



Montara Water & Sanitary

Budgeted Cash Flow - Sewer

Fiscal year 2020-2021

Cash flow summary

Operating cash flow

Operating income		FY 2019-2020	FY 2020-2021	Variance (%)	Variance (\$)
Sewer Service Charges	\$	3,006,212	\$ 3,242,487	7.86%	\$ 236,275
Cell Tower Lease	\$	37,000	\$ 37,500	1.35%	\$ 500
Fees & Other	\$	21,100	\$ 13,100	-37.91%	\$ (8,000)
Property Tax	\$	275,000	\$ 275,000	0.00%	\$ -
Waste Collection Revenues	\$	23,000	\$ 24,000	4.35%	\$ 1,000
Total operating income	\$	3,362,312	\$ 3,592,087		
Operating expenses					
Personnel	\$	(350,129)	\$ (362,039)	3.40%	\$ 11,910
Professional Services	\$	(500,200)	\$ (189,700)	-62.08%	\$ (310,500)
Facilities & Administration	\$	(56,950)	\$ (57,000)	0.09%	\$ 50
Engineering	\$	(62,000)	\$ (60,000)	-3.23%	\$ (2,000)
Pumping	\$	(45,000)	\$ (45,000)	0.00%	\$ -
Sewer Authority Mid-Coastside	\$	(1,960,688)	\$ (1,948,790)	-0.61%	\$ (11,898)
All other Accounts	\$	(69,860)	\$ (71,110)	1.79%	\$ 1,250
Total operating expenses	\$	(3,044,827)	\$ (2,733,639)		
Net Cash Flow Provided by Operations	\$	317,485	\$ 858,448		

Investment cash flow

Investment income					
Interest Revenue	\$	50,000	\$ 60,000	20.00%	\$ 10,000
Total investment income	\$	50,000	\$ 60,000		
Investment expenses					
Capital Improvement Program	\$	(1,486,085)	\$ (1,985,272)	33.59%	\$ 499,187
Total investment expenses	\$	(1,486,085)	\$ (1,985,272)		
Net Cash Flow Used by Investments	\$	(1,436,085)	\$ (1,925,272)		

Financing cash flow

Financing income					
Connection Fees	\$	200,000	\$ 150,000	-25.00%	\$ (50,000)
Total financing income	\$	200,000	\$ 150,000		
Financing expenses					
Loan Interest Expense	\$	(37,803)	\$ (35,116)	-7.11%	\$ (2,688)
Loan Principal Payment	\$	(87,133)	\$ (93,512)	7.32%	\$ 6,379
Total financing expenses	\$	(124,936)	\$ (128,627)		
Net Cash Flow Provided by Financing Activities	\$	75,064	\$ 21,373		
Overall projected cash flow	\$	(1,043,536)	\$ (1,045,451)		
Transfer from Sewer Reserves	\$	1,043,536	\$ 1,045,451 *		
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 2020-2021

