



Montara Water & Sanitary

Budgeted Cash Flow - Sewer

Fiscal year 2023-2024

Cash flow summary

Operating cash flow

Operating income		FY 2022-23		FY 2023-24	Variance (%)	Variance (\$)
Sewer Service Charges	\$	3,702,479	\$	3,702,479	0.00%	\$ -
Cell Tower Lease	\$	80,000	\$	83,000	3.75%	\$ 3,000
Permits, Fees & Other	\$	22,000	\$	18,000	-18.18%	\$ (4,000)
Property Tax	\$	288,860	\$	300,000	3.86%	\$ 11,140
Waste Collection Revenues	\$	27,000	\$	30,000	11.11%	\$ 3,000
Total operating income	\$	4,120,339	\$	4,133,479		
Operating expenses						
Personnel	\$	(411,868)	\$	(461,000)	11.93%	\$ (49,132)
Professional Services	\$	(317,000)	\$	(316,000)	-0.32%	\$ 1,000
Facilities & Administration	\$	(55,900)	\$	(75,900)	35.78%	\$ (20,000)
Engineering	\$	(35,000)	\$	(50,000)	42.86%	\$ (15,000)
Pumping	\$	(45,000)	\$	(65,000)	44.44%	\$ (20,000)
Sewer Authority Mid-Coastside	\$	(2,121,514)	\$	(2,216,314)	4.47%	\$ (94,800)
All other Accounts	\$	(160,760)	\$	(99,600)	-38.04%	\$ 61,160
Total operating expenses	\$	(3,147,042)	\$	(3,283,814)		
Net Cash Flow Provided by Operations	\$	973,297	\$	849,665		
Investment cash flow						
Investment income						
Interest Revenue	\$	20,000	\$	60,000	200.00%	\$ 40,000
Total investment income	\$	20,000	\$	60,000		
Investment expenses						
Capital Improvement Program	\$	(2,121,275)	\$	(3,849,285)	81.46%	\$ (1,728,010)
Total investment expenses	\$	(2,121,275)	\$	(3,849,285)		
Net Cash Flow Used by Investments	\$	(2,101,275)	\$	(3,789,285)		
Financing cash flow						
Financing income						
Connection Fees	\$	213,000	\$	250,000	17.37%	\$ 37,000
Total financing income	\$	213,000	\$	250,000		
Financing expenses						
Loan Interest Expense	\$	(29,157)	\$	(25,877)	-11.25%	\$ 3,280
Loan Principal Payment	\$	(106,831)	\$	(113,805)	6.53%	\$ (6,974)
Total financing expenses	\$	(135,988)	\$	(139,683)		
Net Cash Flow Provided by Financing Activities	\$	77,012	\$	110,317		
Overall projected cash flow	\$	(1,050,966)	\$	(2,829,302)		
Transfer from/(to) Sewer Reserves	\$	1,050,966	\$	2,829,302		*
Net cash flow	\$	-	\$	-		

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



Montara Water & Sanitary

Budgeted Cash Flow - Water

Fiscal year 2023-2024

Cash flow summary
Operating cash flow

Operating income		FY 2022-2023		FY 2023-2024	Variance (%)	Variance (\$)
Water Sales	\$	1,897,000	\$	1,897,000	0.00%	-
Permits, Fees & Other	\$	18,600	\$	8,600	-53.76%	(10,000)
Property Tax	\$	288,860	\$	300,000	3.86%	11,140
Backflow Testing & Other	\$	15,000	\$	18,000	20.00%	3,000
Total operating income	\$	2,219,460	\$	2,223,600		
Operating expenses						
Personnel	\$	(1,044,274)	\$	(1,124,635)	7.70%	(80,361)
Professional Services	\$	(229,500)	\$	(197,000)	-14.16%	32,500
Facilities & Administration	\$	(80,500)	\$	(106,000)	31.68%	(25,500)
Engineering	\$	(70,000)	\$	(85,000)	21.43%	(15,000)
Pumping	\$	(105,700)	\$	(120,700)	14.19%	(15,000)
Supply	\$	(52,500)	\$	(47,500)	-9.52%	5,000
Collection/Transmission	\$	(120,000)	\$	(177,000)	47.50%	(57,000)
Treatment	\$	(95,000)	\$	(75,000)	-21.05%	20,000
All Other Accounts	\$	(240,000)	\$	(179,500)	-25.21%	60,500
Total operating expenses	\$	(2,037,474)	\$	(2,112,335)		
Net Cash Flow Provided by Operations	\$	181,986	\$	111,265		
Investment cash flow						
Investment income						
Interest Revenue	\$	-	\$	60,000		\$ 60,000
GO Bonds, Assessment Receipts	\$	983,546	\$	1,195,381	21.54%	211,835
Water System Reliability Charge	\$	1,000,000	\$	1,060,000	6.00%	60,000
Total investment income	\$	1,983,546	\$	2,315,381		
Investment expenses						
Capital Improvement Program	\$	(1,239,000)	\$	(3,715,000)	199.84%	(2,476,000)
Total investment expenses	\$	(1,239,000)	\$	(3,715,000)		
Net Cash Flow Used by Investments	\$	744,546	\$	(1,399,619)		
Financing cash flow						
Financing income						
Connection Fees	\$	200,000	\$	220,000	10.00%	20,000
Total financing income	\$	200,000	\$	220,000		
Financing expenses						
Long Term Debt - Interest Expense	\$	(139,419)	\$	(122,561)	-12.09%	16,858
Long Term Debt - Principal Payment	\$	(1,169,517)	\$	(1,190,085)	1.76%	(20,568)
Total financing expenses	\$	(1,308,936)	\$	(1,312,646)		
Net Cash Flow Provided by Financing Activities	\$	(1,108,936)	\$	(1,092,646)		
Overall projected cash flow	\$	(182,405)	\$	(2,381,000)		
Transfer from/(to) Water Reserves	\$	182,405	\$	2,381,000	*	
Net cash flow	\$	-	\$	-		

