</b>
Telephone & Internet: 5720	380	800	0	0	800	0	33.33%
Mileage Reimbursement: 5730	884	0	0	0	0	0	0.00%
Reference Materials: 5740	9,821	7,400	3,725	4,967	10,800	3,400	0.00%
Other Administrative: 5790							#DIV/0!
<b>Total Other Administrative:</b>							<b>45.95%</b>



# MWSD — Budget FY 2014 - 2015

Water

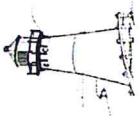
GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14	
						\$ Change	% Change
CalPERS 457 Deferred Plan:	28,318	-	21,001	28,001	29,971	29,971	#DIV/0!
Employee Benefits:	76,848	-	50,104	66,805	75,902	75,902	#DIV/0!
Disability Benefits:	1,923	-	1,696	2,261	2,510	2,510	#DIV/0!
Payroll Taxes:	29,587	-	23,961	31,948	31,600	31,600	#DIV/0!
Worker's Compensation Insurance:	39,080	-	9,807	13,076	26,853	26,853	#DIV/0!
<b>Total Labor Benefits and Taxes:</b>	<b>175,756</b>	<b>-</b>	<b>106,569</b>	<b>142,092</b>	<b>166,836</b>	<b>166,836</b>	<b>#DIV/0!</b>
Management:	72,719	-	59,419	79,225	79,129	79,129	#DIV/0!
Staff:	322,672	-	214,970	286,627	328,917	328,917	#DIV/0!
Staff Certification:	9,975	-	7,165	9,553	10,710	10,710	#DIV/0!
Staff Overtime:	3,721	-	19,460	25,947	43,468	43,468	#DIV/0!
Staff Standby:	832	-	8,298	11,064	8,120	8,120	#DIV/0!
<b>Total Wages:</b>	<b>409,919</b>	<b>-</b>	<b>309,312</b>	<b>412,416</b>	<b>470,344</b>	<b>470,344</b>	<b>#DIV/0!</b>
Management, Operations:	90,924	90,924	0	0	0	(90,924)	-100.00%
Staff, Operations:	236,997	236,997	0	0	0	(236,997)	-100.00%
Staff Certification, Operations:	15,464	15,464	0	0	0	(15,464)	-100.00%
Staff Overtime, Operations:	50,728	50,728	0	0	0	(50,728)	-100.00%
Staff Standby, Operations:	16,711	16,711	0	0	0	(16,711)	-100.00%
<b>Total Labor, Operations:</b>	<b>410,824</b>	<b>410,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(410,824)</b>	<b>-100.00%</b>
Backflow Prevention:	2,120	2,100	1,185	1,580	2,100	0	0.00%
Claims, Property Damage:	3,279	10,000	0	0	10,000	0	0.00%
<b>Total Claims and Prevention</b>	<b>2,120</b>	<b>12,100</b>	<b>1,185</b>	<b>1,580</b>	<b>12,100</b>	<b>-</b>	<b>0.00%</b>
SCADA Maintenance:	17,402	17,500	0	0	17,500	0	0.00%
Internet & Telephone, Communications:	3,279	3,200	1,693	2,257	(3,200)	(3,200)	-100.00%
<b>Total Communications:</b>	<b>20,681</b>	<b>20,700</b>	<b>1,693</b>	<b>2,257</b>	<b>17,500</b>	<b>(3,200)</b>	<b>-15.46%</b>
<b>Total Education &amp; Training:</b>	<b>1,840</b>	<b>0</b>	<b>3,855</b>	<b>5,140</b>	<b>6,000</b>	<b>6,000</b>	<b>#DIV/0!</b>
Meeting Attendance, Engineering:	9,851	10,000	1,716	2,288	5,000	(5,000)	-50.00%
General Engineering:	32,536	25,000	28,747	38,329	45,000	20,000	80.00%
Water Quality Engineering:	178,667	100,000	5,636	7,515	25,000	(75,000)	-75.00%
<b>Total Engineering:</b>	<b>221,054</b>	<b>135,000</b>	<b>36,099</b>	<b>48,132</b>	<b>75,000</b>	<b>(60,000)</b>	<b>-44.44%</b>
<b>Total Equipment &amp; Tools, Expensed:</b>	<b>12,627</b>	<b>13,000</b>	<b>4,805</b>	<b>6,407</b>	<b>13,000</b>	<b>0</b>	<b>0.00%</b>



# MWSD — Budget FY 2014 - 2015

## Water

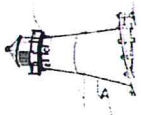
GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14		FY 14/15 Budget Vs. FY 13/14	
						Budget	Year End	Proposed Budget	Budget
Alarm Services: 6335		300	487	649	450	150	50.00%		
Landscaping: 6337	3,600	3,600	2,400	3,200	3,600	0	0.00%		
Facilities other: 6330			384	512					
<b>Total Facilities Maintenance:</b>	3,600	3,900	3,271	4,361	4,050	150	3.85%		
Lab Supplies & Equipment: 6370	198		296	395	1,000	1,000	#DIV/0!		
Meter Reading: 6380	1,421	2,000	5,787	7,716	10,000	8,000	400.00%		
<b>Total Meters</b>	1,619	2,000	6,083	8,111	11,000	9,000	450.00%		
Pumping Fuel & Electricity: 6410	43,957	45,000	46,742	62,323	60,000	15,000	33.33%		
Pumping Maintenance, Generators: 6420	1,671	15,000	7,517	10,023	15,000	0	0.00%		
Pumping Maintenance, General: 6430		0	0	0	0	0	#DIV/0!		
Pumping Equipment, Expensed: 6440	483	25,000	3,386	4,515	10,000	(15,000)	-60.00%		
<b>Total Pumping:</b>	46,111	85,000	57,645	76,860	85,000	0	0.00%		
Maintenance, Raw Water Mains: 6510	1,888	5,000	0	0	2,000	(3,000)	-60.00%		
Maintenance, Wells: 6520	457	1,000	2,884	3,845	5,000	4,000	400.00%		
Water Purchases: 6530	225,851	280,000	19,656	35,000	50,000	(230,000)	-82.14%		
<b>Total Supply:</b>	228,196	286,000	22,540	38,845	57,000	(229,000)	-80.07%		
Hydrants: 6610	2,091	2,000	438	584	2,000	0	0.00%		
Maintenance, Water Mains: 6620	36,123	50,000	33,937	45,249	50,000	0	0.00%		
Maintenance, Water Service Lines: 6630	15,361	30,000	8,503	11,337	30,000	0	0.00%		
Maintenance, Tanks: 6640	6,318	6,500	648	864	6,500	0	0.00%		
Maintenance, Distribution General: 6650	6,189	6,500	5,783	7,711	6,500	0	0.00%		
Meters: 6670	3,186	5,000	0	0	5,000	0	0.00%		
<b>Total Collection / Transmission:</b>	69,268	100,000	49,309	65,745	100,000	0	0.00%		
Chemicals & Filtering: 6710	20,623	21,000	5,875	7,833	21,000	0	0.00%		
Maintenance, Treatment Equipment: 6720	4,779	7,500	5,098	6,797	7,500	0	0.00%		
Treatment Analysis: 6730	21,066	23,000	15,845	21,127	23,000	0	0.00%		
<b>Total Treatment:</b>	46,468	51,500	26,818	35,757	51,500	0	0.00%		
<b>Total Uniforms: 6770</b>	8,473	8,500	6,437	8,583	8,500	0	0.00%		



# MWSD — Budget FY 2014 - 2015

Water

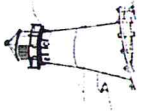
GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14		FY 14/15 Budget Vs. FY 13/14 % Change
						Budget	\$ Change	
Fuel: 6810	8,737	10,000	6,270	8,360	9,000			-10.00%
Truck Equipment, Expensed: 6820	20	1,000	3,663	4,884	2,000	(1,000)	1,000	100.00%
Truck Repairs: 6830	861	2,000	8,441	11,255	4,500		2,500	125.00%
<b>Total Vehicles:</b>	9,618	13,000	18,374	24,499	15,500		2,500	19.23%
<b>Total Other Operations:</b>	1,665	0	4,773	6,364	0		0	#DIV/0!
<b>Contingency:</b>		132,100						
<b>Total Operations Expense:</b>	1,534,597	1,783,652	821,569	1,111,024	1,348,580	(302,972)		-16.99%
<b>Net Change in position from Operations:</b>	366,073	90,748	664,776	871,761	771,993		549,145	605.13%
<b>Non Operating Revenue / Expense</b>								
<b>Other Revenue</b>								
Connection Fees, Residential New Const: 7110	1,444	72,800	21,845	21,845	72,800		0	0.00%
Connection Fees, Residential Remodel: 7120		2,900			2,900		0	0.00%
Connection Fees, Residential Fire: 7130	72,871	38,100	10,909	10,909	38,100		0	0.00%
Connection Fees, Residential Remodel Fire: 7140		9,100	(150)	(150)	9,100		0	0.00%
Connection Fees, Well Conversion: 7150		0			0		0	0.00%
<b>Total Connection Fees:</b>	74,315	122,900	32,604	32,604	122,900		0	0.00%
General Obligation Bonds, Assessment Receipts: 7600	1,230,365	1,150,436	663,919	663,293	1,150,436		0	0.00%
<b>Total GO Bond Assessments:</b>	1,230,365	1,150,436	663,919	663,293	1,150,436		0	0.00%
<b>Total Non Operating Revenue:</b>	1,304,680	1,273,336	696,523	695,897	1,273,336		0	0.00%
<b>Financing Expenses</b>								
General Obligation Bonds: 9100	1,150,436	1,150,436	354,780	1,150,436	1,150,436		0	0.00%
PNC Equipment Lease: 9125	90,964	53,473	17,198	53,473	56,340		2,867	5.36%
State Revolving Fund Loan: 9150	3,082	76,207	3,939	3,939	102,090		25,883	33.96%
<b>Total Financing Expense:</b>	1,244,482	1,280,116	375,917	1,207,848	1,308,866		28,750	2.25%



**MWSD — Budget FY 2014 - 2015**

GL Codes	Water						FY 14/15 Budget Vs. FY 13/14 Budget \$ Change	FY 14/15 Budget Vs. FY 13/14 Budget % Change
	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	2014-15 Proposed Budget	2014-15 Proposed Budget		
Net Change in position from Non Operating activities:	60,198	(6,780)	320,606	(511,951)	(35,530)	(28,750)	424.04%	
Continued for CIP and Contingency Reserve:	426,271	83,968	985,382	359,810	736,463	652,495	777.08%	
Transfer to CIP:	(426,271)	(83,968)	(985,382)	(359,810)	(736,463)	(652,495)		
Total Net Position Changes/Transfer to reserves:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

6/11/2014 MWSD Board Budget Draft Meeting

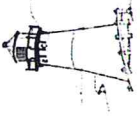


**MWSD — Budget FY 2014 - 2015**

**Sewer**

GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	FY 2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14 Budget \$ Change	FY 14/15 Budget Vs. FY 13/14 Budget % Change
<b>Operating Revenue</b>							
<b>Total Cell Tower Lease:</b>	28,909	31,100	23,384	31,179	31,500	400	1.29%
Administrative Fees (New Construction):							
Administrative Fees (Remodel):	1,320	2,250	1,350	1,800	3,600	1,350	60.00%
Inspection Fees (New Construction):	830	2,100	2,250	3,000	1,000	100	11.11%
Inspection Fees (Remodel):	830	850	1,275	1,700	3,400	1,300	61.90%
Mainline Extension Fees:			3,390	4,520	2,000	1,150	135.29%
Remodel Fees:	7,331	2,200	4,828	6,437	4,000	1,800	81.82%
<b>Total Fees:</b>	10,311	8,300	13,093	17,457	14,000	5,700	68.67%
Grants:							
Property Tax Receipts:	304,550	225,000	214,452	285,936	225,000		
Sewer Service Charges:	1,952,513	1,991,016	1,087,719	1,991,016	2,183,853	192,837	9.69%
Sewer Service Refunds, Customer:	12,980	(2,000)	(344)	(458)	(2,000)		
Waste Collection Revenues:		13,000	10,429	13,905	14,500	1,500	11.54%
Other Revenue:	14						
<b>Total Sales &amp; Property Taxes:</b>	2,270,057	2,227,016	1,312,256	2,290,399	2,421,353	194,337	8.73%
<b>Total Revenue:</b>	2,309,277	2,266,416	1,348,733	2,339,035	2,466,853	200,437	8.84%
<b>Operating Expenses</b>							
Management, Administrative:		79,896				(79,896)	-100.00%
Staff, Administrative:		67,716				(67,716)	-100.00%
Staff Overtime, Administrative:						(147,612)	-100.00%
<b>Total Labor, Administrative:</b>		147,612				(147,612)	-100.00%
<b>Total Bank Fees:</b>	3,074	3,100	3,392	4,523	3,100		
Board Meetings:	2,135	2,000	2,217	2,956	2,500	500	25.00%
Director Fees:	3,450	2,500	1,988	2,651	2,500		
Election Expenses:		10,000	3,897	10,000	(10,000)	(10,000)	-100.00%
<b>Total Board of Directors:</b>	5,585	14,500	8,102	15,607	5,000	(9,500)	-65.52%

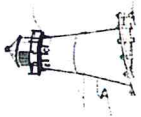




**MWSD — Budget FY 2014 - 2015**

— Sewer

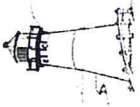
GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	FY 2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14 Budget \$ Change	FY 14/15 Budget Vs. FY 13/14 Budget % Change
Conference Attendance: 5250	431	2,000			2,000		
Information Systems: 5270	1,300	3,000	2,636	3,515	6,000	3,000	100.00%
Fidelity Bond: 5310		900			900		
Property & Liability Insurance: 5320	1,425	1,500	1,583	2,111	1,500		
<b>Total Other/Insurance:</b>	<b>3,156</b>	<b>7,400</b>	<b>4,219</b>	<b>5,625</b>	<b>10,400</b>	<b>3,000</b>	<b>40.54%</b>
<b>Total LAFCO Assessment:</b>	<b>1,107</b>	<b>1,300</b>	<b>1,548</b>	<b>2,064</b>	<b>1,600</b>	<b>300</b>	<b>23.08%</b>
Meeting Attendance, Legal: 5420	7,376	10,000	7,833	10,444	11,000	1,000	10.00%
General Legal: 5430	14,057	20,000	14,118	18,824	20,000		
Litigation: 5440							
<b>Total Legal:</b>	<b>21,433</b>	<b>30,000</b>	<b>21,951</b>	<b>29,268</b>	<b>31,000</b>	<b>1,000</b>	<b>3.33%</b>
Maintenance, Office: 5510	2,780	1,500	1,432	1,909	3,000	1,500	100.00%
Meetings, Local: 5520		300				(300)	-100.00%
Memberships: 5530							
Office Supplies: 5540	3,404	9,000	5,260	7,013	9,000		
Postage: 5550	2,887	4,000	1,468	1,957	4,000		
Printing & Publishing: 5560	2,441	2,000	1,087	1,449	4,000	2,000	100.00%
<b>Total Facilities:</b>	<b>11,512</b>	<b>16,800</b>	<b>9,247</b>	<b>12,329</b>	<b>20,000</b>	<b>3,200</b>	<b>19.05%</b>
Accounting: 5610	72,944	25,000	16,805	32,000	30,000	5,000	20.00%
Audit: 5620	12,550	13,000	12,050	12,050	13,000		
Consulting: 5630	11,287	11,500			11,500		
Data Services: 5640	5,092	5,500	5,224	5,224	5,500		
Labor & HR Support: 5650	172	800	108	144	2,250	2,250	#DIV/0!
Payroll Services: 5660					900	100	12.50%
Other Professional Services: 5590							
<b>Total Professional Services:</b>	<b>102,045</b>	<b>55,800</b>	<b>34,187</b>	<b>49,418</b>	<b>63,150</b>	<b>7,350</b>	<b>13.17%</b>
San Mateo County Tax Roll Charges: 5710		3,000		3,031	3,000		
Telephone & Internet: 5720	6,402	5,100	8,321	11,095	9,000	3,900	76.47%
Mileage Reimbursement: 5730	1,290	1,500	1,063	1,417	1,500		
Reference Materials: 5740	35	200			200		
Other Administrative: 5790	100						
<b>Total Other Administrative:</b>	<b>7,827</b>	<b>9,800</b>	<b>9,384</b>	<b>15,543</b>	<b>13,700</b>	<b>3,900</b>	<b>39.80%</b>



**MWSD — Budget FY 2014 - 2015**

— Sewer

GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	FY 2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14	
						Budget	% Change
CalPERS 457 Deferred Plan: 5810	11,248		8,854	11,805	13,065	13,065	#DIV/0!
Employee Benefits: 5820	35,678		28,707	38,276	41,298	41,298	#DIV/0!
Disability Benefits: 5830	844		830	1,107	1,139	1,139	#DIV/0!
Payroll Taxes: 5840	11,361		10,300	13,733	13,052	13,052	#DIV/0!
Worker's Compensation Insurance: 5960	4,986		2,411	3,215	7,856	7,856	#DIV/0!
<b>Total Labor Benefits and Taxes:</b>	<b>64,117</b>	<b>-</b>	<b>51,102</b>	<b>68,136</b>	<b>76,409</b>	<b>76,409</b>	<b>#DIV/0!</b>
Management: 5910	102,902		57,409	76,545	79,129	79,129	#DIV/0!
Staff: 5920	63,843		71,313	95,084	97,778	97,778	#DIV/0!
Staff Certification: 5930			1,350	1,800	1,890	1,890	#DIV/0!
Staff Overtime: 5940			2,057	2,743	2,382	2,382	#DIV/0!
Staff Standby: 5950			503	671			#DIV/0!
<b>Total Wages:</b>	<b>166,745</b>	<b>-</b>	<b>132,632</b>	<b>176,843</b>	<b>181,179</b>	<b>181,179</b>	<b>#DIV/0!</b>
Management, Operations: 6110			2,696			(2,696)	-100.00%
Staff, Operations: 6120			12,031			(12,031)	-100.00%
Staff Certification, Operations: 6130							#DIV/0!
Staff Overtime, Operations: 6140							#DIV/0!
Staff Standby, Operations: 6150							#DIV/0!
<b>Total Labor, Operations:</b>		<b>14,727</b>				<b>(14,727)</b>	<b>-100.00%</b>
Claims, Property Damage: 6170			8,920	11,893	10,000		
<b>Total Claims and Prevention</b>		<b>10,000</b>	<b>8,920</b>	<b>11,893</b>	<b>10,000</b>		
<b>Total Education &amp; Training:</b> 6195	<b>219</b>	<b>1,000</b>			<b>1,000</b>		
Meeting Attendance, Engineering: 6210			5,000		5,000		
General Engineering: 6220	30,013		19,496	25,995	25,000		
<b>Total Engineering:</b>	<b>30,013</b>	<b>30,000</b>	<b>19,496</b>	<b>25,995</b>	<b>30,000</b>		
<b>Total Equipment &amp; Tools, Expensed:</b> 6320					<b>1,000</b>	<b>1,000</b>	

