



Montara Water & Sanitary

Budgeted Cash Flow - Sewer

Fiscal year 2022-2023

Cash flow summary

Operating cash flow

Operating income		FY 2021-2022	FY 2022-2023	Variance (%)	Variance (\$)
Sewer Service Charges	\$	3,479,472	\$ 3,702,479	6.41%	\$ 223,007
Cell Tower Lease	\$	77,220	\$ 80,000	3.60%	\$ 2,780
Permits, Fees & Other	\$	13,100	\$ 22,000	67.94%	\$ 8,900
Property Tax	\$	277,750	\$ 288,860	4.00%	\$ 11,110
Waste Collection Revenues	\$	25,000	\$ 27,000	8.00%	\$ 2,000
Total operating income	\$	3,872,542	\$ 4,120,339		
Operating expenses					
Personnel	\$	(365,824)	\$ (411,868)	12.59%	\$ 46,044
Professional Services	\$	(312,500)	\$ (317,000)	1.44%	\$ 4,500
Facilities & Administration	\$	(47,400)	\$ (55,900)	17.93%	\$ 8,500
Engineering	\$	(30,000)	\$ (35,000)	16.67%	\$ 5,000
Pumping	\$	(45,200)	\$ (45,000)	-0.44%	\$ (200)
Sewer Authority Mid-Coastside	\$	(1,974,581)	\$ (2,121,514)	7.44%	\$ 146,933
All other Accounts	\$	(142,060)	\$ (160,760)	13.16%	\$ 18,700
Total operating expenses	\$	(2,917,565)	\$ (3,147,042)		
Net Cash Flow Provided by Operations	\$	954,977	\$ 973,297		

Investment cash flow

Investment income					
Interest Revenue	\$	40,000	\$ 20,000	-50.00%	\$ (20,000)
Total investment income	\$	40,000	\$ 20,000		
Investment expenses					
Capital Improvement Program	\$	(1,906,335)	\$ (1,015,900)	-46.71%	\$ (890,435)
Total investment expenses	\$	(1,906,335)	\$ (1,015,900)		
Net Cash Flow Used by Investments	\$	(1,866,335)	\$ (995,900)		

Financing cash flow

Financing income					
Connection Fees	\$	150,000	\$ 213,000	42.00%	\$ 63,000
Total financing income	\$	150,000	\$ 213,000		
Financing expenses					
Loan Interest Expense	\$	(32,235)	\$ (29,157)	-9.55%	\$ (3,078)
Loan Principal Payment	\$	(100,153)	\$ (106,831)	6.67%	\$ 6,678
Total financing expenses	\$	(132,388)	\$ (135,988)		
Net Cash Flow Provided by Financing Activities	\$	17,612	\$ 77,012		
Overall projected cash flow	\$	(893,746)	\$ 54,409		
Transfer from/(to) Sewer Reserves	\$	893,746	\$ (54,409) *		
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 2022-2023

Cash flow summary

Operating cash flow

Operating income		FY 2021-2022	FY 2022-2023	Variance (%)	Variance (\$)
Water Sales	\$	1,897,000	\$ 1,897,000	0.00%	\$ -
Permits, Fees & Other	\$	13,000	\$ 18,600	43.08%	\$ 5,600
Property Tax	\$	277,750	\$ 288,860	4.00%	\$ 11,110
Backflow Testing & Other	\$	18,000	\$ 15,000	-16.67%	\$ (3,000)
Total operating income	\$	2,205,750	\$ 2,219,460		
Operating expenses					
Personnel	\$	(1,006,896)	\$ (1,044,274)	3.71%	\$ 37,378
Professional Services	\$	(257,000)	\$ (229,500)	-10.70%	\$ (27,500)
Facilities & Administration	\$	(75,500)	\$ (80,500)	6.62%	\$ 5,000
Engineering	\$	(120,000)	\$ (70,000)	-41.67%	\$ (50,000)
Pumping	\$	(105,700)	\$ (105,700)	0.00%	\$ -
Supply	\$	(52,500)	\$ (52,500)	0.00%	\$ -
Collection/Transmission	\$	(94,000)	\$ (120,000)	27.66%	\$ 26,000
Treatment	\$	(65,000)	\$ (95,000)	46.15%	\$ 30,000
All Other Accounts	\$	(202,300)	\$ (240,000)	18.64%	\$ 37,700
Total operating expenses	\$	(1,978,896)	\$ (2,037,474)		
Net Cash Flow Provided by Operations	\$	226,854	\$ 181,986		

Investment cash flow

Investment income					
GO Bonds, Assessment Receipts	\$	905,740	\$ 983,546	8.59%	\$ 77,806
Water System Reliability Charge	\$	1,000,000	\$ 1,000,000		\$ -
Total investment income	\$	1,905,740	\$ 1,983,546		
Investment expenses					
Capital Improvement Program	\$	(1,198,750)	\$ (1,239,000)	3.36%	\$ 40,250
Total investment expenses	\$	(1,198,750)	\$ (1,239,000)		
Net Cash Flow Used by Investments	\$	706,990	\$ 744,546		