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

MWSD — Fiscal Year 2023-24 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2019-20	2020-21	2021-22 Actual	2022-23	Income/Expenditures as		Projected	Projected as	Proposed Budgeted	Increase/(Decrease)	Increase/(decrease)
		Actual	Actual		Budget	of March 31, 2023	% To date		% of Budget	amounts 2023-24	from 2022-2023 \$	%
Cell Tower Lease:	4220	42,687	34,032	80,315	80,000	62,291	77.86%	83,055	103.82%	83,000	3,000	3.75%
Administrative Fees (New Construction):	4410	3,794	4,932	7,397	6,000	1,763	29.38%	2,351	39.18%	4,000	(2,000)	-33.33%
Administrative Fees (Remodel):	4420	542	548	569	1,000		0.00%	0	0.00%	1,000	0	0.00%
Inspection Fees (New Construction):	4430	3,584	3,626	6,994	6,000	1,668	27.80%	2,224	37.07%	4,000	(2,000)	-33.33%
Inspection Fees (Remodel):	4440	512	518		1,000		0.00%	0	0.00%	1,000	0	0.00%
Mainline Extension Fees:	4450			6,000	0		0.00%	0	0.00%	0	0	#DIV/0!
Remodel Fees:	4460	2,999	10,601	18,826	8,000	5,101	63.76%	6,801	85.02%	8,000	0	0.00%
Other Fees:	4470		7,500		0			0				
Grants:	4510	112	136		0	136	100.00%	181	100.00%		0	#DIV/0!
Property Tax Receipts:	4610	407,337	455,194	516,917	288,860	381,934	132.22%	509,245	176.30%	300,000	11,140	3.86%
Sewer Service Charges:	4710	3,086,734	3,429,746	3,582,585	3,712,479	2,182,880	58.80%	3,712,479	100.00%	3,712,479	0	0.00%
Sewer Service Refunds, Customer:	4720	(7,751)	(42,650)	(8,166)	(10,000)	(4,665)	46.65%	(6,220)	62.20%	(10,000)	0	0.00%
Waste Collection Revenues:	4760	24,353	27,202	26,055	27,000	20,395	75.54%	27,193	100.72%	30,000	3,000	11.11%
Other Revenue:	4990	2,018	189,253	2,902		30	100.00%	40	100.00%			
Total Operating Revenue:		3,566,921	4,120,638	4,240,394	4,120,339	2,651,533	64.35%	4,337,350	105.27%	4,133,479	13,140	0.32%
Operating Expenses												
Bank Fees:	5190	6,592	8,517	4,811	7,000	4,198	59.97%	5,597	79.96%	6,000	(1,000)	-14.29%
Board Meetings:	5210	3,861	4,050	3,856	3,000	3,928	130.93%	5,237	174.58%	4,000	1,000	33.33%
Director Fees:	5220	4,125	3,525	4,925	7,500	3,600	48.00%	4,800	64.00%	10,000	2,500	33.33%
Election Expenses:	5230	0	0		75,000		0.00%	0	0.00%	15,000	(60,000)	-80.00%
Conference Attendance:	5250	35	0	1,918	6,000	1,126	18.77%	1,501	25.02%	10,000	4,000	66.67%
Information Systems:	5270	9,746	6,875	4,099	5,000	4,696	93.92%	6,261	125.23%	6,000	1,000	20.00%
Fidelity Bond:	5310	0	438		500		0.00%	0	0.00%	500	0	0.00%
Property & Liability Insurance:	5320	1,394	9,851	8,057	15,000	8,510	56.73%	8,510	56.73%	10,000	(5,000)	-33.33%
LAFCO Assessment:	5350	2,060	5,318	2,708	2,500		0.00%	2,460	98.40%	3,000	500	20.00%
Meeting Attendance, Legal:	5420				0		0.00%	0	0.00%	0	0	#DIV/0!
General Legal:	5430	89,445	59,250	99,681	200,000	36,695	18.35%	48,927	24.46%	200,000	0	0.00%
Litigation:	5440	49,445	203,505	176,781		97,210		129,613				
Maintenance, Office:	5510	4,614	4,096	3,382	15,000	6,788	45.25%	9,051	60.34%	25,000	10,000	66.67%
Meetings, Local:	5520						0.00%	0	0.00%	0	0	
Memberships:	5530	600	600	4,408	4,000	4,435	110.88%	5,000	125.00%	5,000	1,000	
Office Supplies:	5540	6,388	4,094	6,692	2,500	5,448	217.92%	7,264	290.56%	7,000	4,500	180.00%
Postage:	5550	654	463	112	400	0	0.00%	0	0.00%	400	0	0.00%
Printing & Publishing:	5560	980	1,397	943	1,500	827	55.13%	1,103	73.51%	1,500	0	0.00%
Accounting:	5610	37,875	34,978	38,590	38,000	32,293	84.98%	43,057	113.31%	39,000	1,000	2.63%
Audit:	5620	8,150	13,150	13,661	16,500	0	0.00%	0	0.00%	13,500	(3,000)	-18.18%
Consulting:	5630	50,500	66,299	51,037	50,000	39,598	79.20%	52,797	105.60%	50,000	0	0.00%
Data Services:	5640	7,173	6,386	9,283	9,000	9,853	109.48%	9,853	109.48%	10,000	1,000	11.11%
Labor & HR Support:	5650	2,562	2,562	2,562	2,500	1,922	76.88%	2,563	102.51%	2,500	0	0.00%
Payroll Services:	5660	967	968	1,000	1,000	934	93.40%	1,245	124.53%	1,000	0	0.00%
Other Professional Services:	5690						0.00%	0	0.00%	0	0	
San Mateo County Tax Roll Charges:	5710	119	119	119	200	119	59.50%	159	79.33%	2,500	2,300	1150.00%
Telephone & Internet:	5720	31,129	32,546	38,358	25,000	34,050	136.20%	45,400	181.60%	30,000	5,000	20.00%
Mileage Reimbursement:	5730	327	0	254	1,500	300	20.00%	400	26.67%	2,000	500	33.33%
Reference Materials:	5740	0	55		200		0.00%	0	0.00%	200	0	0.00%
Other Administrative:	5790	608	94	(287)		60	100.00%	80	100.00%		0	
CalPERS 457 Deferred Plan:	5810	20,180	18,545	21,689	19,383	15,508	80.01%	20,677	106.68%	21,639	2,256	11.64%
Employee Benefits:	5820	50,680	55,091	40,493	43,823	37,378	85.29%	49,837	113.72%	52,135	8,312	18.97%
Disability Insurance:	5830	1,709	1,747	1,769	2,049	1,289	62.91%	1,719	83.88%	2,288	238	11.64%
Payroll Taxes:	5840	16,217	17,028	17,451	23,096	12,836	55.58%	17,115	74.10%	25,561	2,465	10.67%
PARS:	5850	20,480	25,388	18,497	18,940	15,656	82.66%	20,875	110.21%	22,319	3,378	17.84%
Management:	5910	114,041	128,011	131,607	123,568	86,235	69.79%	114,980	93.05%	123,568	0	0.00%
Staff :	5920	132,421	131,838	140,442	175,137	129,403	73.89%	172,537	98.52%	207,169	32,032	18.29%
Staff Certification:	5930	2,225	1,913	2,100	1,800	1,575	87.50%	2,100	116.67%	1,800	0	0.00%
Staff Overtime:	5940	1,888	3,411	4,813	1,399	5,233	374.17%	6,977	498.89%	1,589	191	13.65%
Staff Standby:	5950				0	43	100.00%	57	100.00%	0	0	
Worker's Compensation Insurance:	5960	2,837	2,699	2,585	2,673	2,851	106.65%	3,801	142.20%	2,932	259	9.67%
Claims, Property Damage:	6170	632	976	3,076	2,000		0.00%	10,000	50.00%	10,000	(10,000)	-50.00%
Education & Training:	6195	0		93	1,000	42	4.20%	56	5.60%	2,000	1,000	100.00%
Meeting Attendance, Engineering:	6210				0		0.00%	0	0.00%	0	0	#DIV/0!
General Engineering:	6220	35,060	24,889	56,067	35,000	50,435	144.10%	67,247	192.13%	50,000	15,000	42.86%
Equipment & Tools, Expensed:	6320						0.00%	0	0.00%	0	0	#DIV/0!
Alarm Services:	6335	6,133	6,688	5,432	5,500	4,462	81.13%	5,949	108.17%	6,000	500	9.09%
Landscaping:	6337	4,468	4,875	8,525	6,000	4,800	80.00%	5,400	90.00%	6,000	0	0.00%
Pumping Fuel & Electricity:	6410	39,587	45,778	44,443	45,000	37,843	84.10%	50,457	112.13%	50,000	5,000	11.11%

