

**MWSD Sewer Budget
FY 2011-2012**

Accounts	FY 2009/10 Budget [\$]	FY 2009/10 Actual [\$]	FY 2010/11 Budget [\$]	FY 2010/11 Actual 3/30/11 [\$]	FY2010/11 Proj. Year End [\$]	FY 2011/12 Budget [\$]	Increase/ (Decrease) [\$]
REVENUE--OPERATING:							
4380.00 Sewer Service Charges	1,728,000	1,731,696	1,857,864	1,787,000	1,857,864	1,857,864	-
4950.00 Other Revenues		89,531	26,553	75,689	122,069	58,752	32,199
4060 Septic System Permit Fees							
4070 Extension Fees				500	500		
8100.00 Application and Inspection Fees	4,000	5,551	4,000			4,000	-
8114.00 Remodeling App. Fees		3,789	1,500	5,557	7,409	4,000	2,500
8350.00 Franchise Fee		60,323	12,000	9,019	12,025	12,000	-
8165.50 Grants							
8155.00 SAM End of year budget closeout	50,000	66,479	5,000	13,527	13,527	15,000	10,000
Carry Over from Prior Year			200,000	200,000	200,000		
TOTAL OPERATING REVENUE	1,782,000	1,957,369	2,106,917	2,091,292	2,213,395	1,951,616	(155,301)
REVENUE--NON-OPERATING:							
8110.00 Connection Fees	90,000	36,400	60,000			80,000	20,000
8112.0 Connection Fee--Remodels	11,000	13,116	21,000	4,079	5,439	20,000	(1,000)
4300.00 Taxes	150,000	190,281	200,000	182,834	182,834	180,000	(20,000)
8030.00 Interest Income WFB	20,000	1,843	1,000	863	1,151	1,000	-
8032.00 Interest Income LAIF		14,436	18,000	10,000	13,333	15,000	(3,000)
TOTAL--NON-OPERATING REVENUE	271,000	256,076	300,000	197,776	202,757	296,000	(4,000)
TOTAL REVENUE	2,053,000	2,213,445	2,406,917	2,289,068	2,416,151	2,247,616	(159,301)

MWSD Sewer Budget

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EXPENSES--OPERATING:							
Wages and Benefits							
6411.00 Manager Wages	61,226	61,407	63,864	43,160	66,680	69,347	5,483
6415.55 Clerk Wages	44,528	43,044	45,184	30,775	46,462	48,320	3,137
6416.00 Employee Benefits	17,500	22,647	24,102	17,726	23,635	24,580	478
6416.10 Calpers 457 Deferred Plan	8,000	7,612	7,633	5,745	7,920	8,237	604
6418.00 Payroll Taxes	8,665	7,832	8,343	5,702	8,656	9,002	659
6100.12 Workers Comp Ins	1,500	1,089	1,108	1,012	1,473	1,532	424
6100.10 Disability Ins	1,200	656	743	492	679	706	(36)
Total Wages and Benefits	142,619	144,287	150,976	104,612	155,505	161,725	10,749
Internal Operating Expenses							
6280.00 Directors Fees	5,000	5,025	5,000	3,450	4,600	5,000	-
6302.50 Election Expenses	7,000					7,000	7,000
6216.00 Membership-Sewer	2,200	2,080	2,500	2,070	2,070	2,500	-
6218.00 Office Expenses	11,000	7,433	6,500	8,155	8,000	23,000	16,500
6222.00 Office Repairs and Maint. Sewer	8,250	7,061	5,000	7,240	9,653	0	(5,000)
6421.00 Other Contract Service Expenses	1,000	1,942					-
6210.00 Electronic Data Services	6,000	4,536	5,000	5,411	5,411	6,000	1,000
6204.00 Alarm Services	4,000	3,450	4,000	3,555	4,425	4,000	-
6226.00 Printing and Publishing Expenses	12,000	3,067	12,000	7,029	9,372	12,000	-
6228.00 Rents and Leases							
6232.00 Travel and Meetings	15,000	7,936	2,000	959		2,000	-
<i>Board Meeting Expenses</i>			5,000	3,131	4,175	5,000	-
6224.00 Postage Expenses	3,000	2,736	3,000	1,896	2,528	3,000	-
6212.00 Educational Expenses	3,000	135	3,000			1,000	(2,000)
6234.00 Utilities	25,000	38,151	50,000	33,029	44,039	50,000	-
6230.00 Repairs and Maintenance Expenses	40,000	15,500	40,000			40,000	-
6202.00 LAFCO Assessment	1,600	1,752	1,500	1,441	1,441	1,441	(59)
6218.00 Miscellaneous Expenses	8,000	1,275	5,000	1,226	1,635	2,000	(3,000)
6205.00 Bank Fees	21,000	3,085	10,000			5,000	(5,000)
6226.00 Reference Material	1,500	1,422	1,500	383		1,000	(500)
6206.00 Claims Expenses	5,000	11,784	15,000		6,000	10,000	(5,000)
6233.00 Landscaping		2,640	2,500	1,900	2,280	2,500	-
Total Internal Operating Expenses	179,550	118,370	178,500	80,875	105,628	182,441	3,941
Total Wages and Internal Operating Expenses	322,169	262,657	329,476	185,487	261,133	344,166	14,690