Financing cash flow

Financing income					
Connection Fees	\$	150,000	\$ 200,000	33.33%	\$ 50,000
Total financing income	\$	150,000	\$ 200,000		
Financing expenses					
Long Term Debt - Interest Expense	\$	(155,987)	\$ (139,419)	-10.62%	\$ (16,568)
Long Term Debt - Principal Payment	\$	(1,148,574)	\$ (1,169,517)	1.82%	\$ 20,943
Total financing expenses	\$	(1,304,561)	\$ (1,308,936)		
Net Cash Flow Provided by Financing Activities	\$	(1,154,561)	\$ (1,108,936)		
Overall projected cash flow	\$	(220,717)	\$ (182,405)		
Transfer from/(to) Water Reserves	\$	220,717	\$ 182,405		*
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 2022-23 Operations Budget - SEWER ENTERPRISE**

Operating Revenue	GL Codes	2018-19 Actual	2019-20 Actual	2020-21 Actual	Approved	Income/Expenditures	Projected	Projected as	Adopted Budgeted	Increase/(Decrease)	Increase/(decrease)	
					Budget 2021-22	as of April 30, 2022		% To date	% of Budget	amounts 2022-23	from 2021-2022 \$	%
Cell Tower Lease:	4220	36,752	42,687	34,032	77,220	73,309	94.94%	79,973	103.57%	80,000	2,780	3.60%
Administrative Fees (New Construction):	4410	3,647	3,794	4,932	3,600	6,828	189.67%	8,194	227.60%	6,000	2,400	66.67%
Administrative Fees (Remodel):	4420	0	542	548	1,000	569	56.90%	683	68.28%	1,000	0	0.00%
Inspection Fees (New Construction):	4430	3,448	3,584	3,626	3,500	6,456	184.46%	7,747	221.35%	6,000	2,500	71.43%
Inspection Fees (Remodel):	4440		512	518	1,000	0	0.00%	0	0.00%	1,000	0	0.00%
Mainline Extension Fees:	4450					6,000	100.00%	7,200	100.00%	0	0	#DIV/0!
Remodel Fees:	4460	5,376	2,999	10,601	4,000	13,558	338.95%	16,270	406.74%	8,000	4,000	100.00%
Other Fees:	4470			7,500		0		0		0		
Grants:	4510		112	136		136	100.00%	163	100.00%	0	0	#DIV/0!
Property Tax Receipts:	4610	404,079	407,337	455,194	277,750	480,866	173.13%	577,039	207.76%	288,860	11,110	4.00%
Sewer Service Charges:	4710	2,610,244	3,086,734	3,429,746	3,484,472	3,524,649	101.15%	3,484,472	100.00%	3,712,479	228,007	6.54%
Sewer Service Refunds, Customer:	4720	496	(7,751)	(42,650)	(5,000)	(8,166)	163.32%	(9,799)	195.98%	(10,000)	(5,000)	100.00%
Waste Collection Revenues:	4760	23,172	24,353	27,202	25,000	19,621	78.48%	23,545	94.18%	27,000	2,000	8.00%
Other Revenue:	4990	2,825	2,018	189,253		2,353	100.00%	72	100.00%			
Total Operating Revenue:		3,090,039	3,566,921	4,120,638	3,872,542	4,126,179	106.55%	4,195,559	108.34%	4,120,339	247,797	6.40%
Operating Expenses												
Bank Fees:	5190	6,875	6,592	8,517	7,000	5,073	72.47%	6,088	86.97%	7,000	0	0.00%
Board Meetings:	5210	3,928	3,861	4,050	3,000	3,406	113.53%	4,087	136.24%	3,000	0	0.00%
Director Fees:	5220	2,288	4,125	3,525	7,500	3,838	51.17%	4,606	61.41%	7,500	0	0.00%
Election Expenses:	5230	4,265	0	0	75,000	0	0.00%	0	0.00%	75,000	0	0.00%
Conference Attendance:	5250	2,467	35	0	2,500	1,434	57.36%	1,721	68.83%	6,000	3,500	140.00%
Information Systems:	5270	1,725	9,746	6,875	4,000	3,812	95.30%	4,574	114.36%	5,000	1,000	25.00%
Fidelity Bond:	5310	438	0	438	500	0	0.00%	0	0.00%	500	0	0.00%
Property & Liability Insurance:	5320	7,737	1,394	9,851	5,000	8,057	161.14%	14,939	298.78%	15,000	10,000	200.00%
LAFCO Assessment:	5350	1,794	2,060	5,318	2,500	0	0.00%	2,460	98.40%	2,500	0	0.00%
Meeting Attendance, Legal:	5420	14		0	0	0	0.00%	0	0.00%	0	0	#DIV/0!