Cash flow summary

Operating cash flow

Operating income		<u>FY 2019-2020</u>	<u>FY 2020-2021</u>	<u>Variance (%)</u>	<u>Variance (\$)</u>
Water Sales	\$	1,944,000	\$ 1,893,000	-2.62%	\$ (51,000)
Cell Tower Lease	\$	37,000	\$ 37,500	1.35%	\$ 500
Fees & Other	\$	14,000	\$ 15,000	7.14%	\$ 1,000
Property Tax	\$	275,000	\$ 275,000	0.00%	\$ -
Backflow Testing & Other	\$	18,000	\$ 18,000	0.00%	\$ -
Total operating income	\$	2,288,000	\$ 2,238,500		
Operating expenses					
Personnel	\$	(886,161)	\$ (939,877)	6.06%	\$ 53,716
Professional Services	\$	(377,500)	\$ (206,500)	-45.30%	\$ (171,000)
Facilities & Administration	\$	(114,300)	\$ (71,000)	-37.88%	\$ (43,300)
Engineering	\$	(380,500)	\$ (220,000)	-42.18%	\$ (160,500)
Pumping	\$	(105,700)	\$ (110,700)	4.73%	\$ 5,000
Supply	\$	(47,500)	\$ (37,500)	-21.05%	\$ (10,000)
Collection/Transmission	\$	(82,500)	\$ (80,500)	-2.42%	\$ (2,000)
Treatment	\$	(85,000)	\$ (85,000)	0.00%	\$ -
All Other Accounts	\$	(127,350)	\$ (134,300)	5.46%	\$ 6,950
Total operating expenses	\$	(2,206,511)	\$ (1,885,377)		
Net Cash Flow Provided by Operations	\$	81,489	\$ 353,123		
Investment cash flow					
Investment income					
GO Bonds, Assessment Receipts	\$	1,150,436	\$ 1,150,436	0.00%	\$ -
Water System Reliability Charge			\$ 1,000,000		\$ 1,000,000
Total investment income	\$	1,150,436	\$ 2,150,436		
Investment expenses					
Capital Improvement Program	\$	(549,500)	\$ (1,108,750)	101.77%	\$ 559,250
Total investment expenses	\$	(549,500)	\$ (1,108,750)		
Net Cash Flow Used by Investments	\$	600,936	\$ 1,041,686		
Financing cash flow					
Financing income					
Connection Fees	\$	280,000	\$ 150,000	-46.43%	\$ (130,000)
Total financing income	\$	280,000	\$ 150,000		
Financing expenses					
Long Term Debt - Interest Expense	\$	(318,633)	\$ (292,561)	-8.18%	\$ (26,072)
Long Term Debt - Principal Payment	\$	(1,189,448)	\$ (1,175,875)	-1.14%	\$ (13,573)
Total financing expenses	\$	(1,508,081)	\$ (1,468,436)		
Net Cash Flow Provided by Financing Activities	\$	(1,228,081)	\$ (1,318,436)		
Overall projected cash flow	\$	(545,656)	\$ 76,372		
Transfer to Water Reserves	\$	(545,656)	\$ 76,372		*
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 2020-21 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2017-18 Actual	2018-19 Actual	Approved Budget 2019-	Income/Expenditures as of April 30, 2020	% To date	Projected	Projected as % of Budget	Budgeted amounts 2020-21	Increase/(Decrease) from 2019-2020 \$	Increase/(decrease) %
Cell Tower Lease:	4220	35,632	36,752	37,000	33,174	89.66%	37,913	102.47%	37,500	500	1.35%
Administrative Fees (New Construction):	4410	4,040	3,647	3,600	3,794	105.39%	4,553	126.47%	3,600	0	0.00%
Administrative Fees (Remodel):	4420	0	0	2,000	542	27.10%	650	32.52%	1,000	(1,000)	-50.00%
Inspection Fees (New Construction):	4430	3,339	3,448	3,500	3,584	102.40%	4,301	122.88%	3,500	0	0.00%
Inspection Fees (Remodel):	4440	0		4,000	512	12.80%	614	15.36%	1,000	(3,000)	-75.00%
Mainline Extension Fees:	4450	1,500				0.00%	0	0.00%		0	#DIV/0!
Remodel Fees:	4460	10,278	5,376	8,000	2,239	27.99%	2,687	33.59%	4,000	(4,000)	-50.00%
Grants:	4510	0			112	100.00%	134	100.00%		0	#DIV/0!
Property Tax Receipts:	4610	367,805	404,079	275,000	376,255	136.82%	410,000	149.09%	275,000	0	0.00%
Sewer Service Charges:	4710	2,053,963	2,610,244	3,010,212	2,777,240	92.26%	3,010,212	100.00%	3,246,487	236,275	7.85%
Sewer Service Refunds, Customer:	4720	(2,343)	496	(4,000)	(6,245)	156.12%	(7,494)	187.34%	(4,000)	0	0.00%
Waste Collection Revenues:	4760	21,677	23,172	23,000	20,413	88.75%	24,496	106.50%	24,000	1,000	4.35%