MWSD — Fiscal Year 2023-24 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Income/Expenditures as of March 31, 2023	% To date	Projected	Projected as % of Budget	Proposed Budgeted amounts 2023-24	Increase/(Decrease) from 2022-2023 \$	Increase/(decrease) %
Pumping Maintenance, Generators:	6420			903		9,523		12,697		15,000	15,000	#DIV/0!
Pumping Maintenance, General:	6430			8,959				0			0	#DIV/0!
Maintenance, Collection System:	6660			0	10,000		0.00%	0	0.00%	10,000	0	0.00%
Uniforms:	6770	126		0	200		0.00%	0	0.00%	200	0	0.00%
Fuel:	6810	848	687	1,297	1,000	2,748	274.80%	3,664	366.40%	2,000	1,000	100.00%
Truck Equipment, Expensed:	6820	439	38	209	160	111	69.38%	148	92.50%	200	40	25.00%
Truck Repairs:	6830	622	88	343	1,000	608	60.80%	811	81.07%	1,000	0	0.00%
Total Other Operations:	6890	(29,919)					0.00%	0	0.00%		0	
SAM Collections:	6910	341,549	281,817	304,309	284,186	213,140	75.00%	284,187	100.00%	294,862	10,676	3.76%
SAM Operations:	6920	1,529,139	1,584,637	1,532,608	1,727,328	1,270,527	73.55%	1,694,036	98.07%	1,806,452	79,124	4.58%
SAM Maintenance, Collection System:	6940				40,000	28,154	70.39%	37,539	93.85%	45,000	5,000	12.50%
SAM Maintenance, Pumping:	6950				70,000	100,559	143.66%	134,079	191.54%	70,000	0	0.00%
SAM NDWSCP:	6960			24,482		1,291		1,721				
Total Operations Expense:		2,610,711	2,805,280	2,849,142	3,147,042	2,328,840	74.00%	3,109,546	98.81%	3,283,814	136,772	4.35%
Net Change in position from Operations:		956,210	1,315,358	1,391,252	973,297	322,693	33.16%	1,227,804	126.15%	849,665	(123,632)	-12.70%

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MWSD — Fiscal Year 2023-24 Non-Operating Budget - SEWER ENTERPRISE

	<u>GL Codes</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Income/Expenditures</u> <u>as of March 31, 2023</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as</u> <u>% of Budget</u>	<u>Proposed Budgeted</u> <u>amounts 2023-24</u>	<u>Increase/(Decrease)</u> <u>from 2022-2023 \$</u>	<u>Increase/(decrease)</u> <u>%</u>
Non Operating Revenue												
Connection Fees, Residential New Const:	7110	225,264	183,873	242,298	163,000	151,677	93.05%	202,236	124.07%	175,000	12,000	7.36%
Connection Fees, Residential Remodel:	7120	55,708	2,774	53,312	50,000	36,195	72.39%	48,260	96.52%	55,000	5,000	10.00%
Connection Fee Refunds:	7152					(28,621)		(38,161)	100.00%	(20,000)		
Additional Fixture Units New Const:	7153			22,617		17,165		22,887	100.00%	20,000		
Additional Fixture Units Remodel:	7155			79,005		45,462		60,616	100.00%	20,000		
PFP Pass Thru:	7160			12,869				0	0.00%			
Meter Pass Thru Costs:	7165					(5,306)		(7,075)	100.00%			
Mainline Extension Pass Thru:	7170					(6,952)		(9,269)	100.00%			
Employee loans:	7700							0				
LAIF, Interest:	7200	105,107	38,726	12,872	20,000	48,697	243.49%	64,929	324.65%	60,000	40,000	200.00%
Total Non Operating Revenue:		386,079	225,373	422,973	233,000	258,317	110.87%	344,423	147.82%	310,000	57,000	24.46%
Non Operating Expense												
PNC Equipment Lease:	9125	15,151	11,535		9,441	6,852	72.58%	11,535	122.18%	7,176	(2,265)	-23.99%
Capital Assessment, SAM:	9175					0	0.00%		0.00%		0	#DIV/0!
I-Bank Loan:	9200	23,801	21,263		19,716	11,293	57.28%	20,700	104.99%	18,702	(1,014)	-5.15%
Total Non Operating Expense:		38,952	32,798	0	29,157	18,145	62.23%	32,235	110.56%	25,877	(3,280)	-11.25%
Net Change in position from Non Operating activities:		347,127	192,575	422,973	203,843	240,172		312,188		284,123	60,280	