General Legal:	5430	183,515	89,445	59,250	200,000	63,645	31.82%	76,374	38.19%	200,000	0	0.00%
Litigation:	5440		49,445	203,505		175,958		211,150				
Maintenance, Office:	5510	7,230	4,614	4,096	8,000	2,802	35.03%	3,362	42.03%	15,000	7,000	87.50%
Meetings, Local:	5520	0				0	0.00%	0	0.00%		0	
Memberships:	5530		600	600		3,808	100.00%	4,570	100.00%	4,000	4,000	
Office Supplies:	5540	5,681	6,388	4,094	6,500	5,572	85.72%	6,686	102.87%	2,500	(4,000)	-61.54%
Postage:	5550	2,043	654	463	400	70	17.50%	84	21.00%	400	0	0.00%
Printing & Publishing:	5560	2,490	980	1,397	1,500	591	39.40%	709	47.28%	1,500	0	0.00%
Accounting:	5610	26,503	37,875	34,978	39,000	25,313	64.91%	30,376	77.89%	38,000	(1,000)	-2.56%
Audit:	5620	13,000	8,150	13,150	13,500	13,661	101.19%	13,661	101.19%	16,500	3,000	22.22%
Consulting:	5630	25,261	50,500	66,299	50,000	38,576	77.15%	46,291	92.58%	50,000	0	0.00%
Data Services:	5640	6,079	7,173	6,386	6,500	9,283	142.82%	9,283	142.82%	9,000	2,500	38.46%
Labor & HR Support:	5650	2,442	2,562	2,562	2,500	2,135	85.40%	2,562	102.48%	2,500	0	0.00%
Payroll Services:	5660	949	967	968	1,000	761	76.10%	913	91.32%	1,000	0	0.00%
Other Professional Services:	5690	0				0	0.00%	0	0.00%	0	0	
San Mateo County Tax Roll Charges:	5710	119	119	119	200	119	59.50%	143	71.40%	200	0	0.00%
Telephone & Internet:	5720	25,300	31,129	32,546	20,000	31,637	158.19%	37,964	189.82%	25,000	5,000	25.00%
Mileage Reimbursement:	5730	1,570	327	0	1,500	195	13.00%	234	15.60%	1,500	0	0.00%
Reference Materials:	5740	87	0	55	200	0	0.00%	0	0.00%	200	0	0.00%
Other Administrative:	5790	448	608	94		0	0.00%	0	0.00%		0	
CalPERS 457 Deferred Plan:	5810	18,955	20,180	18,545	18,364	17,083	93.02%	20,500	111.63%	19,383	1,019	5.55%
Employee Benefits:	5820	52,115	50,680	55,091	43,823	38,228	87.23%	45,874	104.68%	43,823	0	0.00%
Disability Insurance:	5830	1,360	1,709	1,747	1,471	1,474	75.94%	1,769	91.13%	2,049	108	5.57%
Payroll Taxes:	5840	15,610	16,217	17,028	20,069	12,592	62.74%	15,110	75.29%	23,096	3,027	15.08%
PARS:	5850	19,459	20,480	25,388	17,936	14,037	78.26%	16,844	93.91%	18,940	1,004	5.60%
Management:	5910	112,113	114,041	128,011	118,537	102,841	86.76%	123,409	104.11%	123,568	5,031	4.24%
Staff :	5920	125,760	132,421	131,838	140,658	105,503	75.01%	126,604	90.01%	175,137	34,479	24.51%
Staff Certification:	5930	1,800	2,225	1,913	1,800	1,575	87.50%	1,890	105.00%	1,800	0	0.00%
Staff Overtime:	5940	1,435	1,888	3,411	340	3,160	929.41%	3,792	1115.29%	1,399	1,059	311.34%
Staff Standby:	5950					0	0.00%	0	0.00%	0	0	
Worker's Compensation Insurance:	5960	2,622	2,837	2,699	2,355	1,961	83.27%	2,353	99.92%	2,673	318	13.51%
Claims, Property Damage:	6170	20,514	632	976	20,000	3,076	15.38%	3,691	18.46%	20,000	0	0.00%
Education & Training:	6195	559	0		1,000	93	9.30%	112	11.16%	1,000	0	0.00%
Meeting Attendance, Engineering:	6210					0	0.00%	0	0.00%	0	0	#DIV/0!
General Engineering:	6220	33,584	35,060	24,889	30,000	46,053	153.51%	55,264	184.21%	35,000	5,000	16.67%
Equipment & Tools, Expensed:	6320					0	0.00%	0	0.00%		0	#DIV/0!
Alarm Services:	6335	5,028	6,133	6,688	5,000	4,365	87.30%	5,238	104.76%	5,500	500	10.00%
Landscaping:	6337	2,588	4,468	4,875	6,000	5,400	90.00%	5,400	90.00%	6,000	0	0.00%

