

# Montara Water & Sanitary

## Budgeted Cash Flow - Sewer

### Fiscal year 2021-2022

#### Cash flow summary

#### Operating cash flow

Operating income		FY 2020-2021	FY 2021-2022	Variance (%)	Variance (\$)
Sewer Service Charges	\$	3,242,487	\$ 3,479,472	7.31%	\$ 236,985
Cell Tower Lease	\$	37,500	\$ 77,220	105.92%	\$ 39,720
Fees & Other	\$	13,100	\$ 13,100	0.00%	\$ -
Property Tax	\$	275,000	\$ 277,750	1.00%	\$ 2,750
Waste Collection Revenues	\$	24,000	\$ 25,000	4.17%	\$ 1,000
<b>Total operating income</b>	<b>\$</b>	<b>3,592,087</b>	<b>\$ 3,872,542</b>		
Operating expenses					
Personnel	\$	(362,039)	\$ (365,824)	1.05%	\$ 3,785
Professional Services	\$	(189,700)	\$ (312,500)	64.73%	\$ 122,800
Facilities & Administration	\$	(57,000)	\$ (47,400)	-16.84%	\$ (9,600)
Engineering	\$	(60,000)	\$ (30,000)	-50.00%	\$ (30,000)
Pumping	\$	(45,000)	\$ (45,200)	0.44%	\$ 200
Sewer Authority Mid-Coastside	\$	(1,948,790)	\$ (1,974,581)	1.32%	\$ 25,791
All other Accounts	\$	(71,110)	\$ (142,060)	99.77%	\$ 70,950
<b>Total operating expenses</b>	<b>\$</b>	<b>(2,733,639)</b>	<b>\$ (2,917,565)</b>		
<b>Net Cash Flow Provided by Operations</b>	<b>\$</b>	<b>858,448</b>	<b>\$ 954,977</b>		

#### Investment cash flow

Investment income					
Interest Revenue	\$	60,000	\$ 40,000	-33.33%	\$ (20,000)
<b>Total investment income</b>	<b>\$</b>	<b>60,000</b>	<b>\$ 40,000</b>		
Investment expenses					
Capital Improvement Program	\$	(1,985,272)	\$ (1,906,335)	-3.98%	\$ (78,937)
<b>Total investment expenses</b>	<b>\$</b>	<b>(1,985,272)</b>	<b>\$ (1,906,335)</b>		
<b>Net Cash Flow Used by Investments</b>	<b>\$</b>	<b>(1,925,272)</b>	<b>\$ (1,866,335)</b>		

#### Financing cash flow

Financing income					
Connection Fees	\$	150,000	\$ 150,000	0.00%	\$ -
<b>Total financing income</b>	<b>\$</b>	<b>150,000</b>	<b>\$ 150,000</b>		
Financing expenses					
Loan Interest Expense	\$	(35,116)	\$ (32,235)	-8.20%	\$ (2,880)
Loan Principal Payment	\$	(93,512)	\$ (100,153)	7.10%	\$ 6,641
<b>Total financing expenses</b>	<b>\$</b>	<b>(128,627)</b>	<b>\$ (132,388)</b>		
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$</b>	<b>21,373</b>	<b>\$ 17,612</b>		
<b>Overall projected cash flow</b>	<b>\$</b>	<b>(1,045,451)</b>	<b>\$ (893,746)</b>		
<b>Transfer from Sewer Reserves</b>	<b>\$</b>	<b>1,045,451</b>	<b>\$ 893,746 *</b>		
<b>Net cash flow</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>		

\* 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 2021-2022

#### Cash flow summary

#### Operating cash flow

Operating income		FY 2020-2021	FY 2021-2022	Variance (%)	Variance (\$)
Water Sales	\$	1,893,000	\$ 1,897,000	0.21%	\$ 4,000
Cell Tower Lease	\$	37,500	\$ -	-100.00%	\$ (37,500)
Fees & Other	\$	15,000	\$ 13,000	-13.33%	\$ (2,000)
Property Tax	\$	275,000	\$ 277,750	1.00%	\$ 2,750
Backflow Testing & Other	\$	18,000	\$ 18,000	0.00%	\$ -
<b>Total operating income</b>	<b>\$</b>	<b>2,238,500</b>	<b>\$ 2,205,750</b>		
<b>Operating expenses</b>					
Personnel	\$	(939,877)	\$ (1,006,896)	7.13%	\$ 67,019
Professional Services	\$	(206,500)	\$ (257,000)	24.46%	\$ 50,500
Facilities & Administration	\$	(71,000)	\$ (75,500)	6.34%	\$ 4,500
Engineering	\$	(220,000)	\$ (120,000)	-45.45%	\$ (100,000)
Pumping	\$	(110,700)	\$ (105,700)	-4.52%	\$ (5,000)
Supply	\$	(37,500)	\$ (52,500)	40.00%	\$ 15,000
Collection/Transmission	\$	(80,500)	\$ (94,000)	16.77%	\$ 13,500
Treatment	\$	(85,000)	\$ (65,000)	-23.53%	\$ (20,000)
All Other Accounts	\$	(134,300)	\$ (202,300)	50.63%	\$ 68,000
<b>Total operating expenses</b>	<b>\$</b>	<b>(1,885,377)</b>	<b>\$ (1,978,896)</b>		
<b>Net Cash Flow Provided by Operations</b>	<b>\$</b>	<b>353,123</b>	<b>\$ 226,854</b>		