Other Revenue:	4990	3,378	2,825		2,005	100.00%	2,406	100.00%			
Total Operating Revenue:		2,499,269	3,090,039	3,362,312	3,213,625	95.58%	3,490,473	103.81%	3,592,087	229,775	6.83%
Operating Expenses											
Bank Fees:	5190	6,654	6,875	7,500	4,723	62.97%	5,668	75.57%	6,750	(750)	-10.00%
Board Meetings:	5210	1,836	3,928	3,000	2,617	87.23%	3,140	104.68%	3,000	0	0.00%
Director Fees:	5220	3,900	2,288	4,000	3,075	76.88%	3,690	92.25%	2,000	(2,000)	-50.00%
Election Expenses:	5230	0	4,265	5,000	0	0.00%	0	0.00%	5,000	0	0.00%
Conference Attendance:	5250	3,131	2,467	5,000	35	0.70%	35	0.70%	2,500	(2,500)	-50.00%
Information Systems:	5270	1,224	1,725	4,000	8,223	205.58%	9,868	246.69%	4,000	0	0.00%
Fidelity Bond:	5310	0	438	500	0	0.00%	0	0.00%	500	0	0.00%
Property & Liability Insurance:	5320	2,161	7,737	2,000	0	0.00%	0	0.00%	8,000	6,000	300.00%
LAFCO Assessment:	5350	1,601	1,794	2,000	1,766	88.30%	2,119	105.96%	2,500	500	25.00%
Meeting Attendance, Legal:	5420	6,951	14	0	0	0.00%	0	0.00%	0	0	#DIV/0!
General Legal:	5430	209,412	183,515	412,500	92,523	22.43%	111,028	26.92%	100,000	(312,500)	-75.76%
Maintenance, Office:	5510	4,020	7,230	8,000	3,338	41.73%	4,006	50.07%	8,000	0	0.00%
Meetings, Local:	5520	0	0		0	0.00%	0	0.00%		0	
Memberships:	5530	0			0	0.00%	0	0.00%		0	
Office Supplies:	5540	6,243	5,681	8,000	4,698	58.73%	5,638	70.47%	6,000	(2,000)	-25.00%
Postage:	5550	277	2,043	2,650	544	20.53%	653	24.63%	2,000	(650)	-24.53%
Printing & Publishing:	5560	2,909	2,490	5,000	620	12.40%	744	14.88%	5,000	0	0.00%
Accounting:	5610	31,276	26,503	30,000	27,225	90.75%	32,670	108.90%	32,000	2,000	6.67%
Audit:	5620	18,000	13,000	13,000	8,150	62.69%	9,780	75.23%	13,000	0	0.00%
Consulting:	5630	35,859	25,261	35,000	37,282	106.52%	44,738	127.82%	35,000	0	0.00%
Data Services:	5640	5,851	6,079	6,200	7,173	115.69%	8,608	138.83%	6,200	0	0.00%
Labor & HR Support:	5650	2,484	2,442	2,500	2,135	85.40%	2,562	102.48%	2,500	0	0.00%
Payroll Services:	5660	940	949	1,000	822	82.20%	986	98.64%	1,000	0	0.00%
Other Professional Services:	5690	0	0		0	0.00%	0	0.00%		0	
San Mateo County Tax Roll Charges:	5710	0	119	1,000	119	11.90%	143	14.28%	1,000	0	0.00%
Telephone & Internet:	5720	18,961	25,300	24,000	23,713	98.80%	28,456	118.57%	20,000	(4,000)	-16.67%
Mileage Reimbursement:	5730	564	1,570	1,500	327	21.83%	393	26.20%	1,500	0	0.00%
Reference Materials:	5740	0	87	200	0	0.00%	0	0.00%	200	0	0.00%
Other Administrative:	5790	0	448		608	100.00%	730	100.00%		0	
CalPERS 457 Deferred Plan:	5810	18,386	18,955	17,002	17,403	102.36%	20,884	122.83%	17,508	507	2.98%
Employee Benefits:	5820	39,107	52,115	48,307	35,494	73.48%	42,593	88.17%	49,096	789	1.63%
Disability Insurance:	5830	1,360	1,360	1,401	1,275	91.00%	1,530	109.20%	1,876	475	33.88%
Payroll Taxes:	5840	16,063	15,610	18,580	13,180	70.94%	15,816	85.12%	19,134	554	2.98%
Worker's Compensation Insurance:	5960	4,082	2,622	5,473	1,402	25.62%	1,682	30.74%	3,688	(1,785)	-32.62%
Management:	5910	114,908	112,113	111,733	96,020	85.94%	115,224	103.13%	116,211	4,479	4.01%
Staff :	5920	127,015	125,760	126,526	111,497	88.12%	133,796	105.75%	133,905	7,379	5.83%
Staff Certification:	5930	1,800	1,800	1,800	1,825	101.39%	2,190	121.67%	1,800	0	0.00%
Staff Overtime:	5940	918	1,435	2,821	1,539	54.56%	1,847	65.47%	1,760	(1,061)	-37.60%
Staff Standby:	5950	32				0.00%	0	0.00%		0	
PARS:	5850	16,909	19,459	16,487	14,006	84.95%	16,807	101.94%	17,062	574	3.48%
Claims, Property Damage:	6170	12,811	20,514	20,000		0.00%	0	0.00%	20,000	0	0.00%
Education & Training:	6195	717	559	1,000		0.00%	0	0.00%	1,000	0	0.00%
Meeting Attendance, Engineering:	6210	0		2,000		0.00%	0	0.00%	0	(2,000)	-100.00%