**MWSD — Fiscal Year 2022-23 Operations Budget - SEWER ENTERPRISE**

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>Approved Budget 2021-22</u>	<u>Income/Expenditures</u>		<u>Projected</u>	<u>Projected as % of Budget</u>	<u>Adopted Budgeted amounts 2022-23</u>	<u>Increase/(Decrease) from 2021-2022 \$</u>	<u>Increase/(decrease) %</u>
						<u>as of April 30, 2022</u>	<u>% To date</u>					
Pumping Fuel & Electricity:	6410	44,881	39,587	45,778	45,000	39,820	88.49%	47,784	106.19%	45,000	0	0.00%
Maintenance, Collection System:	6660	550			10,000	724	7.24%	869	8.69%	10,000	0	0.00%
Uniforms:	6770	0	126		200	0	0.00%	0	0.00%	200	0	0.00%
Fuel:	6810	1,021	848	687	1,000	441	44.10%	529	52.92%	1,000	0	0.00%
Truck Equipment, Expensed:	6820	27	439	38	160	0	0.00%	0	0.00%	160	0	0.00%
Truck Repairs:	6830	423	622	88	1,000	54	5.40%	65	6.48%	1,000	0	0.00%
Total Other Operations:	6890	0	(29,919)				0.00%	0	0.00%		0	
SAM Collections:	6910	329,965	341,549	281,817	331,973	248,980	75.00%	298,776	90.00%	284,186	(47,787)	-14.39%
SAM Operations:	6920	1,316,715	1,529,139	1,584,637	1,532,608	1,298,489	84.72%	1,558,187	101.67%	1,727,328	194,720	12.71%
SAM Maintenance, Collection System:	6940	0			40,000	19,809	49.52%	23,771	59.43%	40,000	0	0.00%
SAM Maintenance, Pumping:	6950	82,999			70,000	75,359	107.66%	90,431	129.19%	70,000	0	0.00%
Total Operations Expense:		2,932,411	2,610,711	2,805,280	2,917,564	2,440,863	83.66%	2,931,097	100.46%	3,147,042	229,478	7.87%
Net Change in position from Operations:		157,629	956,210	1,315,358	954,978	1,685,316	176.48%	1,264,462	132.41%	973,297	18,319	1.92%

**MWSD — Fiscal Year 2022-23 Non-Operating Budget - SEWER ENTERPRISE**

	<u>GL Codes</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>Approved Budget 2021-22</u>	<u>Income/Expenditure s as of April 30, 2022</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as % of Budget</u>	<u>Adopted Budgeted amounts 2022-23</u>	<u>Increase/(Decrease) from 2021-2022 \$</u>	<u>Increase/(decrease) %</u>
Non Operating Revenue												
Connection Fees, Residential New Const:	7110	246,161	225,264	183,873	100,000	32,307	32.31%	38,768	38.77%	163,000	63,000	63.00%
Connection Fees, Residential Remodel:	7120	66,218	55,708	2,774	50,000	42,662	85.32%	51,194	102.39%	50,000	0	0.00%
LAIF, Interest:	7200	99,073	105,107	38,726	40,000	9,232	23.08%	11,078	27.70%	20,000	(20,000)	-50.00%
Total Non Operating Revenue:		411,451	386,079	225,373	190,000	84,201	44.32%	101,041	53.18%	233,000	43,000	22.63%
Non Operating Expense												
PNC Equipment Lease:	9125	17,492	15,151	11,535	11,535	8,052	69.81%	11,535	100.00%	9,441	(2,094)	-18.15%
I-Bank Loan:	9200	22,382	23,801	21,263	20,700	11,873	57.36%	20,700	100.00%	19,716	(984)	-4.76%
Total Non Operating Expense:		39,874	38,952	32,798	32,235	19,925	61.81%	32,235	100.00%	29,157	(3,078)	-9.55%
Net Change in position from Non Operating activities:		371,577	347,127	192,575	157,765	64,276		68,806		203,843	46,078	