#### Investment cash flow

<b>Investment income</b>					
GO Bonds, Assessment Receipts	\$	1,150,436	\$ 905,740	-21.27%	\$ (244,696)
Water System Reliability Charge	\$	1,000,000	\$ 1,000,000	0.00%	\$ -
<b>Total investment income</b>	<b>\$</b>	<b>2,150,436</b>	<b>\$ 1,905,740</b>		
<b>Investment expenses</b>					
Capital Improvement Program	\$	(1,108,750)	\$ (1,198,750)	8.12%	\$ 90,000
<b>Total investment expenses</b>	<b>\$</b>	<b>(1,108,750)</b>	<b>\$ (1,198,750)</b>		
<b>Net Cash Flow Used by Investments</b>	<b>\$</b>	<b>1,041,686</b>	<b>\$ 706,990</b>		

#### Financing cash flow

<b>Financing income</b>					
Connection Fees	\$	150,000	\$ 150,000	0.00%	\$ -
<b>Total financing income</b>	<b>\$</b>	<b>150,000</b>	<b>\$ 150,000</b>		
<b>Financing expenses</b>					
Long Term Debt - Interest Expense	\$	(292,561)	\$ (155,987)	-46.68%	\$ (136,574)
Long Term Debt - Principal Payment	\$	(1,175,875)	\$ (1,148,574)	-2.32%	\$ (27,301)
<b>Total financing expenses</b>	<b>\$</b>	<b>(1,468,436)</b>	<b>\$ (1,304,562)</b>		
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$</b>	<b>(1,318,436)</b>	<b>\$ (1,154,562)</b>		
<b>Overall projected cash flow</b>	<b>\$</b>	<b>76,372</b>	<b>\$ (220,718)</b>		
<b>Transfer to Water Reserves</b>	<b>\$</b>	<b>76,372</b>	<b>\$ (220,718) *</b>		
<b>Net cash flow</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>		

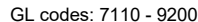
\* Please see discussion of Water operating reserve funds on page 14. In addition, please review the Water CIP project summary list on page 12.

