



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **March 7, 2019**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Mid-Year Budget Review.**

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

Peter Medina with Maze & Associates has prepared documents that illustrate the comparison of the District's financial position for the period ended December 31, 2018.

## RECOMMENDATION:

This is for Board information only.

Attachment



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: March 7, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

## **SUBJECT: Executive Summary – December 31, 2018 Mid-Year Budget vs. Actual**

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**Sewer Service Charges:** Total revenue of \$1,306,879 collected; 51.29% of budget.

1<sup>st</sup> Sewer Service assessment received in December.

**Water Sales:** Total revenue of \$1,005,927 collected; 52.60% of budget.

No additional developments to report, outside of monthly flow report analysis.

**Sewer Fees:** Total revenue of \$48,500 collected; 285.29% of budget.

Remodel fees are the particular line item which has seen the most activity.

**Water Fees:** Total revenue of \$6,708 collected; 55.67% of budget.

Revenues are tracking as expected.

**Sewer Property Tax:** Total revenue of \$137,300 collected; 49.93% of budget.

**Water Property Tax:** Total revenue of \$137,300 collected; 49.93% of budget.

Property tax receipts from the 1<sup>st</sup> roll were collected in December.

**Sewer Personnel expense:** Total expense of \$168,671 incurred; 53.44% of budget

Expenditures are slightly higher than expected due to the additional benefits expenses incurred by the District. Expenses are higher due to the family composition of the current labor force.

**Water Personnel expenses:** Total expense of \$364,286 incurred; 41.75% of budget

Expense is below expectations due to the District not bringing on a 4<sup>th</sup> water operator which was approved in the fiscal year 18-19 budget.



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**Sewer Professional Services**: Total expense of \$106,671 incurred; 53.44% of budget.

**Water Professional Services**: Total expense of \$43,506 incurred; 29.00% of budget.

For the Sewer enterprise, the District has experienced a significant increase in expense due to continued litigation and mediation of potential contingent liabilities.

Water professional service expenses have been impacted by the costs of rate studies and actuaries yet to be performed. Additionally, legal costs are well below average due to the health of District counsel.

**Sewer Engineering**: Total expense of \$10,379 incurred; 16.74% of budget.

**Water Engineering**: Total expense of \$188,223 incurred; 129.36% of budget.

Majority of Sewer expenses have been capital in nature.

Water Quality Engineering expenses is the main driver of the Water Engineering account group.

**Sewer Pumping**: Total expense of \$16,580 incurred; 40.44% of budget.

**Water Pumping**: Total expense of \$39,828 incurred; 37.68% of budget.

All costs associated with this line item are from PG&E. The District has yet to receive and pay for the PG&E "catch-up" bill.

**Sewer Authority Mid-Coastside**: Total expense of \$671,113 incurred; 40.25% of budget

District is currently approximately 1 month behind in payment for collections and operations.

**Water Supply**: Total expense of \$10,807 incurred; 20.74% of budget.

Water purchases through the County have been below expectations.

**Water Collection/Transmission**: Total expense of \$14,810 incurred; 18.17% of budget.

Majority of costs are contracted services from Andreini Brothers, Mossa Excavation, and R & B Company for maintenance of water mains, service mains, and other services for District customers.



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**Water Treatment:** Total expense of \$27,611 incurred; 36.33% of budget.

Costs associated with the purchase of chemicals and equipment as well as the analysis of water samples by BSK lab, CA laboratory services, as well as North Coast County Water District.

**All other Accounts Sewer:** Total expense of \$28,740 incurred; 42.35% of budget.

**All other Accounts Water:** Total expense of \$57,671 incurred; 46.29% of budget.

**Sewer Capital Improvement:** Total expense of \$1,216,946 incurred; 31.39% of budget.

Major projects include the following:

Cabrillo Highway 1 phase 1A project.

Purchase of SmartCover Systems.

**Water Capital Improvement:** Total expense of \$99,096 incurred; 20.60% of budget.

Major projects include the following:

Airport Well Rehab

**Sewer Connection Fees:** Total revenue of \$64,903 collected; 33.35% of budget.

A total of 3 new construction connections sold.

A total of 2 remodel connections sold.

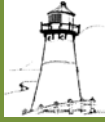
**NOTE: In January 2019 – 4 new construction connections were sold, which moves the District into a positive budgetary position**

**Water Connection Fees:** Total revenue of \$68,015 collected; 27.66% of budget.

A total of 2 new construction connections sold.

A total of 4 new construction PFP connections sold.

