



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	\$	3,873,231	4.61%	\$	170,752
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	\$	4,304,231			
Operating expenses							
Personnel	\$	(411,868)	\$	(458,282)	11.27%	\$	(46,414)
Professional Services	\$	(317,000)	\$	(318,250)	0.39%	\$	(1,250)
Facilities & Administration	\$	(55,900)	\$	(88,650)	58.59%	\$	(32,750)
Engineering	\$	(35,000)	\$	(70,000)	100.00%	\$	(35,000)
Pumping	\$	(45,000)	\$	(65,000)	44.44%	\$	(20,000)
Sewer Authority Mid-Coastside	\$	(2,121,514)	\$	(2,276,314)	7.30%	\$	(154,800)
All other Accounts	\$	(160,760)	\$	(99,600)	-38.04%	\$	61,160
Total operating expenses	\$	(3,147,042)	\$	(3,376,096)			
Net Cash Flow Provided by Operations	\$	973,297	\$	928,135			

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)
Capital Improvement Program - Non Project	\$	-	\$	(150,000)		\$	(150,000)
Total investment expenses	\$	(2,121,275)	\$	(3,999,285)			
Net Cash Flow Used by Investments	\$	(2,101,275)	\$	(3,939,285)			

Financing cash flow

Financing income							
Connection Fees	\$	213,000	\$	295,000	38.50%	\$	82,000
Total financing income	\$	213,000	\$	295,000			
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	\$	155,317			
Overall projected cash flow	\$	(1,050,966)	\$	(2,855,833)			
Transfer from/(to) Sewer Reserves	\$	1,050,966	\$	2,855,833			*
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	\$ 2,006,000	5.75%	\$ 109,000
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	\$ 2,332,600		
Operating expenses					
Personnel	\$	(1,044,274)	\$ (1,121,315)	7.38%	\$ (77,041)
Professional Services	\$	(229,500)	\$ (199,250)	-13.18%	\$ 30,250
Facilities & Administration	\$	(80,500)	\$ (128,750)	59.94%	\$ (48,250)
Engineering	\$	(70,000)	\$ (125,000)	78.57%	\$ (55,000)
Pumping	\$	(105,700)	\$ (130,700)	23.65%	\$ (25,000)
Supply	\$	(52,500)	\$ (57,500)	9.52%	\$ (5,000)
Collection/Transmission	\$	(120,000)	\$ (250,000)	108.33%	\$ (130,000)
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)	\$ (2,267,015)		
Net Cash Flow Provided by Operations	\$	181,986	\$ 65,585		

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	\$ 1,111,460	11.15%	\$ 111,460
Total investment income	\$	1,983,546	\$ 2,366,841		
Investment expenses					
Capital Improvement Program	\$	(1,239,000)	\$ (3,715,000)	199.84%	\$ (2,476,000)
Capital Improvement Program - Non Project			\$ (150,000)		\$ (150,000)
Total investment expenses	\$	(1,239,000)	\$ (3,865,000)		
Net Cash Flow Used by Investments	\$	744,546	\$ (1,498,159)		

Financing cash flow

Financing income					
Connection Fees	\$	200,000	\$ 240,000	20.00%	\$ 40,000
Total financing income	\$	200,000	\$ 240,000		
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)	\$ (1,072,646)		
Overall projected cash flow	\$	(182,405)	\$ (2,505,220)		
Transfer from/(to) Water Reserves	\$	182,405	\$ 2,505,220	*	
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**