**MWSD — Fiscal Year 2020-21 Operations Budget - SEWER ENTERPRISE**

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2017-18 Actual</u>	<u>2018-19 Actual</u>	<u>Approved Budget 2019-</u>	<u>Income/Expenditures as of April 30, 2020</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as % of Budget</u>	<u>Budgeted amounts 2020-21</u>	<u>Increase/(Decrease) from 2019-2020 \$</u>	<u>Increase/(decrease) %</u>
General Engineering:	6220	68,682	33,584	60,000	25,334	42.22%	30,401	50.67%	60,000	0	0.00%
Equipment & Tools, Expensed:	6320	0		1,000		0.00%	0	0.00%	1,000	0	0.00%
Alarm Services:	6335	5,146	5,028	5,700	4,457	78.19%	5,348	93.83%	10,000	4,300	75.44%
Landscaping:	6337	2,280	2,588	3,600	2,468	68.56%	2,962	82.27%	6,000	2,400	66.67%
Pumping Fuel & Electricity:	6410	39,312	44,881	45,000	31,117	69.15%	37,340	82.98%	45,000	0	0.00%
Uniforms:	6770	0	0	0	126	100.00%	151	100.00%	0	0	#DIV/0!
Maintenance, Collection System:	6660		550	10,000		0.00%	0	0.00%	10,000	0	0.00%
Fuel:	6810	988	1,021	1,000	801	80.10%	961	96.12%	1,000	0	0.00%
Truck Equipment, Expensed:	6820	2	27	160	439	274.38%	527	329.25%	160	0	0.00%
Truck Repairs:	6830	780	423	1,000	622	62.20%	746	74.64%	1,000	0	0.00%
Total Other Operations:	6890	0	0			0.00%	0	0.00%		0	
SAM Collections:	6910	232,841	329,965	341,549	256,162	75.00%	307,394	90.00%	254,153	(87,396)	-25.59%
SAM Operations:	6920	1,625,331	1,316,715	1,529,139	1,146,855	75.00%	1,376,226	90.00%	1,584,637	55,498	3.63%
Depreciation:	5260	555,756	408,078			0.00%	0	0.00%		0	
SAM Maintenance, Collection System:	6940	0	0	40,000		0.00%	0	0.00%	40,000	0	0.00%
SAM Maintenance, Pumping:	6950	0	82,999	50,000	83,260	166.52%	99,912	199.82%	70,000	20,000	40.00%
Total Operations Expense:		3,249,479	2,932,411	3,044,827	2,074,998	68.15%	2,489,998	81.78%	2,733,639	(311,188)	-10.22%
Net Change in position from Operations:		(750,211)	157,629	317,485	1,138,627	358.64%	1,000,475	315.13%	858,448	540,963	170.39%

**MWSD — Fiscal Year 2020-21 Non-Operating Budget - SEWER ENTERPRISE**

	<u>GL Codes</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Actual</u>	<u>Approved</u> <u>Budget 2019-20</u>	<u>Income/Expenditure</u> <u>s as of April 30,</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as</u> <u>% of Budget</u>	<u>Budgeted amounts</u> <u>2020-21</u>	<u>Increase/(Decrease)</u> <u>from 2019-2020 \$</u>	<u>Increase/(decrease)</u> <u>%</u>
<u>Non Operating Revenue</u>											
Connection Fees, Residential New Const:	7110	221,658	246,161	150,000	105,512	70.34%	126,614	84.41%	100,000	(50,000)	-33.33%
Connection Fees, Residential Remodel:	7120	7,605	66,218	50,000	55,708	111.42%	66,850	133.70%	50,000	0	0.00%
LAIF, Interest:	7200	41,070	99,073	50,000	82,214	164.43%	98,657	197.31%	60,000	10,000	20.00%
Total Non Operating Revenue:		270,333	411,451	250,000	243,434	97.37%	292,121	116.85%	210,000	(40,000)	-16.00%
<u>Non Operating Expense</u>											
PNC Equipment Lease:	9125	18,222	17,492	15,221	12,802	84.11%	15,221	100.00%	13,461	(1,760)	-11.57%
Capital Assessment, SAM:	9175	121,345	0		0	0.00%	0	0.00%		0	#DIV/0!
I-Bank Loan:	9200	23,996	22,382	22,582	11,063	48.99%	22,582	100.00%	21,655	(927)	-4.11%
Total Non Operating Expense:		163,563	39,874	37,803	23,865	63.13%	28,638	75.76%	35,116	(2,687)	-7.11%
Net Change in position from Non Operating		106,770	371,577	212,197	219,569		263,483		174,884	(37,313)	