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MWSD — Fiscal Year 2023-24 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2019-20	2020-21	2021-22	2022-23 Budget	Income/Expenditures as		Projected	Projected as % of Budget	Proposed Budgeted amounts 2023-24	Increase/(Decrease) from 2022-2023 \$	Increase/(decrease) %
		Actual	Actual	Actual		of March 31, 2023	% To date					
Cell Tower Lease:	4220	42,687	33,985	0	0		0.00%	0	0.00%		0	#DIV/0!
Administrative Fees (New Construction):	4410	4,336	6,028	8,535	7,000	2,360	33.71%	3,147	44.95%	4,000	(3,000)	-42.86%
Administrative Fees (Remodel):	4420	1,084	548	569	600		0.00%	0	0.00%	600	0	0.00%
Inspection Fees (New Construction):	4430	4,096	5,698	8,415	7,000	2,233	31.90%	2,977	42.53%	4,000	(3,000)	-42.86%
Inspection Fees (Remodel):	4440	1,536	518	538	1,000		0.00%	0	0.00%	0	(1,000)	-100.00%
Mainline Extension Fees:	4450		85,905	82,882	3,000		0.00%	0	0.00%	0	(3,000)	
Remodel Fees:	4460	1,421	0				0.00%	0	0.00%		0	#DIV/0!
Other Fees:	4470	4,400	489	186				0				
Grants:	4510	112	136			136	100.00%	181	100.00%		0	#DIV/0!
Property Tax Receipts:	4610	407,337	455,194	516,917	288,860	381,934	132.22%	509,245	176.30%	300,000	11,140	3.86%
Testing, Backflow:	4740	25,761	15,828	25,730	15,000	17,685	117.90%	18,000	120.00%	18,000	3,000	20.00%
Water Sales:	4810	1,973,134	1,952,964	1,752,213	1,900,000	1,358,120	71.48%	1,810,827	95.31%	1,900,000	0	0.00%
Water Sales, Fire Protection:	4820							0				
Water Sales Refunds, Customer:	4850	(1,338)	(2,817)	(3,210)	(3,000)	(5,840)	194.67%	(7,787)	259.56%	(3,000)	0	0.00%
Other Revenue:	4990	56,424	6,393	3,541		10,967	100.00%	14,623	100.00%		0	
Total Operating Revenue:		2,520,990	2,560,869	2,396,316	2,219,460	1,767,595	79.64%	2,351,213	105.94%	2,223,600	4,140	0.19%
Operating Expenses												
Bank Fees:	5190	1,434	1,777	4,811	4,000	4,198	104.95%	5,597	139.93%	5,500	1,500	37.50%
Board Meetings:	5210	3,861	4,050	3,856	3,000	3,928	130.93%	5,237	174.58%	4,000	1,000	33.33%
Director Fees:	5220	4,125	3,525	4,925	7,500	3,600	48.00%	4,800	64.00%	10,000	2,500	33.33%
Election Expenses:	5230		0		75,000		0.00%	0	0.00%	15,000	(60,000)	-80.00%
Bond Issue Cost:	5235		66,381					0				
CDPH Fees:	5240	12,405	12,004	15,707	15,000	17,526	116.84%	17,526	116.84%	18,000	3,000	20.00%
Conference Attendance:	5250	243	0	1,918	6,000	1,126	18.77%	1,501	25.02%	15,000	9,000	150.00%
Information Systems:	5270	18,631	6,875	13,989	5,000	4,696	93.92%	6,261	125.23%	6,500	1,500	30.00%
Fidelity Bond:	5310		438		500		0.00%	0	0.00%	500	0	0.00%
Property & Liability Insurance:	5320	1,173	0	7,987	0	8,510	100.00%	11,347	100.00%	10,000	10,000	#DIV/0!
LAFCO Assessment:	5350	2,759	5,872	2,755	5,000		0.00%	0	0.00%	3,000	(2,000)	-40.00%
Meeting Attendance, Legal:	5420				0		0.00%	0	0.00%		0	#DIV/0!
General Legal:	5430	123,406	116,294	74,809	100,000	41,856	41.86%	55,808	55.81%	75,000	(25,000)	-25.00%
Litigation:	5440					120		160				
Maintenance, Office:	5510	6,414	10,653	3,524	15,000	8,950	59.67%	11,933	79.56%	25,000	10,000	66.67%
Meetings, Local:	5520	(142)			0		0.00%	0	0.00%		0	
Memberships:	5530	23,026	24,540	20,318	27,000	22,175	82.13%	22,175	82.13%	25,000	(2,000)	-7.41%
Office Supplies:	5540	6,525	4,098	6,797	4,500	5,490	122.00%	7,320	162.67%	5,000	500	11.11%
Postage:	5550	11,567	13,451	14,890	14,000	12,179	86.99%	16,239	115.99%	14,000	0	0.00%
Printing & Publishing:	5560	2,171	1,397	1,488	5,000	877	17.54%	1,169	23.39%	5,000	0	0.00%
Accounting:	5610	37,875	34,978	38,590	38,000	32,293	84.98%	43,057	113.31%	39,000	1,000	2.63%
Audit:	5620	8,150	13,150	13,661	16,500	0	0.00%	13,661	82.79%	13,500	(3,000)	-18.18%
Consulting:	5630	56,893	64,713	52,892	65,000	39,598	60.92%	52,797	81.23%	65,000	0	0.00%
Data Services:	5640	900	6,386	10,400	6,500	900	13.85%	900	13.85%	1,000	(5,500)	-84.62%
Labor & HR Support:	5650	2,641	2,562	2,562	2,500	1,922	76.88%	2,563	102.51%	2,500	0	0.00%
Payroll Services:	5660	967	968	1,000	1,000	934	93.40%	1,245	124.53%	1,000	0	0.00%
Other Professional Services:	5690						0.00%	0	0.00%		0	
San Mateo County Tax Roll Charges:	5710	119	119	119	200	1,625	812.50%	2,167	1083.33%	2,500	500	20.00%
Telephone & Internet:	5720	36,093	40,647	45,606	25,000	41,579	166.32%	55,439	221.76%	30,000	5,000	20.00%
Mileage Reimbursement:	5730	623	75	525	1,500	698	46.53%	931	62.04%	2,000	500	33.33%
Reference Materials:	5740		55		800		0.00%	0	0.00%	500	(300)	-37.50%
Other Administrative:	5790	500	729	685	0	465	100.00%	620	100.00%		0	
CalPERS 457 Deferred Plan:	5810	42,604	44,923	48,201	49,977	37,300	74.64%	49,733	99.51%	51,637	1,660	3.32%
Employee Benefits:	5820	85,042	120,304	116,781	107,276	97,187	90.60%	129,583	120.79%	155,291	48,015	44.76%
Disability Insurance:	5830	3,564	4,041	4,129	5,411	2,930	54.15%	3,907	72.20%	5,591	180	3.32%
Payroll Taxes:	5840	43,195	47,306	47,682	57,850	37,828	65.39%	50,437	87.19%	59,707	1,857	3.21%
PARS:	5850	42,031	26,477	40,261	43,897	33,965	77.37%	45,287	103.17%	47,466	3,569	8.13%
Management:	5910	114,042	128,011	131,608	123,568	86,235	69.79%	114,980	93.05%	123,568	0	0.00%
Staff :	5920	407,112	446,737	451,291	542,747	388,470	71.58%	517,960	95.43%	558,494	15,747	2.90%
Staff Certification:	5930	10,625	11,213	12,125	11,400	9,225	80.92%	12,300	107.90%	11,400	0	0.00%
Staff Overtime:	5940	45,849	48,498	52,669	49,935	44,344	88.80%	59,125	118.40%	58,894	8,959	17.94%
Staff Standby:	5950	25,485	26,514	26,564	28,553	20,902	73.20%	27,869	97.60%	28,122	(431)	-1.51%
Worker's Compensation Insurance:	5960	14,274	14,332	13,072	23,661	5,855	24.75%	7,807	32.99%	24,466	805	3.40%
Backflow Prevention:	6160	326	1,528	1,020	1,000	838	83.80%	1,117	111.73%	1,000	0	0.00%
Claims, Property Damage:	6170	392	0		10,000	141	1.41%	188	1.88%	10,000	0	0.00%
SCADA Maintenance:	6185	2,468	4,816	2,910	38,000	3,582	9.43%	4,776	12.57%	20,000	(18,000)	-47.37%