**MWSD — Fiscal Year 2022-23 Operations Budget - WATER ENTERPRISE**

		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Approved Budget</u>	<u>Income/Expenditures</u>			<u>Projected</u>	<u>Projected as %</u>	<u>Adopted Budgeted</u>	<u>Increase/(Decrease)</u>	<u>Increase/(decrease)</u>
<u>Operating Revenue</u>	<u>GL Codes</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2021-22</u>	<u>as of April 30, 2022</u>	<u>% To date</u>			<u>of Budget</u>	<u>amounts 2022-23</u>	<u>from 2021-2022 \$</u>	<u>%</u>
Cell Tower Lease:	4220	36,752	42,687	33,985	0	0	0.00%	0	0.00%	0	0	#DIV/0!	
Administrative Fees (New Construction):	4410	3,126	4,336	6,028	5,000	7,966	159.32%	9,559	191.18%	7,000	2,000	40.00%	
Administrative Fees (Remodel):	4420	0	1,084	548	0	569	100.00%	683	100.00%	600	600	#DIV/0!	
Inspection Fees (New Construction):	4430	2,956	4,096	5,698	4,000	7,877	196.93%	9,452	236.31%	7,000	3,000	75.00%	
Inspection Fees (Remodel):	4440	0	1,536	518	1,000	538	53.80%	646	64.56%	1,000	0	0.00%	
Mainline Extension Fees:	4450	3,119		85,905	3,000	82,882	2762.73%	99,458	3315.28%	3,000	0		
Remodel Fees:	4460	1,900	1,421	0			0.00%	0	0.00%		0	#DIV/0!	
Other Fees:	4470	3,382	4,400	489				0					
Grants:	4510	280	112	136		136	100.00%	163	100.00%		0	#DIV/0!	
Property Tax Receipts:	4610	404,079	407,337	455,194	277,750	480,866	173.13%	577,039	207.76%	288,860	11,110	4.00%	
Testing, Backflow:	4740	18,420	25,761	15,828	18,000	22,480	124.89%	26,976	149.87%	15,000	(3,000)	-16.67%	
Water Sales:	4810	1,892,091	1,973,134	1,952,964	1,900,000	1,465,715	77.14%	1,758,858	92.57%	1,900,000	0	0.00%	
Water Sales Refunds, Customer:	4850	(4,670)	(1,338)	(2,817)	(3,000)	(3,055)	101.83%	(3,666)	122.20%	(3,000)	0	0.00%	
Other Revenue:	4990	3,936	56,424	6,393		3,164	100.00%	3,797	100.00%		0		
Total Operating Revenue:		2,365,370	2,520,990	2,560,869	2,205,750	2,069,138	93.81%	2,482,966	112.57%	2,219,460	13,710	0.62%	
Operating Expenses													
Bank Fees:	5190	3,495	1,434	1,777	1,500	2,505	167.00%	3,006	200.40%	4,000	2,500	166.67%	
Board Meetings:	5210	3,928	3,861	4,050	3,000	3,406	113.53%	4,087	136.24%	3,000	0	0.00%	
Director Fees:	5220	2,288	4,125	3,525	7,500	3,838	51.17%	4,606	61.41%	7,500	0	0.00%	
Election Expenses:	5230	4,265		0	75,000	0	0.00%	0	0.00%	75,000	0	0.00%	
Bond Issue Cost:	5235			66,381		0		0					
CDPH Fees:	5240	10,530	12,405	12,004	13,000	15,707	120.82%	15,707	120.82%	15,000	2,000	15.38%	
Conference Attendance:	5250	2,467	243	0	3,000	1,434	47.80%	1,721	57.36%	6,000	3,000	100.00%	
Information Systems:	5270	10,185	18,631	6,875	5,000	3,812	76.24%	4,574	91.49%	5,000	0	0.00%	
Fidelity Bond:	5310	438		438	500	0	0.00%	0	0.00%	500	0	0.00%	
Property & Liability Insurance:	5320	2,215	1,173	0	5,000	6,881	137.62%	8,257	165.14%	0	(5,000)	-100.00%	
LAFCO Assessment:	5350	2,520	2,759	5,872	3,000	0	0.00%	0	0.00%	5,000	2,000	66.67%	
Meeting Attendance, Legal:	5420	14		0	0	0	0.00%	0	0.00%	0	0	#DIV/0!	
General Legal:	5430	24,250	123,406	116,294	140,000	69,798	49.86%	83,758	59.83%	100,000	(40,000)	-28.57%	
Maintenance, Office:	5510	11,015	6,414	10,653	8,000	2,944	36.80%	3,533	44.16%	15,000	7,000	87.50%	
Meetings, Local:	5520	41	(142)			0	0.00%	0	0.00%		0		
Memberships:	5530	22,236	23,026	24,540	27,000	19,845	73.50%	25,000	92.59%	27,000	0	0.00%	
Office Supplies:	5540	7,244	6,525	4,098	6,500	10,466	161.02%	12,559	193.22%	4,500	(2,000)	-30.77%	
Postage:	5550	9,318	11,567	13,451	9,000	10,325	114.72%	12,390	137.67%	14,000	5,000	55.56%	
Printing & Publishing:	5560	3,213	2,171	1,397	5,000	1,136	22.72%	1,363	27.26%	5,000	0	0.00%	
Accounting:	5610	26,503	37,875	34,978	39,000	25,313	64.91%	30,376	77.89%	38,000	(1,000)	-2.56%	
Audit:	5620	13,000	8,150	13,150	13,500	13,661	101.19%	13,661	101.19%	16,500	3,000	22.22%	
Consulting:	5630	28,471	56,893	64,713	55,000	40,431	73.51%	48,517	88.21%	65,000	10,000	18.18%	
Data Services:	5640		900	6,386	6,500	10,400	160.00%	12,480	192.00%	6,500	0	0.00%	
Labor & HR Support:	5650	2,442	2,641	2,562	2,000	2,135	106.75%	2,562	128.10%	2,500	500	25.00%	
Payroll Services:	5660	949	967	968	1,000	761	76.10%	913	91.32%	1,000	0	0.00%	
Other Professional Services:	5690	480				0	0.00%	0	0.00%		0		
San Mateo County Tax Roll Charges:	5710	119	119	119		119	100.00%	143	100.00%	200			
Telephone & Internet:	5720	31,642	36,093	40,647	25,000	37,433	149.73%	44,920	179.68%	25,000	0	0.00%	
Mileage Reimbursement:	5730	2,188	623	75	1,500	301	20.07%	361	24.08%	1,500	0	0.00%	
Reference Materials:	5740	0		55	800	0	0.00%	0	0.00%	800	0	0.00%	
Other Administrative:	5790	791	500	729		66	100.00%	79	100.00%	0	0		
CalPERS 457 Deferred Plan:	5810	38,266	42,604	44,923	44,063	36,416	82.65%	43,699	99.17%	49,977	5,914	13.42%	
Employee Benefits:	5820	84,851	85,042	120,304	107,276	101,874	94.96%	122,249	113.96%	107,276	0	0.00%	
Disability Insurance:	5830	3,366	3,564	4,041	4,658	3,441	73.87%	4,129	88.65%	5,411	753	16.16%	
Payroll Taxes:	5840	39,124	43,195	47,306	50,453	34,673	68.72%	41,608	82.47%	57,850	7,397	14.66%	
PARS:	5850	37,916	42,031	26,477	38,383	29,989	78.13%	35,987	93.76%	43,897	5,514	14.37%	
Management:	5910	112,113	114,042	128,011	118,537	102,841	86.76%	123,409	104.11%	123,568	5,031	4.24%	
Staff :	5920	356,877	407,112	446,737	526,927	331,883	62.99%	398,260	75.58%	542,747	15,820	3.00%	
Staff Certification:	5930	9,275	10,625	11,213	11,400	8,775	76.97%	10,530	92.37%	11,400	0	0.00%	
Staff Overtime:	5940	45,516	45,849	48,498	57,666	38,245	66.32%	45,894	79.59%	49,935	(7,731)	-13.41%	
Staff Standby:	5950	24,705	25,485	26,514	27,723	19,982	72.08%	23,978	86.49%	28,553	830	3.00%	
Worker's Compensation Insurance:	5960	12,579	14,274	14,332	19,810	9,610	48.51%	11,532	58.21%	23,661	3,851	19.44%	
Backflow Prevention:	6160	764	326	1,528	1,000	994	99.40%	1,193	119.28%	1,000	0	0.00%	
Claims, Property Damage:	6170	22	392	0	10,000	0	0.00%	0	0.00%	10,000	0	0.00%	
SCADA Maintenance:	6185	12,061	2,468	4,816	13,000	2,247	17.29%	2,696	20.74%	38,000	25,000	192.31%	
Internet & Telephone, Communications:	6187					0	0.00%	0	0.00%		0		