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Professional Services							
6421.00 Management Consulting	10,000	32,207	10,000			10,000	-
6422.00 Accountant	45,000	67,735	80,000	56,700	75,600	80,000	-
6423.00 Audit	11,725	13,200	13,200	6,000	13,200	14,000	800
6424.00 Engineering	45,000	29,495	35,000	31,337	41,783	35,000	-
6426.00 Legal--Litigation	10,000		10,000			10,000	-
6425.00 Legal--Consulting	60,000	23,056	50,000	13,117	17,489	40,000	(10,000)
6427.00 Legal - Board Meetings	17,000	17,600	17,000	10,189	13,585	15,000	(2,000)
6428.00 San Mateo County Collection Charges	2,417		2,430		2,500	2,500	70
Total Professional Services	201,142	183,293	217,630	117,343	164,157	206,500	(11,130)
Insurance Expenses							
6100.05 Insurance--Property	2,000		1,000	2,284	2,284	2,500	1,500
6100.02 Fidelity Bond	500	875	1,000	0	875	1,000	-
Total Insurance Expenses	2,500	875	2,000	2,284	3,159	3,500	1,500
Project Expenses							
5610 Contingency							-
6435.00 Capital Replacement	79,000	7,837	505,000	87,834	505,000	340,000	(165,000)
6435.50 Capital Replacement- Connection Fees	101,000	101,000	80,000	7,000	80,000	100,000	20,000
6430.00 Project Expenses - Other							
Total Project Expenses	180,000	108,837	585,000	94,834	585,000	440,000	(145,000)
SAM Assessment							
6452.00 SAM Operating Assessment	803,343	698,209	803,121	502,407	595,121	632,643	(170,478)
6454.00 SAM Collection Assessment	349,226	449,404	296,507	249,956	296,507	318,878	22,371
5730 SAM Capital Assessment		8,000		169,397	208,000		
	1,152,569	1,155,613	1,099,628	921,760	1,099,628	951,521	(148,107)
SAM Repairs and Maintenance	60,000	16,000	60,000	73,787	98,383	60,000	-
TOTAL OPERATING EXPENSES	1,918,380	1,727,275	2,293,734	1,395,495	2,211,460	2,005,687	(288,047)
Non Operating Expenses							
8655.00 Citigroup Loan	57,600	57,600	57,600	47,265	57,600	57,600	-
2552.00 Pump Station Renovations (I-Bank Loan)	56,000	56,000	55,583	40,866	55,583	55,583	-
Reserves						128,746	128,746
Total Non Operating Expenses	113,600	113,600	113,183	88,131	113,183	241,929	128,746
TOTAL EXPENSES	2,031,980	1,840,875	2,406,917	1,483,626	2,324,643	2,247,616	(159,301)