**MWSD — Fiscal Year 2020-21 Operations Budget - WATER ENTERPRISE**

Operating Revenue	GL Codes	2017-18	2018-19	Approved Budget	Income/Expenditures	% To date	Projected	Projected as %	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
		Actual	Actual	2019-20	as of April 30, 2020			of Budget	2020-21	from 2019-2020 \$	%
Cell Tower Lease:	4220	35,632	36,752	37,000	33,174	89.66%	37,913	102.47%	37,500	500	1.35%
Administrative Fees (New Construction):	4410	4,545	3,126	5,000	4,336	86.72%	5,203	104.06%	5,000	0	0.00%
Administrative Fees (Remodel):	4420	1,679	0	0	1,084	100.00%	1,301	100.00%	0	0	#DIV/0!
Inspection Fees (New Construction):	4430	4,293	2,956	4,000	4,096	102.40%	4,915	122.88%	4,000	0	0.00%
Inspection Fees (Remodel):	4440	1,908	0	0	1,536	100.00%	1,843	100.00%	1,000	1,000	#DIV/0!
Mainline Extension Fees:	4450	0	3,119	3,000	0	0.00%	0	0.00%	3,000	0	
Grants:	4510				112	100.00%	134	100.00%		0	#DIV/0!
Remodel Fees:	4460	4,425	5,561	2,000	1,421	71.05%	1,705	85.26%	2,000		
Property Tax Receipts:	4610	367,805	404,079	275,000	376,255	136.82%	451,506	164.18%	275,000	0	0.00%
Testing, Backflow:	4740	17,858	18,420	18,000	19,454	108.08%	23,345	129.69%	18,000	0	0.00%
Water Sales:	4810	1,922,677	1,892,091	1,947,000	1,607,533	82.57%	1,929,040	99.08%	1,896,000	(51,000)	-2.62%
Water Sales Refunds, Customer:	4850	(1,488)	(4,670)	(3,000)	(2,258)	75.28%	(2,710)	90.33%	(3,000)	0	0.00%
Other Revenue:	4990	1,180	3,936		60,811	100.00%	72,973	100.00%		0	
Total Operating Revenue:		2,360,513	2,365,369	2,288,000	2,107,554	92.11%	2,527,169	110.45%	2,238,500	(49,500)	-2.16%
Operating Expenses											
Bank Fees:	5190	1,618	3,495	3,750	1,018	27.15%	1,222	32.58%	1,500	(2,250)	-60.00%
Board Meetings:	5210	1,836	3,928	4,000	2,617	65.43%	3,140	78.51%	3,000	(1,000)	-25.00%
Director Fees:	5220	3,900	2,288	3,300	3,075	93.18%	3,690	111.82%	2,000	(1,300)	-39.39%
Election Expenses:	5230	0	4,265			0.00%	0	0.00%	5,000	5,000	#DIV/0!
CDPH Fees:	5240	10,832	10,530	15,750	9,156	58.14%	9,156	58.13%	11,000	(4,750)	-30.16%
Conference Attendance:	5250	5,697	2,467	6,000	943	15.72%	1,132	18.86%	3,000	(3,000)	-50.00%
Information Systems:	5270	9,488	10,185	3,000	8,223	274.10%	9,868	328.92%	5,000	2,000	66.67%
Fidelity Bond:	5310	0	438	500		0.00%	0	0.00%	500	0	0.00%
Property & Liability Insurance:	5320	0	2,215	2,500	1,173	46.92%	1,408	56.30%	5,000	2,500	100.00%
LAFCO Assessment:	5350	2,208	2,520	2,750	2,465	89.64%	2,465	89.64%	2,500	(250)	-9.09%
Meeting Attendance, Legal:	5420	3,211	14	0		0.00%	0	0.00%	0	0	#DIV/0!
General Legal:	5430	24,643	24,250	231,000	80,466	34.83%	96,559	41.80%	100,000	(131,000)	-56.71%
Maintenance, Office:	5510	5,561	11,015	8,000	5,137	64.21%	6,164	77.06%	8,000	0	0.00%
Meetings, Local:	5520	0	41		0	0.00%	0	0.00%		0	
Memberships:	5530	20,298	22,236	24,000	26,275	109.48%	26,275	109.48%	27,000	3,000	12.50%
Office Supplies:	5540	8,452	7,244	8,000	4,835	60.44%	5,802	72.53%	6,000	(2,000)	-25.00%
Postage:	5550	6,379	9,318	9,000	8,231	91.46%	9,877	109.75%	4,000	(5,000)	-55.56%
Printing & Publishing:	5560	1,739	3,213	3,000	1,474	49.13%	1,769	58.96%	7,000	4,000	133.33%
Accounting:	5610	31,276	26,503	30,000	27,225	90.75%	32,670	108.90%	32,000	2,000	6.67%
Audit:	5620	18,000	13,000	13,000	8,150	62.69%	9,780	75.23%	13,000	0	0.00%
Consulting:	5630	19,678	28,471	100,000	43,676	43.68%	52,411	52.41%	55,000	(45,000)	-45.00%
Data Services:	5640	0			900	100.00%	1,080	100.00%	3,000	3,000	
Labor & HR Support:	5650	2,484	2,442	2,500	2,214	88.56%	2,657	106.27%	2,500	0	0.00%
Payroll Services:	5660	940	949	1,000	822	82.20%	986	98.64%	1,000	0	0.00%
Other Professional Services:	5690	0	480		0	0.00%	0	0.00%		0	
San Mateo County Tax Roll Charges:	5710	0	119		119	100.00%	143	100.00%	3,000		
Telephone & Internet:	5720	22,460	31,642	27,000	27,432	101.60%	32,918	121.92%	20,000	(7,000)	-25.93%
Mileage Reimbursement:	5730	564	2,188	2,000	623	31.13%	747	37.36%	2,000	0	0.00%
Reference Materials:	5740	0	0	800	0	0.00%	0	0.00%	800	0	0.00%
Other Administrative:	5790	615	791		2,156	100.00%	2,587	100.00%	1,000	1,000	
CalPERS 457 Deferred Plan:	5810	37,021	38,266	43,235	35,559	82.25%	42,671	98.69%	44,948	1,712	3.96%
Employee Benefits:	5820	74,878	84,851	88,110	57,524	65.29%	69,029	78.34%	107,614	19,504	22.14%
Disability Insurance:	5830	3,366	3,366	3,467	2,565	73.98%	3,078	88.78%	4,752	1,285	37.05%
Payroll Taxes:	5840	39,499	39,124	49,062	35,236	71.82%	42,283	86.18%	51,267	2,206	4.50%
Worker's Compensation Insurance:	5960	19,208	12,579	23,324	6,954	29.82%	8,345	35.78%	22,444	(880)	-3.77%
Management:	5910	114,908	112,113	111,733	96,020	85.94%	115,224	103.13%	116,211	4,479	4.01%
Staff :	5920	360,388	356,877	446,840	334,135	74.78%	400,962	89.73%	464,762	17,922	4.01%
Staff Certification:	5930	10,042	9,275	11,400	9,183	80.55%	11,020	96.66%	11,400	0	0.00%
Staff Overtime:	5940	42,425	45,516	48,105	38,789	80.63%	46,547	96.76%	54,781	6,677	13.88%
Staff Standby:	5950	25,125	24,705	23,249	21,298	91.61%	25,558	109.93%	23,003	(246)	-1.06%
PARS:	5850	31,691	37,916	37,636	28,069	74.58%	33,683	89.50%	38,695	1,059	2.81%