		2019-20	2020-21		2022-23	Income/Expenditures as			Projected as	Adopted Budgeted	Increase/(Decrease)	Increase/(decrease)
Operating Revenue	GL Codes	Actual	Actual	2021-22 Actual	Budget	of April 30, 2023	% To date	Projected	% of Budget	amounts 2023-24	from 2022-2023 \$	%
Cell Tower Lease:	4220	42,687	34,032	80,315	80,000	69,212	86.52%	83,054	103.82%	83,000	3,000	3.75%
Administrative Fees (New Construction):	4410	3,794	4,932	7,397	6,000	2,360	39.33%	2,832	47.20%	4,000	(2,000)	-33.33%
Administrative Fees (Remodel):	4420	542	548	569	1,000	0	0.00%	0	0.00%	1,000	0	0.00%
Inspection Fees (New Construction):	4430	3,584	3,626	6,994	6,000	2,233	37.22%	2,680	44.66%	4,000	(2,000)	-33.33%
Inspection Fees (Remodel):	4440	512	518	1,000	1,000	0	0.00%	0	0.00%	1,000	0	0.00%
Mainline Extension Fees:	4450			6,000	0	0	0.00%	0	0.00%	0	0	#DIV/0!
Remodel Fees:	4460	2,999	10,601	18,826	8,000	5,939	74.24%	7,127	89.09%	8,000	0	0.00%
Other Fees:	4470		7,500		0			0				
Grants:	4510	112	136		0	136	100.00%	163	100.00%		0	#DIV/0!
Property Tax Receipts:	4610	407,337	455,194	516,917	288,860	486,543	168.44%	583,852	202.12%	300,000	11,140	3.86%
Sewer Service Charges:	4710	3,086,734	3,429,746	3,582,585	3,712,479	3,477,246	93.66%	3,712,479	100.00%	3,883,231	170,752	4.60%
Sewer Service Refunds, Customer:	4720	(7,751)	(42,650)	(8,166)	(10,000)	(4,665)	46.65%	(5,598)	55.98%	(10,000)	0	0.00%
Waste Collection Revenues:	4760	24,353	27,202	26,055	27,000	24,354	90.20%	29,225	108.24%	30,000	3,000	11.11%
Other Revenue:	4990	2,018	189,253	2,902	2,424	2,909	100.00%	2,909	100.00%			
Total Operating Revenue:		3,566,921	4,120,638	4,240,394	4,120,339	4,065,782	98.68%	4,418,722	107.24%	4,304,231	183,892	4.46%
Operating Expenses												
Bank Fees:	5190	6,592	8,517	4,811	7,000	4,524	64.63%	5,429	77.55%	6,000	(1,000)	-14.29%
Board Meetings:	5210	3,861	4,050	3,856	3,000	4,328	144.27%	5,194	173.12%	4,000	1,000	33.33%
Director Fees:	5220	4,125	3,525	4,925	7,500	3,600	48.00%	4,320	57.60%	10,000	2,500	33.33%
Election Expenses:	5230	0	0		75,000	0	0.00%	0	0.00%	15,000	(60,000)	-80.00%
Conference Attendance:	5250	35	0	1,918	6,000	1,426	23.77%	1,711	28.52%	10,000	4,000	66.67%
Information Systems:	5270	9,746	6,875	4,099	5,000	5,421	108.42%	6,505	130.10%	6,000	1,000	20.00%
Fidelity Bond:	5310	0	438		500	0	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	0.00%	0	0.00%	0	0	#DIV/0!
General Legal:	5430	89,445	59,250	99,681	200,000	36,695	18.35%	44,034	22.02%	200,000	0	0.00%
Litigation:	5440	49,445	203,505	176,781		97,210		116,652				
Maintenance, Office:	5510	4,614	4,096	3,382	15,000	10,195	67.97%	12,234	81.56%	25,000	10,000	66.67%
Meetings, Local:	5520					0	0.00%	0	0.00%		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	5,865	234.60%	7,038	281.52%	8,250	5,750	230.00%
Postage:	5550	654	463	112	400	1,050	262.50%	1,260	315.00%	1,150	750	187.50%
Printing & Publishing:	5560	980	1,397	943	1,500	3,435	229.00%	4,122	274.80%	2,250	750	50.00%
Accounting:	5610	37,875	34,978	38,590	38,000	36,338	95.63%	43,606	114.75%	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	41,503	83.01%	49,804	99.61%	52,250	2,250	4.50%
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	2,135	85.40%	2,562	102.48%	2,500	0	0.00%