**MWSD — Fiscal Year 2022-23 Operations Budget - WATER ENTERPRISE**

Operating Revenue	GL Codes	2018-19 Actual	2019-20 Actual	2020-21 Actual	Approved Budget 2021-22	Income/Expenditures as of April 30, 2022	% To date	Projected	Projected as % of Budget	Adopted Budgeted amounts 2022-23	Increase/(Decrease) from 2021-2022 \$	Increase/(decrease) %
Education & Training:	6195	5,098	4,372	639	9,000	1,000	11.11%	1,200	13.33%	5,000	(4,000)	-44.44%
Meeting Attendance, Engineering:	6210					0	0.00%	0	0.00%	0		#DIV/0!
General Engineering:	6220	1,467	12,390	1,352	20,000	2,150	10.75%	2,580	12.90%	20,000	0	0.00%
Water Quality Engineering:	6230	420,284	116,823	68,993	100,000	45,353	45.35%	54,424	54.42%	50,000	(50,000)	-50.00%
Equipment & Tools, Expensed:	6320	11,867	17,500	6,943	8,000	10,563	132.04%	12,676	158.45%	12,000	4,000	50.00%
Alarm Services:	6335	718	1,040	1,249	2,000	839	41.95%	1,007	50.34%	2,000	0	0.00%
Landscaping:	6337	5,811	6,950	13,932	15,000	13,889	92.59%	16,667	111.11%	15,000	0	0.00%
Lab Supplies & Equipment:	6370	2,251	9,432	993	4,000	5,357	133.93%	6,428	160.71%	4,000	0	0.00%
Meter Reading:	6380	0	10	121	500	119	23.80%	143	28.56%	500	0	0.00%
Pumping Fuel & Electricity:	6410	77,011	75,074	75,172	90,000	69,227	76.92%	83,072	92.30%	90,000	0	0.00%
Pumping Maintenance, Generators:	6420	21,339	20,908	8,014	10,000	7,151	71.51%	8,581	85.81%	10,000	0	0.00%
Pumping Maintenance, General:	6430	3,448	17	751	5,000	1,076	21.52%	1,291	25.82%	5,000	0	0.00%
Pumping Equipment, Expensed:	6440	478	8,562	13	700	129	18.43%	155	22.11%	700	0	0.00%
Maintenance, Raw Water Mains:	6510	1,857	27	37	2,500	253	10.12%	304	12.14%	2,500	0	0.00%
Maintenance, Wells:	6520	8,635	13,281	9,193	15,000	5,766	38.44%	6,919	46.13%	15,000	0	0.00%
Water Purchases:	6530	26,826	33,976	34,355	35,000	25,285	72.24%	30,342	86.69%	35,000	0	0.00%
Hydrants:	6610	0	6,841	10,557	5,000	5,690	113.80%	6,828	136.56%	10,000	5,000	100.00%
Maintenance, Water Mains:	6620	46,952	40,201	43,561	50,000	41,402	82.80%	49,682	99.37%	50,000	0	0.00%
Maintenance, Water Service Lines:	6630	3,506	6,384	40,898	20,000	8,245	41.23%	9,894	49.47%	20,000	0	0.00%
Maintenance, Tanks:	6640	1,593	5,141	4,510	5,000	438	8.76%	526	10.51%	5,000	0	0.00%
Maintenance, Distribution General:	6650	7,341	10,890	8,623	10,000	6,535	65.35%	7,842	78.42%	10,000	0	0.00%
Maintenance, Collection System:	6660	414					0.00%	0	0.00%			
Meters:	6670	8,177	6,253	11,456	4,000	20,803	520.08%	24,964	624.09%	25,000	21,000	525.00%
Chemicals & Filtering:	6710	20,233	39,914	38,934	20,000	31,748	158.74%	38,098	190.49%	40,000	20,000	100.00%
Maintenance, Treatment Equipment:	6720	28,456	13,805	5,546	15,000	10,106	67.37%	12,127	80.85%	15,000	0	0.00%
Treatment Analysis:	6730	45,055	18,718	29,278	30,000	30,877	102.92%	37,052	123.51%	40,000	10,000	33.33%
Uniforms:	6770	11,459	3,702	1,635	2,000	764	38.20%	917	45.84%	2,000	0	0.00%
Fuel:	6810	6,541	6,237	6,677	7,000	6,468	92.40%	7,762	110.88%	10,000	3,000	42.86%
Truck Equipment, Expensed:	6820	309	3,433	217	2,000	1,395	69.75%	1,674	83.70%	2,000	0	0.00%
Truck Repairs:	6830	2,411	3,694	498	5,000	1,786	35.72%	2,143	42.86%	5,000	0	0.00%
Other Operations:	6890		4,265		0	2,942	100.00%	3,530	100.00%	0	0	
Total Operations Expense:		1,773,218	1,689,208	1,784,584	1,978,896	1,361,043	68.78%	1,628,564	82.30%	2,037,474	58,378	2.95%
Net Change in position from Operations:		592,153	831,782	776,285	226,854	708,095	312.14%	854,402	376.63%	181,986	(44,668)	-19.69%