**MWSD — Fiscal Year 2021-22 Operations Budget - SEWER ENTERPRISE**

Operating Revenue	GL Codes	2018-19	2019-20	Approved Budget 2020-	Income/Expenditures	% To date	Projected	Projected as	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
		Actual	Actual	21	as of April 30, 2021			% of Budget	2021-22	from 2019-2020 \$	%
Cell Tower Lease:	4220	36,752	42,687	37,500	27,439	73.17%	32,927	87.81%	77,220	39,720	105.92%
Administrative Fees (New Construction):	4410	3,647	3,794	3,600	4,932	137.00%	5,918	164.40%	3,600	0	0.00%
Administrative Fees (Remodel):	4420	0	542	1,000	548	54.80%	658	65.76%	1,000	0	0.00%
Inspection Fees (New Construction):	4430	3,448	3,584	3,500	3,626	103.60%	4,351	124.32%	3,500	0	0.00%
Inspection Fees (Remodel):	4440		512	1,000	518	51.80%	622	62.16%	1,000	0	0.00%
Mainline Extension Fees:	4450					0.00%	0	0.00%		0	0.00%
Remodel Fees:	4460	5,376	2,999	4,000	9,145	228.63%	10,974	274.35%	4,000	0	0.00%
Grants:	4510		112		136	100.00%	163	100.00%	0	0	0.00%
Property Tax Receipts:	4610	404,079	407,337	275,000	423,532	154.01%	508,239	184.81%	277,750	2,750	1.00%
Sewer Service Charges:	4710	2,610,244	3,086,734	3,246,487	2,497,373	76.93%	<b>3,246,487</b>	100.00%	3,484,472	237,985	7.33%
Sewer Service Refunds, Customer:	4720	496	(7,751)	(4,000)	(33,717)	842.92%	(40,460)	1011.50%	(5,000)	(1,000)	25.00%
Waste Collection Revenues:	4760	23,172	24,353	24,000	22,780	94.92%	27,336	113.90%	25,000	1,000	4.17%
Other Revenue:	4990	2,825	2,018		12,462	100.00%	14,954	100.00%			
<b>Total Operating Revenue:</b>		<b>3,090,039</b>	<b>3,566,921</b>	<b>3,592,087</b>	<b>2,968,775</b>	<b>82.65%</b>	<b>3,812,169</b>	<b>106.13%</b>	<b>3,872,542</b>	<b>280,455</b>	<b>7.81%</b>
<b>Operating Expenses</b>											
Bank Fees:	5190	6,875	6,592	6,750	7,280	107.86%	8,736	129.43%	7,000	250	3.70%
Board Meetings:	5210	3,928	3,861	3,000	2,550	85.00%	3,060	102.00%	3,000	0	0.00%
Director Fees:	5220	2,288	4,125	2,000	2,513	125.63%	3,015	150.75%	7,500	5,500	275.00%
Election Expenses:	5230	4,265	0	5,000		0.00%	0	0.00%	75,000	70,000	1400.00%
Conference Attendance:	5250	2,467	35	2,500		0.00%	0	0.00%	2,500	0	0.00%
Information Systems:	5270	1,725	9,746	4,000	3,616	90.39%	4,339	108.47%	4,000	0	0.00%
Fidelity Bond:	5310	438	0	500	438	87.50%	525	105.00%	500	0	0.00%
Property & Liability Insurance:	5320	7,737	1,394	8,000	9,851	123.14%	<b>9,851</b>	123.14%	5,000	(3,000)	-37.50%
LAFCO Assessment:	5350	1,794	2,060	2,500	2,460	98.40%	<b>2,460</b>	98.40%	2,500	0	0.00%
Meeting Attendance, Legal:	5420	14		0		0.00%	0	0.00%		0	0.00%
General Legal:	5430	183,515	89,445	100,000	43,486	43.49%	52,184	52.18%	200,000	100,000	100.00%
Litigation:	5440		49,445		99,349	100.00%	119,219	100.00%			
Maintenance, Office:	5510	7,230	4,614	8,000	2,944	36.80%	3,533	44.16%	8,000	0	0.00%
Meetings, Local:	5520	0				0.00%	0	0.00%		0	
Memberships:	5530		600		600	100.00%	720	100.00%		0	
Office Supplies:	5540	5,681	6,387	6,000	3,690	61.50%	4,428	73.80%	6,500	500	8.33%
Postage:	5550	2,043	654	2,000	347	17.33%	416	20.79%	400	(1,600)	-80.00%
Printing & Publishing:	5560	2,490	980	5,000	1,171	23.42%	1,405	28.10%	1,500	(3,500)	-70.00%
Accounting:	5610	26,503	37,875	32,000	27,328	85.40%	32,793	102.48%	39,000	7,000	21.88%
Audit:	5620	13,000	8,150	13,000	13,150	101.15%	<b>13,150</b>	101.15%	13,500	500	3.85%
Consulting:	5630	25,261	50,500	35,000	57,827	165.22%	69,393	198.27%	50,000	15,000	42.86%
Data Services:	5640	6,079	7,173	6,200	6,386	103.01%	<b>6,386</b>	103.00%	6,500	300	4.84%
Labor & HR Support:	5650	2,442	2,562	2,500	2,135	85.40%	2,562	102.48%	2,500	0	0.00%
Payroll Services:	5660	949	967	1,000	818	81.77%	981	98.12%	1,000	0	0.00%
Other Professional Services:	5690	0				0.00%	0	0.00%		0	
San Mateo County Tax Roll Charges:	5710	119	119	1,000	119	11.90%	143	14.28%	200	(800)	-80.00%
Telephone & Internet:	5720	25,300	31,129	20,000		0.00%	0	0.00%	20,000	0	0.00%
Mileage Reimbursement:	5730	1,570	327	1,500	26,553	1770.17%	31,863	2124.21%	1,500	0	0.00%
Reference Materials:	5740	87	0	200		0.00%	0	0.00%	200	0	0.00%
Other Administrative:	5790	448	608		94	100.00%	113	100.00%		0	
CalPERS 457 Deferred Plan:	5810	18,955	20,180	17,508	15,646	89.37%	18,776	107.24%	18,364	856	4.89%
Employee Benefits:	5820	52,115	50,680	49,096	36,929	75.22%	44,315	90.26%	43,823	(5,273)	-10.74%
Disability Insurance:	5830	1,360	1,709	1,876	1,452	77.39%	1,742	92.87%	1,941	65	3.49%
Payroll Taxes:	5840	15,610	16,217	19,134	14,018	73.27%	16,822	87.92%	20,069	935	4.89%
Worker's Compensation Insurance:	5960	2,622	2,837	3,688	2,054	55.71%	2,465	66.85%	2,355	(1,332)	-36.13%
Management:	5910	112,113	114,041	116,211	109,654	94.36%	131,585	113.23%	118,537	2,326	2.00%
Staff :	5920	125,760	132,421	133,905	110,048	82.18%	132,057	98.62%	140,658	6,753	5.04%
Staff Certification:	5930	1,800	2,225	1,800	1,563	86.81%	1,875	104.17%	1,800	0	0.00%