MWSD — Fiscal Year 2023-24 Operations Budget - WATER ENTERPRISE

89,173

Operating Revenue	GL Codes	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Income/Expenditures as of March 31, 2023	% To date	Projected	Projected as % of Budget	Proposed Budgeted amounts 2023-24	Increase/(Decrease) from 2022-2023 \$	Increase/(decrease) %
Internet & Telephone, Communications:	6187			24			0.00%	0	0.00%		0	
Education & Training:	6195	4,372	639	3,428	5,000	1,060	21.20%	1,413	28.27%	5,000	0	0.00%
Meeting Attendance, Engineering:	6210				0		0.00%	0	0.00%		0	#DIV/0!
General Engineering:	6220	12,390	1,352	6,749	20,000	3,422	17.11%	4,563	22.81%	10,000	(10,000)	-50.00%
Water Quality Engineering:	6230	116,823	68,993	70,999	50,000	87,050	174.10%	116,067	232.13%	75,000	25,000	50.00%
Equipment & Tools, Expensed:	6320	17,500	6,943	12,363	12,000	7,096	59.13%	9,461	78.84%	10,000	(2,000)	-16.67%
Alarm Services:	6335	1,040	1,249	1,087	2,000	618	30.90%	824	41.20%	2,000	0	0.00%
Landscaping:	6337	6,950	13,932	19,989	15,000	13,463	89.75%	17,951	119.67%	15,000	0	0.00%
Facilities other:	6330						0.00%	0	0.00%		0	#DIV/0!
Lab Supplies & Equipment:	6370	9,432	993	5,357	4,000	2,327	58.18%	3,103	77.57%	4,000	0	0.00%
Meter Reading:	6380	10	121	119	500	357	71.40%	476	95.20%	500	0	0.00%
Pumping Fuel & Electricity:	6410	75,074	75,172	83,871	90,000	73,945	82.16%	98,593	109.55%	95,000	5,000	5.56%
Pumping Maintenance, Generators:	6420	20,908	8,014	12,043	10,000	23,020	230.20%	30,693	306.93%	20,000	10,000	100.00%
Pumping Maintenance, General:	6430	17	751	1,153	5,000	308	6.16%	411	8.21%	5,000	0	
Pumping Equipment, Expensed:	6440	8,562	13	129	700		0.00%	0	0.00%	700	0	0.00%
Maintenance, Raw Water Mains:	6510	27	37	253	2,500	45	1.80%	60	2.40%	2,500	0	
Maintenance, Wells:	6520	13,281	9,193	5,975	15,000	16,677	111.18%	22,236	148.24%	15,000	0	0.00%
Water Purchases:	6530	33,976	34,355	33,040	35,000	12,350	35.29%	16,467	47.05%	30,000	(5,000)	-14.29%
Hydrants:	6610	6,841	10,557	5,690	10,000		0.00%	0	0.00%	10,000	0	0.00%
Maintenance, Water Mains:	6620	40,201	43,561	101,071	50,000	145,118	290.24%	193,491	386.98%	100,000	50,000	100.00%
Maintenance, Water Service Lines:	6630	6,384	40,898	8,245	20,000	13,074	65.37%	17,432	87.16%	20,000	0	0.00%
Maintenance, Tanks:	6640	5,141	4,510	438	5,000	2,671	53.42%	3,561	71.23%	5,000	0	0.00%
Maintenance, Distribution General:	6650	10,890	8,623	22,202	10,000	12,369	123.69%	16,492	164.92%	12,000	2,000	20.00%
Maintenance, Collection System:	6660			724			0.00%	0	0.00%			
Meters:	6670	6,253	11,456	21,176	25,000	80,037	320.15%	106,716	426.86%	30,000	5,000	20.00%
Chemicals & Filtering:	6710	39,914	38,934	43,341	40,000	13,755	34.39%	18,340	45.85%	25,000	(15,000)	-37.50%
Maintenance, Treatment Equipment:	6720	13,805	5,546	12,226	15,000	5,994	39.96%	7,992	53.28%	15,000	0	0.00%
Treatment Analysis:	6730	18,718	29,278	37,846	40,000	23,949	59.87%	31,932	79.83%	35,000	(5,000)	-12.50%
Uniforms:	6770	3,702	1,635	1,687	2,000	2,398	119.90%	3,197	159.87%	2,500	500	25.00%
Fuel:	6810	6,237	6,677	8,879	10,000	9,035	90.35%	12,047	120.47%	12,000	2,000	20.00%
Truck Equipment, Expensed:	6820	3,433	217	1,186	2,000	334	16.70%	445	22.27%	2,000	0	0.00%
Truck Repairs:	6830	3,694	498	2,075	5,000	1,823	36.46%	2,431	48.61%	5,000	0	0.00%
Other Operations:	6890	4,265		2,492	0	171	100.00%	228	100.00%		0	
Total Operations Expense:		1,689,208	1,784,584	1,817,984	2,037,474	1,576,513	77.38%	2,102,145	103.17%	2,112,335	72,561	3.56%
Net Change in position from Operations:		831,782	776,285	578,332	181,986	191,082	105.00%	249,069	136.86%	111,265	(68,421)	-37.60%

MWSD — Fiscal Year 2023-2024 Non-Operating Budget - WATER ENTERPRISE

	GL Codes	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Income/Expenditures as of March 31, 2023	% To date	Projected	Projected as % of Budget	Proposed Budgeted amounts 2023-24	Increase/(Decrease) from 2021-22 \$	Increase/(decrease) %
Non Operating Revenue												
Connection Fees, Residential New Const:	7110	223,718	89,474	255,753	150,000	144,656	96.44%	192,875	128.58%	165,000	15,000	10.00%
Connection Fees, Residential Remodel:	7120			13,199			0.00%	0	0.00%		0	
Connection Fees, Residential Fire:	7130	84,517	155,910	111,063	50,000	101,984	203.97%	135,979	271.96%	55,000	5,000	10.00%
Connection Fees, Residential Remodel Fire:	7140		3,823				0.00%	0	0.00%		0	
Connection Fees, Well Conversion:	7150						0.00%	0	0.00%		0	
Connection Fee refunds:	7152					(98,581)		(131,441)			0	
Additional fixture units Remodel:	7155					16,092		21,456			0	
PFP Pass Thru:	7160			49,955		12,701		16,935			0	
Meter Pass Thru Costs:	7165			9,358		2,367		3,156			0	
Mainline Extension Pass Thru:	7170			22,444				0			0	
CAMP interest income:	7250			1,808		70,947		94,596		60,000	60,000	
General Obligation Bonds, Assessment Receipts:	7600	1,191,631	1,195,387	1,015,063	983,546	555,169	56.45%	1,195,381	121.54%	1,195,381	211,835	21.54%
Water System Reliability:	7650	0	949,243	1,027,699	1,000,000	588,767	58.88%	1,000,000	100.00%	1,060,000	60,000	6.00%
Total Non Operating Revenue:		1,499,866	2,393,837	2,506,342	2,183,546	1,394,102	63.85%	2,528,936	115.82%	2,535,381	351,835	16.11%
Non Operating Expense												
PFP Connection Expenses:	9075					4,000		5,333				
General Obligation Bonds:	9100	221,777	126,949	73,617	67,450	38,261	56.73%	77,805	115.35%	56,977	(10,473)	-15.53%
PNC Equipment Lease:	9125	15,151	13,384	11,451	9,441	6,852	72.57%	11,535	122.17%	7,176	(2,266)	-24.00%
State Revolving Fund Loan:	9150	72,938	69,614	65,810	62,527	30,814	49.28%	66,647	106.59%	58,408	(4,119)	-6.59%
Water Rebates :	9210	1,350	850	700	3,000	100	3.33%	133	4.44%		(3,000)	-100.00%
Total Non Operating Expense:		311,216	210,797	151,578	142,419	80,027	56.19%	161,454	113.37%	122,561	(16,858)	-11.84%
Net Change in position from Non Operating activities:		1,188,650	2,183,040	2,354,764	2,041,127	1,314,075		2,367,482		2,412,820	368,693	18.06%