**NOTE: In January 2019 – 3 new construction connections were sold, which moves the District into a positive budgetary position**



# Montara Water & Sanitary

## Budgeted Cash Flow - Sewer

### Fiscal year 2018-19

#### Operating cash flow

Operating income	Actual	Budget	Variance (%)	Variance (\$)
Sewer Service Charges	\$ 1,306,879	\$ 2,548,225	51.29%	\$ (1,241,346)
Cell Tower Lease	\$ 18,277	\$ 35,500	51.49%	\$ (17,223)
Fees	\$ 48,500	\$ 17,000	285.29%	\$ 31,500
Property Tax	\$ 137,300	\$ 275,000	49.93%	\$ (137,700)
Waste Collection Revenues	\$ 14,068	\$ 23,000	61.16%	\$ (8,932)
<b>Total operating income</b>	<b>\$ 1,525,024</b>	<b>\$ 2,898,725</b>		<b>\$ (1,373,701)</b>
<b>Operating expenses</b>				
Personnel	\$ (168,671)	\$ (315,649)	53.44%	\$ (146,978)
Professional Services	\$ (106,888)	\$ (232,000)	46.07%	\$ (125,112)
Facilities & Administration	\$ (24,651)	\$ (55,600)	44.34%	\$ (30,949)
Engineering	\$ (10,379)	\$ (62,000)	16.74%	\$ (51,621)
Pumping	\$ (16,580)	\$ (41,000)	40.44%	\$ (24,420)
Sewer Authority Mid-Coastside	\$ (671,113)	\$ (1,667,183)	40.25%	\$ (996,070)
All other Accounts	\$ (28,740)	\$ (67,860)	42.35%	\$ (39,120)
<b>Total operating expenses</b>	<b>\$ (1,027,023)</b>	<b>\$ (2,441,292)</b>		<b>\$ (1,414,269)</b>
<b>Net Cash Flow Provided by Operations</b>	<b>\$ 498,002</b>	<b>\$ 457,433</b>		

#### Investment cash flow

<b>Investment income</b>				
Interest Revenue	\$ 44,567	\$ 25,000	178.27%	\$ 19,567
<b>Total investment income</b>	<b>\$ 44,567</b>	<b>\$ 25,000</b>		<b>\$ 19,567</b>
<b>Investment expenses</b>				
Capital Improvement Program	\$ (1,216,946)	\$ (3,877,500)	31.39%	\$ (2,660,554)
SAM Capital Assessment	\$ -	\$ -	0.00%	\$ -
<b>Total investment expenses</b>	<b>\$ (1,216,946)</b>	<b>\$ (3,877,500)</b>		
<b>Net Cash Flow Used by Investments</b>	<b>\$ (1,172,378)</b>	<b>\$ (3,852,500)</b>		

#### Financing cash flow

<b>Financing income</b>				
Connection Fees	\$ 64,903	\$ 194,600	33.35%	\$ (129,697)
<b>Total financing income</b>	<b>\$ 64,903</b>	<b>\$ 194,600</b>		
<b>Financing expenses</b>				
Loan Interest Expense	\$ (9,869)	\$ (40,307)	24.49%	\$ (30,438)
Loan Principal Payment	\$ (40,546)	\$ (81,092)	50.00%	\$ 121,638
<b>Total financing expenses</b>	<b>\$ (50,415)</b>	<b>\$ (121,399)</b>		
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$ 14,488</b>	<b>\$ 73,201</b>		
<b>Total Cash Flow Provided by All Activities</b>	<b>\$ (659,888)</b>	<b>\$ (3,321,866)</b>		



# Montara Water & Sanitary

## Budgeted Cash Flow - Water

### Fiscal year 2018-2019

#### Operating cash flow

Operating income	Actual	Budget	Variance (%)	Variance (\$)
Water Sales	\$ 1,005,927	\$ 1,912,496	52.60%	\$ (906,569)
Cell Tower Lease	\$ 18,277	\$ 35,500	51.49%	\$ (17,223)
Fees	\$ 6,708	\$ 12,050	55.67%	\$ (5,342)
Property Tax	\$ 137,300	\$ 275,000	49.93%	\$ (137,700)
Backflow Testing & Other	\$ 11,077	\$ 16,000	69.23%	\$ (4,923)
<b>Total operating income</b>	<b>\$ 1,179,289</b>	<b>\$ 2,251,046</b>		<b>\$ (1,071,757)</b>
<b>Operating expenses</b>				
Personnel	\$ (364,286)	\$ (872,572)	41.75%	\$ (508,286)
Professional Services	\$ (43,506)	\$ (150,000)	29.00%	\$ (106,494)
Facilities & Administration	\$ (36,033)	\$ (58,500)	61.60%	\$ (22,467)
Engineering	\$ (188,223)	\$ (145,500)	129.36%	\$ 42,723
Pumping	\$ (39,828)	\$ (105,700)	37.68%	\$ (65,872)
Supply	\$ (10,807)	\$ (52,100)	20.74%	\$ (41,293)
Collection/Transmission	\$ (14,810)	\$ (81,500)	18.17%	\$ (66,690)
Treatment	\$ (27,611)	\$ (76,000)	36.33%	\$ (48,389)
All Other Accounts	\$ (57,671)	\$ (124,600)	46.29%	\$ (66,930)
<b>Total operating expenses</b>	<b>\$ (782,775)</b>	<b>\$ (1,666,472)</b>		<b>\$ (883,697)</b>
<b>Net Cash Flow Provided by Operations</b>	<b>\$ 396,514</b>	<b>\$ 584,574</b>		