Payroll Services:	5660	967	968	1,000	1,000	1,019	101.90%	1,223	122.28%	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	119	200	119	59.50%	143	71.40%	2,500	2,300	1150.00%
Telephone & Internet:	5720	31,129	32,546	38,358	25,000	37,548	150.19%	45,058	180.23%	40,000	15,000	60.00%
Mileage Reimbursement:	5730	327	0	254	1,500	112	7.47%	134	8.96%	2,000	500	33.33%
Reference Materials:	5740	0	55		200	0	0.00%	0	0.00%	200	0	0.00%
Other Administrative:	5790	608	94	(287)		2,560	100.00%	3,072	100.00%		0	
CalPERS 457 Deferred Plan:	5810	20,180	18,545	21,689	19,383	17,111	88.28%	20,533	105.93%	21,486	2,102	10.85%
Employee Benefits:	5820	50,680	55,091	40,493	43,823	41,598	94.92%	49,918	113.91%	52,135	8,312	18.97%
Disability Insurance:	5830	1,709	1,747	1,769	2,049	1,289	62.91%	1,547	75.49%	2,271	222	10.85%
Payroll Taxes:	5840	16,217	17,028	17,451	23,096	14,592	63.18%	17,510	75.82%	25,393	2,298	9.95%
PARS:	5850	20,480	25,388	18,497	18,940	17,305	91.37%	20,766	109.64%	22,147	3,207	16.93%
Management:	5910	114,041	128,011	131,607	123,568	95,815	77.54%	114,978	93.05%	122,617	(951)	-0.77%
Staff :	5920	132,421	131,838	140,442	175,137	142,454	81.34%	170,945	97.61%	205,767	30,630	17.49%
Staff Certification:	5930	2,225	1,913	2,100	1,800	1,750	97.22%	2,100	116.67%	1,800	0	0.00%
Staff Overtime:	5940	1,888	3,411	4,813	1,399	5,374	384.25%	6,449	461.10%	1,754	355	25.38%
Staff Standby:	5950				0	43	100.00%	52	100.00%		0	
Worker's Compensation Insurance:	5960	2,837	2,699	2,585	2,673	3,545	132.61%	4,254	159.13%	2,913	239	8.95%
Claims, Property Damage:	6170	632	976	3,076	20,000		0.00%	10,000	50.00%	10,000	(10,000)	-50.00%
Education & Training:	6195	0		93	1,000	42	4.20%	50	5.04%	2,000	1,000	100.00%
Meeting Attendance, Engineering:	6210				0	0	0.00%	0	0.00%		0	#DIV/0!
General Engineering:	6220	35,060	24,889	56,067	35,000	60,890	173.97%	73,068	208.77%	70,000	35,000	100.00%
Equipment & Tools, Expensed:	6320					0	0.00%	0	0.00%		0	#DIV/0!
Alarm Services:	6335	6,133	6,688	5,432	5,500	5,016	91.20%	6,019	109.44%	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	42,056	93.46%	50,467	112.15%	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 April 30, 2023	% To date	Projected	Projected as % of Budget	Adopted Budgeted amounts 2023-24	Increase/(Decrease) from 2022-2023 \$	Increase/(decrease) %
Pumping Maintenance, Generators:	6420			903		4,644		5,573		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	2,946	294.60%	3,535	353.52%	2,000	1,000	100.00%
Truck Equipment, Expensed:	6820	439	38	209	160	111	69.38%	133	83.25%	200	40	25.00%
Truck Repairs:	6830	622	88	343	1,000	608	60.80%	730	72.96%	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	236,822	83.33%	284,186	100.00%	294,862	10,676	3.76%
SAM Operations:	6920	1,529,139	1,584,637	1,532,608	1,727,328	1,411,697	81.73%	1,694,036	98.07%	1,806,452	79,124	4.58%
SAM Maintenance, Collection System:	6940				40,000	28,154	70.39%	33,785	84.46%	45,000	5,000	12.50%
SAM Maintenance, Pumping:	6950				70,000	109,130	155.90%	130,956	187.08%	130,000	60,000	85.71%
SAM NDWSCP:	6960			24,482		1,291		1,549				
Total Operations Expense:		2,610,711	2,805,280	2,849,142	3,147,042	2,566,964	81.57%	3,088,462	98.14%	3,376,096	229,054	7.28%
Net Change in position from Operations:		956,210	1,315,358	1,391,252	973,297	1,498,818	153.99%	1,330,260	136.68%	928,135	(45,162)	-4.64%