**MWSD — Fiscal Year 2021-22 Operations Budget - SEWER ENTERPRISE**

Operating Revenue	GL Codes	2018-19	2019-20	Approved	Income/Expenditures	% To date	Projected	Projected as	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
		Actual	Actual	Budget 2020-21	as of April 30, 2021			% of Budget	2021-22	from 2019-2020 \$	%
Staff Overtime:	5940	1,435	1,888	1,760	2,457	139.61%	2,949	167.53%	340	(1,421)	-80.71%
Staff Standby:	5950					0.00%	0	0.00%	0	0	
PARS:	5850	19,459	20,480	17,062	15,310	89.74%	18,372	107.68%	17,936	875	5.13%
Claims, Property Damage:	6170	20,514	632	20,000		0.00%	0	0.00%	20,000	0	0.00%
Education & Training:	6195	559	0	1,000		0.00%	0	0.00%	1,000	0	0.00%
Meeting Attendance, Engineering:	6210		0	0		0.00%	0	0.00%	0	0	0.00%
General Engineering:	6220	33,584	35,060	60,000	21,754	36.26%	26,105	43.51%	30,000	(30,000)	-50.00%
Equipment & Tools, Expensed:	6320		0	1,000		0.00%	0	0.00%		(1,000)	-100.00%
Alarm Services:	6335	5,028	6,133	10,000	5,057	50.57%	6,068	60.68%	5,000	(5,000)	-50.00%
Landscaping:	6337	2,588	4,468	6,000	4,875	81.25%	5,850	97.50%	6,000	0	0.00%
Pumping Fuel & Electricity:	6410	44,881	39,587	45,000	40,292	89.54%	48,351	107.45%	45,000	0	0.00%
Uniforms:	6770	0	126	0		0.00%	0	0.00%	200	200	0.00%
Maintenance, Collection System:	6660	550		10,000		0.00%	0	0.00%	10,000	0	0.00%
Fuel:	6810	1,021	848	1,000	687	68.69%	824	82.43%	1,000	0	0.00%
Truck Equipment, Expensed:	6820	27	439	160	38	23.90%	46	28.68%	160	0	0.00%
Truck Repairs:	6830	423	622	1,000	88	8.79%	106	10.55%	1,000	0	0.00%
Total Other Operations:	6890	0	(29,919)		270	100.00%	324	100.00%		0	
SAM Collections:	6910	329,965	341,549	254,153	211,794	83.33%	254,153	100.00%	331,973	77,820	30.62%
SAM Operations:	6920	1,316,715	1,529,139	1,584,637	1,320,531	83.33%	1,584,637	100.00%	1,532,608	(52,029)	-3.28%
Depreciation:	5260	408,078	474,270			0.00%	0	0.00%		0	
SAM Maintenance, Collection System:	6940	0	0	40,000	50,696	126.74%	60,836	152.09%	40,000	0	0.00%
SAM Maintenance, Pumping:	6950	82,999	0	70,000	62,808	89.73%	75,370	107.67%	70,000	0	0.00%
<b>Total Operations Expense:</b>		<b>2,932,411</b>	<b>3,084,978</b>	<b>2,733,639</b>	<b>2,342,727</b>	<b>85.70%</b>	<b>2,811,272</b>	<b>102.84%</b>	<b>2,917,565</b>	<b>183,926</b>	<b>6.73%</b>
<b>Net Change in position from Operations:</b>		<b>157,629</b>	<b>481,943</b>	<b>858,448</b>	<b>626,048</b>	<b>72.93%</b>	<b>1,000,896</b>	<b>116.59%</b>	<b>954,977</b>	<b>96,529</b>	<b>11.24%</b>



## MWSD — Fiscal Year 2021-22 Non-Operating Budget - SEWER ENTERPRISE

	GL Codes	2018-19 Actual	2019-20 Actual	Approved Budget 2020-21	Income/Expenditures as of April 30, 2021	% To date	Projected	Projected as % of Budget	Budgeted amounts 2021-22	Increase/(Decrease) from 2020-2021 \$	Increase/(decrease) %
<b>Non Operating Revenue</b>											
Connection Fees, Residential New Const:	7110	246,161	225,264	100,000	97,247	97.25%	116,696	116.70%	100,000	0	0.00%
Connection Fees, Residential Remodel:	7120	66,218	55,708	50,000	36,344	72.69%	43,613	87.23%	50,000	0	0.00%
LAIF, Interest:	7200	99,073	105,107	60,000	38,726	64.54%	46,471	77.45%	40,000	(20,000)	-33.33%
<b>Total Non Operating Revenue:</b>		<b>411,451</b>	<b>386,079</b>	<b>210,000</b>	<b>172,317</b>	82.06%	<b>206,781</b>	98.47%	<b>190,000</b>	<b>(20,000)</b>	-9.52%
<b>Non Operating Expense</b>											
PNC Equipment Lease:	9125	17,492	15,151	13,461	9,559	71.01%	11,535	85.69%	11,535	(1,925)	-14.30%
Capital Assessment, SAM:	9175	0				0.00%	0	0.00%		0	0.00%
I-Bank Loan:	9200	22,382	23,801	21,655	12,436	57.43%	20,700	95.59%	20,700	(955)	-4.41%
<b>Total Non Operating Expense:</b>		<b>39,874</b>		<b>35,116</b>	<b>21,995</b>	62.64%	<b>26,394</b>	75.16%	<b>32,235</b>	<b>(2,880)</b>	-8.20%
<b>Net Change in position from Non Operating activities:</b>		<b>371,577</b>	<b>386,079</b>	<b>174,884</b>	<b>150,322</b>		<b>180,387</b>		<b>157,765</b>	<b>(17,120)</b>	