#### Investment cash flow

<b>Investment income</b>				
GO Bonds, Assessment Receipts	\$ 576,412	\$ 1,150,436	50.10%	\$ (574,024)
<b>Total investment income</b>	<b>\$ 576,412</b>	<b>\$ 1,150,436</b>		<b>\$ (574,024)</b>
<b>Investment expenses</b>				
Capital Improvement Program	\$ (99,096)	\$ (481,000)	20.60%	\$ (381,904)
<b>Total investment expenses</b>	<b>\$ (99,096)</b>	<b>\$ (481,000)</b>		<b>\$ (381,904)</b>
<b>Net Cash Flow Used by Investments</b>	<b>\$ 477,316</b>	<b>\$ 669,436</b>		

#### Financing cash flow

<b>Financing income</b>				
Connection Fees	\$ 68,015	\$ 253,020	26.88%	\$ (185,005)
<b>Total financing income</b>	<b>\$ 68,015</b>	<b>\$ 253,020</b>		<b>\$ (185,005)</b>
<b>Financing expenses</b>				
Long Term Debt - Interest Expense	\$ (76,573)	\$ (347,802)	22.02%	\$ (271,229)
Long Term Debt - Principal Payment	\$ (600,039)	\$ (1,200,079)	50.00%	\$ (600,039)
<b>Total financing expenses</b>	<b>\$ (676,612)</b>	<b>\$ (1,547,881)</b>		<b>\$ (871,269)</b>
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$ (608,597)</b>	<b>\$ (1,294,861)</b>		
<b>Total Cash Flow Provided by All Activities</b>	<b>\$ 265,233</b>	<b>\$ (40,851)</b>		

## Two-Year Comparative Income Statement

### Sewer Comparison 12/31/2017 vs. 12/31/2018

	[Current Period]	[Prior Period]	Increase / (Decrease)	Percent Change
	July 1, 2018 - December 31, 2018	July 1, 2017 - December 31, 2017		
<b>Revenue</b>				
Sewer Service Charges	1,306,879	1,044,116	262,763	25.17%
Cell Tower Lease	18,277	17,726	551	3.11%
Fees	48,500	9,262	39,238	423.65%
Property Tax	137,300	131,020	6,280	4.79%
Other	14,068	13,804	264	1.91%
<b>Net Sales</b>	<b>1,525,024</b>	<b>1,215,928</b>	<b>309,096</b>	<b>25.42%</b>
<b>Expenses</b>				
Personnel	168,671	173,683	(5,012)	-2.89%
Professional Services	106,888	115,713	(8,825)	-7.63%
Facilities	24,651	17,557	7,094	40.41%
Engineering	10,379	48,113	(37,734)	-78.43%
Pumping	16,580	16,009	571	3.57%
SAM	671,113	807,882	(136,769)	-16.93%
All other accounts	28,740	13,530	15,210	112.41%
<b>Total Expenses</b>	<b>1,027,023</b>	<b>1,192,487</b>	<b>(165,464)</b>	<b>-13.88%</b>
<b>Net Operating Income</b>	<b>498,002</b>	<b>23,441</b>	<b>474,560</b>	<b>2024.48%</b>
<b>Non-Operating</b>				
Connection Fees	64,903	189,135	(124,231)	-65.68%
Loan and Interest Revenue	44,567	11,710	32,858	280.60%
SAM Capital Assessment	0	67,415	(67,415)	-100.00%
Interest expense	(9,869)	(10,591)	722	-6.82%
Capital Program	(1,216,946)	(190,392)	(1,026,554)	539.18%
<b>Total Other Income (Expense)</b>	<b>(1,117,344)</b>	<b>67,277</b>	<b>(1,184,621)</b>	<b>-1760.82%</b>
<b>Net Income (Loss)</b>	<b>(619,342)</b>	<b>90,718</b>	<b>(710,060)</b>	<b>-782.71%</b>