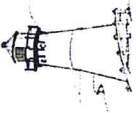


**MWSD — Budget FY 2014 - 2015**

**Sewer**

GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	FY 2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14 Budget \$ Change	FY 14/15 Budget Vs. FY 13/14 Budget % Change
Alarm Services: 6335	10,430	4,500	3,721	4,961	5,000	500	11.11%
Landscaping: 6337	2,280	2,400	1,520	2,280	2,400		
<b>Total Facilities Maintenance:</b>	12,710	6,900	5,241	7,241	7,400	500	7.25%
Pumping Fuel & Electricity: 6410	27,179	35,000	18,525	24,700	35,000		
Pumping Maintenance, Generators: 6420							
Pumping Maintenance, General: 6430							
Pumping Equipment, Expensed: 6440							
<b>Total Pumping:</b>	27,179	35,000	18,525	24,700	35,000		
Maintenance, Collection System: 6660	2,013	20,000			20,000		
<b>Total Collection / Transmission:</b>	2,013	20,000			20,000		
Fuel: 6810					800	800	#DIV/0!
Truck Equipment, Expensed: 6820					160	160	#DIV/0!
Truck Repairs: 6830					400	400	#DIV/0!
<b>Total Vehicles:</b>					1,360	1,360	#DIV/0!
<b>Total Other Operations:</b>	6,690						#DIV/0!
SAM Collections: 6910	281,340	332,868	249,651	332,868	305,853	(27,015)	-8.12%
SAM Operations: 6920	655,776	657,204	492,894	657,192	624,021	(33,183)	-5.05%
SAM Prior-Year Adjustment: 6930	(39,958)	(266,787)				266,787	-100.00%
SAM Maintenance, Collection System: 6940	75,640	40,000	15,550	20,733	40,000	10,000	25.00%
SAM Maintenance, Pumping: 6950	972,798	803,285	798,454	1,064,605	1,019,874	216,589	26.96%
<b>Total SAM:</b>		36,200					
<b>Contingency:</b>	1,438,223	1,243,424	1,126,400	1,513,790	1,531,172	287,748	23.14%
<b>Total Operations Expense:</b>	871,054	1,022,992	222,333	825,245	935,681	(87,311)	-8.53%

Net Change in position from Operations:



**MWSD — Budget FY 2014 - 2015**

— Sewer

GL Codes	2012-13 Actual	2013-14 Budget	2013-14 YTD March 2014	FY 2013-14 Projected Year End	FY 2014-15 Proposed Budget	FY 14/15 Budget Vs. FY 13/14 Budget \$ Change	FY 14/15 Budget Vs. FY 13/14 Budget % Change
<b>Non Operating Revenue / Expense</b>							
<b>Other Revenue</b>							
Connection Fees, Residential New Const: 7110	22,215	111,600			178,488	66,888	59.94%
Connection Fees, Residential Remodel: 7120	14,110	14,000	55,952	74,603	50,000	36,000	257.14%
<b>Total Connection Fees:</b>	<b>36,325</b>	<b>125,600</b>	<b>55,952</b>	<b>74,603</b>	<b>228,488</b>	<b>102,888</b>	<b>81.92%</b>
<b>Employee Loans:</b>	<b>7,918</b>	<b>4,134</b>	<b>2,692</b>	<b>3,589</b>	<b>23,974</b>	<b>19,840</b>	<b>479.91%</b>
LAF, Interest: 7200	6,289	8,000	5,587	7,449	8,000		
<b>Total loan and interest revenue:</b>	<b>14,207</b>	<b>12,134</b>	<b>8,279</b>	<b>11,039</b>	<b>31,974</b>	<b>19,840</b>	<b>163.50%</b>
<b>Total Non Operating Revenue:</b>	<b>50,532</b>	<b>137,734</b>	<b>64,231</b>	<b>85,641</b>	<b>260,462</b>	<b>122,728</b>	<b>89.10%</b>
<b>Financing Expense</b>							
I-Bank Loan: 9200	28,345	52,586	27,594	36,792	52,575	(11)	-0.02%
PNC Equipment Lease: 9125	12,342	53,473	17,198	53,473	56,340	2,867	5.36%
Capital Assessment, SAM:		182,000			36,000	(146,000)	-80.22%
<b>Total Financing Expense:</b>	<b>40,687</b>	<b>288,059</b>	<b>44,792</b>	<b>90,265</b>	<b>144,915</b>	<b>(143,144)</b>	<b>-49.69%</b>
<b>Net Change in position from Non Operating activities:</b>	<b>9,845</b>	<b>(150,325)</b>	<b>19,439</b>	<b>(4,624)</b>	<b>115,547</b>	<b>265,872</b>	<b>-176.86%</b>
Continued for CIP and Contingency Reserve:	880,899	872,667	241,772	820,621	1,051,228	178,561	20.46%
Transfer to CIP:	(880,899)	(872,667)	(241,772)	(820,621)	(821,923)		
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,305</b>		
<b>Changes/Transfer to reserves:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,305</b>		

**MONTARA WATER SANITARY DISTRICT**

Budget Worksheet

Fiscal Year

2014/2015

<b><u>Line Item - WATER</u></b>	<b>4220</b>	<b>Cell Tower Lease</b>		
				<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$	23,384
PROJECTED ACTIVITY to END of FY:			\$	7,795
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	31,179
<b>PROPOSED Line Item Amount:</b>			\$	<b>31,500</b>
Prior year budget			\$	31,100
<b>% Change to Previous Year Budget</b>				1.29%
Dollar difference between proposed budget & current budget			\$	400

**Line Item - SEWER**

Actual Amount As Of:	31-Mar	2014	\$	23,384
PROJECTED ACTIVITY to END of FY:			\$	7,795
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	31,179
<b>PROPOSED Line Item Amount:</b>			\$	<b>31,500</b>
Prior year budget			\$	31,100
<b>% Change to Previous Year Budget</b>				1.29%
Dollar difference between proposed budget & current budget			\$	400

**DESCRIPTION:**

Verizon and Crown Castle payment for lease of cell tower.  
Revenue is allocated 50% Water / 50% Sewer.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<b><u>Line Item - WATER</u></b>	<b>4410</b>	<b>Administrative Fees (New Construction)</b>		
			<b><u>Amount</u></b>	
Actual Amount As Of:	31-Mar	2014	\$	3,150
PROJECTED ACTIVITY to END of FY:			\$	1,050
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	4,200
<b>PROPOSED Line Item Amount:</b>			\$	<b>4,500</b>
Prior year budget			\$	2,250
<b>% Change to Previous Year Budget</b>				<b>100.00%</b>
Dollar difference between proposed budget & current budget			\$	2,250

**Line Item - SEWER**

Actual Amount As Of:	31-Mar	2014	\$	1,350
PROJECTED ACTIVITY to END of FY:			\$	450
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	1,800
<b>PROPOSED Line Item Amount:</b>			\$	<b>3,600</b>
Prior year budget			\$	2,250
<b>% Change to Previous Year Budget</b>				<b>60.00%</b>
Dollar difference between proposed budget & current budget			\$	1,350

**DESCRIPTION:**

Water: Assumes 10 connections 8 new homes and 2 well conversions.  
Sewer: Assumes 8 new sewer connections  
Fee is currently \$450

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	4420	Administrative Fees (Remodel)		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	450
PROJECTED ACTIVITY to END of FY:			\$	150
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	600
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>1,000</b>
Prior year budget			\$	900
<b>% Change to Previous Year Budget</b>				<b>11.11%</b>
Dollar difference between proposed budget & current budget			\$	100

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	2,250
PROJECTED ACTIVITY to END of FY:			\$	750
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	3,000
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>1,000</b>
Prior year budget			\$	900
<b>% Change to Previous Year Budget</b>				<b>11.11%</b>
Dollar difference between proposed budget & current budget			\$	100

**DESCRIPTION:**

Water & Sewer: Assumes 2 substantial remodels over 50%  
 Fee is currently \$450

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	4430	Inspection Fees (New Construction)	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 2,975
PROJECTED ACTIVITY to END of FY:			\$ 1,700
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 4,675
<b>PROPOSED Line Item Amount:</b>			<b>\$ 4,250</b>
Prior year budget			\$ 2,100
<b>% Change to Previous Year Budget</b>			<b>102.38%</b>
Dollar difference between proposed budget & current budget			\$ 2,150

**Line Item - SEWER**

Actual Amount As Of:	31-Mar	2014	\$ 1,275
PROJECTED ACTIVITY to END of FY:			\$ 425
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 1,700
<b>PROPOSED Line Item Amount:</b>			<b>\$ 3,400</b>
Prior year budget			\$ 2,100
<b>% Change to Previous Year Budget</b>			<b>61.90%</b>
Dollar difference between proposed budget & current budget			\$ 1,300

**DESCRIPTION:**

Water: assumes 10 connections 8 new homes and 2 well conversions.  
 Sewer: assumes 8 new connections  
 Fee is currently \$425



MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	4440	Inspection Fees (Remodel)		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	425
PROJECTED ACTIVITY to END of FY:			\$	425
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	850
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>850</b>
Prior year budget			\$	850
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**Line Item - SEWER**

Actual Amount As Of:	31-Mar	2014	\$	3,390
PROJECTED ACTIVITY to END of FY:			\$	1,130
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	4,520
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,000</b>
Prior year budget			\$	850
<b>% Change to Previous Year Budget</b>				<b>135.29%</b>
Dollar difference between proposed budget & current budget			\$	1,150

**DESCRIPTION:**

Water: assumes 2 remodels over 50%

Sewer: assumes 5 substantial remodels over 50% involving sewer lateral review

Fee is currently: \$425

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - SEWER</u>	4460	Remodel Fees	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 4,828
PROJECTED ACTIVITY to END of FY:			\$ 1,609
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 6,437
<b>PROPOSED Line Item Amount:</b>			<b>\$ 4,000</b>
Prior year budget			\$ 2,200
<b>% Change to Previous Year Budget</b>			<b>81.82%</b>
Dollar difference between proposed budget & current budget			\$ 1,800

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**DESCRIPTION:**

Assumes 7 Remodels: Less than 50%  
 Fee is currently: \$315

6/1/2014 MWSD Board Meeting  
 Draft Budget

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	4510	Grants	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ -
PROJECTED ACTIVITY to END of FY:			\$ -
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ -
<b>PROPOSED Line Item Amount:</b>			<b>\$ -</b>
Prior year budget			\$ -
<b>% Change to Previous Year Budget</b>			<b>#DIV/0!</b>
Dollar difference between proposed budget & current budget			\$ -

**Line Item - SEWER**

Actual Amount As Of:	31-Mar	2014	\$ -
PROJECTED ACTIVITY to END of FY:			\$ -
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ -
<b>PROPOSED Line Item Amount:</b>			<b>\$ -</b>
Prior year budget			\$ -
<b>% Change to Previous Year Budget</b>			<b>#DIV/0!</b>
Dollar difference between proposed budget & current budget			\$ -

**DESCRIPTION:**

Grant funds from various Governmental entities.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	Description:	4610 - Property Tax Receipts	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 214,452
PROJECTED ACTIVITY to END of FY:			\$ 71,484
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 285,936
<b>PROPOSED Line Item Amount:</b>			<b>\$ 225,000</b>
Prior year budget			\$ 225,000
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

<u>Line Item - SEWER</u>	Description:	4610 - Property Tax Receipts	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 214,452
PROJECTED ACTIVITY to END of FY:			\$ 71,484
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 285,936
<b>PROPOSED Line Item Amount:</b>			<b>\$ 225,000</b>
Prior year budget			\$ 225,000
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

**DESCRIPTION:**

Property Tax Sewer, District Rate (50% Sewer / 50% Water).

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - SEWER</u></b>	<b>4710</b>	<b>Sewer Service Charges</b>		
			<b><u>Amount</u></b>	
Actual Amount As Of:	31-Mar	2014	\$	1,087,719
PROJECTED ACTIVITY to END of FY:			\$	903,297
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	1,991,016
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,183,853</b>
Prior year budget			\$	1,991,016
<b>% Change to Previous Year Budget</b>				9.69%
Dollar difference between proposed budget & current budget			\$	192,837

**DESCRIPTION:**

Occupancy Use Rate Category	<u>Current Rate</u>	<u>Proposed Rate</u>
Residential	38.184 per HCF	39.329 per HCF
**HCF = Hundred Cubic Feet		

Actual rate to be determined annually within the Prop 218 limits.

**Maximum Rate - Per prop 218**  
**(2011 through 2014)**  
 42.93 per HCF

The percentage increase of 9.69% is due to favorable flow distribution in the prior wet weather period. Of this projected dollar increase, 3% is based on a rate increase.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - SEWER</u>	4720	Sewer Service Refunds, Customer	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ (344)
PROJECTED ACTIVITY to END of FY:			\$ (115)
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ (458)
<b>PROPOSED Line Item Amount:</b>			<b>\$ (2,000)</b>
Prior year budget			\$ (2,000)
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

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**DESCRIPTION:**  
 Refunds to District customers

6/1/2014 MWSD Board Meeting  
 Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	4740	Testing, Backflow	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 8,792
PROJECTED ACTIVITY to END of FY:			\$ 2,931
		4740	Description:
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 11,723
	41670	2014	
<b>PROPOSED Line Item Amount:</b>			<b>\$ 13,000</b>
Prior year budget			\$ 11,500
<b>% Change to Previous Year Budget</b>			<b>13.04%</b>
Dollar difference between proposed budget & current budget			\$ 1,500

**DESCRIPTION:**

Testing services for users on wells for domestic use and MWSD for fire protection.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - SEWER</u>	4760	Waste Collection Revenues	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 10,429
PROJECTED ACTIVITY to END of FY:			\$ 3,476
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 13,905
<b>PROPOSED Line Item Amount:</b>			<b>\$ 14,500</b>
Prior year budget			\$ 13,000
<b>% Change to Previous Year Budget</b>			<b>11.54%</b>
Dollar difference between proposed budget & current budget			\$ 1,500

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**DESCRIPTION:**

Franchise Fee from Recology.

6/1/2014 MWSD Board Meeting  
Draft Budget



MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<b><u>Line Item - WATER</u></b>	<b>4810</b>	<b>Water Sales</b>		
				<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$	1,231,646
PROJECTED ACTIVITY to END of FY:			\$	410,549
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	1,642,195
<b>PROPOSED Line Item Amount:</b>			\$	<b>1,846,473</b>
Prior year budget			\$	1,604,700
<b>% Change to Previous Year Budget</b>				<b>15.07%</b>
Dollar difference between proposed budget & current budget			\$	241,773

**DESCRIPTION:**

<i>Prior years Water sales - BUDGETED</i>	1,604,700
<i>Pillar Ridge impact - ESTIMATE</i>	154,000
	<u>1,758,700</u>
<b>Proposed rate increase</b>	<b>5%</b>
Total \$ increase	<u>\$ 87,935</u>

		<b>Current Rate</b>	<b>Proposed Maximum Rate</b>
0 TO 6 HCF	Tier 1	\$ 7.07	\$ 7.43
7- 13 HCF	Tier 2	\$ 9.43	\$ 9.91
14-27 HCF	Tier 3	\$ 11.79	\$ 12.39
OVER 27 HCF	Tier 4	\$ 16.50	\$ 17.35
 METER CHARGE - 5/8' (STANDARD RESIDENTIAL SIZE)		 \$ 22.54	 \$ 25.59

PILLAR RIDGE COMMUNITY

EVALUATION OF POST-CONSOLIDATION TOTAL REVENUE AND AVERAGE COST PER CONNECTION

**Pillar Ridge Manufactured Home Community - Current Billing**

Fixed rate: \$7.45 per HCF since July 2007

Water Sold (HCF)	FY '07-'08	FY '08-'09	FY '09-'10	FY '10-'11
July	1,589	1,825	1,551	1,507
August	1,633	1,558	1,696	1,629
September	1,571	1,630	1,745	1,553
October	1,734	1,655	1,563	1,443
November	1,474	1,558	1,550	1,459
December	1,506	1,643	1,455	1,464
January	1,631	1,491	1,355	1,299
February	1,419	1,497	1,383	1,383
March	1,632	1,620	1,368	1,422
April	1,393	1,348	1,416	1,216
May	1,652	1,486	1,457	1,400
June	1,536	1,567	1,621	1,421
Total	18,770	18,878	18,160	17,196
Actual Cost for the Whole Community	\$132,131	\$131,610	\$127,452	\$123,548
Number of Connections	229	229	229	229
Estimated Average Cost per Connection	\$576.99	\$574.72	\$556.56	\$539.51

Water sold and revenue significantly decreased over time. Most recent data available (FY '10-'11) are used to evaluate proposed post-consolidation billing structure

**Pillar Ridge Manufactured Home Community - Proposed Post-Consolidation Billing**

Proposed Billing Structure

- Tier 1 \$7.07 From 0 to 7 HCF/connection, i.e. from 0 to 1603 HCF for the 229-connection community
- Tier 2 \$9.43 From 7 to 13 HCF/connection, i.e. from 1603 to 2977 HCF for the 229-connection community
- Tier 3 \$11.79 From 13 to 27 HCF/connection, i.e. from 2977 to 6183 HCF for the 229-connection community
- Tier 4 \$16.50 >27 HCF/connection, i.e. > 6183 HCF for the 229-connection community

No meter charge  
Billing Frequency Once every 2 months

Scenario: FY '10-'11	Volume (HCF)	Tier 1		Tier 2		Tier 3		Tier 4		Cost for the Whole
		Volume (HCF)	Cost	Volume (HCF)	Cost	Volume (HCF)	Cost	Volume (HCF)	Cost	
Bill No.1 (July - August)	3,136	1,603	\$11,333	1,374	\$12,957	159	\$1,875	0	\$0	\$26,165
Bill No.2 (September - October)	2,996	1,603	\$11,333	1,374	\$12,957	19	\$224	0	\$0	\$24,514
Bill No.3 (November - December)	2,923	1,603	\$11,333	1,320	\$12,448	0	\$0	0	\$0	\$23,781
Bill No.4 (January - February)	2,682	1,603	\$11,333	1,079	\$10,175	0	\$0	0	\$0	\$21,508
Bill No.5 (March - April)	2,638	1,603	\$11,333	1,035	\$9,760	0	\$0	0	\$0	\$21,093
Bill No.6 (May - June)	2,821	1,603	\$11,333	1,218	\$11,486	0	\$0	0	\$0	\$22,819
Total	17,196	9,618	\$67,999	7,400	\$69,782	178	\$2,099	0	\$0	\$610.83
Estimated Average Cost per Connection										

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - WATER</u></b>	<b>4850</b>	<b>Water Sales Refunds, Customer</b>		
			<b><u>Amount</u></b>	
Actual Amount As Of:	31-Mar	2014	\$	(1,855)
PROJECTED ACTIVITY to END of FY:			\$	(618)
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	(2,473)
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>(6,000)</b>
Prior year budget			\$	(4,000)
<b>% Change to Previous Year Budget</b>				<b>50.00%</b>
Dollar difference between proposed budget & current budget			\$	(2,000)

**DESCRIPTION:**

Leak refunds granted.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	5190	Bank Fees		
			<u>Amount</u>	
Actual Amount As Of:	31-Mar	2014	\$	4,786
PROJECTED ACTIVITY to END of FY:			\$	1,595
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	6,381
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>9,000</b>
Prior year budget			\$	9,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	3,392
PROJECTED ACTIVITY to END of FY:				
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	4,523
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>3,100</b>
Prior year budget			\$	3,100
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Wells Fargo Banking Fees

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5210	Board Meetings		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	2,217
PROJECTED ACTIVITY to END of FY:			\$	739
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	2,956
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,500</b>
Prior year budget			\$	2,000
<b>% Change to Previous Year Budget</b>				<b>25.00%</b>
Dollar difference between proposed budget & current budget			\$	500

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<u>Line Item - SEWER</u>				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	2,217
PROJECTED ACTIVITY to END of FY:			\$	739
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	2,956
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,500</b>
Prior year budget			\$	2,000
<b>% Change to Previous Year Budget</b>				<b>25.00%</b>
Dollar difference between proposed budget & current budget			\$	500

**DESCRIPTION:**

Meals and supplies for regular board meetings.  
 Pacific Coast Television services.

Costs are split 50/50.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	5220	Director Fees		
				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	1,988
PROJECTED ACTIVITY to END of FY:			\$	663
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	2,651
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,500</b>
Prior year budget			\$	2,500
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	1,988
PROJECTED ACTIVITY to END of FY:			\$	663
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	2,651
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,500</b>
Prior year budget			\$	2,500
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Each board member is entitled to claim a \$75 payment per board meeting, including special committee meetings.