**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 April 30, 2023</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as</u> <u>% of Budget</u>	<u>Adopted Budgeted</u> <u>amounts 2023-24</u>	<u>Increase/(Decrease)</u> <u>from 2022-2023 \$</u>	<u>Increase/(decrease)</u> <u>%</u>
<u>Non Operating Revenue</u>												
Connection Fees, Residential New Const:	7110	225,264	183,873	242,298	163,000	151,677	93.05%	182,012	111.66%	220,000	57,000	34.97%
Connection Fees, Residential Remodel:	7120	55,708	2,774	53,312	50,000	36,195	72.39%	43,434	86.87%	55,000	5,000	10.00%
Connection Fee Refunds:	7152					(26,922)		(32,306)	100.00%	(20,000)		
Additional Fixture Units New Const:	7153			22,617		17,165		20,598	100.00%	20,000		
Additional Fixture Units Remodel:	7155			79,005		65,313		78,376	100.00%	20,000		
PFP Pass Thru:	7160			12,869				0	0.00%			
Meter Pass Thru Costs:	7165					(7,005)		(8,406)	100.00%			
Mainline Extension Pass Thru:	7170					(6,952)		(8,342)	100.00%			
Employee loans:	7700							0				
LAIF, Interest:	7200	105,107	38,726	12,872	20,000	80,185	400.93%	96,222	481.11%	60,000	40,000	200.00%
Total Non Operating Revenue:		386,079	225,373	422,973	233,000	309,656	132.90%	371,587	159.48%	355,000	102,000	43.78%
<u>Non Operating Expense</u>												
PNC Equipment Lease:	9125	15,151	11,535		9,441	7,586	80.35%	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	18,879	64.75%	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	290,777		339,352		329,123	105,280	