**MWSD — Fiscal Year 2021-22 Operations Budget - WATER ENTERPRISE**

		<u>2018-19</u>	<u>2019-20</u>	<u>Approved Budget</u>	<u>Income/Expenditures</u>			<u>Projected as %</u>	<u>Budgeted amounts</u>	<u>Increase/(Decrease)</u>	<u>Increase/(decrease)</u>
<u>Operating Revenue</u>	<u>GL Codes</u>	<u>Actual</u>	<u>Actual</u>	<u>2020-21</u>	<u>as of April 30, 2021</u>	<u>% To date</u>	<u>Projected</u>	<u>of Budget</u>	<u>2021-22</u>	<u>from 2020-2021 \$</u>	<u>%</u>
Cell Tower Lease:	4220	36,752	42,687	37,500	27,393	73.05%	32,871	87.66%	0	(37,500)	-100.00%
Administrative Fees (New Construction):	4410	3,126	4,336	5,000	5,480	109.60%	6,576	131.52%	5,000	0	0.00%
Administrative Fees (Remodel):	4420	0	1,084	0	548	100.00%	658	100.00%	0	0	0.00%
Inspection Fees (New Construction):	4430	2,956	4,096	4,000	5,180	129.50%	6,216	155.40%	4,000	0	0.00%
Inspection Fees (Remodel):	4440	0	1,536	1,000	518	51.80%	622	62.16%	1,000	0	0.00%
Mainline Extension Fees:	4450	3,119	0	3,000	85,905	2863.50%	103,086	3436.20%	3,000	0	0.00%
Grants:	4510		112		136	100.00%	163	100.00%	0	0	0.00%
Remodel Fees:	4460	5,561	1,421	2,000		0.00%	0	0.00%	0		
Property Tax Receipts:	4610	404,079	407,337	275,000	423,532	154.01%	508,239	184.81%	277,750	2,750	1.00%
Testing, Backflow:	4740	18,420	25,761	18,000	15,228	84.60%	18,274	101.52%	18,000	0	0.00%
Water Sales:	4810	1,892,091	1,973,134	1,896,000	1,649,491	87.00%	1,979,389	104.40%	1,900,000	4,000	0.21%
Water Sales Refunds, Customer:	4850	(4,670)	(1,338)	(3,000)	(2,817)	93.90%	(3,380)	112.68%	(3,000)	0	0.00%
Other Revenue:	4990	3,936	60,825		6,879	100.00%	8,254	100.00%		0	
<b>Total Operating Revenue:</b>		<b>2,365,369</b>	<b>2,520,990</b>	<b>2,238,500</b>	<b>2,217,473</b>	<b>99.06%</b>	<b>2,660,967</b>	<b>118.87%</b>	<b>2,205,750</b>	<b>(30,750)</b>	<b>-1.37%</b>
<b>Operating Expenses</b>											
Bank Fees:	5190	3,495	1,434	1,500	1,627	108.46%	1,952	130.15%	1,500	0	0.00%
Board Meetings:	5210	3,928	3,861	3,000	2,550	85.00%	3,060	102.00%	3,000	0	0.00%
Director Fees:	5220	2,288	4,125	2,000	2,513	125.63%	3,015	150.75%	7,500	5,500	275.00%
Election Expenses:	5230	4,265		5,000		0.00%	0	0.00%	75,000	70,000	1400.00%
CDPH Fees:	5240	10,530	12,405	11,000	12,004	109.13%	14,405	130.96%	13,000	2,000	18.18%
Conference Attendance:	5250	2,467	243	3,000		0.00%	0	0.00%	3,000	0	0.00%
Information Systems:	5270	10,185	18,631	5,000	3,616	72.32%	4,339	86.78%	5,000	0	0.00%
Fidelity Bond:	5310	438	0	500	438	87.50%	525	105.00%	500	0	0.00%
Property & Liability Insurance:	5320	2,215	1,173	5,000		0.00%	0	0.00%	5,000	0	0.00%
LAFCO Assessment:	5350	2,520	2,759	2,500	2,716	108.64%	2,716	108.64%	3,000	500	20.00%
Meeting Attendance, Legal:	5420	14		0	12,320	100.00%	14,784	100.00%		0	0.00%
General Legal:	5430	24,250	123,406	100,000	83,069	83.07%	99,683	99.68%	140,000	40,000	40.00%
Maintenance, Office:	5510	11,015	6,414	8,000	5,494	68.67%	6,592	82.41%	8,000	0	0.00%
Meetings, Local:	5520	41	(142)			0.00%	0	0.00%		0	
Memberships:	5530	22,236	23,026	27,000	24,081	89.19%	24,081	89.19%	27,000	0	0.00%
Office Supplies:	5540	7,244	6,525	6,000	5,876	97.93%	7,051	117.52%	6,500	500	8.33%
Postage:	5550	9,318	11,567	4,000	10,110	252.74%	12,131	303.29%	9,000	5,000	125.00%
Printing & Publishing:	5560	3,213	2,171	7,000	1,171	16.73%	1,405	20.07%	5,000	(2,000)	-28.57%
Accounting:	5610	26,503	37,875	32,000	27,328	85.40%	32,793	102.48%	39,000	7,000	21.88%
Audit:	5620	13,000	8,150	13,000	13,150	101.15%	15,780	121.39%	13,500	500	3.85%
Consulting:	5630	28,471	56,893	55,000	56,242	102.26%	67,490	122.71%	55,000	0	0.00%
Data Services:	5640		900	3,000	6,386	212.88%	6,386	212.87%	6,500	3,500	
Labor & HR Support:	5650	2,442	2,641	2,500	2,135	85.40%	2,562	102.48%	2,000	(500)	-20.00%
Payroll Services:	5660	949	967	1,000	818	81.77%	981	98.12%	1,000	0	0.00%
Other Professional Services:	5690	480				0.00%	0	0.00%		0	
San Mateo County Tax Roll Charges:	5710	119	119	3,000	119	3.97%	143	4.76%			
Telephone & Internet:	5720	31,642	36,093	20,000	33,122	165.61%	39,747	198.74%	25,000	5,000	25.00%
Mileage Reimbursement:	5730	2,188	623	2,000	36	1.80%	43	2.16%	1,500	(500)	-25.00%
Reference Materials:	5740	0	0	800		0.00%	0	0.00%	800	0	0.00%
Other Administrative:	5790	791	500	1,000	668	66.76%	801	80.11%	0	(1,000)	
CalPERS 457 Deferred Plan:	5810	38,266	42,604	44,948	38,149	84.87%	45,778	101.85%	44,063	(885)	-1.97%
Employee Benefits:	5820	84,851	85,042	107,614	87,285	81.11%	104,742	97.33%	107,276	(337)	-0.31%
Disability Insurance:	5830	3,366	3,564	4,752	3,353	70.56%	4,023	84.67%	4,658	(94)	-1.97%
Payroll Taxes:	5840	39,124	43,195	51,267	39,847	77.73%	47,817	93.27%	50,453	(814)	-1.59%
Worker's Compensation Insurance:	5960	12,579	14,274	22,444	10,998	49.00%	13,198	58.81%	19,810	(2,634)	-11.74%
Management:	5910	112,113	114,042	116,211	109,655	94.36%	131,586	113.23%	118,537	2,326	2.00%
Staff :	5920	356,877	407,112	464,762	380,563	81.88%	456,675	98.26%	526,927	62,165	13.38%
Staff Certification:	5930	9,275	10,625	11,400	9,263	81.25%	11,115	97.50%	11,400	0	0.00%