Costs are split 50/50.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	5230	Election Expenses	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 3,897
PROJECTED ACTIVITY to END of FY:			\$ 6,103
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 10,000
<b>PROPOSED Line Item Amount:</b>			<b>\$ -</b>
Prior year budget			\$ 10,000
<b>% Change to Previous Year Budget</b>			<b>-100.00%</b>
Dollar difference between proposed budget & current budget			\$ (10,000)

<u>Line Item - SEWER</u>			<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 3,897
PROJECTED ACTIVITY to END of FY:			\$ 6,103
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 10,000
<b>PROPOSED Line Item Amount:</b>			<b>\$ -</b>
Prior year budget			\$ 10,000
<b>% Change to Previous Year Budget</b>			<b>-100.00%</b>
Dollar difference between proposed budget & current budget			\$ (10,000)

**DESCRIPTION:**

No election in 2012-2013

<u>Line Item - WATER</u>	5240	CDPH Fees		
			<u>Amount</u>	
Actual Amount As Of:	31-Mar	2014	\$	5,591
PROJECTED ACTIVITY to END of FY:			\$	2,809
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	8,400
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>15,000</b>
Prior year budget			\$	20,000
<b>% Change to Previous Year Budget</b>				<b>-25.00%</b>
Dollar difference between proposed budget & current budget			\$	(5,000)

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**DESCRIPTION:**

CA department of Public Health Fees. Payments due twice a year in October and April.

6/1/2014 MWSD Board Meeting  
Draft Budget



MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	5250	Conference Attendance		
			<u>Amount</u>	
Actual Amount As Of:	31-Mar	2014	\$	1,200
PROJECTED ACTIVITY to END of FY:			\$	1,300
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	2,500
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>5,000</b>
Prior year budget			\$	5,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,000</b>
Prior year budget			\$	2,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Attendance and related costs to attend various industry conferences. (e.g. ACWA)

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	5270	Information Systems		
			<u>Amount</u>	
Actual Amount As Of:	31-Mar	2014	\$	2,636
PROJECTED ACTIVITY to END of FY:			\$	879
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	3,515
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>6,000</b>
Prior year budget			\$	6,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	2,636
PROJECTED ACTIVITY to END of FY:			\$	879
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	3,515
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>6,000</b>
Prior year budget			\$	3,000
<b>% Change to Previous Year Budget</b>				100.00%
Dollar difference between proposed budget & current budget			\$	3,000

**DESCRIPTION:**

Expensed IT equipment & support. Software updates as needed.  
For fiscal year 2014-2015 District staff is requesting the purchase of three new staff computers.  
Expenses within this account are split 50/50.

Includes \$3,000 for website maintenance.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5310	Fidelity Bond		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	900
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	900
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>900</b>
Prior year budget			\$	900
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>900</b>
Prior year budget			\$	900
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Bond for staff that handles money.  
 Cost is split 50/50.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5320	Property	Liability Insurance	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 1,583
PROJECTED ACTIVITY to END of FY:				\$ -
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 1,583
<b>PROPOSED Line Item Amount:</b>				<b>\$ 1,700</b>
Prior year budget				\$ 1,500
<b>% Change to Previous Year Budget</b>				<b>13.33%</b>
Dollar difference between proposed budget & current budget				\$ 200

<u>Line Item - SEWER</u>				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 1,583
PROJECTED ACTIVITY to END of FY:				\$ 528
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 2,111
<b>PROPOSED Line Item Amount:</b>				<b>\$ 1,500</b>
Prior year budget				\$ 1,500
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget				\$ -

**DESCRIPTION:**

CA Sanitation Risk Management Authority premiums for property and general liability.  
 Cost is split 50/50

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5350	LAFCO Assessment		
			<u>Amount</u>	
Actual Amount As Of:	31-Mar	2014	\$	2,026
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	2,026
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,200</b>
Prior year budget			\$	1,700
<b>% Change to Previous Year Budget</b>				29.41%
Dollar difference between proposed budget & current budget			\$	500

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	1,548
PROJECTED ACTIVITY to END of FY:			\$	516
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	2,064
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>1,600</b>
Prior year budget			\$	1,300
<b>% Change to Previous Year Budget</b>				23.08%
Dollar difference between proposed budget & current budget			\$	300

**DESCRIPTION:**

San Mateo Local Agency Formation Commission (LAFCO)  
 Expense based on Sewer Service Charge revenues.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	5420	Meeting Attendance, Legal	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 6,435
PROJECTED ACTIVITY to END of FY:			\$ 2,145
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 8,580
<b>PROPOSED Line Item Amount:</b>			<b>\$ 10,000</b>
Prior year budget			\$ 10,000
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

<u>Line Item - SEWER</u>			<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 7,833
PROJECTED ACTIVITY to END of FY:			\$ 2,611
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 10,444
<b>PROPOSED Line Item Amount:</b>			<b>\$ 11,000</b>
Prior year budget			\$ 10,000
<b>% Change to Previous Year Budget</b>			<b>10.00%</b>
Dollar difference between proposed budget & current budget			\$ 1,000

**DESCRIPTION:**

David Schricker board meeting attendance.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - WATER</u></b>	<b>5430</b>	<b>General Legal</b>		
				<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$	48,838
PROJECTED ACTIVITY to END of FY:			\$	16,279
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	65,117
<b>PROPOSED Line Item Amount:</b>			\$	<b>70,000</b>
Prior year budget			\$	70,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

<b><u>Line Item - SEWER</u></b>				
Actual Amount As Of:	31-Mar	2014	\$	14,118
PROJECTED ACTIVITY to END of FY:			\$	4,706
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	18,824
<b>PROPOSED Line Item Amount:</b>			\$	<b>20,000</b>
Prior year budget			\$	20,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

District Counsel - David Schricker.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<b><u>Line Item - WATER</u></b>	<b>5510</b>	<b>Maintenance, Office</b>		
				<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$	1,431
PROJECTED ACTIVITY to END of FY:			\$	477
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	1,908
<b>PROPOSED Line Item Amount:</b>			\$	<b>3,000</b>
Prior year budget			\$	1,500
<b>% Change to Previous Year Budget</b>				<b>100.00%</b>
Dollar difference between proposed budget & current budget			\$	1,500

<b><u>Line Item - SEWER</u></b>				
Actual Amount As Of:	31-Mar	2014	\$	1,432
PROJECTED ACTIVITY to END of FY:			\$	477
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	1,909
<b>PROPOSED Line Item Amount:</b>			\$	<b>3,000</b>
Prior year budget			\$	1,500
<b>% Change to Previous Year Budget</b>				<b>100.00%</b>
Dollar difference between proposed budget & current budget			\$	1,500

**DESCRIPTION:**

Garage painting, roof repairs, and new door.  
Costs to be split 50/50.



MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5520	Meetings, Local		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>-</b>
Prior year budget			\$	300
<b>% Change to Previous Year Budget</b>				<b>-100.00%</b>
Dollar difference between proposed budget & current budget			\$	(300)

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>-</b>
Prior year budget			\$	300
<b>% Change to Previous Year Budget</b>				<b>-100.00%</b>
Dollar difference between proposed budget & current budget			\$	(300)

**DESCRIPTION:**

Line item will be combined with account 5730 - Mileage Reimbursement.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5530	Memberships		
				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	18,050
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	18,000
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>18,000</b>
Prior year budget			\$	17,500
<b>% Change to Previous Year Budget</b>				2.86%
Dollar difference between proposed budget & current budget			\$	500

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>-</b>
Prior year budget			\$	-
<b>% Change to Previous Year Budget</b>				#DIV/0!
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Water - American Water Works Association (AWWA), Association of California Water Agencies (ACWA)  
 California Rural Water Association, Groundwater Resources Association.  
 California Special Districts Association  
 State Water Resource Control Board

Sewer - CASA through Sewer Authority Mid-Coastside

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - WATER</u></b>	<b>5540</b>	<b>Office Supplies</b>		
				<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$	5,260
PROJECTED ACTIVITY to END of FY:			\$	1,753
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	7,013
<b>PROPOSED Line Item Amount:</b>			\$	<b>9,000</b>
Prior year budget			\$	9,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

<b><u>Line Item - SEWER</u></b>				
Actual Amount As Of:	31-Mar	2014	\$	5,260
PROJECTED ACTIVITY to END of FY:			\$	1,753
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	7,013
<b>PROPOSED Line Item Amount:</b>			\$	<b>9,000</b>
Prior year budget			\$	9,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

General office supplies and equipment.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5550	Postage		
				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	3,625
PROJECTED ACTIVITY to END of FY:			\$	1,208
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	4,833
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>8,000</b>
Prior year budget			\$	8,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	1,468
PROJECTED ACTIVITY to END of FY:			\$	489
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	1,957
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>4,000</b>
Prior year budget			\$	4,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Billings and newsletters.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5560	Printing	Publishing		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$	1,087
PROJECTED ACTIVITY to END of FY:				\$	362
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$	1,449
<b>PROPOSED Line Item Amount:</b>				<b>\$</b>	<b>4,000</b>
Prior year budget				\$	2,000
<b>% Change to Previous Year Budget</b>					<b>100.00%</b>
Dollar difference between proposed budget & current budget				\$	2,000

<u>Line Item - SEWER</u>					
Actual Amount As Of:	31-Mar	2014		\$	1,087
PROJECTED ACTIVITY to END of FY:				\$	362
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$	1,449
<b>PROPOSED Line Item Amount:</b>				<b>\$</b>	<b>4,000</b>
Prior year budget				\$	2,000
<b>% Change to Previous Year Budget</b>					<b>100.00%</b>
Dollar difference between proposed budget & current budget				\$	2,000

**DESCRIPTION:**

Newsletters and Toshiba copier service agreement.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5610	Accounting		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	16,805
PROJECTED ACTIVITY to END of FY:			\$	15,195
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	32,000
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>30,000</b>
Prior year budget			\$	25,000
<b>% Change to Previous Year Budget</b>				<b>20.00%</b>
Dollar difference between proposed budget & current budget			\$	5,000

<u>Line Item - SEWER</u>				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	16,805
PROJECTED ACTIVITY to END of FY:			\$	15,195
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	32,000
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>30,000</b>
Prior year budget			\$	25,000
<b>% Change to Previous Year Budget</b>				<b>20.00%</b>
Dollar difference between proposed budget & current budget			\$	5,000

**DESCRIPTION:**

Maze & Associates monthly accounting services.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5620	Audit		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	12,050
PROJECTED ACTIVITY to END of FY:			\$	950
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	13,000
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>13,000</b>
Prior year budget			\$	13,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	12,050
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	12,050
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>13,000</b>
Prior year budget			\$	13,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

VTD & Associates annual audit and related management letter.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5630	Consulting		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	12,521
PROJECTED ACTIVITY to END of FY:			\$	4,174
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	16,695
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>31,500</b>
Prior year budget			\$	31,500
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>11,500</b>
Prior year budget			\$	11,500
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Bartle Wells - Water Rate Study.  
 Associated Right of Way Services, Inc. - Real Property Consulting.

Includes \$20,000 for public outreach.



MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - SEWER</u>	<b>5640</b>	<b>Data Services</b>		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	5,224
PROJECTED ACTIVITY to END of FY:			\$	6,826
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	12,050
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>5,500</b>
Prior year budget			\$	5,500
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

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**DESCRIPTION:**

Fred Weber, Sewer service charges placed on tax bill.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5650	Labor	HR Support		
					<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$	6,750
PROJECTED ACTIVITY to END of FY:				\$	2,250
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$	9,000
<b>PROPOSED Line Item Amount:</b>				<b>\$</b>	<b>2,250</b>
Prior year budget				\$	9,000
<b>% Change to Previous Year Budget</b>					-75.00%
Dollar difference between proposed budget & current budget				\$	(6,750)

<u>Line Item - SEWER</u>					
Actual Amount As Of:	31-Mar	2014		\$	-
PROJECTED ACTIVITY to END of FY:				\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$	-
<b>PROPOSED Line Item Amount:</b>				<b>\$</b>	<b>2,250</b>
Prior year budget				\$	-
<b>% Change to Previous Year Budget</b>					#DIV/0!
Dollar difference between proposed budget & current budget				\$	2,250

**DESCRIPTION:**

IEDA - Labor Relations, Employee manual revisions, and wage assessment.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - WATER</u></b>	<b>5660</b>	<b>Payroll Services</b>		
				<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$	300
PROJECTED ACTIVITY to END of FY:			\$	100
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	400
<b>PROPOSED Line Item Amount:</b>			\$	<b>900</b>
Prior year budget			\$	800
<b>% Change to Previous Year Budget</b>				<b>12.50%</b>
Dollar difference between proposed budget & current budget			\$	100

<b><u>Line Item - SEWER</u></b>				
Actual Amount As Of:	31-Mar	2014	\$	108
PROJECTED ACTIVITY to END of FY:			\$	36
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	144
<b>PROPOSED Line Item Amount:</b>			\$	<b>900</b>
Prior year budget			\$	800
<b>% Change to Previous Year Budget</b>				<b>12.50%</b>
Dollar difference between proposed budget & current budget			\$	100

**DESCRIPTION:**

ADP payroll service provider.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<b><u>Line Item - SEWER</u></b>	<b>5710</b>	<b>San Mateo County Tax Roll Charges</b>		
			<b><u>Amount</u></b>	
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	3,000
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	3,000
<b>PROPOSED Line Item Amount:</b>			\$	-
Prior year budget				
<b>% Change to Previous Year Budget</b>				#DIV/0!
Dollar difference between proposed budget & current budget			\$	-

<b><u>Line Item - SEWER</u></b>				
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	3,031
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	3,031
<b>PROPOSED Line Item Amount:</b>			\$	<b>3,000</b>
Prior year budget			\$	3,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Fees for tax roll collections.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	5720	Telephone	Internet	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 3,037
PROJECTED ACTIVITY to END of FY:				\$ 1,012
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 4,049
<b>PROPOSED Line Item Amount:</b>				<b>\$ 8,000</b>
Prior year budget				\$ 5,100
<b>% Change to Previous Year Budget</b>				<b>56.86%</b>
Dollar difference between proposed budget & current budget				\$ 2,900

<u>Line Item - SEWER</u>				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 8,321
PROJECTED ACTIVITY to END of FY:				\$ 2,774
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 11,095
<b>PROPOSED Line Item Amount:</b>				<b>\$ 9,000</b>
Prior year budget				\$ 5,100
<b>% Change to Previous Year Budget</b>				<b>76.47%</b>
Dollar difference between proposed budget & current budget				\$ 3,900

**DESCRIPTION:**

AT&T mobility cell phone  
 CoastsideNet, inc - Internet

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	5730	Mileage Reimbursement		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	688
PROJECTED ACTIVITY to END of FY:			\$	229
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	917
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,000</b>
Prior year budget			\$	1,500
<b>% Change to Previous Year Budget</b>				<b>33.33%</b>
Dollar difference between proposed budget & current budget			\$	500

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	1,063
PROJECTED ACTIVITY to END of FY:			\$	354
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	1,417
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>1,500</b>
Prior year budget			\$	1,500
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Mileage Reimbursement for non-District operated vehicles.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	5740	Reference Materials		
				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>800</b>
Prior year budget			\$	800
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>200</b>
Prior year budget			\$	200
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Trade books, newsletters, subscriptions.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	5800	Total Labor Benefits and Taxes	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 106,569
PROJECTED ACTIVITY to END of FY:			\$ 35,523
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 142,092
<b>PROPOSED Line Item Amount:</b>			<b>\$ 166,836</b>
Prior year budget			N/A - see note Below
<b>% Change to Previous Year Budget</b>			N/A -
Dollar difference between proposed budget & current budget			see note Below

<u>Line Item - SEWER</u>			
Actual Amount As Of:	31-Mar	2014	\$ 51,102
PROJECTED ACTIVITY to END of FY:			\$ 17,034
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 68,136
<b>PROPOSED Line Item Amount:</b>			<b>\$ 76,409</b>
Prior year budget			N/A - see note Below
<b>% Change to Previous Year Budget</b>			N/A -
Dollar difference between proposed budget & current budget			see note Below

**DESCRIPTION:**

Line item contains costs for the District Sponsored 457 Deferred Plan through CalPERS, Medical and Disability Benefits, Payroll Taxes, and Worker's Compensation Insurance.

For fiscal year ended June 30, 2014 the District decided to analyze labor costs of the District by separating activities between Operations and Administrative. After an initial budgetary trial the District decided not to account for labor and benefits in this manner for all of fiscal year 2013/2014.

For fiscal year ending June 30, 2015 the District will not be employing this method for budgeting. See reconciliation between the two methods on the next page.



MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

**5800 - Labor Benefits and Taxes (continued)**

A reconciliation showing the difference in two methods is as follows:

<b>Water - 13/14 Budget</b>	<b>Budget</b>
Total Labor, Administrative (5100 series)	\$ 246,428
Total Labor, Operations (6100 series)	\$ 410,824
<b>Total</b>	<b>\$ 657,252</b>

<b>Water - 14/15 Budget</b>	
Total Labor Benefits and Taxes	\$ 166,836
Total Wages	\$ 470,344
<b>Total</b>	<b>\$ 637,180</b>

<b>Sewer - 13/14 Budget</b>	<b>Budget</b>
Total Labor, Administrative (5100 series)	\$ 147,612
Total Labor, Operations (6100 series)	\$ 14,727
<b>Total</b>	<b>\$ 162,339</b>

<b>Sewer - 14/15 Budget</b>	
Total Labor Benefits and Taxes	\$ 76,409
Total Wages	\$ 181,179
<b>Total</b>	<b>\$ 257,588</b>

**Total - Combined Sewer and Water**

FY 13/14 - Combined Labor and Benefits	\$ 819,591
FY 14/15 - Combined Labor and Benefits	\$ 894,768
<b>Difference</b>	<b>\$ 75,177</b>

Difference due to the anticipated Pillar Ridge activities and the District's need for an additional staff, as well as a 5% increase in pay.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - WATER</u></b>	<b>Description:</b>	<b>5800 - Labor</b>	
			<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$ 309,312
PROJECTED ACTIVITY to END of FY:			\$ 103,104
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 412,416
<b>PROPOSED Line Item Amount:</b>			<b>\$ 470,344</b>
Prior year budget			N/A - see previous note
<b>% Change to Previous Year Budget</b>			N/A -
Dollar difference between proposed budget & current budget			see previous note

<b><u>Line Item - SEWER</u></b>			
Actual Amount As Of:	31-Mar	2014	\$ 132,632
PROJECTED ACTIVITY to END of FY:			\$ 44,211
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 176,843
<b>PROPOSED Line Item Amount:</b>			<b>\$ 181,179</b>
Prior year budget			N/A - see previous note
<b>% Change to Previous Year Budget</b>			N/A -
Dollar difference between proposed budget & current budget			see previous note

**DESCRIPTION:**

Line item contains Management, Staff, Certification, Overtime, and Standby pay.

See previous page for reconciliation between the two fiscal years method of budgeting.

Also, see attached Salary Schedule for 2014 and Salary Step ranges.