**MWSD — Fiscal Year 2022-2023 Non-Operating Budget - WATER ENTERPRISE**

		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Approved Budget</u>	<u>Income/Expenditures</u>				<u>Adopted</u>		
	<u>GL Codes</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2021-22</u>	<u>as of April 30, 2022</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as</u>	<u>amounts 2022-</u>	<u>Increase/(Decrease)</u>	<u>Increase/(decrease)</u>
									<u>% of Budget</u>	<u>23</u>	<u>from 2021-22 \$</u>	<u>%</u>
Non Operating Revenue												
Connection Fees, Residential New Const:	7110	151,098	223,718	89,474	100,000	77,883	77.88%	93,460	93.46%	150,000	50,000	50.00%
Connection Fees, Residential Remodel:	7120						0.00%	0	0.00%		0	#DIV/0!
Connection Fees, Residential Fire:	7130	164,056	84,517	155,910	50,000	116,651	233.30%	139,981	279.96%	50,000	0	0.00%
Connection Fees, Residential Remodel Fire:	7140	2,032		3,823			0.00%	0	0.00%		0	
Connection Fees, Well Conversion:	7150						0.00%	0	0.00%		0	
General Obligation Bonds, Assessment Receipts:	7600	1,182,939	1,191,631	1,195,387	983,546	577,922	58.76%	1,195,381	121.54%	983,546	(0)	0.00%
Water System Reliability:	7650		0	949,243	1,000,000	624,580	62.46%	1,000,000	100.00%	1,000,000	0	0.00%
Total Non Operating Revenue:		1,500,125	1,499,866	1,444,594	1,133,546	1,397,036	123.25%	1,428,822	126.05%	1,183,546	50,000	4.41%
Non Operating Expense												
General Obligation Bonds:	9100	242,762	221,777	126,949	77,805	44,428	57.10%	77,805	100.00%	67,450	(10,355)	-13.31%
PNC Equipment Lease:	9125	17,492	15,151	13,384	11,535	7,396	64.12%	11,535	100.00%	9,441	(2,094)	-18.15%
State Revolving Fund Loan:	9150	78,501	72,938	69,614	66,647	32,828	49.26%	66,647	100.00%	62,527	(4,120)	-6.18%
Water Rebates :	9210	1,500	1,350	850		700	100.00%	1,050	100.00%	3,000	3,000	#DIV/0!
Total Non Operating Expense:		383,970	311,216	210,797	155,987	85,352	54.72%	157,037	100.67%	142,419	(16,568)	-10.62%
Net Change in position from Non Operating activities:		1,116,155	1,188,650	1,233,797	977,559	1,311,684		1,271,785		1,041,127	66,568	6.81%