## Two-Year Comparative Income Statement

### Water Comparison 12/31/2017 vs. 12/31/2018

	[Current Period]	[Prior Period]	Increase / (Decrease)	Percent Change
	July 1, 2018 - December 31, 2018	July 1, 2017 - December 31, 2017		
<b>Revenue</b>				
Water Sales	1,005,927	1,011,257	(5,330)	-0.53%
Cell Tower Lease	18,277	17,726	551	3.11%
Fees	6,708	6,290	418	6.65%
Property Tax	137,300	131,020	6,280	4.79%
Backflow Testing & Other	11,077	13,757	(2,679)	-19.48%
<b>Net Sales</b>	<b>1,179,289</b>	<b>1,180,049</b>	<b>(760)</b>	<b>-0.06%</b>
<b>Expenses</b>				
Personnel	364,286	373,265	(8,979)	-2.41%
Professional Services	43,506	44,312	(806)	-1.82%
Facilities & Administration	36,033	18,760	17,273	92.07%
Engineering	188,223	46,612	141,611	303.81%
Pumping	39,828	36,652	3,176	8.67%
Supply	10,807	22,562	(11,755)	-52.10%
Collection/Transmission	14,810	29,490	(14,680)	-49.78%
Treatment	27,611	20,132	7,479	37.15%
All other Accounts	57,671	58,025	(354)	-0.61%
<b>Total Expenses</b>	<b>782,775</b>	<b>649,809</b>	<b>132,966</b>	<b>20.46%</b>
<b>Net Operating Income</b>	<b>396,514</b>	<b>530,240</b>	<b>(133,726)</b>	<b>-25.22%</b>
<b>Non-Operating</b>				
Connection Fees	68,015	69,981	(1,965)	-2.81%
GO Bond Assessment	576,412	579,692	(3,280)	-0.57%
Interest Expense	(76,573)	(32,812)	(43,760)	133.37%
Capital Program	(99,096)	(115,721)	16,625	-14.37%
<b>Total Other Income (Expense)</b>	<b>468,758</b>	<b>501,139</b>	<b>(32,381)</b>	<b>-6.46%</b>
<b>Net Income (Loss)</b>	<b>865,272</b>	<b>1,031,379</b>	<b>(166,107)</b>	<b>-16.11%</b>





## MWSD — Fiscal Year 2018-2019 budget review as of December 31, 2018 - SEWER ENTERPRISE

Operating Revenue	GL Codes	2016-17	2017-18	Budgeted amounts	Income/Expenditure	% To date	Projected	Projected as % of Budget
		Actual	Actual	2018-19	s to date			
Cell Tower Lease:	4220	34,427	35,632	35,500	18,277	51.49%	36,554	102.97%
Administrative Fees (New Construction):	4410	3,409	4,040	3,500	2,084	59.54%	4,168	119.09%
Administrative Fees (Remodel):	4420	1,448		2,000				
Inspection Fees (New Construction):	4430	3,220	3,339	3,500	1,972	56.34%	3,944	112.69%
Inspection Fees (Remodel):	4440	3,748		4,000				
Mainline Extension Fees:	4450		1,500					
Remodel Fees:	4460	15,844	10,278	4,000	44,444	1111.10%	88,888	2222.20%
Grants:	4510							
Property Tax Receipts:	4610	340,018	367,805	275,000	137,300	49.93%	274,600	99.86%
Sewer Service Charges:	4710	1,975,325	2,053,963	2,552,225	1,306,879	51.21%	2,613,758	102.41%
Sewer Service Refunds, Customer:	4720	(10,530)	(2,343)	(4,000)				
Waste Collection Revenues:	4760	23,130	21,677	23,000	11,316	49.20%	22,633	98.40%
Other Revenue:	4990	433	3,378		2,751	100.00%	5,503	100.00%
<b>Total Operating Revenue:</b>		<b>2,390,473</b>	<b>2,499,269</b>	<b>2,898,725</b>	<b>1,525,024</b>	<b>52.61%</b>	<b>3,050,048</b>	<b>105.22%</b>
<b>Operating Expenses</b>								
Bank Fees:	5190	6,692	6,654	6,500	4,573	70.35%	9,146	140.71%
Board Meetings:	5210	4,169	1,836	2,500	430	17.21%	861	34.42%
Director Fees:	5220	2,665	3,900	4,000	1,013	25.31%	2,025	50.63%
Election Expenses:	5230	4,860		5,000				
Conference Attendance:	5250	147	3,131	3,000	112	3.72%	223	7.44%
Information Systems:	5270	1,667	1,224	4,000	1,080	26.99%	2,159	53.98%
Fidelity Bond:	5310			500	438	87.50%	875	175.00%
Property & Liability Insurance:	5320	3,758	2,161	2,000	2,215	110.75%	4,430	221.50%
LAFCO Assessment:	5350	1,526	1,601	2,000				
Meeting Attendance, Legal:	5420	6,483	6,951	9,500	14	0.14%	27	0.28%
General Legal:	5430	32,775	44,220	150,000	13,235	8.82%	26,469	17.65%
Litigation:	5440		165,192		62,720	100.00%	125,439	100.00%
Maintenance, Office:	5510	6,933	4,020	8,000	1,099	13.73%	2,197	27.47%
Memberships:	5530				3,370		6,740	
Office Supplies:	5540	7,755	6,243	8,000	2,745	34.31%	5,490	68.63%
Postage:	5550	1,143	277	2,500	1,721	68.85%	3,443	137.71%
Printing & Publishing:	5560	1,135	2,909	5,000	2,115	42.30%	4,230	84.60%
Accounting:	5610	38,950	31,276	30,000	12,700	42.33%	25,400	84.67%
Audit:	5620	13,000	18,000	13,000	5,000	38.46%	10,000	76.92%
Consulting:	5630	19,894	35,859	20,000	5,485	27.43%	10,970	54.85%
Data Services:	5640		5,851	6,000	6,079	101.32%	12,158	202.63%
Labor & HR Support:	5650	2,250	2,484	2,500	1,221	48.84%	2,442	97.68%
Payroll Services:	5660	942	940	1,000	435	43.54%	871	87.07%
San Mateo County Tax Roll Charges:	5710	119		2,500	119	4.76%	238	9.52%
Telephone & Internet:	5720	16,380	18,961	24,000	9,381	39.09%	18,762	78.18%
Mileage Reimbursement:	5730	1,063	564	1,500	1,033	68.86%	2,066	137.72%
Reference Materials:	5740	23		200				
Other Administrative:	5790				448	100.00%	896	100.00%
CalPERS 457 Deferred Plan:	5810	18,637	18,386	15,912	7,544	47.41%	15,088	94.82%
Employee Benefits:	5820	37,701	39,107	35,635	29,122	81.72%	58,243	163.45%
Disability Insurance:	5830	1,360	1,360	1,534	567	36.95%	1,134	73.90%
Payroll Taxes:	5840	14,552	16,063	17,390	6,164	35.45%	12,328	70.89%
Worker's Compensation Insurance:	5960	2,120	4,082	2,447				
Management:	5910	99,561	114,908	103,725	52,136	50.26%	104,271	100.53%
Staff :	5920	119,299	127,047	119,047	63,636	53.46%	127,273	106.91%
Staff Certification:	5930	1,800	1,800	1,800	900	50.00%	1,800	100.00%
Staff Overtime:	5940	3,879	918	2,744	959	34.94%	1,917	69.88%
District sponsored Defined Benefit Plan (PARS):	5850	(80,974)	16,909	15,416	7,644	49.59%	15,288	99.17%
Claims, Property Damage:	6170		12,810	20,000	17,283	86.42%	34,566	172.83%
Education & Training:	6195		717	1,000	409	40.90%	818	81.79%
Meeting Attendance, Engineering:	6210			2,000				
General Engineering:	6220	44,122	68,682	60,000	9,970	16.62%	19,939	33.23%