Payroll	Current Step	Water	Overtime	Doubletime	On Call	Cert Pay	Total Payroll	Health	Disability	WC	CalPERS	Medicare	SS
											7% Tot. Payr	1.45%	6.20%
GM	N/A	\$ 75,360.50					\$ 75,360.50	\$ 11,530.68	\$ 459.70	\$ 1,779.00	\$ 5,275.24	\$ 1,092.73	\$ 3,627.00
Superintendent	Step 1	\$ 44,984.78	\$ 3,065.00	\$ 2,269.00		\$ 1,800.00	\$ 52,118.78	\$ 11,530.68	\$ 317.92	\$ 4,669.00	\$ 3,648.33	\$ 755.73	\$ 3,231.38
Account Specialist	Step 10	\$ 56,886.11					\$ 56,886.11	\$ 9,422.88	\$ 347.00	\$ 1,169.00	\$ 3,982.02	\$ 824.85	\$ 3,526.93
Water Operator	Step 3	\$ 57,650.90	\$ 7,512.00	\$ 6,294.00	\$ 2,111.88	\$ 3,600.00	\$ 77,168.78	\$ 23,061.24	\$ 470.19	\$ 5,975.00	\$ 5,395.52	\$ 1,117.64	\$ 4,778.89
Water Operator	Step 3	\$ 57,650.90	\$ 7,957.00	\$ 4,517.00	\$ 3,121.24	\$ 2,400.00	\$ 75,646.14	\$ 8,371.08	\$ 480.89	\$ 5,975.00	\$ 5,288.94	\$ 1,095.57	\$ 4,684.49
Water Operator	Step 1	\$ 56,244.78	\$ 7,000.00	\$ 4,000.00	\$ 2,500.00	\$ 2,400.00	\$ 72,144.78	\$ 8,371.08	\$ 334.72	\$ 5,696.00	\$ 4,954.11	\$ 1,026.21	\$ 4,387.93
Maintenance		\$ 3,000.00					\$ 3,000.00			\$ 311.39		\$ 43.50	\$ 186.00
Totals		\$ 351,777.99	\$ 25,534.00	\$ 17,080.00	\$ 7,733.12	\$ 10,200.00	\$ 412,325.11	\$ 72,287.64	\$ 2,390.42	\$ 25,574.39	\$ 26,544.16	\$ 5,956.23	\$ 24,422.62
Payroll													
GM	N/A	\$ 75,360.50					\$ 75,360.50	\$ 11,530.68	\$ 459.70	\$ 1,779.00	\$ 5,275.24	\$ 1,092.73	\$ 3,627.00
Superintendent	Step 1	\$ 44,984.78	\$ 3,065.00	\$ 2,269.00		\$ 1,800.00	\$ 52,118.78	\$ 11,530.68	\$ 317.92	\$ 4,669.00	\$ 3,648.33	\$ 755.73	\$ 3,231.38
District Clerk	Step 5	\$ 50,279.03					\$ 50,279.03	\$ 16,269.60	\$ 306.71	\$ 1,034.00	\$ 3,519.53	\$ 729.05	\$ 3,117.30
Totals		\$ 170,624.31	\$ 3,065.00	\$ 2,269.00	\$ -	\$ 1,800.00	\$ 177,758.31	\$ 39,330.96	\$ 1,084.33	\$ 7,482.00	\$ 12,443.10	\$ 2,577.51	\$ 9,975.68
													\$ 250,651.89

6/1/2014 MMSD Budget Draft Budget

DRAFT SALARY RANGE  
MONTARA WATER AND SANITARY DISTRICT  
February 1, 2014

Position	Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Superintendent	\$112,360										
	\$89,970	\$89,970	\$92,219	\$94,524	\$96,887	\$99,310	\$101,792	\$104,337	\$106,946	\$109,619	\$112,360
		\$43.25	\$44.34	\$45.44	\$46.58	\$47.74	\$48.94	\$50.16	\$51.42	\$52.70	\$54.02
Water System Operator	\$68,529										
	\$54,873	\$54,873	\$56,245	\$57,651	\$59,092	\$60,569	\$62,084	\$63,636	\$65,227	\$66,857	\$68,529
		\$26.38	\$27.04	\$27.72	\$28.41	\$29.12	\$29.85	\$30.59	\$31.36	\$32.14	\$32.95
Maintenance Worker I	\$59,498										
	\$47,642	\$47,642	\$48,833	\$50,054	\$51,305	\$52,588	\$53,902	\$55,250	\$56,631	\$58,047	\$59,498
Account Specialist	\$56,886										
	\$45,550	\$45,550	\$46,689	\$47,856	\$49,053	\$50,279	\$51,536	\$52,824	\$54,145	\$55,499	\$56,886
		\$21.90	\$22.45	\$23.01	\$23.58	\$24.17	\$24.78	\$25.40	\$26.03	\$26.68	\$27.35
District Clerk	\$56,886										
	\$45,550	\$45,550	\$46,689	\$47,856	\$49,053	\$50,279	\$51,536	\$52,824	\$54,145	\$55,499	\$56,886
		\$21.90	\$22.45	\$23.01	\$23.58	\$24.17	\$24.78	\$25.40	\$26.03	\$26.68	\$27.35
2.5 % step increases											
		Increase 3.20%	FY 07/08	Increase 3.70%	FY 08/09	Increase 1.20%	FY 09/10	Increase 1.79%	FY 10/11	Increase 3.06%	Feb 1, 2014
Superintendent		1.032	\$81,770	1.037	\$84,795	1.012	\$85,813	1.0179	\$87,349	1.03	\$89,970
Water System Operator		1.032	\$49,872	1.037	\$51,717	1.012	\$52,338	1.0179	\$53,275	1.03	\$54,873
Maintenance Worker		1.032	\$43,300	1.037	\$44,902	1.012	\$45,441	1.0179	\$46,254	1.03	\$47,642
Account Specialist		1.032	\$41,399	1.037	\$42,931	1.012	\$43,446	1.0179	\$44,224	1.03	\$45,550
District Clerk		1.032	\$41,399	1.037	\$42,931	1.012	\$43,446	1.0179	\$44,224	1.03	\$45,550

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6160	Backflow Prevention	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 1,185
PROJECTED ACTIVITY to END of FY:			\$ 395
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 1,580
<b>PROPOSED Line Item Amount:</b>			<b>\$ 2,100</b>
Prior year budget			\$ 2,100
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

**DESCRIPTION:**

Classes for Water Operators.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6170	Claims, Property Damage	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ -
PROJECTED ACTIVITY to END of FY:			\$ -
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ -
<b>PROPOSED Line Item Amount:</b>			<b>\$ 10,000</b>
Prior year budget			\$ 10,000
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

<u>Line Item - SEWER</u>			<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 8,920
PROJECTED ACTIVITY to END of FY:			\$ 2,973
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 11,893
<b>PROPOSED Line Item Amount:</b>			<b>\$ 10,000</b>
Prior year budget			\$ 10,000
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

**DESCRIPTION:**

Payment of liability claims.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6185	SCADA Maintenance		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>17,500</b>
Prior year budget			\$	17,500
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

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**DESCRIPTION:**

Supervisory Control and Data Acquisition (SCADA) equipment

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6187	Internet	Telephone, Communications	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 1,693
PROJECTED ACTIVITY to END of FY:				\$ 564
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 2,257
<b>PROPOSED Line Item Amount:</b>				<b>\$ -</b>
Prior year budget				\$ 3,200
<b>% Change to Previous Year Budget</b>				<b>-100.00%</b>
Dollar difference between proposed budget & current budget				\$ (3,200)

**DESCRIPTION:**

Merged with Account 5720

6/1/2014 MWSD Board Meeting  
Draft Budget



MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	6195	Education	Training	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 3,855
PROJECTED ACTIVITY to END of FY:				\$ 1,285
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 5,140
<b>PROPOSED Line Item Amount:</b>				<b>\$ 6,000</b>
Prior year budget				\$ -
<b>% Change to Previous Year Budget</b>				<b>#DIV/0!</b>
Dollar difference between proposed budget & current budget				\$ 6,000

<u>Line Item - SEWER</u>				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ -
PROJECTED ACTIVITY to END of FY:				\$ -
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ -
<b>PROPOSED Line Item Amount:</b>				<b>\$ 1,000</b>
Prior year budget				\$ 1,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget				\$ -

**DESCRIPTION:**

Employee training: managerial and financial.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	<b>6210</b>	<b>Meeting Attendance, Engineering</b>	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 1,716
PROJECTED ACTIVITY to END of FY:			\$ 572
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 2,288
<b>PROPOSED Line Item Amount:</b>			<b>\$ 5,000</b>
Prior year budget			\$ 10,000
<b>% Change to Previous Year Budget</b>			<b>-50.00%</b>
Dollar difference between proposed budget & current budget			\$ (5,000)

<u>Line Item - SEWER</u>			
Actual Amount As Of:	31-Mar	2014	\$ -
PROJECTED ACTIVITY to END of FY:			\$ -
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ -
<b>PROPOSED Line Item Amount:</b>			<b>\$ 5,000</b>
Prior year budget			\$ 5,000
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

**DESCRIPTION:**

SRT consultants presence at board meetings.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6220	General Engineering	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 28,747
PROJECTED ACTIVITY to END of FY:			\$ 9,582
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 38,329
<b>PROPOSED Line Item Amount:</b>			<b>\$ 45,000</b>
Prior year budget			\$ 25,000
<b>% Change to Previous Year Budget</b>			<b>80.00%</b>
Dollar difference between proposed budget & current budget			\$ 20,000

<u>Line Item - SEWER</u>			<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 19,496
PROJECTED ACTIVITY to END of FY:			\$ 6,499
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 25,995
<b>PROPOSED Line Item Amount:</b>			<b>\$ 25,000</b>
Prior year budget			\$ 25,000
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

**DESCRIPTION:**

Water - SRT consultants and Calcon Systems, Inc.  
 Sewer - Nute Engineering.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6230	Water Quality Engineering	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 5,636
PROJECTED ACTIVITY to END of FY:			\$ 1,879
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 7,515
<b>PROPOSED Line Item Amount:</b>			<b>\$ 25,000</b>
Prior year budget			\$ 100,000
<b>% Change to Previous Year Budget</b>			<b>-75.00%</b>
Dollar difference between proposed budget & current budget			\$ (75,000)

**DESCRIPTION:**

SRT Consultants.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	6320	Equipment	Tools, expensed	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 4,805
PROJECTED ACTIVITY to END of FY:				\$ 1,602
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 6,407
<b>PROPOSED Line Item Amount:</b>				<b>\$ 13,000</b>
Prior year budget				\$ 13,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget				\$ -

<u>Line Item - SEWER</u>				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ -
PROJECTED ACTIVITY to END of FY:				\$ -
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ -
<b>PROPOSED Line Item Amount:</b>				<b>\$ 1,000</b>
Prior year budget				\$ -
<b>% Change to Previous Year Budget</b>				#DIV/0!
Dollar difference between proposed budget & current budget				\$ 1,000

**DESCRIPTION:**

Purchases for various equipment Hassette Ace Hardware.

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	6335	Alarm Services		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	487
PROJECTED ACTIVITY to END of FY:			\$	162
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	649
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>450</b>
Prior year budget			\$	300
<b>% Change to Previous Year Budget</b>				<b>50.00%</b>
Dollar difference between proposed budget & current budget			\$	150

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	3,721
PROJECTED ACTIVITY to END of FY:			\$	1,240
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	4,961
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>5,000</b>
Prior year budget			\$	4,500
<b>% Change to Previous Year Budget</b>				<b>11.11%</b>
Dollar difference between proposed budget & current budget			\$	500

**DESCRIPTION:**

Maintenance Building Alarm Services

Water - Bay Alarm Company and Half Moon Bay Alarm.

Sewer - Bay Alarm Company and Hue & Cry security Systems, Inc.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6337	Landscaping	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 2,400
PROJECTED ACTIVITY to END of FY:			\$ 800
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 3,200
<b>PROPOSED Line Item Amount:</b>			<b>\$ 3,600</b>
Prior year budget			\$ 3,600
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

<u>Line Item - SEWER</u>			<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 1,520
PROJECTED ACTIVITY to END of FY:			\$ 760
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 2,280
<b>PROPOSED Line Item Amount:</b>			<b>\$ 2,400</b>
Prior year budget			\$ 2,400
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

**DESCRIPTION:**

Aztec Gardens  
 Includes Date-Harte tree trimming (50%)

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6370	Lab Supplies	Equipment	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 296
PROJECTED ACTIVITY to END of FY:				\$ 99
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 395
<b>PROPOSED Line Item Amount:</b>				<b>\$ 1,000</b>
Prior year budget				\$ -
<b>% Change to Previous Year Budget</b>				<b>#DIV/0!</b>
Dollar difference between proposed budget & current budget				\$ 1,000

**DESCRIPTION:**

BSK and USA Blue Book

6/1/2014 MWSD Board Meeting  
Draft Budget



MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6380	Meter Reading		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	5,787
PROJECTED ACTIVITY to END of FY:			\$	1,929
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	7,716
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>10,000</b>
Prior year budget			\$	2,000
<b>% Change to Previous Year Budget</b>				<b>400.00%</b>
Dollar difference between proposed budget & current budget			\$	8,000

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**DESCRIPTION:**

National Meter & Automation - Service Agreement

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6410	Pumping Fuel	Electricity	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 46,742
PROJECTED ACTIVITY to END of FY:				\$ 15,581
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 62,323
<b>PROPOSED Line Item Amount:</b>				<b>\$ 60,000</b>
Prior year budget				\$ 45,000
<b>% Change to Previous Year Budget</b>				<b>33.33%</b>
Dollar difference between proposed budget & current budget				\$ 15,000

<u>Line Item - SEWER</u>				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 18,525
PROJECTED ACTIVITY to END of FY:				\$ 6,175
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 24,700
<b>PROPOSED Line Item Amount:</b>				<b>\$ 35,000</b>
Prior year budget				\$ 35,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget				\$ -

**DESCRIPTION:**

PG&E

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - WATER</u></b>	<b>6420</b>	<b>Pumping Maintenance, Generators</b>		<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$	7,517
PROJECTED ACTIVITY to END of FY:			\$	2,506
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	10,023
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>15,000</b>
Prior year budget			\$	15,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

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**DESCRIPTION:**

Unexpected generator repairs.

Significant vendor - Central California Generator LLC

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6440	Pumping Equipment, Expensed		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	3,386
PROJECTED ACTIVITY to END of FY:			\$	1,129
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	4,515
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>10,000</b>
Prior year budget			\$	25,000
<b>% Change to Previous Year Budget</b>				<b>-60.00%</b>
Dollar difference between proposed budget & current budget			\$	(15,000)

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**DESCRIPTION:**

Equipment below the capitalization limit of \$2,500 and less than 1 year of useful life.

Significant vendor - PACO pumps

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6510	Maintenance, Raw Water Mains	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ -
PROJECTED ACTIVITY to END of FY:			\$ -
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ -
<b>PROPOSED Line Item Amount:</b>			<b>\$ 2,000</b>
Prior year budget			\$ 5,000
<b>% Change to Previous Year Budget</b>			<b>-60.00%</b>
Dollar difference between proposed budget & current budget			\$ (3,000)

---

**DESCRIPTION:**

Significant vendors include - R & B Company, Mossa excavation, Andrei, Hassette, and Siemens.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6520	Maintenance, Wells	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 2,884
PROJECTED ACTIVITY to END of FY:			\$ 961
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 3,845
<b>PROPOSED Line Item Amount:</b>			<b>\$ 5,000</b>
Prior year budget			\$ 1,000
<b>% Change to Previous Year Budget</b>			<b>400.00%</b>
Dollar difference between proposed budget & current budget			\$ 4,000

**DESCRIPTION:**

Significant vendor - McCrometer

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6530	Water Purchases	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 19,656
PROJECTED ACTIVITY to END of FY:			\$ 15,344
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 35,000
<b>PROPOSED Line Item Amount:</b>			<b>\$ 50,000</b>
Prior year budget			\$ 280,000
<b>% Change to Previous Year Budget</b>			<b>-82.14%</b>
Dollar difference between proposed budget & current budget			\$ (230,000)

**DESCRIPTION:**

San Mateo County

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6610	Hydrants		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	438
PROJECTED ACTIVITY to END of FY:			\$	146
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	584
<b>PROPOSED Line Item Amount:</b>			\$	<b>2,000</b>
Prior year budget			\$	2,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Hydrant purchase.

Significant vendor - R & B Company

6/1/2014 MWSD Board Meeting  
Draft Budget



MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6620	Maintenance, Water Mains	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 33,937
PROJECTED ACTIVITY to END of FY:			\$ 11,312
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 45,249
<b>PROPOSED Line Item Amount:</b>			<b>\$ 50,000</b>
Prior year budget			\$ 50,000
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

**DESCRIPTION:**

Significant Vendors include - R & B company, Mossa excavation, and Adreini

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<u>Line Item - WATER</u>	6630	Maintenance, Water Service Lines		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	8,503
PROJECTED ACTIVITY to END of FY:			\$	2,834
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	11,337
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>30,000</b>
Prior year budget			\$	30,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Significant Vendors include - Mossa Excavation

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - WATER</u></b>	<b>6640</b>	<b>Maintenance, Tanks</b>		<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$	648
PROJECTED ACTIVITY to END of FY:			\$	216
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	864
<b>PROPOSED Line Item Amount:</b>			\$	<b>6,500</b>
Prior year budget			\$	6,500
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Significant Vendor - Hassette Ace Hardware

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - WATER</u></b>	<b>6650</b>	<b>Maintenance, Distribution General</b>		
			<b><u>Amount</u></b>	
Actual Amount As Of:	31-Mar	2014	\$	5,783
PROJECTED ACTIVITY to END of FY:			\$	1,928
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	7,711
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>6,500</b>
Prior year budget			\$	6,500
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Significant Vendors include - R & B company, Hassette Ace Hardware, HYDEC, and Acorn Media

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MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
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<b><u>Line Item - SEWER</u></b>	<b>6660</b>	<b>Maintenance, Collection System</b>		
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			\$	<b>20,000</b>
Prior year budget			\$	20,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Significant Vendors include - R & B company, Mossa excavation, and Adreini

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MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
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 2014/2015

<u>Line Item - WATER</u>	6670	Meters		
			<u>Amount</u>	
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>5,000</b>
Prior year budget			\$	5,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Intermittent meter maintenance

Significant Vendors - National Meter & Automation - Service Agreement

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MONTARA WATER SANITARY DISTRICT  
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<u>Line Item - WATER</u>	6710	Chemicals	Filtering	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014		\$ 5,875
PROJECTED ACTIVITY to END of FY:				\$ 1,958
Projected YEAR END TOTAL - Fiscal Year 2013/2014				\$ 7,833
<b>PROPOSED Line Item Amount:</b>				<b>\$ 21,000</b>
Prior year budget				\$ 21,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget				\$ -

**DESCRIPTION:**

Significant vendors - Esbro, Siemens and BSK lab

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MONTARA WATER SANITARY DISTRICT  
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<b><u>Line Item - WATER</u></b>	<b>6720</b>	<b>Maintenance, Treatment Equipment</b>		
			<b><u>Amount</u></b>	
Actual Amount As Of:	31-Mar	2014	\$	5,098
PROJECTED ACTIVITY to END of FY:			\$	1,699
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	6,797
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>7,500</b>
Prior year budget			\$	7,500
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Significant Vendor - USA Blue Book

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MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
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<u>Line Item - WATER</u>	6730	Treatment Analysis		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	15,845
PROJECTED ACTIVITY to END of FY:			\$	5,282
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	21,127
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>23,000</b>
Prior year budget			\$	23,000
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

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DESCRIPTION:

Significant vendors - BSK Labs and North Coast County Water District.