**MWSD — Fiscal Year 2021-22 Operations Budget - WATER ENTERPRISE**

Operating Revenue	GL Codes	2018-19	2019-20	Approved Budget	Income/Expenditures	% To date	Projected	Projected as %	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
		Actual	Actual	2020-21	as of April 30, 2021			of Budget	2021-22	from 2020-2021 \$	%
Staff Overtime:	5940	45,516	45,849	54,781	39,695	72.46%	47,634	86.95%	57,666	2,884	5.26%
Staff Standby:	5950	24,705	25,485	23,003	22,190	96.47%	26,628	115.76%	27,723	4,720	20.52%
PARS:	5850	37,916	42,031	38,695	33,651	86.97%	40,382	104.36%	38,383	(312)	-0.81%
Backflow Prevention:	6160	764	326	1,000	1,515	151.50%	1,818	181.80%	1,000	0	0.00%
Claims, Property Damage:	6170	22	392	10,000		0.00%	0	0.00%	10,000	0	0.00%
SCADA Maintenance:	6185	12,061	2,468	13,000	4,816	37.04%	5,779	44.45%	13,000	0	0.00%
Education & Training:	6195	5,098	4,372	9,000	639	7.10%	767	8.52%	9,000	0	0.00%
General Engineering:	6220	1,467	12,390	20,000	1,325	6.63%	1,590	7.95%	20,000	0	0.00%
Water Quality Engineering:	6230	420,284	116,823	200,000	55,541	27.77%	66,649	33.32%	100,000	(100,000)	-50.00%
Equipment & Tools, Expensed:	6320	11,867	17,500	12,000	4,475	37.30%	5,371	44.76%	8,000	(4,000)	-33.33%
Alarm Services:	6335	718	1,040	5,000	1,139	22.78%	1,367	27.34%	2,000	(3,000)	-60.00%
Landscaping:	6337	5,811	6,950	15,000	12,032	80.21%	14,438	96.25%	15,000	0	0.00%
Lab Supplies & Equipment:	6370	2,251	9,432	4,000	721	18.03%	866	21.64%	4,000	0	0.00%
Meter Reading:	6380	0	10		121	100.00%	145	100.00%	500	500	
Pumping Fuel & Electricity:	6410	77,011	75,074	90,000	65,149	72.39%	78,178	86.87%	90,000	0	0.00%
Pumping Maintenance, Generators:	6420	21,339	20,908	15,000	8,014	53.43%	9,617	64.11%	10,000	(5,000)	-33.33%
Pumping Maintenance, General:	6430	3,448	17	5,000	38	0.76%	46	0.92%	5,000	0	
Pumping Equipment, Expensed:	6440	478	8,562	700	13	1.85%	16	2.22%	700	0	0.00%
Maintenance, Raw Water Mains:	6510	1,857	27	2,500		0.00%	0	0.00%	2,500	0	
Maintenance, Wells:	6520	8,635	13,281	5,000	8,241	164.81%	9,889	197.78%	15,000	10,000	200.00%
Water Purchases:	6530	26,826	33,976	30,000	14,586	48.62%	43,758	145.86%	35,000	5,000	16.67%
Hydrants:	6610	0	6,841	1,000	3,351	335.11%	4,021	402.13%	5,000	4,000	400.00%
Maintenance, Water Mains:	6620	46,952	40,201	50,000	25,246	50.49%	30,295	60.59%	50,000	0	0.00%
Maintenance, Water Service Lines:	6630	3,506	6,384	15,000	34,787	231.91%	41,744	278.30%	20,000	5,000	33.33%
Maintenance, Tanks:	6640	1,593	5,141	4,000	4,130	103.24%	4,956	123.89%	5,000	1,000	25.00%
Maintenance, Distribution General:	6650	7,341	10,890	8,000	3,429	42.86%	4,115	51.43%	10,000	2,000	25.00%
Maintenance, Collection System:	6660	414			830	100.00%	996	100.00%			
Meters:	6670	8,177	6,253	2,500	5,061	202.44%	6,073	242.93%	4,000	1,500	60.00%
Chemicals & Filtering:	6710	20,233	39,914	20,000	19,901	99.51%	23,882	119.41%	20,000	0	0.00%
Maintenance, Treatment Equipment:	6720	28,456	13,805	20,000	4,712	23.56%	5,654	28.27%	15,000	(5,000)	-25.00%