**MWSD — Fiscal Year 2020-21 Operations Budget - WATER ENTERPRISE**

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Actual</u>	<u>Approved Budget</u> <u>2019-20</u>	<u>Income/Expenditures</u> <u>as of April 30, 2020</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as %</u> <u>of Budget</u>	<u>Budgeted amounts</u> <u>2020-21</u>	<u>Increase/(Decrease)</u> <u>from 2019-2020 \$</u>	<u>Increase/(decrease)</u> <u>%</u>
Backflow Prevention:	6160	473	764	1,000	326	32.60%	391	39.12%	1,000	0	0.00%
Claims, Property Damage:	6170	0	22	10,000	392	3.92%	470	4.70%	10,000	0	0.00%
SCADA Maintenance:	6185	9,802	12,061	13,000	226	1.74%	271	2.09%	13,000	0	0.00%
Education & Training:	6195	9,911	5,098	9,000	3,610	40.11%	4,332	48.13%	9,000	0	0.00%
Meeting Attendance, Engineering:	6210	16		500	0	0.00%	0	0.00%	0	(500)	-100.00%
General Engineering:	6220	8,503	1,467	30,000	12,390	41.30%	14,868	49.56%	20,000	(10,000)	-33.33%
Water Quality Engineering:	6230	178,764	420,284	350,000	118,115	33.75%	141,738	40.50%	200,000	(150,000)	-42.86%
Equipment & Tools, Expensed:	6320	7,441	11,867	8,000	16,314	203.93%	19,577	244.71%	12,000	4,000	50.00%
Alarm Services:	6335	671	718	800	539	67.38%	647	80.85%	5,000	4,200	525.00%
Landscaping:	6337	5,947	5,811	56,000	5,150	9.20%	6,180	11.04%	15,000	(41,000)	-73.21%
Lab Supplies & Equipment:	6370	3,698	2,251	2,500	7,196	287.84%	8,635	345.41%	4,000	1,500	60.00%
Meter Reading:	6380	21	0		10	100.00%	12	100.00%		0	
Pumping Fuel & Electricity:	6410	68,177	77,011	90,000	58,363	64.85%	70,036	77.82%	90,000	0	0.00%
Pumping Maintenance, Generators:	6420	7,777	21,339	10,000	20,908	209.08%	25,090	250.90%	15,000	5,000	50.00%
Pumping Maintenance, General:	6430	4,137	3,448	5,000	17	0.35%	21	0.41%	5,000	0	
Pumping Equipment, Expensed:	6440	210	478	700	8,562	1223.16%	10,275	1467.79%	700	0	0.00%
Maintenance, Raw Water Mains:	6510	1,474	1,857	2,500	27	1.10%	33	1.32%	2,500	0	
Maintenance, Wells:	6520	16,851	8,635	5,000	10,687	213.74%	12,824	256.49%	5,000	0	0.00%
Water Purchases:	6530	25,508	26,826	40,000	21,585	53.96%	25,902	64.76%	30,000	(10,000)	-25.00%
Hydrants:	6610	375	0	1,000	6,481	648.10%	7,777	777.72%	1,000	0	0.00%
Maintenance, Water Mains:	6620	39,633	46,952	50,000	32,350	64.70%	38,820	77.64%	50,000	0	0.00%
Maintenance, Water Service Lines:	6630	12,389	3,506	20,000	3,519	17.60%	4,223	21.11%	15,000	(5,000)	-25.00%
Maintenance, Tanks:	6640	741	1,593	1,000	4,146	414.60%	4,975	497.52%	4,000	3,000	300.00%
Maintenance, Distribution General:	6650	273	7,341	8,000	10,829	135.36%	12,995	162.44%	8,000	0	0.00%
Maintenance, Collection System:	6660	33	414			0.00%	0	0.00%			
Meters:	6670	2,373	8,177	2,500	6,253	250.14%	7,504	300.17%	2,500	0	0.00%
Chemicals & Filtering:	6710	18,681	20,233	20,000	38,989	194.95%	46,787	233.93%	20,000	0	0.00%