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Draft Budget

MONTARA WATER SANITARY DISTRICT  
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 2014/2015

<u>Line Item - WATER</u>	6770	Uniforms	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 6,437
PROJECTED ACTIVITY to END of FY:			\$ 2,146
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 8,583
<b>PROPOSED Line Item Amount:</b>			<b>\$ 8,500</b>
Prior year budget			\$ 8,500
<b>% Change to Previous Year Budget</b>			<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$ -

**DESCRIPTION:**

Significant Vendor - Aramark Uniform Services, Inc.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
Fiscal Year  
2014/2015

<u>Line Item - WATER</u>	6810	Fuel		
			<u>Amount</u>	
Actual Amount As Of:	31-Mar	2014	\$	6,270
PROJECTED ACTIVITY to END of FY:			\$	2,090
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	8,360
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>9,000</b>
Prior year budget			\$	10,000
<b>% Change to Previous Year Budget</b>				<b>-10.00%</b>
Dollar difference between proposed budget & current budget			\$	(1,000)

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>800</b>
Prior year budget			\$	-
<b>% Change to Previous Year Budget</b>				<b>#DIV/0!</b>
Dollar difference between proposed budget & current budget			\$	800

**DESCRIPTION:**

Fuel for District Fleet.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
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<u>Line Item - WATER</u>	6820	Truck Equipment, Expensed		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	3,663
PROJECTED ACTIVITY to END of FY:			\$	1,221
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	4,884
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>2,000</b>
Prior year budget			\$	1,000
<b>% Change to Previous Year Budget</b>				<b>100.00%</b>
Dollar difference between proposed budget & current budget			\$	1,000

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>160</b>
Prior year budget			\$	-
<b>% Change to Previous Year Budget</b>				<b>#DIV/0!</b>
Dollar difference between proposed budget & current budget			\$	160

**DESCRIPTION:**

Necessary fleet equipment.

MONTARA WATER SANITARY DISTRICT  
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Budget Worksheet  
**Line Item - WATER**

**6830      Truck Repairs**

				<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	8,441
PROJECTED ACTIVITY to END of FY:			\$	2,814
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	11,255
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>4,500</b>
Prior year budget			\$	2,000
<b>% Change to Previous Year Budget</b>				125.00%
Dollar difference between proposed budget & current budget			\$	2,500

**Line Item - SEWER**

Actual Amount As Of:	31-Mar	2014	\$	-
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	-
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>400</b>
Prior year budget			\$	-
<b>% Change to Previous Year Budget</b>				#DIV/0!
Dollar difference between proposed budget & current budget			\$	400

**DESCRIPTION:**

Necessary District Fleet repairs

MONTARA WATER SANITARY DISTRICT  
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<u>Line Item - SEWER</u>	6910	SAM Collections		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	249,651
PROJECTED ACTIVITY to END of FY:			\$	83,217
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	332,868
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>305,853</b>
Prior year budget			\$	332,868
<b>% Change to Previous Year Budget</b>				<b>-8.12%</b>
Dollar difference between proposed budget & current budget			\$	(27,015)

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**DESCRIPTION:**

SAM Expenses for maintenance of MWSD collection system.

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Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
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<u>Line Item - SEWER</u>	6920	SAM Operations	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 492,894
PROJECTED ACTIVITY to END of FY:			\$ 164,298
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 657,192
<b>PROPOSED Line Item Amount:</b>			<b>\$ 624,021</b>
Prior year budget			\$ 657,204
<b>% Change to Previous Year Budget</b>			<b>-5.05%</b>
Dollar difference between proposed budget & current budget			\$ (33,183)

**DESCRIPTION:**

SAM Expenses for processing waste water.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
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<u>Line Item - SEWER</u>	6930	SAM Prior-Year Adjustment	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ -
PROJECTED ACTIVITY to END of FY:			\$ -
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ -
<b>PROPOSED Line Item Amount:</b>			<b>\$ -</b>
Prior year budget			\$ (266,787)
<b>% Change to Previous Year Budget</b>			<b>-100.00%</b>
Dollar difference between proposed budget & current budget			\$ 266,787

**DESCRIPTION:**

Additional improvement fees to be refunded back to District.

6/1/2014 MWSD Board Meeting  
Draft Budget



MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
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<u>Line Item - SEWER</u>	6940	<b>SAM Maintenance, Collection System</b>		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	15,550
PROJECTED ACTIVITY to END of FY:			\$	5,183
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	20,733
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>40,000</b>
Prior year budget			\$	40,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

**DESCRIPTION:**

Lift Station fees

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
 Fiscal Year  
 2014/2015

<b><u>Line Item - SEWER</u></b>	<b>6950</b>	<b>SAM Maintenance, Pumping</b>		
			<b><u>Amount</u></b>	
Actual Amount As Of:	31-Mar	2014	\$	40,359
PROJECTED ACTIVITY to END of FY:			\$	13,453
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	53,812
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>50,000</b>
Prior year budget			\$	40,000
<b>% Change to Previous Year Budget</b>				<b>25.00%</b>
Dollar difference between proposed budget & current budget			\$	10,000

**DESCRIPTION:**

Lift Station fees.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
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<u>Line Item - WATER</u>	7100	Connection Fees		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	32,604
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	32,604
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>122,900</b>
Prior year budget			\$	122,900
<b>% Change to Previous Year Budget</b>				0.00%
Dollar difference between proposed budget & current budget			\$	-

<u>Line Item - SEWER</u>				
Actual Amount As Of:	31-Mar	2014	\$	55,952
PROJECTED ACTIVITY to END of FY:			\$	18,651
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	74,603
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>228,488</b>
Prior year budget			\$	125,600
<b>% Change to Previous Year Budget</b>				81.92%
Dollar difference between proposed budget & current budget			\$	102,888

**DESCRIPTION:**

Contains line items for New Construction and Residential Remodels.

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
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<b><u>Line Item - SEWER</u></b>	<b>7200</b>	<b>LAIF, Interest</b>		
Actual Amount As Of:	31-Mar	2014	\$	5,587
PROJECTED ACTIVITY to END of FY:			\$	1,862
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	7,449
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>8,000</b>
Prior year budget			\$	8,000
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	-

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**DESCRIPTION:**

Quarterly interest income earned in Local Area Investment Fund (LAIF) Investment account.

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MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
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<u>Line Item - WATER</u>	7700	Employee Loans		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	2,692
PROJECTED ACTIVITY to END of FY:			\$	897
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	3,589
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>23,974</b>
Prior year budget			\$	4,134
<b>% Change to Previous Year Budget</b>				<b>479.91%</b>
Dollar difference between proposed budget & current budget			\$	19,840

**DESCRIPTION:**

Employee interest received for Employee Loan.

Principal and interest total \$1,997.80 per month.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
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**DEBT SERVICE**

The budget reflects a "cash flow" basis of budgeting for the District's debt service requirements. GAAP dictates that debt service principal payments are only a balance sheet transaction and the corresponding interest expense impacts the income statement. The District accounts for debt service in this manner.

However, the budget reflects both Principal and Interest activity in the fiscal year 2014/2015 budget. The reason for this is two fold, 1) to not artificially inflate the District's budgeted position. 2) to allow the reader to see the full impact of debt service payments on a yearly basis. Monthly financial reports the Board reviews account for the debt service using GAAP, thus not displaying principal payments.

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
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<u>Line Item - WATER</u>	9100	General Obligation Bonds		<u>Amount</u>
Actual Amount As Of:	31-Jan	2014	\$	354,780
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	1,150,436
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>1,150,436</b>
Prior year budget				1,150,436
<b>% Change to Previous Year Budget</b>				<b>0.00%</b>
Dollar difference between proposed budget & current budget			\$	0

**DESCRIPTION:**

Principal and Interest Expense for the District's Water Activities General Obligation Bonds.

Interest Rate is 2.4%

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
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<u>Line Item - WATER</u>	9125	PNC Equipment Lease	<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 17,198
PROJECTED ACTIVITY to END of FY:			\$ 5,620
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 53,473
<b>PROPOSED Line Item Amount:</b>			<b>\$ 56,340</b>
Prior year budget			\$ 53,473
<b>% Change to Previous Year Budget</b>			<b>5.36%</b>
Dollar difference between proposed budget & current budget			\$ 2,867

<u>Line Item - SEWER</u>			<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$ 17,198
PROJECTED ACTIVITY to END of FY:			\$ 5,620
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$ 53,473
<b>PROPOSED Line Item Amount:</b>			<b>\$ 56,340</b>
Prior year budget			\$ 53,473
<b>% Change to Previous Year Budget</b>			<b>5.36%</b>
Dollar difference between proposed budget & current budget			\$ 2,867

**DESCRIPTION:**

Principal and Interest on PNC Equipment Lease, split 50/50 between Water and Sewer.

Interest rate is 2.95%



MONTARA WATER SANITARY DISTRICT  
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 2014/2015

<u>Line Item - WATER</u>	9150	State Revolving Fund Loan		<u>Amount</u>
Actual Amount As Of:	31-Mar	2014	\$	3,939
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	3,939
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>102,090</b>
Prior year budget			\$	76,207
<b>% Change to Previous Year Budget</b>				<b>33.96%</b>
Dollar difference between proposed budget & current budget			\$	25,883

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**DESCRIPTION:**

State Water Resources Loan Principal and Interest.

NOTE: Budget currently assumes that the District's \$500,000 loan will not be successfully rolled over into the \$2,920,000 loan. Which means that the \$500,000 loan which is to be paid back in five years would become active. If the loan is successfully rolled into the \$2,920,000 loan, debt service would not become due until fiscal year 2015-2016.

Interest rate is 2.09%

6/1/2014 MWS D Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
 Budget Worksheet  
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<b><u>Line Item - SEWER</u></b>	<b>9200</b>	<b>I-Bank Loan</b>		
<b>Acct. No.</b>				<b><u>Amount</u></b>
Actual Amount As Of:	31-Mar	2014	\$	27,594
PROJECTED ACTIVITY to END of FY:			\$	-
Projected YEAR END TOTAL - Fiscal Year 2013/2014			\$	27,594
<b>PROPOSED Line Item Amount:</b>			<b>\$</b>	<b>52,575</b>
Prior year budget			\$	52,586
<b>% Change to Previous Year Budget</b>				<b>-0.02%</b>
Dollar difference between proposed budget & current budget			\$	(11)

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**DESCRIPTION:**

Principal and Interest expense for I-Bank Loan.

Interest rate is 3.05%

6/1/2014 MWSD Board Meeting  
Draft Budget

MONTARA WATER SANITARY DISTRICT  
Budget Worksheet  
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## Capital Improvement Program (CIP)

The District continues to emphasize the importance of addressing its infrastructure needs.

The District uses the Capital Improvement Program (CIP) to strategically invest in and develop capital projects. A project that is included in the District's capital budget is broadly defined as requiring the expenditure of funds, for the purchase, construction, enhancement or replacement of physical infrastructure/assets.

To be included in the CIP, the project should cost more than \$2,500 and must have an expected useful life greater than one year. Projects include construction and major renovations of the water and sewer system to ensure the efficient operation of the system. Other costs associated with the capital budget include, but are not limited to, architectural and engineering fees and site development.

The District, in line with the best practices of a well-managed special district uses a long range planning process to develop a five-year CIP. Each capital project included in the five-year program has been recommended (and approved upon adoption) for additional or new funding in the first fiscal year of the plan and/or included as a planned project in the subsequent four fiscal years. Because of the multi-year nature of the CIP, it is a "living" document that outlines a project's past and future. For example, as a project is developed, the amount and timing of expenditures may allow budget appropriations to be moved out in the CIP or require that the appropriations be accelerated and the budget size increased or decreased. Therefore, each year, detailed analysis is conducted to ensure that the appropriate levels of spending and types of spending by project are understood and captured in the CIP.

The goals of management in regards to the Capital Improvement Program are to:

- Develop a credible process for identifying top priority projects;
- Use a coordinated approach to linking capital projects with other planning efforts and community goals;
- Engage staff, elected officials, and citizens in the CIP process to garner greater community support and attention;
- Employ effective monitoring and coordination efforts to ensure top priority projects moving to completion expeditiously.

**MWSD**  
**Five Year Capital Improvement Program**  
**WATER SYSTEM**

Existing Customer CIP	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	5-Year CIP Total
Mech. Sys. Rep. & Replacements-Water	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824		\$ 42,040
Water Meters	\$ 25,500	\$ 52,020	\$ 53,060	\$ 54,122		\$ 184,702
Water Lateral Services	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473		\$ 126,121
Water Main Replacements		\$ 260,202		\$ 260,202		\$ 520,404
Replace Fire Hydrants	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412		\$ 21,020
Fire Flow Upgrades	\$ 40,000					
<b>Distribution System Renewal and Replacement Program</b>	<b>\$ 111,400</b>	<b>\$ 359,040</b>	<b>\$ 100,815</b>	<b>\$ 363,033</b>	<b>\$ 365,090</b>	<b>\$ 1,299,378</b>
<b>Water Conservation Program</b>	<b>\$ 8,670</b>	<b>\$ 8,843</b>	<b>\$ 9,020</b>	<b>\$ 9,201</b>	<b>\$ 9,385</b>	<b>\$ 45,119</b>
South Airport Well Rehabilitation and Fence	\$ -	\$ -	\$ -	\$ -		\$ -
Well Rehabilitation 200k approved, 100k spent	\$ 100,000	\$ -	\$ -	\$ -		\$ 100,000
<b>Well Rehabilitation Program</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 100,000</b>
<b>Storage Tank Rehabilitation Program</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 100,000</b>
<b>Vehicle Replacement Fund</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 25,000</b>	<b>\$ 25,500</b>		<b>\$ 80,500</b>
<b>Groundwater Exploration Project</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>				<b>\$ 250,000</b>
Schoolhouse Tank West	\$ -	\$ -	\$ -	\$ -		\$ -
Alta Vista Tank No. 2 New	\$ 2,726,393	\$ -	\$ -	\$ -		\$ 2,726,393
Airport Water Treatment Plant - construction		\$ -	\$ -	\$ -		\$ -
Airport Water Treatment Plant - design	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Public Works Plan Phase I Projects</b>	<b>\$ 2,726,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 2,726,393</b>
Pillar Ridge Rehabilitation Program	\$ 50,000	\$ 200,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 450,000
<b>EXISTING CUSTOMER CIP TOTAL</b>	<b>\$ 3,146,463</b>	<b>\$ 797,883</b>	<b>\$ 234,835</b>	<b>\$ 447,734</b>	<b>\$ 424,475</b>	<b>\$ 4,626,915</b>
New Customer CIP	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	5-Year CIP Total
Develop Additional Supply Reliability	\$ -	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 700,000
Portola Tank Telemetry Upgrade	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
New and Upgraded PRV Stations		\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 210,202
Generator Upgrades	\$ 50,000	\$ -	\$ 52,000	\$ 55,000		\$ 157,000
Schoolhouse Booster Pump Station Upgrade	\$ -	\$ -		\$ -		\$ -
Valve Installation Program		\$ -	\$ -	\$ 15,300		\$ 15,300
Wagner Well Pump Upgrade		\$ -	\$ 25,000	\$ -		\$ 25,000
Water Main Upgrades	\$ -	\$ 300,000	\$ 300,000	\$ 300,000		\$ 900,000
<b>NEW CUSTOMER CIP TOTAL</b>	<b>\$ 50,000</b>	<b>\$ 501,000</b>	<b>\$ 629,020</b>	<b>\$ 623,360</b>	<b>\$ 254,122</b>	<b>\$ 2,057,502</b>
<b>Total Annual Capital Cost</b>	<b>\$ 3,196,463</b>	<b>\$ 1,298,883</b>	<b>\$ 863,855</b>	<b>\$ 1,071,094</b>	<b>\$ 678,597</b>	<b>\$ 6,684,418</b>
CAPITAL FUND BALANCE						
Beginning Balance	\$ 250,000	\$ 0	\$ (597,883)	\$ (832,718)		\$ (1,180,602)
Connection Fees	\$ 122,900					\$ 122,900
Appropriation from Operations to Exist. Cust	\$ 613,563					\$ 613,563
Appropriation from Operations to New Cust						\$ -
SRF LOAN 024	\$ -	\$ -	\$ -	\$ -		\$ -
SRF LOAN 022	\$ 2,210,000	\$ 200,000	\$ -	\$ -		\$ 2,410,000
GO Bond Acquisition and Improvement Fund			\$ -	\$ -		\$ -
I-Bank Loan (proposed)		\$ -	\$ -	\$ -		\$ -
<b>Annual Capital Fund TOTAL:</b>	<b>\$ 3,196,463</b>	<b>\$ 200,000</b>	<b>\$ (597,883)</b>	<b>\$ (832,718)</b>		<b>\$ 1,965,861</b>
<b>Less CIP</b>	<b>\$ (3,196,463)</b>	<b>\$ (1,298,883)</b>	<b>\$ (863,855)</b>	<b>\$ (1,071,094)</b>		<b>\$ (6,684,418)</b>
<b>Total</b>	<b>\$ 0</b>	<b>\$ (597,883)</b>	<b>\$ (832,718)</b>	<b>\$ (1,280,452)</b>		<b>\$ (2,711,054)</b>
New Customer Reimbursement to Existing Customers for prior spent Connection Fees = \$86,667 annually						

	DRAFT				
<b>PROJECT</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>
<b>MWSD CAPITAL PROJECTS</b>					
Mechanical System Repairs & Replacements	\$ 45,000	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000
Inflow & Infiltration Testing / Televising	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Seal Cove Area Repair and Maint. Project	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Replace Pump Station Pumps	\$ 20,000	\$ 50,000	\$ 50,000	\$ 20,000	\$ 10,000
Replace Medium High Priority Sewer Mains	\$ 410,923	\$ 550,000	\$ 750,000	\$ 950,000	\$ 1,550,000
Spot Repairs Program	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Distillery Pump Station and FM Replacement	\$ 8,000	\$ 15,000	\$ 120,000	\$ 80,000	\$ 25,000
Vallemar Sewer Relocation					\$ 1,100,000
Pump Station Controls Upgrades	\$ 125,000	\$ 25,000	\$ 25,000		
Cabrillo Hwy Trunk Grit Collector Chamber	\$ 60,000				
<b>MWSD CAPITAL PROJECTS TOTAL:</b>	<b>\$ 758,923</b>	<b>\$ 790,000</b>	<b>1,095,000</b>	<b>1,175,000</b>	<b>2,810,000</b>
Total SAM capitalized maintenance	\$ 63,000				
<b>MWSD CAPITAL PROJECTS TOTAL:</b>	<b>\$ 821,923</b>				
<b>MWSD Alternate - Additional Project</b>					
Cabrillo Hwy Trunk and Express Sewer	\$ 875,000	\$ 520,000	\$ 425,000	\$ 730,000	
<b>MWSD ALT. CAPITAL PROJECTS TOTAL:</b>	<b>\$ 1,696,923</b>	<b>\$ 1,310,000</b>	<b>\$ 1,520,000</b>	<b>\$ 1,905,000</b>	<b>\$ 2,810,000</b>
<b>CAPITAL FUND BALANCE</b>					
Appropriation from Operations to Exist. Cust	\$ 821,923				
Capital Fund total	\$821,923				
<b>Less CIP - MWSD Capital Projects</b>	<b>0</b>	<b>790,000</b>	<b>1,095,000</b>	<b>1,175,000</b>	<b>2,810,000</b>
<b>ALT. TOTAL ANNUAL COST</b>	<b>\$ 875,000</b>	<b>\$ 1,310,000</b>	<b>\$ 1,520,000</b>	<b>\$ 1,905,000</b>	<b>\$ 2,810,000</b>