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

		<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>		<u>Income/Expenditures as</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>2022-23 Budget</u>	<u>of April 30, 2023</u>	<u>% To date</u>	<u>Projected</u>	<u>of Budget</u>	<u>amounts 2023-24</u>	<u>from 2022-2023 \$</u>	<u>%</u>
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	2,957	42.24%	3,548	50.69%	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	2,798	39.97%	3,358	47.97%	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%	163	100.00%		0	#DIV/0!
Property Tax Receipts:	4610	407,337	455,194	516,917	288,860	486,543	168.44%	583,852	202.12%	300,000	11,140	3.86%
Testing, Backflow:	4740	25,761	15,828	25,730	15,000	18,733	124.89%	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	1,461,705	76.93%	1,754,046	92.32%	2,014,000	114,000	6.00%
Water Sales, Fire Protection:	4820							0				
Water Sales Refunds, Customer:	4850	(1,338)	(2,817)	(3,210)	(3,000)	(5,840)	194.67%	(7,008)	233.60%	(8,000)	(5,000)	166.67%
Other Revenue:	4990	56,424	6,393	3,541		13,361	100.00%	16,033	100.00%		0	
Total Operating Revenue:		2,520,990	2,560,869	2,396,316	2,219,460	1,980,393	89.23%	2,371,992	106.87%	2,332,600	113,140	5.10%
Operating Expenses												
Bank Fees:	5190	1,434	1,777	4,811	4,000	4,524	113.10%	5,429	135.72%	5,500	1,500	37.50%
Board Meetings:	5210	3,861	4,050	3,856	3,000	4,328	144.27%	5,194	173.12%	4,000	1,000	33.33%
Director Fees:	5220	4,125	3,525	4,925	7,500	3,600	48.00%	4,320	57.60%	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	1,426	23.77%	1,711	28.52%	15,000	9,000	150.00%
Information Systems:	5270	18,631	6,875	13,989	5,000	5,421	108.42%	6,505	130.10%	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%	10,212	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%	50,227	50.23%	75,000	(25,000)	-25.00%
Litigation:	5440					120		144				
Maintenance, Office:	5510	6,414	10,653	3,524	15,000	10,195	67.97%	12,234	81.56%	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	14,969	332.64%	17,963	399.17%	6,250	1,750	38.89%
Postage:	5550	11,567	13,451	14,890	14,000	13,229	94.49%	15,875	113.39%	14,750	750	5.36%
Printing & Publishing:	5560	2,171	1,397	1,488	5,000	3,485	69.70%	4,182	83.64%	5,750	750	15.00%
Accounting:	5610	37,875	34,978	38,590	38,000	36,338	95.63%	43,606	114.75%	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	41,503	63.85%	49,804	76.62%	67,250	2,250	3.46%
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	2,135	85.40%	2,562	102.48%	2,500	0	0.00%
Payroll Services:	5660	967	968	1,000	1,000	1,019	101.90%	1,223	122.28%	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%	1,950	975.00%	2,500		
Telephone & Internet:	5720	36,093	40,647	45,606	25,000	45,558	182.23%	54,670	218.68%	50,000	25,000	100.00%
Mileage Reimbursement:	5730	623	75	525	1,500	510	34.00%	612	40.80%	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	2,965	100.00%	3,558	100.00%		0	
CalPERS 457 Deferred Plan:	5810	42,604	44,923	48,201	49,977	40,580	81.20%	48,696	97.44%	51,461	1,484	2.97%
Employee Benefits:	5820	85,042	120,304	116,781	107,276	107,297	100.02%	128,756	120.02%	155,291	48,015	44.76%
Disability Insurance:	5830	3,564	4,041	4,129	5,411	2,930	54.15%	3,516	64.98%	5,572	161	2.98%
Payroll Taxes:	5840	43,195	47,306	47,682	57,850	41,675	72.04%	50,010	86.45%	59,514	1,665	2.88%
PARS:	5850	42,031	26,477	40,261	43,897	37,002	84.29%	44,402	101.15%	47,101	3,204	7.30%
Management:	5910	114,042	128,011	131,608	123,568	95,816	77.54%	114,979	93.05%	122,617	(951)	-0.77%
Staff :	5920	407,112	446,737	451,291	542,747	423,175	77.97%	507,810	93.56%	554,440	11,693	2.15%
Staff Certification:	5930	10,625	11,213	12,125	11,400	10,000	87.72%	12,000	105.26%	11,400	0	0.00%
Staff Overtime:	5940	45,849	48,498	52,669	49,935	47,258	94.64%	56,710	113.57%	60,420	10,485	21.00%
Staff Standby:	5950	25,485	26,514	26,564	28,553	23,211	81.29%	27,853	97.55%	29,086	533	1.87%
Worker's Compensation Insurance:	5960	14,274	14,332	13,072	23,661	9,562	40.41%	11,474	48.50%	24,413	752	3.18%
Backflow Prevention:	6160	326	1,528	1,020	1,000	838	83.80%	1,006	100.56%	1,000	0	0.00%
Claims, Property Damage:	6170	392	0		10,000	141	1.41%	169	1.69%	10,000	0	0.00%
SCADA Maintenance:	6185	2,468	4,816	2,910	38,000	7,332	19.30%	8,798	23.15%	20,000	(18,000)	-47.37%