Treatment Analysis:	6730	45,055	18,718	45,000	26,511	58.91%	31,813	70.70%	30,000	(15,000)	-33.33%
Uniforms:	6770	11,459	3,702	2,000		0.00%	0	0.00%	2,000	0	0.00%
Fuel:	6810	6,541	6,237	10,000	4,504	45.04%	5,405	54.05%	7,000	(3,000)	-30.00%
Truck Equipment, Expensed:	6820	309	3,433	2,000	217	10.84%	260	13.00%	2,000	0	0.00%
Truck Repairs:	6830	2,411	3,694	5,000	498	9.97%	598	11.96%	5,000	0	0.00%
Other Operations:	6890		4,265	0	4,277	100.00%	5,133	100.00%		0	
<b>Total Operations Expense:</b>		<b>1,773,218</b>	<b>1,689,207</b>	<b>1,885,377</b>	<b>1,398,052</b>	<b>74.15%</b>	<b>1,697,281</b>	<b>90.02%</b>	<b>1,978,896</b>	<b>96,519</b>	<b>5.12%</b>
<b>Net Change in position from Operations:</b>		<b>592,152</b>	<b>831,784</b>	<b>353,123</b>	<b>819,420</b>	<b>232.05%</b>	<b>963,686</b>	<b>272.90%</b>	<b>226,854</b>	<b>(127,269)</b>	<b>-36.04%</b>

**MWSD — Fiscal Year 2021-2022 Non-Operating Budget - WATER ENTERPRISE**

	<u>GL Codes</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>Approved Budget</u> <u>2020-21</u>	<u>Income/Expenditures</u> <u>as of April 30, 2021</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as %</u> <u>of Budget</u>	<u>Budgeted amounts</u> <u>2021-22</u>	<u>Increase/(Decrease)</u> <u>from 2020-21 \$</u>	<u>Increase/(decrease)</u> <u>%</u>
<b>Non Operating Revenue</b>											
Connection Fees, Residential New Const:	7110	151,098	223,718	100,000	71,067	71.07%	85,280	85.28%	100,000	0	0.00%
Connection Fees, Residential Remodel:	7120					0.00%	0	0.00%		0	0.00%
Connection Fees, Residential Fire:	7130	164,056	85,517	50,000	143,818	287.64%	172,581	345.16%	50,000	0	0.00%
Connection Fees, Residential Remodel Fire:	7140	2,032			16,131	100.00%	19,357	100.00%		0	
Connection Fees, Well Conversion:	7150					0.00%	0	0.00%		0	
General Obligation Bonds, Assessment Receipts:	7600	1,182,939	1,191,631	1,150,436	653,579	56.81%		0.00%	983,546	(166,890)	-14.51%
Water System Reliability:	7650			1,000,000	1,443,736	144.37%	1,000,000	100.00%	1,000,000	0	0.00%
<b>Total Non Operating Revenue:</b>		<b>1,500,125</b>	<b>1,500,867</b>	<b>1,300,436</b>	<b>2,328,330</b>	179.04%	<b>277,218</b>	21.32%	<b>1,133,546</b>	<b>(166,890)</b>	-12.83%
<b>Non Operating Expense</b>											
General Obligation Bonds:	9100	242,762	221,777	208,611	93,457	44.80%	77,805	37.30%	77,805	(130,806)	-62.70%
PNC Equipment Lease:	9125	17,492	15,151	13,461	9,559	71.01%	11,535	85.70%	11,535	(1,925)	-14.30%
State Revolving Fund Loan:	9150	78,501	72,938	68,616	34,798	50.71%	66,647	97.13%	66,647	(1,970)	-2.87%
Water Rebates :	9210	1,500	1,350	3,000	550	18.33%	3,000	100.00%		(3,000)	-100.00%
<b>Total Non Operating Expense:</b>		<b>383,970</b>	<b>311,216</b>	<b>293,688</b>	<b>138,364</b>	47.11%	<b>158,987</b>	54.14%	<b>155,987</b>	<b>(134,701)</b>	-45.87%
<b>Net Change in position from Non Operating activities:</b>											
		<b>1,116,155</b>	<b>1,189,651</b>	<b>1,006,748</b>	<b>2,189,966</b>		<b>118,231</b>		<b>977,559</b>	<b>(32,189)</b>	-3.20%