Maintenance, Treatment Equipment:	6720	10,508	28,456	20,000	12,640	63.20%	15,168	75.84%	20,000	0	0.00%
Treatment Analysis:	6730	35,504	45,055	45,000	16,716	37.15%	20,059	44.58%	45,000	0	0.00%
Uniforms:	6770	11,166	11,459	2,000	3,483	174.15%	4,180	208.98%	2,000	0	0.00%
Fuel:	6810	5,598	6,541	10,000	5,035	50.35%	6,042	60.42%	10,000	0	0.00%
Truck Equipment, Expensed:	6820	12	309	1,000	2,686	268.60%	3,223	322.32%	2,000	1,000	100.00%
Truck Repairs:	6830	4,422	2,411	5,000	3,524	70.48%	4,229	84.58%	5,000	0	0.00%
Other Operations:	6890	238		0	55	100.00%	66	100.00%	0	0	
Total Operations Expense:		1,451,758	1,773,218	2,206,511	1,364,862	61.86%	1,630,254	73.88%	1,885,377	(324,134)	-14.69%
Net Change in position from Operations:		908,754	592,152	81,489	742,692	911.40%	896,915	1100.66%	353,123	274,634	337.02%

**MWSD — Fiscal Year 2020-2021 Non-Operating Budget - WATER ENTERPRISE**

	<u>GL Codes</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Actual</u>	<u>Approved Budget</u> <u>2019-20</u>	<u>Income/Expenditures</u> <u>as of April 30, 2020</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as %</u> <u>of Budget</u>	<u>Budgeted amounts</u> <u>2020-21</u>	<u>Increase/(Decrease)</u> <u>from 2019-20 \$</u>	<u>Increase/(decrease)</u> <u>%</u>
Non Operating Revenue											
Connection Fees, Residential New Const:	7110	145,168	151,098	150,000	100,608	67.07%	120,730	80.49%	100,000	(50,000)	-33.33%
Connection Fees, Residential Remodel:	7120					0.00%	0	0.00%		0	#DIV/0!
Connection Fees, Residential Fire:	7130	118,691	164,056	130,000	57,430	44.18%	68,916	53.01%	50,000	(80,000)	-61.54%
Connection Fees, Residential Remodel Fire:	7140	12,893	2,032		14,780	100.00%	17,736	100.00%		0	
Connection Fees, Well Conversion:	7150	7,800				0.00%	0	0.00%		0	
General Obligation Bonds, Assessment Receipts:	7600	1,226,216	1,182,939	1,150,436	1,052,210	91.46%	1,150,436	100.00%	1,150,436	0	0.00%
Water System Reliability:									1,000,000	1,000,000	#DIV/0!
Total Non Operating Revenue:		1,510,768	1,500,125	1,430,436	1,225,028	85.64%	1,357,818	94.92%	1,300,436	(130,000)	-9.09%
Non Operating Expense											
General Obligation Bonds:	9100	265,164	242,762	230,539	230,539	100.00%	230,539	100.00%	208,611	(21,928)	-9.51%
PNC Equipment Lease:	9125	18,222	17,492	15,221	12,802	84.11%	15,221	100.00%	13,461	(1,760)	-11.57%
State Revolving Fund Loan:	9150	83,943	78,501	72,873	163,905	224.92%	163,905	224.92%	70,489	(2,384)	-3.27%
Water Rebates :	9210	1,400	1,500	3,000	1,350	45.00%	1,620	54.00%	3,000	0	0.00%
Total Non Operating Expense:		368,729	383,970	321,633	408,596	127.04%	411,285	127.87%	295,561	(26,072)	-8.11%
Net Change in position from Non Operating activities:		1,142,039	1,116,155	1,108,803	816,432		946,533		1,004,875	(103,928)	-9.37%