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

Operating Revenue	GL Codes	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Income/Expenditures as of April 30, 2023	% To date	Projected	Projected as % of Budget	Adopted 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%	1,272	25.44%	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	16,339	81.70%	19,607	98.03%	10,000	(10,000)	-50.00%
Water Quality Engineering:	6230	116,823	68,993	70,999	50,000	97,508	195.02%	117,010	234.02%	115,000	65,000	130.00%
Equipment & Tools, Expensed:	6320	17,500	6,943	12,363	12,000	7,096	59.13%	8,515	70.96%	10,000	(2,000)	-16.67%
Alarm Services:	6335	1,040	1,249	1,087	2,000	745	37.25%	894	44.70%	2,000	0	0.00%
Landscaping:	6337	6,950	13,932	19,989	15,000	14,528	96.85%	17,434	116.22%	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	3,116	77.90%	3,739	93.48%	4,000	0	0.00%
Meter Reading:	6380	10	121	119	500	357	71.40%	428	85.68%	500	0	0.00%
Pumping Fuel & Electricity:	6410	75,074	75,172	83,871	90,000	81,491	90.55%	97,789	108.66%	95,000	5,000	5.56%
Pumping Maintenance, Generators:	6420	20,908	8,014	12,043	10,000	19,015	190.15%	22,818	228.18%	30,000	20,000	200.00%
Pumping Maintenance, General:	6430	17	751	1,153	5,000	308	6.16%	370	7.39%	5,000	0	0.00%
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%	54	2.16%	2,500	0	0.00%
Maintenance, Wells:	6520	13,281	9,193	5,975	15,000	16,677	111.18%	20,012	133.42%	25,000	10,000	66.67%
Water Purchases:	6530	33,976	34,355	33,040	35,000	19,674	56.21%	23,609	67.45%	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	110,374	220.75%	132,449	264.90%	170,000	120,000	240.00%
Maintenance, Water Service Lines:	6630	6,384	40,898	8,245	20,000	20,847	104.24%	25,016	125.08%	20,000	0	0.00%
Maintenance, Tanks:	6640	5,141	4,510	438	5,000	2,671	53.42%	3,205	64.10%	5,000	0	0.00%
Maintenance, Distribution General:	6650	10,890	8,623	22,202	10,000	15,826	158.26%	18,991	189.91%	15,000	5,000	50.00%
Maintenance, Collection System:	6660			724			0.00%	0	0.00%			
Meters:	6670	6,253	11,456	21,176	25,000	84,842	339.37%	101,810	407.24%	30,000	5,000	20.00%
Chemicals & Filtering:	6710	39,914	38,934	43,341	40,000	14,925	37.31%	17,910	44.78%	25,000	(15,000)	-37.50%
Maintenance, Treatment Equipment:	6720	13,805	5,546	12,226	15,000	5,994	39.96%	7,193	47.95%	15,000	0	0.00%
Treatment Analysis:	6730	18,718	29,278	37,846	40,000	25,663	64.16%	30,796	76.99%	35,000	(5,000)	-12.50%
Uniforms:	6770	3,702	1,635	1,687	2,000	2,398	119.90%	2,878	143.88%	2,500	500	25.00%
Fuel:	6810	6,237	6,677	8,879	10,000	8,837	88.37%	10,604	106.04%	12,000	2,000	20.00%
Truck Equipment, Expensed:	6820	3,433	217	1,186	2,000	334	16.70%	401	20.04%	2,000	0	0.00%
Truck Repairs:	6830	3,694	498	2,075	5,000	1,823	36.46%	2,188	43.75%	5,000	0	0.00%
Other Operations:	6890	4,265		2,492	0	2,371	100.00%	2,845	100.00%		0	
Total Operations Expense:		1,689,208	1,784,584	1,817,984	2,037,474	1,705,598	83.71%	2,052,258	100.73%	2,267,015	227,241	11.15%
Net Change in position from Operations:		831,782	776,285	578,332	181,986	274,795	151.00%	319,734	175.69%	65,585	(114,101)	-62.70%

**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		Projected	Projected as % of Budget	Adopted	Increase/(Decrease) from 2021-22 \$	Increase/(decrease) %
						as of April 30, 2023	% To date			Budgeted amounts 2023-		
Non Operating Revenue												
Connection Fees, Residential New Const:	7110	223,718	89,474	255,753	150,000	144,656	96.44%	173,587	115.73%	185,000	35,000	23.33%
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	116,530	233.06%	139,836	279.67%	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					(24,892)		(29,870)			0	
Additional fixture units Remodel:	7155					16,092		19,310			0	
PFP Pass Thru:	7160			49,955		12,701		15,241			0	
Meter Pass Thru Costs:	7165			9,358		228		274			0	
Mainline Extension Pass Thru:	7170			22,444		(71,550)		(85,860)			0	
CAMP interest income:	7250			1,808		84,361		101,233		60,000	60,000	
General Obligation Bonds, Assessment Receipts:	7600	1,191,631	1,195,387	1,015,063	983,546	875,359	89.00%	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	872,386	87.24%	1,000,000	100.00%	1,111,460	111,460	11.15%
Total Non Operating Revenue:		1,499,866	2,393,837	2,506,342	2,183,546	2,025,871	92.78%	2,529,132	115.83%	2,606,841	423,295	19.39%
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	7,586	80.35%	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	200	6.67%	267	8.89%		(3,000)	-100.00%
Total Non Operating Expense:		311,216	210,797	151,578	142,419	80,861	56.78%	161,587	113.46%	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	1,945,010		2,367,545		2,484,280	440,153	21.56%

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

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)						
Misc. Repair&Replacement	\$ 25,000	\$ 27,500	\$ 30,250	\$ 33,275	\$ 36,603	\$ 152,628
Water Meters	\$ 35,000	\$ 38,500	\$ 42,350	\$ 46,585	\$ 51,244	\$ 213,679
Water Lateral Services	\$ 25,000	\$ 27,500	\$ 30,250	\$ 33,275	\$ 36,603	\$ 152,628
Water Main Replacements		\$ 200,000	\$ 220,000	\$ 242,000	\$ 500,000	\$ 1,162,000
Fire Hydrants Replacements and Addition	\$ 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	\$ 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						