# MWSD SEWER Capital Improvement Program

2021-22

## SEWER SYSTEM

PROJECT	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
<b>MWSD CAPITAL PROJECTS</b>					
Mechanical System Repairs & Replacements	\$ 75,000	\$ 50,000	\$ 50,000	\$ 974,500	\$ 810,000
Inflow & Infiltration Testing / Televising	\$ 25,000	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000
Seal Cove Area Repair and Maint. Project	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Replace Pump Station Pumps	\$ 20,000	\$ 5,000	\$ 50,000	\$ 20,000	\$ 20,000
Replace Medium High Priority Sewer Mains	\$ 633,250	\$ 1,169,350	\$ 1,211,150	\$ 681,875	\$ 681,875
Spot Repairs Program	\$ 35,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Replace Distillery Pump Station	\$ 5,000	\$ 15,000	\$ 10,000	\$ 80,000	\$ 80,000
Cabrillo Hwy Express Sewer	\$ 1,092,960				
Pump Station Communication Upgrades	\$ 5,125	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
<b>MWSD CAPITAL PROJECTS TOTAL:</b>	<b>\$ 1,906,335</b>	<b>\$ 1,311,850</b>	<b>\$ 1,378,650</b>	<b>1,813,875</b>	<b>1,649,375</b>
Alternative Budget Items					
Express Sewer					
Cabrillo Hwy Phase 1B	\$ -	\$ 526,975	\$ 1,015,300	\$ 668,250	\$ 668,250
Pump Station MCC and Coatings					\$ 675,000
<b>TOTAL ANNUAL COST</b>	<b>1,906,335</b>	<b>1,838,825</b>	<b>2,393,950</b>	<b>2,482,125</b>	<b>2,992,625</b>

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

<b>Existing Customer CIP - WATER</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>5-Year CIP Total</b>
Distribution System Renewal and Replacement Program (1)	\$ 195,000	\$ 198,900	\$ 202,878	\$ 206,936	\$ 211,074	\$ 1,014,788
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
Pillar Ridge Water Treatment Plan Rehabilitation	\$ 350,000	\$ 150,000				\$ 500,000
Emergency Generator Replacement Program	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709	\$ 234,181
Vehicle Replacement Fund		\$ 40,000	\$ 41,200	\$ 42,436		\$ 123,636
<b>EXISTING CUSTOMER CIP TOTAL</b>	<b>\$ 598,750</b>	<b>\$ 793,813</b>	<b>\$ 1,299,914</b>	<b>\$ 306,414</b>	<b>\$ 269,350</b>	<b>\$ 3,268,241</b>
<b>New Customer CIP - WATER</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>5-Year CIP Total</b>
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	\$ 84,414	\$ 398,187
Portola Tank Telemetry Upgrade				\$ 250,000		\$ 250,000
Develop Additional Supply Reliability			\$ 100,000	\$ 350,000	\$ 1,000,000	\$ 1,450,000
<b>NEW CUSTOMER CIP TOTAL</b>	<b>\$ 600,000</b>	<b>\$ 1,647,250</b>	<b>\$ 1,796,668</b>	<b>\$ 2,347,568</b>	<b>\$ 2,450,323</b>	<b>\$ 8,841,809</b>
<b>Total Annual Capital Cost</b>	<b>\$ 1,198,750</b>	<b>\$ 2,441,063</b>	<b>\$ 3,096,582</b>	<b>\$ 2,653,982</b>	<b>\$ 2,719,673</b>	<b>\$ 12,110,050</b>
<b>CAPITAL FUND BALANCE</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Annual Capital Fund TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Less CIP</b>	<b>\$ (1,198,750)</b>	<b>\$ (2,441,063)</b>	<b>\$ (3,096,582)</b>	<b>\$ (2,653,982)</b>	<b>\$ (2,719,673)</b>	<b>\$ (12,110,050)</b>
<b>Total</b>	<b>\$ (1,198,750)</b>	<b>\$ (2,441,063)</b>	<b>\$ (3,096,582)</b>	<b>\$ (2,653,982)</b>	<b>\$ (2,719,673)</b>	<b>\$ (12,110,050)</b>
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						