**Montara Water and Sanitary District  
2014 - 2019**

**5 Year Capital Priority List for Sanitary Sewer Repairs**

Status: Updated April 8 , 2014

**DRAFT**

<b>Fiscal Year</b>	<b>Capital Improvement Needs</b>	<b>Notes/Status</b>
<b>2014-2015 Fiscal Year Capital Improvement Needs</b>		
2013-2014 (ALT ITEM)	Cabrillo Highway PHASE 1A+1B - Trunk Sewer (Crossing to 14th) 221 LF @ 1500 Bore and Jack \$331,500 725 LF @ \$450 /LF Open Trench \$326,250 Contingencies (35%) Night Work \$230,213 <hr/> \$887,963	Caltrans Permit Delay Carry project from 12/13 High Priority,SSO Risk Sag, Roots, Cracks
2014-2015	George St Trunk Sewer West of Tamarand St 900 LF @ \$250 /LF Pipe Burst \$225,000 Contingencies (30%) \$67,500 <hr/> \$292,500	Added 2009 Med.High Priority
2014-2015	Cedar Street (Phase #3, South Section) 450 LF @ \$180 /LF Open Cut \$81,000 Contingencies (30%) \$24,300 <hr/> \$105,300	Moved from 13/14 pipe ok, flat grade need open cut repair (SAM Hot List #6)
2014-2015	Sun Valley (Phase #3, South Section) 525 LF @ \$180 /LF Open Cut \$94,500 Contingencies (30%) \$28,350 <hr/> \$122,850	Moved from 13/14 pipe ok, flat grade need open cut repair (SAM Hot List #6)
2014-2015	Pump Station FM - Distillary Force Main (And 4 houses) 1 EA @ \$6,500 /EA Spot Repairs \$6,500 Contingencies (25%) \$1,625 <hr/> \$8,125	High Priority (Spot Repairs Made)
2014-2015	Cabrillo Hwy - Grit Collector Chamber 1 EA @ \$45,000 /EA Spot Repairs \$45,000 Contingencies (35%) \$15,750 <hr/> \$60,750	High Priority (Spot Repairs Made)
2014-2015	Pump Station Mechanical anc Coating Upgrades 3 EA @ \$15,000 /EA coatings \$45,000 2 EA @ \$5,000 /EA pipe works \$10,000 Contingencies (35%) \$15,750 <hr/> \$70,750	Med Priority Corrosion Risk

2014-2015	Pump Station Control Upgrades - Air Port, 5th St, 7th St, Distillary 4 EA @ \$20,000 /EA Float/Pump Starter: \$80,000 2 EA @ \$8,000 /EA Distillary Piping \$16,000 Contingencies (35%) \$28,000 <u>\$124,000</u>	High Priority Pump Failure Risk
14-15 Total		\$1,672,238
<b>2015-2016 Fiscal Year Capital Improvement Needs</b>		
2015-2016	Valleamar Serwer Relocation Study and Permit Review Study @ \$10,000 LS Study Preparation \$10,000 Permits @ \$5,000 LS Permit Plan Submit \$5,000 <u>\$15,000</u>	Medium to High Priority
2015-2016 (ALT ITEM)	Cabrillo Highway PHASE 2A - Trunk Sewer (14th - 11th) 1,100 LF @ \$300 /LF CIPP \$330,000 Contingencies (35%) \$115,500 <u>\$445,500</u>	Move from 13/14 to 15/16
2015-2016 (ALT ITEM) Push 1 year?	Cabrillo Highway PHASE 2B - Trunk Sewer (11th - 7th + Crossing) 900 LF @ \$300 /LF CIPP \$270,000 Contingencies (35%) \$94,500 <u>\$364,500</u>	Move from 14/15 to 15/16
2015-2016	Virginia St Sag Repair 1,200 LF @ \$300 /LF Open Cut \$360,000 Contingencies (30%) \$108,000 <u>\$468,000</u>	Multiple Sags Grease problem (Spot Repairs needed now)
2015-2016	Nevada St and Moss Beach Area Sewers 550 LF @ \$220 /LF Pipe Burst \$121,000 Contingencies (30%) \$36,300 <u>\$157,300</u>	Multiple Fractures (Spot Repairs needed now)
15-16 Total		\$1,756,100
<b>2016-2017 Fiscal Year Capital Improvement Needs</b>		
2016-2017	Cabrillo Highway PHASE 3 - Parallel Pipes (10th St to 6th Street) 1,440 LF @ \$375 /LF Open Cut \$540,000 Contingencies (35%) \$189,000 <u>\$729,000</u>	Move from 15/16 to 16/17
2016-2017	Nevada St and Moss Beach Area Sewers 1,000 LF @ \$225 /LF Pipe Burst + Open C \$225,000	Multiple Fractures (Spot Repairs needed now)

	Contingencies (30%)	\$67,500	
		\$292,500	
2016-2017	Various Moss Beach Sewers on Steston St.		Multiple Fractures
	1,200 LF @ \$220 ./LF Pipe Burst and Op	\$264,000	(Spot Repairs needed now)
	Contingencies (30%)	\$79,200	
		\$343,200	
2016-2017	Pump Station - Distillary Pump Station (And 4 houses)		High Priority
	2 EA @ \$4,000 ./EA Pump Connections	\$8,000	
	1 EA @ \$69,000 ./LF Distillary Forcemai	\$69,000	
	Contingencies (35%)	\$2,800	
		\$79,800	
2016-2017	Pump Station - Distillary Pump Station (And 4 houses)		High Priority
	4 EA @ \$15,000 ./EA Pump Connections	\$60,000	(Spot Repairs Made)
	1 EA @ \$100,000 ./LF Distillary Forcemai	\$100,000	Move from 15/16
	Contingencies (35%)	\$21,000	to 16/17
		\$181,000	
2016-2017	Pump Station FM - Distillary Force Main (And 4 houses)		High Priority from FY 15-16
	4 EA @ \$4,000 ./EA Pump Connections	\$16,000	(Spot Repairs Made)
	320 LF @ \$325 ./LF Distillary Forcemai	\$104,000	
	Contingencies (30%)	\$4,800	
		\$124,800	
	16-17 Total	\$1,750,300	
<b>2017-2018 Fiscal Year Capital Improvement Needs</b>			
2017-2018	Various Moss Beach Sewers Near Buena Vista St.		Added 2009
	1,900 LF @ \$220 ./LF Pipe Burst and Op	\$418,000	Mediun Priority
	Contingencies (30%)	\$125,400	Long term plan
		\$543,400	
2017-2018	Various Moss Beach Sewers Near Carlos St.		Added 2009
	1,000 LF @ \$350 ./LF Pipe Burst and Op	\$350,000	Mediun Priority
	Contingencies (30%)	\$105,000	Long term plan
		\$455,000	
2017-2018	Various Montara Sewers 10th and 14th.		Added 2009
	1,400 LF @ \$220 ./LF Pipe Burst and Op	\$308,000	Mediun Priority
	Contingencies (30%)	\$92,400	Long term plan
		\$400,400	
2017-2018	Montara Montara Easements Sewers Various Locations.		Added 2009
	1,600 LF @ \$180 ./LF Pipe Burst and Op	\$288,000	Mediun Priority
	Contingencies (30%)	\$86,400	Long term plan
		\$374,400	



2017-2018	Pump Station - Distillary Pump Station (And 4 houses) 4 EA @ \$15,000 ./EA Pump Connections \$60,000 1 EA @ \$100,000 ./LF Distillary Forcemai \$100,000 Contingencies (35%) \$21,000 <u>\$181,000</u>	High Priority-from FY15-16 (Spot Repairs Made)
	17-18 Total	\$1,954,200
<b>2018-2019 Fiscal Year Capital Improvement Needs</b>		
2017-2018	Vallimar Sewer Relocation (Strand, Niagara, Private Pumps) 1,500 LF @ \$275 ./LF Open Cut \$412,500 10 EA @ \$15,000 ./EA Open Cut \$150,000 Electrical + Distribution \$200,000 PS Niagra Abandonment \$25,000 Contingencies (35%) \$275,625 <u>\$1,063,125</u>	Added 2010, Errosion Risk Mediun Priority Long term plan
2017-2018	Various Moss Beach Sewers Near Nevada & Buena Vista St. 2,200 LF @ \$220 ./LF Pipe Burst and Ope: \$484,000 Contingencies (30%) \$145,200 <u>\$629,200</u>	Added 2009 Mediun Priority Long term plan
2017-2018	Various Moss Beach Sewers Near Carlos St. 1,000 LF @ \$220 ./LF Pipe Burst and Ope: \$220,000 Contingencies (30%) \$66,000 <u>\$286,000</u>	Added 2009 Mediun Priority Long term plan
2017-2018	Various Montara Sewers Seal Cove. 1,600 LF @ \$220 ./LF Pipe Burst and Ope: \$352,000 Contingencies (30%) \$105,600 <u>\$457,600</u>	Added 2009 Mediun Priority Long term plan
2017-2018	Montara Montara Easements Sewers Various Locations. 1,800 LF @ \$180 ./LF Pipe Burst and Ope: \$324,000 Contingencies (30%) \$97,200 <u>\$421,200</u>	Added 2009 Mediun Priority Long term plan
	18-19 Total	\$2,857,125

2010-2011	Cedar at George St and Area Sewers (Phase #1 SAM Hot List #2)					COMPLETED	
				\$250,000		at 40% under budget	
	Contingencies (30%)			\$75,000			
				\$325,000			
2010-2011	Cedar Street + Area Sewers (Phase #2, SAM Hot List #2-b)					COMPLETED	
	600 LF @ \$250/LF			\$435,000		at 40% under budget	
	Contingencies (25%)			\$160,000			
				\$595,000			
2010-2011	Cedar Street (Phase #3a, SAM Hot List #5)					COMPLETED	
	245 ft x \$250/ft			\$61,250		at 40% under budget	
	Contingencies (30%)			18,000			
				\$79,250			
2012-2013	Nevada Street Creek Crossing Repair (w/ new casing)					Added 2012	
	140 LF @ \$350 /LF		CIPP+Open	\$49,000		V. High Priority	CIPP repair (old casing) ~\$250/lf
	Contingencies (35%)			\$17,000		CIPP/save crossing	
				\$66,000		may save \$50K	
2012-2013	Hawthorn Street Sewer					Moved to 12/13	Final price construct ~\$110/lf
	300 LF @ \$200 /LF		Pipe Burst	\$60,000		Med/High Priority	
	Contingencies (35%)			\$21,000		(SAM Hot List #7)	
				\$81,000			
2012-2013	Pump Station Control Upgrades - Vallejar, California, Seal Cove #4					Added 2010	STILL IN PROGRESS May 2013
	3 EA @ \$20,000 /LF		Float/Pump	\$60,000		High Priority	
	Contingencies (35%)			\$21,000		Pump Failure Risk	
				\$81,000			
2012-2013	George St Trunk Sewer West of Cedar St - Phase 1 and 2 of 3					Added 2011	Final price construct ~\$240/lf
	620 LF @ \$220 /LF		open cut	\$136,400		High Priority	
	Contingencies (30%)			\$40,940			
				\$177,340			
2012-2013	Cypress Easement and Vacinity (SAM Hot List #8)					Sags, Open Cut to Fix	
	400 LF @ \$275 /LF		Open Cut	\$110,000		Flat Grade, Med Priority	
	Contingencies (30%)			\$33,000		(SAM Hot List #8)	
				\$143,000			

Pump Station Control Upgrades - Date Harte, Seal Cove 1, 2, and 3

This project will improve the reliability sanitary sewer pump stations by the installation of redundant float motor starters and communication links as well and other miscellaneous panel improvements at Date Hart, Seal Cove 1 and 3. Seal Cove #2 requires complete MCC Panel Replacement.

6 EA @	\$20,000 /LF	Float/Pump	\$120,000
1 EA @	\$30,000 /LF	MCC	\$30,000
Contingencies (35%)			\$52,500
			\$202,500

Acacia Street M730.03 - M721.03 (SAM Hot List #4)

SAM has to clean this sewer multiple times per year due to heavy root intrusion and various cracks which increase infiltration and over flow risks.

720 LF @	\$180 /LF	Pipe Burst	\$129,600
Contingencies (30%)			\$38,880
			\$168,480

Montara Area Easements Sewers, 10th at Farallone, 7th at LaConte, Sam Hotlist #3

The Easement sewers are difficult to clean and Manholes M201.05 to M201.13, and M440.07 to M760.07 are lines SAM has to clean this sewer multiple times per year due to heavy root intrusion and various cracks which increase infiltration and over flow risks.

1,025 LF @	\$160 /LF	Pipe Burst	\$164,000
Contingencies (30%)			\$49,200
			\$213,200

Montara Area Street Sewers, Farallone between 10th and 11th, South of Harte St

Farallone between 10th and 11th and the sewer South of Harte St on Birch, manholes M800.07- M801.09, M310.05-M311.05, are sewers SAM has to clean multiple times per year due to heavy root intrusion and various cracks which increase infiltration and over flow risks.

750 LF @	\$180 /LF	Pipe Burst	\$135,000
Contingencies (30%)			\$40,500
			\$175,500

DRAFT \_ NOT FORMATED

2014-2015	George St Trunk Sewer West of Tamarand St						Added 2009 Med. High Priority
	900	LF	@	\$250 /LF	Pipe Burst	\$225,000	
						\$67,500	
	Contingencies (30%)					\$292,500	
2014-2015	6 <sup>th</sup> -7th Street Area sewers and Easements						Spot Repairs Made push back some lines (SAM Hot List #3)
	750	LF	@	\$180 /LF	Open Cut	\$135,000	
						\$40,500	
	Contingencies (30%)					\$175,500	
2014-2015	6 <sup>th</sup> -7th Street Area sewers and Easements						Spot Repairs Made push back some lines (SAM Hot List #3)
	750	LF	@	\$180 /LF	Open Cut	\$135,000	
						\$40,500	
	Contingencies (30%)					\$175,500	
<b>2013-2014 Fiscal Year Capital Improvement Needs</b>							
2013-2014	Pump Station Control Upgrades - Date Harte, Seal Cove 1,2, and 3						High Priority Pump Failure Risk
	6	EA	@	\$20,000 /LF	Float/Pump	\$120,000	
	1	EA	@	\$30,000 /LF	MCC	\$30,000	
						\$52,500	
	Contingencies (35%)					\$202,500	

6/1/2014 MWSD Board Meeting  
Draft Budget



# MONTARA WATER AND SANITARY DISTRICT AGENDA

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

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

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

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

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The San Mateo County Grand Jury filed a Report Investigating the Transparency of Independent Special District's Websites on May 19, 2014. The Grand Jury considered parameters set by the California Special District Associations (CSDA) District of Distinction Certification Program.

The District is required to comment by August 18, 2014 indicating if the agency agrees or disagrees with the findings and indicating if any action will be taken.

The District is currently in the process of redesigning the District Webpage. The transparency requirements are incorporated in the process and meeting the standards will not be difficult.

**RECOMMENDATION:**

This item is for Board information only.

Attachments.

Superior Court of California, County of San Mateo

Hall of Justice and Records  
400 County Center  
Redwood City, CA 94063-1655



JOHN C. FITTON  
COURT EXECUTIVE OFFICER  
CLERK & JURY COMMISSIONER

May 19, 2014

Governing Board  
Montara Water & Sanitary District  
P. O. Box 370131  
Montara, CA 94037

Re: Grand Jury Report: "Partly Cloudy with a Chance of Information: Investigating the Transparency of Independent Special Districts' Websites"

Dear Governing Board:

The 2013-2014 Grand Jury filed a report on May 19, 2014 which contains findings and recommendations pertaining to your agency. Your agency must submit comments, within 90 days, to the Hon. Lisa A. Novak. Your agency's response is due no later than August 18, 2014. **Please note that the response should indicate that it was approved by your governing body at a public meeting.**

For all findings, your responding agency shall indicate one of the following:

1. The respondent agrees with the finding.
2. The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.

Additionally, as to each Grand Jury recommendation, your responding agency shall report one of the following actions:

1. The recommendation has been implemented, with a summary regarding the implemented action.
2. The recommendation has not yet been implemented, but will be implemented in the future, with a time frame for implementation.
3. The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This time frame shall not exceed six months from the date of publication of the Grand Jury report.
4. The recommendation will not be implemented because it is not warranted or reasonable, with an explanation therefore.

Please submit your responses in all of the following ways:

1. Responses to be placed on file with the Clerk of the Court by the Court Executive Office.
  - Prepare original on your agency's letterhead, indicate the date of the public meeting that your governing body approved the response address and mail to Judge Novak.

Hon. Lisa A. Novak  
Judge of the Superior Court  
c/o Charlene Kresevich  
Hall of Justice  
400 County Center; 2<sup>nd</sup> Floor  
Redwood City, CA 94063-1655.

2. Responses to be placed at the Grand Jury website.
  - Copy response and send by e-mail to: [grandjury@sanmateocourt.org](mailto:grandjury@sanmateocourt.org). (Insert agency name if it is not indicated at the top of your response.)
3. Responses to be placed with the clerk of your agency.
  - File a copy of the response directly with the clerk of your agency. Do not send this copy to the Court.

For up to 45 days after the end of the term, the foreperson and the foreperson's designees are available to clarify the recommendations of the report. To reach the foreperson, please call the Grand Jury Clerk at (650) 261-5066.

If you have any questions regarding these procedures, please do not hesitate to contact Paul Okada, Chief Deputy County Counsel, at (650) 363-4761.

Very truly yours,



John C. Fitton  
Court Executive Officer

JCF:ck  
Enclosure

cc: Hon. Lisa A. Novak  
Paul Okada



## Partly Cloudy with a Chance of Information: Investigating the Transparency of Independent Special Districts' Websites

### SUMMARY

The 23 independent special districts within the boundaries of San Mateo County (County) served approximately 739,000 residents and received nearly \$100,000,000<sup>1</sup> in property tax revenue last fiscal year. Each special district provides a specific set of services, such as police and fire protection, harbor management, mosquito abatement, sewer services and garbage collection, water services, recreation services, and open space preservation. A statewide poll<sup>2</sup> has shown that Californians value local control and local management of these services. That same poll, however, indicates that only a quarter of California's residents are familiar with the work of special districts. Do County residents know who manages these districts, how wisely their money is being spent, and with what efficiency the services are being provided? Each district operates a website, purportedly for the purpose of informing its constituents about the district's business. The 2013-2014 San Mateo County Civil Grand Jury (Grand Jury) investigated the utility and transparency of the County's 23 independent special districts' websites. The Grand Jury found that 15 districts had substantial inadequacies in revealing information regarding finances, staff and Board of Directors' or Commissioners' contacts, and Board or Commission minutes. All 23 districts omitted some transparency regarding financial data, meeting agendas and minutes, election procedures and terms of office, or lists of the compensation of Board or Commission members. For the benefit of their districts' constituents, the Grand Jury believes this information should be easily accessible on all special districts' websites.

### BACKGROUND

Special districts are defined as "any agency of the state for the local performance of governmental or proprietary functions within limited boundaries."<sup>3</sup> This means that a special district is a form of local government that provides a specific set of services to the public within a geographically limited area. California's first special district was formed in 1887. The Turlock Irrigation District was created to meet the water needs of San Joaquin Valley farmers. Since that time thousands of special districts have been formed and dissolved statewide.

Special districts are formed because counties and cities often cannot provide all of the services their constituents demand. They have most of the same basic powers as counties and cities. They

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<sup>1</sup> Property tax information provided by the County of San Mateo Controller's Office, March 2014. See Appendix G.

<sup>2</sup> The Association of California Water Agencies and the California Special Districts Association Poll commissioned the poll in 2004.

<sup>3</sup> California Government Code §16271(d)

can issue bonds, impose special taxes, levy benefit assessments and charge service fees.<sup>4</sup>

With over 2,000 special districts located in California, it is important to recognize the different types of special districts. Approximately two-thirds of the state's special districts are independent districts. They have their own separate governing boards elected by the districts' own voters. The San Mateo County Harbor District is an example of an independent special district. The County's voters elect the five Commissioners who oversee the District. Conversely, city councils or county boards of supervisors govern dependent districts. The Crystal Springs County Sanitation District is a dependent district, governed by the County Board of Supervisors. For the purposes of this report, the Grand Jury investigated only independent special districts.