DRAFT
4/20/2023

SALARY RANGE
MONTARA WATER AND SANITARY DISTRICT
July 1, 2022

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	\$175,480										
	\$140,512	\$140,512 \$67.55	\$144,025 \$69.24	\$147,625 \$70.97	\$151,316 \$72.75	\$155,099 \$74.57	\$158,976 \$76.43	\$162,951 \$78.34	\$167,024 \$80.30	\$171,200 \$82.31	\$175,480 \$84.37
Superintendent	\$164,455										
	\$131,684	\$131,684 \$63.31	\$134,976 \$64.89	\$138,351 \$66.51	\$141,809 \$68.18	\$145,355 \$69.88	\$148,989 \$71.63	\$152,713 \$73.42	\$156,531 \$75.26	\$160,444 \$77.14	\$164,455 \$79.07
Senior Operator	\$116,447										
	\$93,242	\$102,799 \$49.42	\$105,369 \$50.66	\$108,004 \$51.92	\$110,704 \$53.22	\$113,471 \$54.55	\$116,308 \$55.92	\$119,216 \$57.32	\$122,196 \$58.75	\$125,251 \$60.22	\$128,382 \$61.72
Water System Operator	\$100,302										
	\$80,314	\$80,314 \$38.61	\$82,322 \$39.58	\$84,380 \$40.57	\$86,490 \$41.58	\$88,652 \$42.62	\$90,868 \$43.69	\$93,140 \$44.78	\$95,469 \$45.90	\$97,855 \$47.05	\$100,302 \$48.22
Maintenance Worker I	\$87,086										
	\$69,732	\$69,732 \$33.52	\$71,475 \$34.36	\$73,262 \$35.22	\$75,094 \$36.10	\$76,971 \$37.01	\$78,895 \$37.93	\$80,868 \$38.88	\$82,889 \$39.85	\$84,961 \$40.85	\$87,086 \$41.87
Account Specialist	\$83,262										
	\$66,670	\$66,670 \$32.05	\$68,337 \$32.85	\$70,045 \$33.68	\$71,797 \$34.52	\$73,592 \$35.38	\$75,431 \$36.27	\$77,317 \$37.17	\$79,250 \$38.10	\$81,231 \$39.05	\$83,262 \$40.03
District Clerk	\$83,262										
	\$66,670	\$66,670 \$32.05	\$68,337 \$32.85	\$70,045 \$33.68	\$71,797 \$34.52	\$73,592 \$35.38	\$75,431 \$36.27	\$77,317 \$37.17	\$79,250 \$38.10	\$81,231 \$39.05	\$83,262 \$40.03
District Clerk/Admin. Services Manager	\$119,265										
	\$95,499	\$95,499 \$45.91	\$97,886 \$47.06	\$100,333 \$48.24	\$102,841 \$49.44	\$105,413 \$50.68	\$108,048 \$51.95	\$110,749 \$53.24	\$113,518 \$54.58	\$116,356 \$55.94	\$119,265 \$57.34

2.5 % step increases

	Increase 4.01%	1-Jul-19	Increase 1.11%	1-Jul-20	Increase 3.81%	1-Jul-21	Increase 5.00%	1-Jul-22	Increase 5.00%	1-Jul-23
Operations Manager	1.0401	\$121,435	1.011	\$122,771	1.0381	\$127,448	1.05	\$133,821	1.0500	\$140,512
Superintendent	1.0401	\$113,806	1.011	\$115,058	1.0381	\$119,441	1.05	\$125,413	1.0500	\$131,684
Senior Operator	-	-	-	-	-	93,242	1	97,904	1.0500	\$102,799
Water System Operator	1.0401	\$69,410	1.011	\$70,174	1.0381	\$72,848	1.05	\$76,490	1.0500	\$80,314
Maintenance Worker	1.0401	\$60,265	1.011	\$60,927	1.0381	\$63,249	1.05	\$66,411	1.0500	\$69,732
Account Specialist	1.0401	\$57,619	1.011	\$58,252	1.0381	\$60,472	1.05	\$63,496	1.0500	\$66,670
District Clerk	1.0401	\$57,619	1.011	\$58,252	1.0381	\$60,472	1.05	\$63,496	1.0500	\$66,670
District Clerk/Admin. Services Manager								\$90,951	1.0500	\$95,499