## MWSD — Fiscal Year 2018-2019 budget review as of December 31, 2018 - SEWER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>Budgeted amounts</u> <u>2018-19</u>	<u>Income/Expenditure</u> <u>s to date</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as</u> <u>% of Budget</u>
Equipment & Tools, Expensed:	6320			1,000				
Alarm Services:	6335	6,738	5,146	5,700	2,710	47.54%	5,420	95.08%
Landscaping:	6337	4,080	2,280	2,400	1,062	44.25%	2,124	88.50%
Pumping Fuel & Electricity:	6410	36,043	39,312	41,000	16,580	40.44%	33,160	80.88%
Maintenance, Collection System:	6660			10,000				
Fuel:	6810	878	988	1,000	207	20.67%	413	41.34%
Truck Equipment, Expensed:	6820	71	2	160				
Truck Repairs:	6830	331	780	1,000	239	23.91%	478	47.81%
SAM Collections:	6910	321,608	232,841	328,036	138,610	42.26%	277,220	84.51%
SAM Operations:	6920	677,904	1,625,331	1,249,147	520,478	41.67%	1,040,956	83.33%
SAM Maintenance, Collection System:	6940			40,000				
SAM Maintenance, Pumping:	6950			50,000	12,025	24.05%	24,050	48.10%
Depreciation:	5260		555,756					
<b>Total Operations Expense:</b>		<b>1,484,721</b>	<b>3,249,479</b>	<b>2,441,292</b>	<b>1,027,023</b>	<b>42.07%</b>	<b>2,054,045</b>	<b>84.14%</b>
<b>Net Change in position from Operations:</b>		<b>905,751</b>	<b>(750,210)</b>	<b>457,433</b>	<b>498,002</b>	<b>108.87%</b>	<b>996,003</b>	<b>217.74%</b>
<b>Non Operating Revenue / Expense</b>								
Connection Fees, Residential New Const:	7110	140,090	221,658	144,600	56,907	39.36%	113,815	78.71%
Connection Fees, Residential Remodel:	7120	35,740	7,605	50,000	7,996	15.99%	15,992	31.98%
LAIF, Interest:	7200	32,034	41,070	25,000	44,567	178.27%	89,135	356.54%
<b>Total Non Operating Revenue:</b>		<b>207,864</b>	<b>270,333</b>	<b>219,600</b>	<b>109,471</b>	<b>49.85%</b>	<b>218,942</b>	<b>99.70%</b>
<b>Financing Expense</b>								
PNC Equipment Lease:	9125	19,545	18,222	16,826	8,606	51.15%		
Capital Assessment, SAM:	9175	113,432	121,345					
I-Bank Loan:	9200	24,853	23,996	23,481	1,264	5.38%		
<b>Total Financing Expense:</b>		<b>157,830</b>	<b>163,563</b>	<b>40,307</b>	<b>9,869</b>	<b>24.49%</b>		
<b>Net Change in position from Non Operating</b>		<b>50,034</b>	<b>106,770</b>	<b>179,293</b>	<b>99,602</b>		<b>218,942</b>	
<b>Continued for CIP and Contingency Reserve:</b>		<b>955,785</b>	<b>(643,440)</b>	<b>636,726</b>	<b>597,603</b>		<b>1,214,945</b>	
<b>Transfer to CIP:</b>		<b>(955,785)</b>	<b>643,440</b>	<b>(636,726)</b>	<b>(597,603)</b>		<b>(1,214,945)</b>	
<b>Total Net Position Changes/Transfer to reserves:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	