## METHODOLOGY

The Grand Jury adopted a website transparency checklist, created by the Special District Leadership Foundation (SDLF)<sup>5</sup>. The sister organization of the SDLF is the California Special Districts Association (CSDA). The CSDA has been in existence since 1969 to "promote good governance and improve core local services through professional development, advocacy, and other services for all types of independent special districts."<sup>6</sup> The SDLF was created in 1999 and defines itself as "a 501(c)(3) organization formed to provide educational opportunities to special district officials and employees to enhance service to the public provided by special districts in California."<sup>7</sup> The Grand Jury reviewed the website of each of the County's independent special districts and evaluated the information provided based on the criteria in the checklist. In addition to simply searching for the requested items in the list, the Grand Jury also evaluated the ease with which a user might find those items.

For true transparency all of the following items should be readily apparent:

- Names of Board or Commission members and their terms of office
- Names of general manager, fire or police chief, and key staff along with contact information for each
- Election procedure and deadlines
- Board meeting schedule (regular meeting agendas must be posted 72 hours in advance)
- District's mission statement
- Description of district's services/functions and service area
- Authorizing statute/enabling act
- Current district budget
- Most recent financial audit
- Archive of Board meeting minutes for at least the last 6 months

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<sup>4</sup> "What's So Special About Special Districts? A Citizen's Guide to Special Districts in California" is an informational paper prepared by the Senate Local Government Committee. It can be found at: [www.clerk.calaverasgov.us](http://www.clerk.calaverasgov.us)

<sup>5</sup> See appendix B for the checklist

<sup>6</sup> The CSDA can be found at [www.csda.net](http://www.csda.net)

<sup>7</sup> The SDLF can be found at [www.sdlf.org](http://www.sdlf.org).



- List of compensation of Board or Commission members and staff and/or link to State Controller's webpage with the data

In addition, the website of each district should include at least 4 of the following:

- Post Board or Commission member ethics training certificates
- Picture, biography and email address of Board or Commission members
- Last 3 years of audits
- Reimbursement and compensation policy
- Financial reserves policy
- Downloadable Public Records Act request form
- Audio or video recordings of Board meetings
- Map of district boundaries/service area
- Most recent Local Agency Formation Commission (LAFCo) Municipal Service Review (MSR) and Sphere of Influence (SOI) studies or link to LAFCo's site<sup>8</sup>

## Interviews

After the websites were surveyed, the Grand Jury interviewed board members and key employees from districts whose websites were found to be substandard against the transparency benchmark. The Grand Jury also interviewed professional website developers to gain an understanding of the cost, difficulties and labor intensity of creating and managing a useful and interactive website.

## DISCUSSION

The Grand Jury is convinced that taxpayers are best served when they understand who administers their special districts, how each special district is spending their property tax monies and/or the fees for services received for its enterprise activities<sup>9</sup>, and how constituents can make their voices heard.

The Grand Jury's inquiry reveals that only minor impediments exist for a district to provide true transparency. Typical costs for professional website developers range from \$1000 to \$9000 to create a website that can be updated by district in-house staff.<sup>10</sup> A developer can both create the site and provide the training and tools necessary for in-house district employees to manage and update as needed.

The Grand Jury found no attempt to intentionally obfuscate beneficial information. Based on our interviews we found the following to be the common reasons for substandard transparency:

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<sup>8</sup> San Mateo County's LAFCo MSRs and SOIs can be found at <http://www.co.sanmateo.ca.us/portal/site/lafco>

<sup>9</sup> Enterprise activities are those services for which a fee is paid by the customer i.e. sewer service, water, garbage, etc.

<sup>10</sup> Price ranges are based on input from professional website developers who work with non-profits and government agencies.

## FINDINGS

- F1. Some districts are misinformed about the relative affordability of professionally created websites.
- F2. Special districts lack trained in-house staff to regularly update website information.
- F3. Privacy concerns of Boards of Directors or Commissioners result in a lack of readily accessible contact information.
- F4. Not all special districts recognize the benefits of transparency delivered through district websites.
- F5. No County independent special district has completed the District of Distinction<sup>11</sup> program offered by Special Districts Leadership Foundation (SDLF).
- F6. No independent special district in the County has yet earned the SDLF Transparency Certificate of Excellence.<sup>12</sup>
- F7. Only 2 of 23 independent special districts in the County have achieved SDLF Recognition in Special District Governance.<sup>13</sup>
- F8. No general manager or top management official of any County independent special district has received SDLF's Special District Administrator Certification.<sup>14</sup>

## RECOMMENDATIONS

- R1. Each independent special district's website will conform to the accepted criteria listed in the SDLF's transparency checklist on or before May 15, 2015.
- R2. By December 31, 2014, independent special districts will consult with professional website developers if in-house staff is incapable of creating and/or managing their website as described above.
- R3. Each district will take the necessary steps to keep its website current.
- R4. Districts will complete the District of Distinction program offered by SDLF by June 30, 2015.
- R5. Districts will seek to attain the SDLF Transparency Certificate of Excellence by June 30, 2015.
- R6. Districts currently lacking staff or board members who have achieved the SDLF's Recognition in Special District Governance will seek the training available under this program by June 30, 2015.
- R7. District administrators will seek the SDLF Special District Administrator Certification.

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<sup>11</sup> See Appendix C and <http://sdlf.org/DODprog.htm>

<sup>12</sup> See Appendix D and <http://sdlf.org/transparency.htm>

<sup>13</sup> See Appendix E and <http://sdlf.org/SDGprog.htm>

<sup>14</sup> See Appendix F and <http://sdlf.org/SDAprog.htm>

## REQUEST FOR RESPONSES

Pursuant to Penal code section 933.05, the grand jury requests responses to the foregoing recommendations:

From the following governing bodies:

- Bayshore Sanitary District
- Broadmoor Police Protection District
- Coastside County Water District
- Coastside Fire District
- Colma Fire Protection District
- East Palo Alto Sanitary District
- Granada Sanitary District
- Highlands Recreation District
- Ladera Recreation District
- Los Trancos County Water District
- Menlo Park Fire Protection District
- Midpeninsula Regional Open Space District
- Mid-Peninsula Water District
- Montara Water and Sanitary District
- Mosquito and Vector Control District
- North Coast County Water District
- Peninsula Health Care District
- Resource Conservation District
- San Mateo County Harbor District
- Sequoia Health Care District
- West Bay Sanitary District
- Westborough Water District
- Woodside Fire Protection District

The governing bodies indicated above should be aware that the comment or response of the governing body must be conducted subject to the notice, agenda and open meeting requirements of the Brown Act.

## BIBLIOGRAPHY

Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code Section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Civil Grand Jury.

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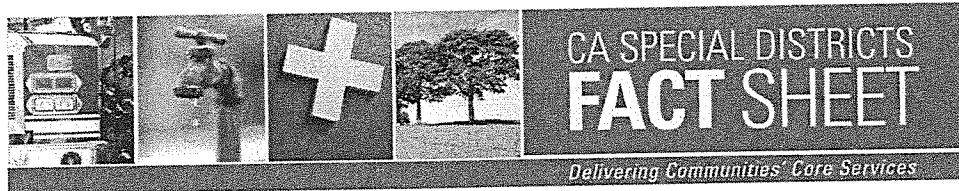
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## APPENDIX A



**California Special  
Districts Association**  
*Districts Stronger Together*



### BY THE NUMBERS

Large or small, special districts are responsive to the neighborhoods and regions they serve. Policy addressing special districts should focus on the quality of service delivered to citizens rather than assumptions about quantity or size. The numbers speak volumes to the ability of special districts to meet evolving local needs.

#### *Critical Role for Millions of Californians Daily*

- Deliver water and treat wastewater for more than 30 million residents
- Protect 11 million residents from fire and other hazards
- Operate more than half of California's critical access hospitals
- Supply water to 90 percent of California's farmland
- Provide other core services throughout the state: flood defense, mosquito and vector control, trash collection, resource conservation, and airport, port and harbor, and cemetery management.

#### *Created to Serve Local Communities through Voter Approval*

- Voters have approved 2,162 independent special districts. It is important to note that while the State Controller's 2010-11 report lists 4,772 "special districts," over half are actually non-profit corporations or components of other governments, such as cities and counties.
- An emphasis on efficient service delivery is why special districts have taken the lead in self-initiating the majority of the more than 150 consolidations and mergers over the last two decades, when and where it was appropriate.
- According to a Senate Local Government Committee report (2010), special districts have consolidated by more than seven percent over the past 20 years.

#### *A Thoughtful, Local Process*

- District reorganizations are researched and approved by the Local Agency Formation Commission, whose state mandated goal is to assure that changes in governmental organization occur in a manner which encourages orderly growth, discourages sprawl, preserves agricultural and open space lands and safeguards the delivery of efficient and quality municipal services.
- A one-size-fits-all, top-down approach does not work with core local services. Deliberate study and planning at the local level is necessary to ensure viability and identify efficiencies. Ultimately, the power to reorganize local services should always rest with the local citizens who established and depend on them.

For more information please visit [www.cstda.net](http://www.cstda.net)



## District Transparency Certificate of Excellence *checklist*

Showcase your district's commitment to transparency

### BASIC REQUIREMENTS

- Current Ethics Training for all Board Members**  
(Government Code Section 53235)
  - Provide copies of training certificates along with date completed
- Compliance with the Ralph M. Brown Act**  
(Government Code Section 54950 et. al)
  - Provide copy of current policy related to Brown Act compliance
  - Provide copy of a current meeting agenda (including opportunity for public comment)
- Adoption of policy related to handling Public Records Act requests**
  - Provide copy of current policy
- Adoption of Reimbursement Policy, if district provides any reimbursement of actual and necessary expenses**  
(Government Code Section 53232.2 (b))
  - Provide copy of current policy
- Annual disclosure of board member or employee reimbursements for individual charges over \$100 for services or products. This information is to be made available for public inspection. "Individual charge" includes, but is not limited to: one meal, lodging for one day, or transportation.** (Government Code Section 53065.5)
  - Provide copy of the most recent document and how it is accessible
- Timely filing of State Controller's Special Districts Financial Transactions Report - includes compensation disclosure.** (Government Code Section 53891)
  - Provide copy of most recent filing  
*SDLF staff will verify that district is not listed on the State Controller's 'non-compliance list'*
- Conduct Annual Audits**  
(Government Code Section 26909 and 12410.6)
  - Provide copy of most recent audit and management letter and a description of how/where documents were made available to the public
- Other Policies – have current policies addressing the following areas (provide copies of each):**
  - Conflict of Interest
  - Code of Ethics/Values/Norms or Board Conduct
  - Financial Reserves Policy

### WEBSITE REQUIREMENTS

- Maintain a district website with the following items**  
(provide website link; all are required)
  - Names of Board Members and their terms of office
  - Name of general manager and key staff along with contact information
  - Election procedure and deadlines
  - Board meeting schedule (Regular meeting agendas must be posted 72 hours in advance pursuant to Government Code Section 54954.2 (a) (1) and Government Code Section 54950 (a))
  - District's mission statement
  - Description of district's services/functions and service area
  - Authorizing statute/enabling act (Principle Act or Special Act)
  - Current district budget
  - Most recent financial audit
  - Archive of Board meeting minutes for at least the last 6 months
  - List of compensation of Board Members and staff and/or link to State Controller's webpage with the data
- Website also must include at least 4 of the following items:**
  - Post Board Member ethics training certificates
  - Picture, biography and email address of board members
  - Last 3 years of audits
  - Reimbursement and Compensation Policy
  - Financial Reserves Policy
  - Online/downloadable Public Records Act request form
  - Audio or video recordings of board meetings
  - Map of district boundaries/ service area
  - Link to California Special Districts Association mapping program
  - Most recent Municipal Service Review (MSR) and Sphere of Influence (SOI) studies (full document or link to document on another site)

*Continued on reverse*



Questions about SDLF or the transparency program? Call us for more information at 916.231.2939

# APPENDIX C



SHOWCASE YOUR COMMITMENT TO EXCELLENCE

## Districts Of Distinction Application

The Districts of Distinction program is an accreditation program that enables districts to demonstrate to their communities, the media and legislators their commitment to operate in a sound, responsible manner. Districts apply for designation as a District of Distinction by submitting financial audits, policies and procedures and proof of training received by directors and executive staff.

### Requirements:

#### FINANCIAL AUDITS

Districts must demonstrate they undergo regular financial audits, have no major deficiencies and apply any recommendations to future years.

##### What to submit:

- Copies of the three most recent district audits, including financial statements and management letters. Each audit, including findings and recommendations, will be reviewed by a member of the Certification & Audit Review Advisory Committee. Committee members are volunteers from the special district community, including district controllers, directors of finance and SDA certified general managers.

#### POLICIES AND PROCEDURES

Districts must demonstrate that their operations conform to all statutes and regulations under state law as reflected in a policies and procedures manual. Policies and procedures should focus on governance, ethics, board conduct, district finances, reserves, reimbursement/compensation, etc.

##### What to submit:

- Copy of your district's current approved policies and procedures manual.
- Copy of your district's Board minute action adopting and/or having reviewed the policies and procedures manual within the past year.

#### Training

Districts must demonstrate that all directors/trustees, general manager and executive staff (as designated by the district) have received training in governance as well as compliance with AB 1234 Ethics Training and AB 1825 Harassment Prevention Training.

##### What to submit:

Documentation showing class attendance, such as certificate of completion for each board member, general manager and other executive staff members (as identified by the board) in the following areas:

- Governance Training:** Six hours of basic governance training within the past five years. Governance Foundations, offered by CSDA's Special District Leadership Academy, satisfies this requirement. Other courses may qualify as well, however will need to be submitted for review by SDLF.
- Ethics Training:** Documentation verifying completion of AB 1234 ethics compliance training within the last two years.
- Harassment Prevention Training:** Documentation verifying completion of AB 1825 harassment prevention training within the last two years.

#### Other

Districts must also include the following items with the accreditation/re-accreditation application:

##### What to submit:

- Board of Directors roster
- List of executive staff, including titles
- Proof of current compliance with CA State Controller reporting requirements including district financial and compensation data
- Completed application for accreditation/re-accreditation
- Accreditation/re-accreditation application fee
- Completed SDLF District Transparency Certificate of Excellence

Is your district a District of Distinction?



**Frequently Asked Questions (FAQs)**

**Who should apply to be a District of Distinction?**

Any California special district that wants to demonstrate publicly the effectiveness of its operations. Applying for this designation shows that your district understands and respects the responsibilities inherent to providing essential public services in a fiscally responsible manner.

**What does a district receive for completing the program?**

Districts of Distinction earn the right to use the program's seal on district materials and a plaque honoring their accomplishment. SDLF will also write and issue press releases and notify legislators on a district's behalf.

**How does a district apply?**

Districts interested in earning the Districts of Distinction designation must complete the application and submit it along with the required documentation. Applications must also be accompanied by an application fee.

**If my district is a member of the Special District Risk Management Authority (SDRMA), will getting a District of Distinction accreditation save me money on my premiums?**

Yes. SDRMA offers Credit Incentive Points (CIPs) if your district earns the District of Distinction accreditation which can provide significant premium discounts. For more information, contact SDRMA at 800.537.7790 or visit [www.sdrma.org](http://www.sdrma.org).

**RE-ACCREDITATION**

**For how long is the designation valid?**

The Districts of Distinction designation is valid for two years and a district may be re-accredited by submitting the application and all current required documents for review along with the re-accreditation fee.

**Fees**

The fees are on a sliding scale, based on a district's ability to pay:



**Is your district a District of Distinction?**

INITIAL ACCREDITATION		RE-ACCREDITATION	
Annual operating budget	Fee	Annual operating budget	Fee
\$0-299,999	\$200	\$0-299,999	\$125
\$300,000-749,999	\$400	\$300,000-749,999	\$150
\$750,000-999,999	\$600	\$750,000-999,999	\$175
\$1,000,000--2,999,999	\$800	\$1,000,000--2,999,999	\$200
\$3,000,000 or more	\$1,000	\$3,000,000 or more	\$250

**Submit Application**

Submit this application along with all required documentation and payment to:

**SPECIAL DISTRICT LEADERSHIP FOUNDATION**  
1112 I Street, Suite 200  
Sacramento, CA 95814

Phone: 916-231-2939 • Fax: 916-442-7889 • [www.sdlf.org](http://www.sdlf.org)

DISTRICT:	
MAILING ADDRESS:	
CITY:	STATE: ZIP:
CONTACT NAME:	
CONTACT TITLE:	
PHONE:	FAX:
EMAIL:	WEBSITE:
ASSEMBLY MEMBER(S)*:	
SENATOR*:	
LOCAL NEWSPAPER(S):	
I CERTIFY THAT THE INFORMATION SUBMITTED IS ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE.	SIGNATURE:
<b>PAYMENT</b>	
TOTAL \$	<input type="checkbox"/> CHECK <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMERICAN EXPRESS
ACCT. NAME:	ACCT. NUMBER:
EXPIRATION DATE:	AUTHORIZED SIGNATURE:

\* Include all state legislators representing the district's area of operation.

Is your district a District of Distinction?



# APPENDIX D



SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

## District Transparency Certificate of Excellence

### Purpose

To promote transparency in the operations and governance of special districts to the public/constituents and provide special districts with an opportunity to showcase their efforts in transparency.

### Duration

2 Years

### Application Cost

FREE

### District Receives

- Certificate for display (covering 2 years)
- Press release template
- Recognition on the SDLF website
- Letter to legislators within the district's boundaries announcing the achievement
- Recognition in CA Special District magazine and the CSDA eNews

### Basic Requirements

CURRENT ETHICS TRAINING FOR ALL BOARD MEMBERS (Government Code Section 53235)

- Provide copies of training certificates along with date completed

COMPLIANCE WITH THE RALPH M. BROWN ACT (Government Code Section 54950 et. al.)

- Provide copy of current policy related to Brown Act compliance
- Provide copy of a current meeting agenda (including opportunity for public comment)

ADOPTION OF POLICY RELATED TO HANDLING PUBLIC RECORDS ACT REQUESTS

- Provide copy of current policy

ADOPTION OF REIMBURSEMENT POLICY, IF DISTRICT PROVIDES ANY REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES (Government Code Section 53232.2 (b))

- Provide copy of current policy

ANNUAL DISCLOSURE OF BOARD MEMBER OR EMPLOYEE REIMBURSEMENTS FOR INDIVIDUAL CHARGES OVER \$300 FOR SERVICES OR PRODUCTS. THIS INFORMATION IS TO BE MADE AVAILABLE FOR PUBLIC INSPECTION. "INDIVIDUAL CHARGE" INCLUDES, BUT IS NOT LIMITED TO: ONE MEAL, LODGING FOR ONE DAY, OR TRANSPORTATION. (Government Code Section 53065.5)

- Provide copy of the most recent document and how it is accessible.

TIMELY FILING OF STATE CONTROLLER'S SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT - INCLUDES COMPENSATION DISCLOSURE. (Government Code Section 53891)

- Provide copy of most recent filing
- SDLF staff will verify that district is not listed on the State Controller's 'non-compliance list'*

CONDUCT ANNUAL AUDITS (Government Code Section 26909 and 12410.6)

- Provide copy of most recent audit and management letter and a description of how/where documents were made available to the public

OTHER POLICIES - HAVE CURRENT POLICIES ADDRESSING THE FOLLOWING AREAS

*Provide copies of each:*

- Conflict of Interest
- Code of Ethics/Values/Norms or Board Conduct
- Financial Reserves Policy

Showcase your District's Commitment to Transparency



### Website Requirements

MAINTAIN A DISTRICT WEBSITE WITH THE FOLLOWING ITEMS REQUIRED, (provide website link)

Required items available to the public:

- Names of Board Members and their terms of office
- Name of general manager and key staff along with contact information
- Election procedure and deadlines
- Board meeting schedule (Regular meeting agendas must be posted 72 hours in advance pursuant to Government Code Section 54954.2 (a)(1) and Government Code Section 54956 (a))
- District's mission statement
- Description of district's services/functions and service area
- Authorizing statute/Enabling Act (Principle Act or Special Act)
- Current District budget
- Most recent financial audit
- Archive of Board meeting minutes for at least the last 6 months
- List of compensation of Board Members and Staff and/or link to State Controller's webpage with the data

ADDITIONAL ITEMS -- website also must include at least 4 of the following items:

- Post Board Member ethics training certificates
- Picture, biography and e-mail address of board members
- Last (3) years of audits
- Reimbursement and Compensation Policy
- Financial Reserves Policy
- Online/downloadable public records act request form
- Audio or video recordings of board meetings
- Map of district boundaries/service area
- Link to California Special Districts Association mapping program
- Most recent Municipal Service Review (MSR) and Sphere of Influence (SOI) studies (full document or link to document on another site)

### Outreach/Best Practices Requirements

(Must complete at least 2 of the following items)

REGULAR DISTRICT NEWSLETTER OR COMMUNICATION (PRINTED AND/OR ELECTRONIC) THAT KEEPS THE PUBLIC, CONSTITUENTS AND ELECTED OFFICIALS UP-TO-DATE ON DISTRICT ACTIVITIES (at least once annually)

- Provide copy of most recent communication and short description on the frequency of the communication, how it's distributed and to whom.