MWSD SEWER Capital Improvement Program

2020-21

SEWER SYSTEM

PROJECT	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
MWSD CAPITAL PROJECTS					
Mechanical System Repairs & Replacements	\$ 75,000	\$ 612,500	\$ 164,600	\$ 50,000	\$ 974,500
Inflow & Infiltration Testing / Televising	\$ 25,000	\$ 15,000	\$ 30,000	\$ 15,000	\$ 15,000
Seal Cove Area Repair and Maint. Project	\$ 15,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000
Replace Pump Station Pumps	\$ 20,000	\$ 20,000	\$ 5,000	\$ 50,000	\$ 20,000
Replace Medium High Priority Sewer Mains	\$ 580,000	\$ 577,775	\$ 1,571,135	\$ 1,211,150	\$ 681,875
Spot Repairs Program	\$ 35,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Replace Distillery Pump Station	\$ 5,000	\$ 5,000	\$ 15,000	\$ 10,000	\$ 80,000
Cabrillo Hwy Express Sewer				\$515,300	
Pump Station Communication Upgrades	\$ 5,125	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
MWSD CAPITAL PROJECTS TOTAL:	\$ 760,125	\$ 1,277,775	\$ 1,828,235	1,893,950	1,813,875
Alternative Budget Items	\$ 1,225,147	\$ 715,500	\$ 526,975	\$500,000	\$668,250
Express Sewer					
Cabrillo Hwy Phase 1B					
Pump Station MCC and Coatings					
TOTAL ANNUAL COST	1,985,272	1,993,275	2,355,210	2,393,950	2,482,125

MWSD
Five Year Capital Improvement Program
WATER SYSTEM

Existing Customer CIP - WATER	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	5-Year CIP Total
Distribution System Renewal and Replacement Program (1)	\$ 455,000	\$ 464,100	\$ 473,382	\$ 482,850	\$ 492,507	\$ 2,367,838
Water Conservation Program	\$ 8,750	\$ 9,013	\$ 9,018	\$ 9,288	\$ 9,567	\$ 45,636
Storage Tank Rehabilitation Program (2)		\$ 350,000	\$ 1,000,000			\$ 1,350,000
Emergency Generator Replacement Program	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709	\$ 234,182
Vehicle Replacement Fund		\$ 40,000	\$ 41,200	\$ 42,436		\$ 123,636
EXISTING CUSTOMER CIP TOTAL	\$ 508,750	\$ 909,013	\$ 1,570,418	\$ 582,328	\$ 550,783	\$ 4,121,292
New Customer CIP - WATER	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	5-Year CIP Total
Water Main Upgrade Program (1)	\$ 525,000	\$ 1,000,000	\$ 1,030,000	\$ 1,060,900	\$ 1,092,727	\$ 4,708,627
Existing Well Upgrade Program (3)		\$ 320,000	\$ 329,600	\$ 339,488		\$ 989,088
New and Upgraded PRV Stations' Program (4)		\$ 250,000	\$ 257,500	\$ 265,225	\$ 273,182	\$ 1,045,907
Emergency Generator Upgrade Program	\$ 75,000	\$ 77,250	\$ 79,568	\$ 81,955	\$ 84,413	\$ 398,185
Portola Tank Telemetry Upgrade				\$ 250,000		\$ 250,000
Develop Additional Supply Reliability			\$ 100,000	\$ 350,000	\$ 1,000,000	\$ 1,450,000
NEW CUSTOMER CIP TOTAL	\$ 600,000	\$ 1,647,250	\$ 1,796,668	\$ 2,347,568	\$ 2,450,322	\$ 8,841,807
Total Annual Capital Cost	\$ 1,108,750	\$ 2,556,263	\$ 3,367,086	\$ 2,929,896	\$ 3,001,105	\$ 12,963,099
CAPITAL FUND BALANCE						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Capital Fund TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less CIP	\$ (1,108,750)	\$ (2,556,263)	\$ (3,367,086)	\$ (2,929,896)	\$ (3,001,105)	\$ (12,963,099)
Total	\$ (1,108,750)	\$ (2,556,263)	\$ (3,367,086)	\$ (2,929,896)	\$ (3,001,105)	\$ (12,963,099)
Notes:						
(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. Proposed split is 50/50. 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 urgent repairs needed to the Portola Tank and is coupled with the above project (1) 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						