## MWSD — Fiscal Year 2017-2018 budget review as of December 31, 2017 - WATER ENTERPRISE

Operating Revenue	GL Codes	2016-17	2017-18	Budgeted amounts	Income/Expenditu	% To date	Projected	Projected as %
		Actual	Actual	2018-19	res to date			
Cell Tower Lease:	4220	34,427	35,632	35,500	18,277	51.49%	36,555	102.97%
Administrative Fees (New Construction):	4410	7,292	4,545	5,500	1,563	28.42%	3,126	56.84%
Administrative Fees (Remodel):	4420	0	1,679	900	0	0.00%	0	0.00%
Inspection Fees (New Construction):	4430	6,888	4,293	5,000	1,480	29.60%	2,960	59.20%
Inspection Fees (Remodel):	4440	460	1,908	650	0	0.00%	0	0.00%
Remodel Fees:	4460	9,732	1,593		1,535	100.00%	3,069	100.00%
Other Fees:	4470		2,832		2,130	100.00%	4,260	100.00%
Grants:	4510				280	100.00%	560	100.00%
Property Tax Receipts:	4610	14,816	367,805	275,000	137,300	49.93%	274,600	99.86%
Testing, Backflow:	4740	1,771,239	17,858	16,000	7,476	46.73%	14,952	93.45%
Water Sales:	4810		1,922,676	1,915,496	1,008,161	52.63%	2,016,323	105.26%
Water Sales, Fire Protection:	4820					0.00%	0	0.00%
Water Sales Refunds, Customer:	4850	(2,993)	(1,488)	(3,000)	(2,235)	74.49%	(4,469)	148.98%
Other Revenue:	4990	10,820	1,180		3,321	100.00%	6,643	100.00%
<b>Total Operating Revenue:</b>		<b>1,852,681</b>	<b>2,360,513</b>	<b>2,251,046</b>	<b>1,179,289</b>	<b>52.39%</b>	<b>2,358,579</b>	<b>104.78%</b>
<b>Operating Expenses</b>								
Bank Fees:	5190	6,743	1,618	3,500	1,182	33.77%	2,364	67.54%
Board Meetings:	5210	4,169	1,836	4,000	430	10.76%	861	21.51%
Director Fees:	5220	2,665	3,900	3,300	1,013	30.68%	2,025	61.36%
Election Expenses:	5230	4,860				0.00%	0	0.00%
CDPH Fees:	5240		10,832	15,500	2,286	14.75%	4,572	29.50%
Conference Attendance:	5250	850	5,697	6,000	112	1.86%	223	3.72%
Information Systems:	5270	2,973	9,488	3,000	1,080	35.98%	2,159	71.97%
Fidelity Bond:	5310			500	438	87.50%	875	175.00%
Property & Liability Insurance:	5320	3,758		2,700	2,215	82.04%	4,430	164.07%
LAFCO Assessment:	5350	2,048	2,208	2,500		0.00%	0	0.00%
Meeting Attendance, Legal:	5420	6,480	3,211	8,500	14	0.16%	27	0.32%
General Legal:	5430	57,788	23,868	60,000	11,163	18.60%	22,325	37.21%
Litigation:	5440		775		6,785	100.00%	13,570	100.00%
Maintenance, Office:	5510	8,678	5,561	8,000	6,405	80.06%	12,810	160.12%
Memberships:	5530	17,679	20,298	20,500	18,866	92.03%	37,732	184.06%
Office Supplies:	5540	7,638	8,452	7,000	4,308	61.55%	8,616	123.09%
Postage:	5550	7,168	6,379	7,000	5,598	79.98%	11,197	159.95%
Printing & Publishing:	5560	1,356	1,739	2,000	2,115	105.75%	4,230	211.50%
Accounting:	5610	38,950	31,276	30,000	12,700	42.33%	25,400	84.67%
Audit:	5620	13,000	18,000	13,000	5,000	38.46%	10,000	76.92%
Consulting:	5630	36,600	19,678	35,000	6,070	17.34%	12,140	34.69%
Data Services:	5640					0.00%	0	0.00%
Labor & HR Support:	5650	2,349	2,484	2,500	1,221	48.84%	2,442	97.68%
Payroll Services:	5660	942	940	1,000	435	43.54%	871	87.07%
Other Professional Services:	5690	132				0.00%	0	0.00%
San Mateo Co. Tax Roll Charges:	5710	119			119	100.00%	238	100.00%
Telephone & Internet:	5720	22,304	22,460	25,000	11,979	47.91%	23,957	95.83%