Payroll	Water	Overtime	Doubletime	On Call	Cert Pay	Total	Health	Disability	WC	CalPERS	PARS	Medicare	SS	F/Y Total Water
										7%	7.30%	1.45%	6.20%	
GM	\$ 123,568.01					\$ 123,568.01	\$ 15,171.84	\$ 914.40	\$ 1,161.54	\$ 8,649.76	\$ 9,020.46	\$ 1,791.74	\$ 7,661.22	\$ 167,938.97
Superintendent	\$ 84,283.29	\$ 1,285.52	\$ 303.91		\$ 1,800.00	\$ 87,672.72	\$ 15,171.84	\$ 648.78	\$ 3,559.51	\$ 6,137.09	\$ 6,152.68	\$ 1,271.25	\$ 5,435.71	\$ 126,049.58
Account Specialist	\$ 77,316.72					\$ 77,316.72	\$ 30,343.68	\$ 572.14	\$ 595.34	\$ 5,412.17	\$ 5,644.12	\$ 1,121.09	\$ 4,793.64	\$ 125,798.90
Senior Operator	\$ 105,369.18	\$ 8,832.54	\$ 6,382.59	\$ 4,571.74	\$ 2,400.00	\$ 127,556.05	\$ 11,086.67	\$ 943.91	\$ 5,178.78	\$ 8,928.92	\$ 7,691.95	\$ 1,849.56	\$ 7,908.48	\$ 171,144.32
Water Operator	\$ 90,868.86	\$ 7,993.40	\$ 4,613.34	\$ 4,422.52	\$ 2,400.00	\$ 110,298.13	\$ 22,830.03	\$ 816.21	\$ 4,478.10	\$ 7,720.87	\$ 6,633.43	\$ 1,599.32	\$ 6,838.48	\$ 161,214.57
Water Operator	\$ 86,489.60	\$ 6,736.21	\$ 8,058.50	\$ 4,493.80	\$ 2,400.00	\$ 108,178.11	\$ 30,343.68	\$ 800.52	\$ 4,392.03	\$ 7,572.47	\$ 6,313.74	\$ 1,568.58	\$ 6,707.04	\$ 165,876.18
Water Operator	\$ 82,322.36	\$ 6,411.65	\$ 7,670.23	\$ 4,277.28	\$ 2,400.00	\$ 103,081.52	\$ 30,343.68	\$ 762.80	\$ 4,185.11	\$ 7,215.71	\$ 6,009.53	\$ 1,494.68	\$ 6,391.05	\$ 159,484.08
Part-Time Operator	\$ 6,843.75	\$ 606.31		\$ 10,356.58		\$ 17,806.64		\$ 131.77	\$ 722.95			\$ 258.20	\$ 1,104.01	\$ 20,023.57
Part-Time Admin	\$ 25,000.00			\$ -		\$ 25,000.00			\$ 192.50			\$ 362.50	\$ 1,550.00	\$ 27,105.00
Totals	\$ 682,061.78	\$ 31,865.63	\$ 27,028.57	\$ 28,121.92	\$ 11,400.00	\$ 780,477.90	\$ 155,291.41	\$ 5,590.54	\$ 24,465.86	\$ 51,636.99	\$ 47,465.92	\$ 11,316.93	\$ 48,389.63	\$ 1,124,635.17
Payroll	Sewer	Overtime	Doubletime	On Call	Cert Pay	Total	Health	Disability	WC	CalPERS	PARS	Medicare	SS	F/Y Total Sewer
GM	\$ 123,568.01					\$ 123,568.01	\$ 15,171.84	\$ 914.40	\$ 1,161.54	\$ 8,649.76	\$ 9,020.46	\$ 1,791.74	\$ 7,661.22	\$ 167,938.97
Superintendent	\$ 84,283.29	\$ 1,285.52	\$ 303.91		\$ 1,800.00	\$ 87,672.72	\$ 15,171.84	\$ 648.78	\$ 824.12	\$ 6,137.09	\$ 6,152.68	\$ 1,271.25	\$ 5,435.71	\$ 123,314.19
District Clerk	\$ 97,886.01					\$ 97,886.01	\$ 21,791.55	\$ 724.36	\$ 753.72	\$ 6,852.02	\$ 7,145.68	\$ 1,419.35	\$ 6,068.93	\$ 142,641.62
Part-Time Admin	\$ 25,000.00					\$ 25,000.00			\$ 192.50			\$ 362.50	\$ 1,550.00	\$ 27,105.00
Totals	\$ 330,737.31	\$ 1,285.52	\$ 303.91	\$ -	\$ 1,800.00	\$ 334,126.74	\$ 52,135.22	\$ 2,287.54	\$ 2,931.89	\$ 21,638.87	\$ 22,318.82	\$ 4,844.84	\$ 20,715.86	\$ 460,999.78

MWSD SEWER Capital Improvement Program

2022-23

SEWER SYSTEM

PROJECT	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
MWSD CAPITAL PROJECTS					
Mechanical System Repairs & Replacements	\$ 15,000	\$ 135,250	\$ 75,000	\$ 374,875	\$ 728,000
Inflow & Infiltration Testing / Televising	\$ 25,000	\$ 12,500	\$ 30,000	\$ 25,000	\$ 30,000
Seal Cove Area Repair and Maint. Project	\$ 75,000	\$ 5,000	\$ 15,000	\$ 50,000	\$ 30,000
Replace Pump Station Pumps	\$ 30,000	\$ 21,000	\$ 5,000	\$ 40,000	\$ 40,000
Replace Medium High Priority Sewer Mains	\$ 1,176,025	\$ 1,560,000	\$ 1,901,625	\$ 2,240,000	\$ 1,367,000
Spot Repairs Program	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 20,500
Distillery Pump Station repalce/repair	\$ 5,000	\$ 5,000	\$ 15,000	\$ 15,000	\$ 150,000
Pump Station Repairs (ongoing)	\$ 762,750				
Pump Station Communication Upgrades	\$ 12,500	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,500
MWSD CAPITAL PROJECTS TOTAL:	\$ 2,121,275	\$ 1,761,250	\$ 2,069,125	2,772,875	2,369,000
Alternative Budget Items					
Express Sewer					
Cabrillo Hyw Phase 1B-3b, Phase 4	\$ 1,526,760	\$ 790,244	\$ 1,199,900	\$ 789,750	\$1,944,000
Pump Station MCC and Coatings					\$ 1,210,000
Design Vallemar Sewer Relocation	\$201,250				
Dependant on RCD Grant					
TOTAL ANNUAL COST	3,849,285	2,551,494	3,269,025	3,562,625	5,523,000

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MWSD
Five Year Capital Improvement Program
WATER SYSTEM