MWSD SEWER Capital Improvement Program

2022-23

SEWER SYSTEM

PROJECT	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
MWSD CAPITAL PROJECTS					
Mechanical System Repairs & Replacements	\$ 22,400	\$ 168,750	\$ 75,000	\$ 162,000	\$ 250,000
Inflow & Infiltration Testing / Televising	\$ 15,000	\$ 12,500	\$ 30,000	\$ 25,000	\$ 30,000
Seal Cove Area Repair and Maint. Project	\$ 3,500	\$ 5,000	\$ 15,000	\$ 25,000	\$ 30,000
Replace Pump Station Pumps	\$ 60,000	\$ 21,000	\$ 5,000	\$ 50,000	\$ 22,500
Replace Medium High Priority Sewer Mains	\$ 877,500	\$ 480,000	\$ 1,211,000	\$ 1,125,000	\$ 1,500,000
Spot Repairs Program	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
Distillery Pump Station repalce/repair	\$ 5,000	\$ 5,000	\$ 15,000	\$ 10,000	\$ 180,000
Pump Station Communication Upgrades	\$ 12,500	\$ 2,500	\$ 2,500	\$ 3,000	\$ 2,500
MWSD CAPITAL PROJECTS TOTAL:	\$ 1,015,900	\$ 714,750	\$ 1,378,500	1,425,000	2,040,000
Alternative Budget Items					
Express Sewer					
Cabrillo Hyw Phase 1B-3b, Phase 4	\$ 1,162,960	\$ 526,975	\$ 1,015,300	\$668,250	\$1,822,500
Pump Station MCC and Coatings					\$810,000
Design Vallemar Sewer Relocation	\$215,625				
Dependant on RCD Grant					
TOTAL ANNUAL COST	2,394,485	1,241,725	2,393,800	2,093,250	4,672,500

MWSD
Five Year Capital Improvement Program
WATER SYSTEM

Existing Customer CIP - WATER	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	5-Year CIP Total
Misc. Repair&Replacement	\$ 10,000	\$ 10,700	\$ 11,449	\$ 12,250	\$ 13,108	\$ 57,507
Water Meters	\$ 25,000	\$ 26,750	\$ 28,623	\$ 30,626	\$ 32,770	\$ 143,769
Water Lateral Services	\$ 25,000	\$ 26,750	\$ 28,623	\$ 30,626	\$ 32,770	\$ 143,769
Water Main Replacements	\$ 110,000	\$ 117,700	\$ 125,939	\$ 134,755	\$ 144,188	\$ 632,582
Fire Hydrants Replacements and Addition	\$ 30,000	\$ 32,100	\$ 34,347	\$ 36,751	\$ 39,324	\$ 172,522
Distribution System Renewal and Replacement Program (1)	\$ 200,000	\$ 214,000	\$ 228,981	\$ 245,008	\$ 262,160	\$ 1,150,149
Water Conservation Program	\$ 9,000	\$ 9,630	\$ 10,304	\$ 11,025	\$ 11,797	\$ 51,756
Storage Tank Rehabilitation Program (2)	\$ 200,000	\$ 950,000	\$ 1,000,000			\$ 2,150,000
Pillar Ridge Water Treatment Plant Rehabilitation	\$ 500,000	\$ 300,000				\$ 800,000
Emergency Generator Replacement Program	\$ 55,000	\$ 58,850	\$ 62,970	\$ 67,377	\$ 72,094	\$ 316,291
Vehicle Replacement Fund		\$ 50,000	\$ 53,500	\$ 57,245		\$ 160,745
Staff Retention Program		\$ 100,000	\$ 400,000			\$ 500,000
EXISTING CUSTOMER CIP TOTAL	\$ 964,000	\$ 1,682,480	\$ 1,755,755	\$ 380,655	\$ 346,051	\$ 5,128,941
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)	\$ 200,000	\$ 1,000,000	\$ 1,070,000	\$ 1,144,900	\$ 1,225,043	\$ 4,639,943
Existing Well Upgrade Program (3)		\$ 320,000	\$ 342,400	\$ 366,368		\$ 1,028,768
New and Upgraded PRV Stations' Program (4)		\$ 250,000	\$ 267,500	\$ 286,225	\$ 306,261	\$ 1,109,986
Emergency Generator Upgrade Program	\$ 75,000	\$ 80,250	\$ 85,868	\$ 91,878	\$ 98,310	\$ 431,306
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	\$ 275,000	\$ 1,650,250	\$ 1,865,768	\$ 2,489,371	\$ 2,629,614	\$ 8,910,003
Total Annual Capital Cost	\$ 1,239,000	\$ 3,332,730	\$ 3,621,523	\$ 2,870,026	\$ 2,975,665	\$ 14,038,944
CAPITAL FUND BALANCE						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Capital Fund TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less CIP	\$ (1,239,000)	\$ (3,332,730)	\$ (3,621,523)	\$ (2,870,026)	\$ (2,975,665)	\$ (14,038,944)
Total	\$ (1,239,000)	\$ (3,332,730)	\$ (3,621,523)	\$ (2,870,026)	\$ (2,975,665)	\$ (14,038,944)
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						