## MWSD — Fiscal Year 2017-2018 budget review as of December 31, 2017 - WATER ENTERPRISE

Operating Revenue	GL Codes	2016-17	2017-18	Budgeted amounts	Income/Expenditu	% To date	Projected	Projected as %
		Actual	Actual	2018-19	res to date			
Mileage Reimbursement:	5730	1,648	564	2,000	1,129	56.44%	2,258	112.89%
Reference Materials:	5740	23		800	0	0.00%	0	0.00%
Other Administrative:	5790	2,147	615		624	100.00%	1,248	100.00%
CalPERS 457 Deferred Plan:	5810	36,418	37,021	43,029	17,256	40.10%	34,513	80.21%
Employee Benefits:	5820	76,378	74,878	80,058	40,972	51.18%	81,943	102.36%
Disability Benefits:	5830	3,366	3,366	4,288	1,403	32.71%	2,805	65.42%
Payroll Taxes:	5840	38,090	39,499	48,760	17,944	36.80%	35,887	73.60%
Worker's Compensation Insurance:	5960	14,423	19,208	23,317	0	0.00%	0	0.00%
Management:	5910	99,563	114,908	103,725	52,136	50.26%	104,271	100.53%
Staff :	5920	347,037	360,388	426,804	177,651	41.62%	355,301	83.25%
Staff Certification:	5930	9,125	10,042	11,400	4,300	37.72%	8,600	75.44%
Staff Overtime:	5940	52,690	42,425	69,334	25,302	36.49%	50,605	72.99%
Staff Standby:	5950	23,830	25,125	26,123	12,227	46.81%	24,454	93.61%
District sponsored Defined Benefit Plan (PARS):	5850	(150,932)	31,691	35,734	15,096	42.25%	30,192	84.49%
Backflow Prevention:	6160	892	473	1,000	0	0.00%	0	0.00%
Claims, Property Damage:	6170	175	0	10,000	22	0.22%	44	0.44%
SCADA Maintenance:	6185	20,505	9,802	10,000	12,061	120.61%	24,121	241.21%
Education & Training:	6195	8,131	9,911	9,000	2,587	28.75%	5,174	57.49%
Meeting Attendance, Engineering:	6210		16	500	0	0.00%	0	0.00%
General Engineering:	6220	4,029	8,503	45,000	10,593	23.54%	21,186	47.08%
Water Quality Engineering:	6230	138,939	178,764	100,000	177,630	177.63%	355,260	355.26%
Equipment & Tools, Expensed:	6320	2,962	7,441	5,000	5,105	102.10%	10,209	204.19%
Alarm Services:	6335	777	671	800	359	44.88%	718	89.76%
Landscaping:	6337	7,102	5,947	6,000	2,430	40.50%	4,860	81.00%
Facilities other:	6330					0.00%	0	0.00%
Lab Supplies & Equipment:	6370	178	3,698	2,000	1,687	84.37%	3,375	168.74%
Meter Reading:	6380	119	21			0.00%	0	0.00%
Pumping Fuel & Electricity:	6410	82,730	68,177	90,000	32,175	35.75%	64,350	71.50%
Pumping Maintenance, Generators:	6420	12,118	7,777	10,000	7,446	74.46%	14,891	148.91%
Pumping Maintenance, General:	6430	4,969	4,137	5,000	208	4.15%	415	8.30%
Pumping Equipment, Expensed:	6440		210	700	0	0.00%	0	0.00%
Maintenance, Raw Water Mains:	6510	1,421	1,474	2,100	1,644	78.30%	3,288	156.59%
Maintenance, Wells:	6520	1,466	16,851	10,000	2,382	23.82%	4,763	47.63%
Water Purchases:	6530	34,292	25,508	40,000	6,781	16.95%	13,563	33.91%
Hydrants:	6610	3,819	408	1,000	(570)	-57.00%	(1,140)	-114.00%
Maintenance, Water Mains:	6620	75,576	39,633	50,000	12,714	25.43%	25,429	50.86%
Maintenance, Water Service Lines:	6630	4,206	12,389	20,000	37	0.18%	74	0.37%
Maintenance, Tanks:	6640	71	741	1,000	0	0.00%	0	0.00%
Maintenance, Distribution General:	6650	5,220	273	7,000	0	0.00%	0	0.00%
Maintenance, Collection System:	6660						0	
Meters:	6670	10,719	2,373	2,500	2,629	105.16%	5,258	210.31%
Chemicals & Filtering:	6710	11,660	18,681	30,000	1,543	5.14%	3,086	10.29%
Maintenance, Treatment Equipment:	6720	4,724	10,508	4,000	10,644	266.09%	21,287	532.18%
Treatment Analysis:	6730	24,653	35,504	42,000	15,424	36.72%	30,848	73.45%
Uniforms:	6770	10,560	11,166	12,000	5,191	43.26%	10,383	86.52%
Fuel:	6810	6,143	5,598	8,000	2,934	36.67%	5,867	73.34%