COMMUNITY NOTIFICATION THROUGH PRESS RELEASE TO LOCAL MEDIA OUTLET ANNOUNCING UPCOMING FILING DEADLINE FOR ELECTION AND PROCESS FOR SEEKING A POSITION ON THE DISTRICT BOARD, PRIOR TO THAT ELECTION (OR PRIOR TO THE MOST RECENT DEADLINE FOR CONSIDERATION OF NEW APPOINTMENTS FOR THOSE DISTRICTS WITH BOARD MEMBERS APPOINTED TO FIXED-TERMS).

- Provide copy of the press release (and the printed article if available)

COMPLETE SALARY COMPARISON/BENCHMARKING FOR DISTRICT STAFF POSITIONS USING A REPUTABLE SALARY SURVEY (AT LEAST EVERY 5 YEARS)

- Provide brief description of the survey and process used as well as the general results

SPECIAL COMMUNITY ENGAGEMENT PROJECT

Designed and completed a special project promoting community engagement with the district (potential projects may be broad in nature or focus on specific issues such as rate-setting, recycled water, identifying community needs, etc.)

- Submit an overview of the community engagement project reviewing the process undertaken and results achieved

HOLD ANNUAL INFORMATIONAL PUBLIC BUDGET HEARINGS THAT ENGAGE THE PUBLIC (OUTREACH, WORKSHOPS, ETC.) PRIOR TO ADOPTING THE BUDGET

- Provide copy of most recent public budget hearing notice and agenda.

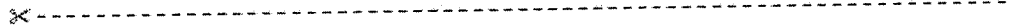
Illustrate your District's Commitment to Transparency



**COMMUNITY TRANSPARENCY REVIEW**

The district would be required to obtain a completed overview checklist from at least 2 of the following individuals (the district may choose to conduct the overview with these individuals simultaneously or separately):

- Chair of the County Civil Grand Jury
- Editor of a reputable local print newspaper (only one may count toward requirement)
- LAFCO Executive Officer
- County Auditor-Controller
- Local Legislator (only one may count toward requirement)
- Executive Director or President of local Chamber of Commerce
- General Manager of a peer agency (special district, city or county)
- Provide proof of completion signed by individuals completing Community Transparency Review



**SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY**  
**District Transparency Certificate of Excellence**

**Submit Application**

Submit this application along with all required documentation to:

**SPECIAL DISTRICT LEADERSHIP FOUNDATION**  
 1112 I Street, Suite 203  
 Sacramento, CA 95814  
 Phone: 916-231-2939 • Fax: 916-442-7889

DISTRICT:	
MAILING ADDRESS:	
CITY:	STATE: ZIP:
CONTACT NAME:	
CONTACT TITLE:	
PHONE:	FAX:
EMAIL:	WEBSITE:
ASSEMBLY MEMBER(S)*:	
SENATOR*:	
LOCAL NEWSPAPER(S):	
I CERTIFY THAT THE INFORMATION SUBMITTED IS ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE.	SIGNATURE:

Showcase your District's Commitment to Transparency

## APPENDIX E



FOR DIRECTORS AND TRUSTEES

### Recognition in Special District Governance

This recognition is an opportunity for staff, board members and trustees to demonstrate to their constituents and colleagues the extent of their commitment and dedication to providing the best possible service to the communities they serve.

#### Requirements

- CSDA SPECIAL DISTRICT LEADERSHIP ACADEMY**  
Requires completion of all four modules of the California Special Districts Association (CSDA) Special District Leadership Academy within the last two years:  
Module 1: Governance Foundations  
Module 2: Setting Direction & Community Leadership  
Module 3: Board's Role in Finance & Fiscal Accountability  
Module 4: Board's Role in Human Resources
  
- ELECTIVE COURSES**  
Requires at least 10 hours of continuing education from the California Special Districts Association (CSDA) or another statewide association specializing in local government.

#### Frequently Asked Questions (FAQs)

##### *What is the Recognition program?*

Recognition in Special District Governance was designed to acknowledge special district board members/trustees that have taken the time and made the effort to get core governance training and continuing education. The program is comprised of two distinct parts: the CSDA Special District Leadership Academy, and at least 10 hours of continuing education from the California Special Districts Association (CSDA) or another statewide association specializing in local government.

##### *Who should apply?*

This is an individual recognition. Special district board members, trustees and staff are encouraged to apply.

##### *What do you receive?*

Upon completion and verification of the application and submission of the one-time fee, you will be recognized by receiving a custom certificate in a beautiful padded folder, along with the recognition at an upcoming event should you be able to attend.

##### *Is there a way for my district to be recognized also?*

In addition to recognitions given to individual directors/trustees and staff, there is also a District Recognition. Districts that have a majority of their governing board holding recognitions will receive a Silver Recognition, and districts with their entire board holding recognitions will receive a Gold Recognition. District Recognitions will be presented at an upcoming event should representatives be able to attend.

##### *How long is the recognition good for?*

This is recognition for a lifetime. All you need to do is keep SDLF current anytime you change address, jobs, etc.

#### Fees

Individual Recognition: \$65

District Recognition: free of charge

Please Your Commitment to Good Governance



**Submit Application**

Submit this application along with all required documentation and payment of \$65 for individual recognition (additional District Recognition is free of charge) to:

SPECIAL DISTRICT LEADERSHIP FOUNDATION  
 1112 I Street, Suite 200  
 Sacramento, CA 95814  
 Phone: 916-231-2939 • Fax: 916-442-7889 • www.sdlf.org

NAME:		
DISTRICT:		
CONTACT NAME:		
CONTACT TITLE:		
MAILING ADDRESS:		
CITY:	STATE:	ZIP:
PHONE:	FAX:	
EMAIL:	WEBSITE:	

CSDA SPECIAL DISTRICT LEADERSHIP ACADEMY	
MODULE	DATE TAKEN
MODULE 1: GOVERNANCE FOUNDATIONS	
MODULE 2: SETTING DIRECTION/COMMUNITY LEADERSHIP	
MODULE 3: BOARD'S ROLE IN FINANCE & FISCAL ACCOUNTABILITY	
MODULE 4: BOARD'S ROLE IN HUMAN RESOURCES	

ELECTIVES* (AT LEAST 10 HOURS REQUIRED WITHIN THE LAST TWO YEARS)		
COURSE TITLE & SPONSORING ORGANIZATION	DATE TAKEN	HOURS
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

\*Please attach any verifying documentation. Use additional pages if necessary.

PAYMENT	
TOTAL: \$	<input type="checkbox"/> CHECK <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMERICAN EXPRESS
ACCT. NAME:	ACCT. NUMBER:
EXPIRATION DATE:	AUTHORIZED SIGNATURE:

Prove Your Commitment to Good Governance

## APPENDIX F



FOR GENERAL MANAGERS AND TOP MANAGEMENT

### Special District Administrator Certification

The SDA Certification is a voluntary designation sought by individuals who strive to be the best in their field. Administrators with various academic and professional backgrounds can be candidates for the program.

#### Qualifying For The Exam

The certification application in special district administration is built around specific categories. These factors include professional special district and related experience; related continuing education; community service and higher education background.

#### CURRENT EXPERIENCE

In order to earn the SDA Certification, an individual must have:

- Worked three out of the last five years in a position of management in a California special district. Related work experience with other public agencies or private firms may be considered by application to the Certification and Audit Review Advisory Committee. A current resume is required with your application.

#### ACCEPTED COURSES

All courses offered by the California Special Districts Association (CSDA) or any statewide association specializing in local government are valid for the certification program and can count as continuing education. Applicants submitting course credits from other organizations, academic institutions or private firms, must include:

- General course descriptions for consideration by the Certification and Audit Review Advisory Committee. A written notification will be provided if course work is not accepted. The applicant then has an opportunity to appeal.
- All continuing education submitted for review must be from within the last five years.

#### Examination

A total of 400 points is required to qualify for the opportunity to take the examination based on the identified categories. The points listed to the right of each section in the application indicate the minimum/maximum points a candidate must have in each area. You can submit excess points for review, however must have at least 400 qualified points to move forward.

Upon determination of eligibility and qualification, an individual will be scheduled for the examination. Qualified applicants will be notified regarding the annual examination schedule. Applicants will also be notified of examination results within 30 days of taking the exam.

The exam consists of 100 total questions across many areas related to special district management, operations and governance and must be completed within two hours. A score of 70 or more is required to pass the exam. If unsuccessful on the first attempt, the exam may be re-taken once at a different time with no additional charge or application.

#### Fees

All fees are non-refundable.

#### ONE-TIME APPLICATION FEE

There is a \$300 application fee for the Certification in Special District Administration Program. This fee includes the SDA study guide and review and evaluation of points earned prior to taking the examination. In the event that an applicant does not initially meet the minimum point requirement for taking the examination, the fee submitted remains valid for three years to allow ample time for accumulation of points.

#### EXAM FEE

The fee for the certification examination is \$150. The exam may be re-taken once at a different time with no additional charge or application.

#### RECERTIFICATION FEE

The fee for recertification is \$50 and must be submitted in accordance with the requirements for maintaining SDA certification as listed below.

#### Maintaining SDA Certification

The SDA Certification is valid for four years from the date of successfully passing the exam. It can be kept current by completion of 75 continuing education points and a nominal recertification fee submitted to SDLF within each additional four-year period.

*Become a Certified Leader in Special Districts*

### Special District Administrator (SDA) Certification Application

Please provide details, dates and appropriate documentation. Use additional pages if necessary.

PROFESSIONAL SPECIAL DISTRICT & RELATED EXPERIENCE				(120 - 200 POINTS)
<b>1. DISTRICT/GENERAL MANAGER EXPERIENCE</b>				
FROM:	TO:	YEARS IN POSITION:	(X) 35 =	
<b>2. ASSISTANT GENERAL MANAGER/SR. MANAGEMENT EXPERIENCE</b>				
FROM:	TO:	YEARS IN POSITION:	(X) 25 =	
<b>3. OTHER RELATED MANAGEMENT EXPERIENCE</b>				
FROM:	TO:	YEARS IN POSITION:	(X) 15 =	
HIGHER EDUCATION BACKGROUND (ONLY HIGHEST DEGREE EARNED MAY BE USED TOWARD YOUR TOTAL SCORE)				(0 - 125 POINTS)
DEGREE	INSTITUTION	LOCATION	DATE	
ASSOCIATE (50 POINTS)				
BACHELOR (75 POINTS)				
MASTER (100 POINTS)				
DOCTORATE (125 POINTS)				
COMMUNITY SERVICE (3 POINTS PER ACTIVITY PER YEAR)				(10 - 25 POINTS)
Service to the community in the spirit of maintaining a connection to special districts and local government. This section was designed to account for volunteer activities outside the scope of your everyday job responsibilities, while still relating specifically to your local community. Please describe your contribution, level of involvement from the experience and the relevancy to special districts, local government and/or the community.				
ACTIVITY	DATE	Briefly describe your contribution and the relevancy to districts, local government and/or community.		
1.				
2.				
3.				
4.				
5.				

\*attach additional pages as necessary

Become a Certified Leader in Special Districts



RELATED CONTINUING EDUCATION (8 POINTS - FULL DAY, 4 POINTS - HALF DAY, 1 POINT - PER HOUR)			(160 - 240 POINTS)
<p>All courses offered by the California Special Districts Association, any statewide association specializing in local government and/or an organization with a focus in the areas outlined in the SDA Study Guide (public policy, management, administration, governance, etc.) are valid for the certificate program. Example: Attendance at CSDA's Annual Conference would be worth 20 hours. If you are submitting points outside of these guidelines, please provide an extensive overview of the program with the application. Each program will be evaluated by the Certification and Audit Review Advisory Committee.</p> <p><b>REQUIREMENTS:</b></p> <ul style="list-style-type: none"> <li>• At least half (50 percent) of continuing education points submitted are in trainings specifically focused on performance in special district operations and governance.</li> <li>• All continuing education needs to have been completed within five years of application submission.</li> <li>• Continuing education must include current AB 1234 Ethics Training (2 hours) and AB 1825 Harassment Prevention Training (2 hours). This applies to recertification also.</li> </ul>			
SPONSOR & TITLE OF PROGRAM	DATE(S)	NUMBER OF HOURS	
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
<b>TOTAL</b>			

**Submit Application**

Submit this application along with all required documentation and payment to:

SPECIAL DISTRICT LEADERSHIP FOUNDATION

1112 I Street, Suite 200

Sacramento, CA 95814

Phone: 916-231-2939 • Fax: 916-442-7889 • www.sdlf.org

NAME:		
DISTRICT:		
MAILING ADDRESS:		
CITY:	STATE:	ZIP:
PHONE:	FAX:	
EMAIL:	WEBSITE:	
<p>In making this application, I fully understand that it an application for enrollment purposes only. In order to complete registration I will submit to an examination and supply further information as required by the Certification and Audit Review Advisory Committee. I further understand and, by my signature, acknowledge that any false statement or misrepresentation I may make in the course of these proceedings and application may result in the revocation of this application.</p>		
APPLICANT'S SIGNATURE:		DATE:
<b>PAYMENT</b>		
TOTAL: \$	<input type="checkbox"/> CHECK <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMERICAN EXPRESS	
ACCT. NAME:	ACCT. NUMBER:	
EXPIRATION DATE:	AUTHORIZED SIGNATURE:	

*The Special District Administrator Certification does not discriminate on any basis, including race, sex, age, religion, national origin, sexual orientation or disability.*

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APPENDIX G

San Mateo County  
Independent Special Districts  
Property Tax Revenue  
FY 2012-13

Special Districts	Homeowner's					RDA - Residuals (d)	RDA - Pass Through Payments (d)	RDA - Low & Moderate		Total
	Secured (b)	Unsecured	Supplemental (c)	Exemption	Excess ERAF			Income Housing Funds (e)	RDA - Other Funds (e)	
Bayshore Sanitary District	\$ 60,909.08	\$ 8,574.22	\$ 4,285.64	\$ 1,543.11	\$ 31,331.00	\$ 130,252.48	\$ 29,627.82	\$ 37,935.65	\$ 304,559.00	
Breadmoor Police Protection District	1,004,068.95	53,742.16	17,507.60	6,124.98	250,498.00				1,331,941.69	
Coastside County Water District	623,081.51	36,593.21	11,889.55	4,170.28	311,572.00				987,306.55	
Coastside Fire District	6,333,596.15	407,606.41	127,336.26	46,440.00	763,044.00				8,287,972.82	
Colma Fire Protection District	645,955.81	34,655.14	11,214.34	3,948.97					695,774.26	
East Palo Alto Sanitary District	298,542.36	13,753.27	10,578.91	3,663.24	143,767.00	58,103.35	143,682.90	119,801.56	687,826.41	
Granada Sanitary District	465,750.95	27,406.32	8,893.21	3,123.22	232,701.00				737,914.70	
Highlands Recreation District	298,297.42	17,667.97	5,662.00	2,001.66	71,849.00				396,378.25	
Ladera Recreation District	128,077.72	6,915.13	2,231.24	787.92	35,867.00				173,879.01	
Los Trancos County Water District	223,622.04	12,147.15	3,931.79	1,384.20	56,481.00				297,566.18	
Marlo Park Fire Protection District	25,503,330.83	1,258,777.81	392,425.55	186,499.13	2,577,891.00	128,473.08	1,045,968.64	913,102.39	34,506,948.31	
Midpeninsula Regional Open Space District	8,949,217.77	480,470.91	180,417.85	63,652.99		172,210.73	78,153.17	159,438.39	10,303,825.63	
Mid-Peninsula Water District	138,786.53	8,961.68	3,100.71	1,089.91	64,526.00	13,483.52	2,869.51	393.61	233,741.42	
Montara Water and Sanitary District	391,472.96	21,553.65	7,017.70	2,456.46	184,037.00				606,537.77	
Mosquito and Vector Control District	1,541,638.35	86,331.79	31,279.12	11,040.65	236,011.00	29,459.33	35,468.49	42,782.15	2,043,683.67	
North Coast County Water District	476,800.58	24,951.89	4,679.23	2,915.77	217,152.00		587.40	7,443.66	735,562.87	
Peninsula Health Care District	4,097,437.78	242,245.68	82,119.20	28,968.94		136,546.77	30,810.10	138,724.53	4,799,396.44	
Resource Conservation District	47,798.39	2,512.91	823.75	288.46	3,936.00	893.04		1,146.25	57,405.32	
San Mateo County Harbor District	3,428,139.22	178,173.32	72,462.42	25,520.99	832,021.00	203,987.44	32,991.38	206,807.60	5,041,508.42	
Sequoia Health Care District	8,424,488.15	441,794.61	155,232.02	54,770.66		167,212.44	18,916.62	47,249.02	16,777.63	
West Bay Sanitary District <sup>(a)</sup>	-	-	-	-	-	-	-	-	-	
Westborough Water District	238,873.34	12,776.40	4,176.26	1,456.25	110,402.00				367,634.26	
Woodside Fire Protection District	12,742,773.36	693,314.30	223,698.47	78,997.56	1,262,139.00				15,000,923.69	
<b>Totals</b>	<b>\$ 77,663,699.25</b>	<b>\$ 4,071,725.93</b>	<b>\$ 1,366,061.02</b>	<b>\$ 530,876.76</b>	<b>\$ 7,385,225.00</b>	<b>\$ 1,040,632.18</b>	<b>\$ 1,415,016.03</b>	<b>\$ 1,674,824.81</b>	<b>\$ 1,966,670.24</b>	<b>\$ 97,118,718.12</b>

NOTES:

- (a) West Bay Sanitary District does not receive property tax revenues. They have special charges which generated \$17,735,961 in revenues for the taxing entity in FY 2012-2013.
- (b) Secured revenues include unitary property tax. All property tax revenues are net of refunds.
- (c) Supplemental revenues represent current secured supplemental revenues only. This does not include unsecured supplemental and redemption supplemental.
- (d) RDA Residual and Pass Through Payments are ongoing until completion of RDA wind down. Amounts may vary from year due to various factors (refunds, revenue amounts, retirement of obligations).
- (e) These are one-time monies taxing entities received as a result of the RDA dissolution.

Issued: May 19, 2014



## MONTARA WATER AND SANITARY DISTRICT AGENDA

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

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**SUBJECT: Managers Report**

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**Water Operations:** The General Manager participated in the supervision of the water operations and training of new employees.

**Meetings:**

On May 16 the General Manager attended a SAM Managers meeting to discuss the suggested SAM Budgets.

In addition, the General Manager attended phone calls and conferences with consultants, directors, and customers.

On June 18, the District will hold a Strategic Planning Board Workshop.

**Water Staff:** Interviews for the open position of Water System Operator were conducted on May 13, 16, 20, 21, 27, 29 and June 2 and 3.

**RECOMMENDATION:**

This is for Board information only.