Existing Customer CIP - WATER	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	5-Year CIP Total
Distribution System Renewal and Replacement Program (1)						
<i>Misc. Repair&Replacement</i>	\$ 25,000	\$ 27,500	\$ 30,250	\$ 33,275	\$ 36,603	\$ 152,628
<i>Water Meters</i>	\$ 35,000	\$ 38,500	\$ 42,350	\$ 46,585	\$ 51,244	\$ 213,679
<i>Water Lateral Services</i>	\$ 25,000	\$ 27,500	\$ 30,250	\$ 33,275	\$ 36,603	\$ 152,628
<i>Water Main Replacements</i>	\$ 200,000	\$ 220,000	\$ 220,000	\$ 242,000	\$ 500,000	\$ 1,162,000
<i>Fire Hydrants Replacements and Addition</i>	\$ 45,000	\$ 49,500	\$ 54,450	\$ 59,895	\$ 65,885	\$ 274,730
Distribution System Renewal and Replacement Program (1) subtotal	\$ 130,000	\$ 343,000	\$ 377,300	\$ 415,030	\$ 690,333	\$ 1,955,663
Water Conservation Program	\$ 10,000	\$ 11,000	\$ 12,100	\$ 13,310	\$ 14,641	\$ 61,051
Storage Tank Rehabilitation Program (2)				\$ 1,000,000	\$ 1,500,000	\$ 2,500,000
Pillar Ridge Water Treatment Plant Rehabilitation	\$ 1,800,000					\$ 1,800,000
Emergency Generator Replacement Program	\$ 60,000	\$ 66,000	\$ 72,600	\$ 79,860	\$ 87,846	\$ 366,306
Vehicle Replacement Fund	\$ 65,000	\$ 71,500	\$ 78,650			\$ 215,150
Staff Retention Program	\$ 100,000	\$ 100,000	\$ 400,000			\$ 500,000
EXISTING CUSTOMER CIP TOTAL	\$ 2,065,000	\$ 591,500	\$ 940,650	\$ 1,508,200	\$ 2,292,820	\$ 7,398,170
New Customer CIP - WATER	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	5-Year CIP Total
Water Main Upgrade Program (1)	\$ 1,000,000	\$ 1,100,000	\$ 1,210,000	\$ 1,331,000	\$ 1,464,100	\$ 6,105,100
Existing Well Upgrade Program (3)	\$ 320,000	\$ 352,000	\$ 387,200	\$ 425,920	\$ 468,512	\$ 1,953,632
New and Upgraded PRV Stations' Program (4)	\$ 250,000	\$ 275,000	\$ 302,500	\$ 332,750	\$ 366,025	\$ 1,526,275
Emergency Generator Upgrade Program	\$ 80,000	\$ 88,000	\$ 96,800	\$ 106,480	\$ 117,128	\$ 488,408
Portola Tank Telemetry Upgrade			\$ 300,000			\$ 300,000
Develop Additional Supply Reliability			\$ 350,000	\$ 1,000,000	\$ 1,000,000	\$ 2,350,000
NEW CUSTOMER CIP TOTAL	\$ 1,650,000	\$ 1,815,000	\$ 2,646,500	\$ 3,196,150	\$ 3,415,765	\$ 12,723,415
Total Annual Capital Cost	\$ 3,715,000	\$ 2,406,500	\$ 3,587,150	\$ 4,704,350	\$ 5,708,585	\$ 20,121,585
Notes:						
(1) 1. These programs include a project to merge the Alta Vista and Portola Zones to improve system reliability and to provide service to new customers. The proposed cost split between new and existing customers is 50/50. In the following years of the CIP, these programs include a replacement of a failed main under and along Hwy 1.						
Additionally, in the following years of the CIP, these programs include a replacement of a failed main under and along Hwy 1						
(2) This project includes the replacement of the Pillar Ridge tanks, urgent repairs needed to the Portola Tank, which are coupled with the project (1) above for cost efficiency.						
(3) This project is for the Pillar Ridge wells' rehabilitation and upgrades						
(4) This project would add new PRV stations, sampling stations, valves, and upgrade existing						

Fiscal year 2023-2024 Budget Debt Service

	Original Issue Amount	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024	Interest Expense
Sewer						
CIEDB Loan (I Bank)	\$ 1,010,000	\$ 630,041		\$ 33,751	\$ 596,289	\$ 18,702
PNCEF Lease Obligation	\$ 927,222	\$ 279,565		\$ 80,054	\$ 199,511	\$ 7,176
Subtotal - Sewer		<u>\$ 909,606</u>	<u>\$ -</u>	<u>\$ 113,805</u>	<u>\$ 795,801</u>	<u>\$ 25,877</u>
Water						
GO Bonds - 2020 Series	\$ 7,524,000	\$ 5,228,976		\$ 926,568	\$ 4,302,407	\$ 56,977
PNCEF Lease Obligation	\$ 927,222	\$ 279,565		\$ 80,054	\$ 199,511	\$ 7,176
SRF Loan	\$ 4,248,354	\$ 4,608,064		\$ 183,462	\$ 4,424,601	\$ 58,408
Subtotal - Water		<u>10,116,605</u>	<u>-</u>	<u>1,190,085</u>	<u>8,926,520</u>	<u>122,561</u>
Total Debt Service		<u>\$ 11,026,210</u>	<u>\$ -</u>	<u>\$ 1,303,890</u>	<u>\$ 9,722,320</u>	<u>\$ 148,438</u>

PNCEF lease obligation is split evenly between Sewer and Water.

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

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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

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

Pumping

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

Sewer Authority Mid-Coastside

SAM Collections:	6910
SAM Operations:	6920
SAM Prior-Year Adjustment:	6930
SAM Maintenance, Collection System:	6940
SAM Maintenance, Pumping:	6950
SAM NDWSCP:	6960

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
Membership:	5530
San Mateo County Tax Roll Charges:	5710
Mileage Reimbursement:	5730
Reference Materials:	5740
Claims, Property Damage:	6170
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Maintenance, Collection System:	6660
Treatment Analysis:	6730
Uniform:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Total Other Operations:	6890

Supply

Maintenance, Raw Water Mains:	6510
Maintenance, Wells:	6520
Water Purchases:	6530
Supply - Other:	6500

Collection/Transmission

Collection/Transmission - Other:	6600
Hydrants:	6610
Maintenance, Water Mains:	6620

Staff Standby:	5950	Maintenance, Water Service Lines:	6630
PARS:	5850	Maintenance, Tanks:	6640
		Maintenance, Distribution General:	6650
		Maintenance, Collection System:	6660
		Meters:	6670
Professional Services		Treatment	
Accounting:	5610	Treatment - Other:	6700
Audit:	5620	Chemicals & Filtering:	6710
Consulting:	5630	Maintenance, Treatment Equipment:	6720
Data Services:	5640	Treatment Analysis:	6730
Labor & HR Support:	5650		
Payroll Services:	5660		
Other Professional Services:	5690		
Meeting Attendance, Legal:	5420		
General Legal:	5430		
Litigation:	5440		
		All other Accounts	
Facilities & Administration		Bank Fees:	5190
Alarm Services:	6335	Board Meetings:	5210
Landscaping:	6337	Director Fees:	5220
Office Supplies:	5540	Election Expenses:	5230
Postage:	5550	Bond Issue Costs - Expense:	5235
Printing & Publishing:	5560	CDPH Fees:	5240
Maintenance, Office:	5510	Conference Attendance:	5250
Telephone & Internet:	5720	Information Systems:	5270
Other Administrative:	5790	Fidelity Bond:	5310
Facilities other:	6330	Property & Liability Insurance:	5320
		LAFCO Assessment:	5350
		Meetings, Local:	5520
		Memberships:	5530
Engineering		Mileage Reimbursement:	5730
Meeting Attendance, Engineering:	6210	Reference Materials:	5740
General Engineering:	6220	Backflow Prevention:	6160
Water Quality Engineering:	6230	Claims, Property Damage:	6170
		SCADA Maintenance:	6185
		Internet & Telephone, Communications:	6187
Pumping		Education & Training:	6195
Pumping Fuel & Electricity:	6410	Equipment & Tools, Expensed:	6320
Pumping Maintenance, Generators:	6420	Lab Supplies & Equipment:	6370
Pumping Maintenance, General:	6430	Meter Reading:	6380
Pumping Equipment, Expensed:	6440	Uniforms:	6770
Pumping - Other:	6400	Fuel:	6810
		Truck Equipment, Expensed:	6820
		Truck Repairs:	6830
		Other Operations:	6890
		San Mateo Co. Tax Roll Charges:	5710