## MWSD — Fiscal Year 2017-2018 budget review as of December 31, 2017 - WATER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>Budgeted amounts</u> <u>2018-19</u>	<u>Income/Expenditu</u> <u>res to date</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as %</u> <u>of Budget</u>
Truck Equipment, Expensed:	6820	496	12	1,000	109	10.86%	217	21.73%
Truck Repairs:	6830	2,316	4,422	5,000	1,398	27.95%	2,795	55.90%
Other Operations:	6890	18,301	240		43	100.00%	87	100.00%
Depreciation:	5260	949,538	972,113					
Amortization:	5265	23,408	33,689					
<b>Total Operations Expense:</b>		<b>2,275,268</b>	<b>2,457,561</b>	<b>1,666,472</b>	<b>782,775</b>	<b>46.97%</b>	<b>1,565,550</b>	<b>93.94%</b>
<b>Net Change in position from Operations:</b>		<b>(422,587)</b>	<b>(97,048)</b>	<b>584,574</b>	<b>396,514</b>	<b>67.83%</b>	<b>793,029</b>	<b>135.66%</b>
<b>Non Operating Revenue / Expense</b>								
Connection Fees, Residential New Const:	7110	130,171	145,168	173,020	36,660	21.19%	73,320	42.38%
Connection Fees, Residential Remodel:	7120	25,921				0.00%	0	0.00%
Connection Fees, Residential Fire:	7130	52,693	118,691	80,000	29,323	36.65%	58,645	73.31%
Connection Fees, Residential Remodel Fire:	7140		12,893		2,032	100.00%	4,065	100.00%
Connection Fees, Well Conversion:	7150		7,800			0.00%	0	0.00%
General Obligation Bonds, Assessment Receipts:	7600	1,253,111	1,226,216	1,150,436	576,412	50.10%	1,150,436	100.00%
<b>Total Non Operating Revenue:</b>		<b>1,461,897</b>	<b>1,510,768</b>	<b>1,403,456</b>	<b>644,427</b>	<b>45.92%</b>	<b>1,286,466</b>	<b>91.66%</b>
<b>Financing Expenses</b>								
PFP Connection Expenses:	9075				6,135	100.00%	12,270	100.00%
General Obligation Bonds:	9100	286,455	265,164	252,521	20,594	8.16%	252,521	100.00%
PNC Equipment Lease:	9125	19,545	18,222	16,826	8,606	51.15%	16,826	100.00%
State Revolving Fund Loan:	9150	90,816	83,943	78,455	39,938	50.91%		0.00%
Conservation Program/Rebates:	9210	1,129	1,400	2,000	1,300	65.00%		0.00%
<b>Total Financing Expense:</b>		<b>397,944</b>	<b>368,729</b>	<b>349,802</b>	<b>76,573</b>	<b>21.89%</b>	<b>281,617</b>	<b>80.51%</b>
<b>Net Change in position from Non Operating</b>		<b>1,063,952</b>	<b>1,142,039</b>	<b>1,053,654</b>	<b>567,854</b>		<b>1,004,849</b>	
<b>Continued for CIP and Contingency Reserve:</b>		<b>641,366</b>	<b>1,044,991</b>	<b>1,053,654</b>	<b>964,368</b>		<b>1,797,878</b>	
<b>Transfer to CIP:</b>		<b>(641,366)</b>	<b>(1,044,991)</b>	<b>(1,053,654)</b>	<b>(964,368)</b>		<b>(1,797,878)</b>	
<b>Total Net Position Changes/Transfer to reserves:</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>			

# Sewer

## **Personnel**

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

## **Professional Services**

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

## **Facilities & Administration**

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

## **Engineering**

Meeting Attendance, Engineering:	6210
General Engineering:	6220

## **Pumping**

Pumping Fuel & Electricity:	6410
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## **Sewer Authority Mid-Coastside**

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

## **All other Accounts**

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
San Mateo County Tax Roll Charges:	5710
Mileage Reimbursement:	5730
Reference Materials:	5740
Claims, Property Damage:	6170
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Pumping Fuel & Electricity:	6410
Maintenance, Collection System:	6660
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Total Other Operations:	6890

# Water

## **Personnel**

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

## **Professional Services**

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

## **Facilities & Administration**

Alarm Services:	6335
Landscaping:	6337
Office Supplies:	5540
Postage:	5550
Printing & Publishing:	5560
Fidelity Bond:	5310
Maintenance, Office:	5510
Telephone & Internet:	5720
Other Administrative:	5790

## **Engineering**

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

## **Pumping**

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

## **Supply**

Maintenance, Raw Water Mains:	6510
Maintenance, Wells:	6520
Water Purchases:	6530

## **Collection/Transmission**

Hydrants:	6610
Maintenance, Water Mains:	6620
Maintenance, Water Service Lines:	6630
Maintenance, Tanks:	6640
Maintenance, Distribution General:	6650
Meters:	6670

## **Treatment**

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

## **All other Accounts**

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