



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	\$ 3,474,472	-0.14%	\$ (5,000)
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	\$ 277,750	0.00%	\$ -
Waste Collection Revenues	\$ 25,000	\$ 27,000	8.00%	\$ 2,000
Total operating income	\$ 3,872,542	\$ 3,881,222		
Operating expenses				
Personnel	\$ (365,824)	\$ (412,375)	12.72%	\$ 46,551
Professional Services	\$ (312,500)	\$ (311,500)	-0.32%	\$ (1,000)
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)	\$ (95,760)	-32.59%	\$ (46,300)
Total operating expenses	\$ (2,917,565)	\$ (3,077,049)		
Net Cash Flow Provided by Operations	\$ 954,977	\$ 804,173		
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	\$ 150,000	0.00%	\$ -
Total financing income	\$ 150,000	\$ 150,000		
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	\$ 14,012		
Overall projected cash flow	\$ (893,746)	\$ (177,715)		
Transfer from Sewer Reserves	\$ 893,746	\$ 177,715		*
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	\$ 277,750	0.00%	\$ -
Backflow Testing & Other	\$ 18,000	\$ 15,000	-16.67%	\$ (3,000)
Total operating income	\$ 2,205,750	\$ 2,208,350		
Operating expenses				
Personnel	\$ (1,006,896)	\$ (1,019,914)	1.29%	\$ 13,018
Professional Services	\$ (257,000)	\$ (224,000)	-12.84%	\$ (33,000)
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)	\$ (105,000)	11.70%	\$ 11,000
Treatment	\$ (65,000)	\$ (95,000)	46.15%	\$ 30,000
All Other Accounts	\$ (202,300)	\$ (175,000)	-13.49%	\$ (27,300)
Total operating expenses	\$ (1,978,896)	\$ (1,927,614)		
Net Cash Flow Provided by Operations	\$ 226,854	\$ 280,736		
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)	\$ (1,039,000)	-13.33%	\$ (159,750)
Total investment expenses	\$ (1,198,750)	\$ (1,039,000)		
Net Cash Flow Used by Investments	\$ 706,990	\$ 944,546		
Financing cash flow				
Financing income				
Connection Fees	\$ 150,000	\$ 150,000	0.00%	\$ -
Total financing income	\$ 150,000	\$ 150,000		
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)	\$ (1,158,936)		
Overall projected cash flow	\$ (220,717)	\$ 66,345		
Transfer to Water Reserves	\$ (220,717)	\$ 66,345	*	
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

Table with 14 columns: 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, Proposed Budgeted amounts 2022-23, Increase/(Decrease) from 2021-2022 \$, Increase/(decrease) %.



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 as	Proposed Budgeted	Increase/(Decrease)	Increase/(decrease)
					Budget 2021-22	as of April 30, 2022	% To date	Projected	% of Budget	amounts 2022-23	from 2021-2022 \$	%
Pumping Fuel & Electricity:	6410	44,881	39,587	45,778	45,000	58,696	130.44%	70,435	156.52%	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	2,459,739	84.31%	2,953,749	101.24%	3,077,049	159,485	5.47%
Net Change in position from Operations:		157,629	956,210	1,315,358	954,978	1,666,440	174.50%	1,241,810	130.04%	804,173	(150,805)	-15.79%

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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/Expenditures as of April 30, 2022</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as % of Budget</u>	<u>Proposed 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%	100,000	0	0.00%
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%	170,000	(20,000)	-10.53%
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		140,843	(16,922)	

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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	Proposed 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	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%	10,000	6,000	150.00%
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	0.00%
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%	1,927,614	(51,482)	-2.60%
Net Change in position from Operations:		592,153	831,782	776,285	226,854	708,095	312.14%	854,402	376.63%	280,736	54,082	23.84%

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

GL Codes	2018-19	2019-20	2020-21	Approved Budget	Income/Expenditures	% To date	Projected	Projected as	Proposed	Increase/(Decrease)	Increase/(decrease)
	Actual	Actual	Actual	2019-20	as of April 30, 2022			% of Budget	amounts 2022-		
									23	from 2021-22 \$	%
Non Operating Revenue											
Connection Fees, Residential New Const:	7110	151,098	223,718	89,474	100,000	77.88%	93,460	93.46%	100,000	0	0.00%
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	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	58.76%	1,195,381	121.54%	983,546	(0)	0.00%
Water System Reliability:	7650		0	949,243	1,000,000	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	123.25%	1,428,822	126.05%	1,133,546	(0)	0.00%
Non Operating Expense											
General Obligation Bonds:	9100	242,762	221,777	126,949	77,805	57.10%	77,805	100.00%	67,450	(10,355)	-13.31%
PNC Equipment Lease:	9125	17,492	15,151	13,384	11,535	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	49.26%	66,647	100.00%	62,527	(4,120)	-6.18%
Water Rebates :	9210	1,500	1,350	850		100.00%	1,050	100.00%	3,000	3,000	#DIV/0!
Total Non Operating Expense:		383,970	311,216	210,797	155,987	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		1,271,785		991,127	16,568	1.69%

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SALARY RANGE
MONTARA WATER AND SANITARY DISTRICT
July 1, 2022

Position	Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Operations Manager	\$165,850										
	\$132,801	\$132,801	\$136,121	\$139,524	\$143,012	\$146,588	\$150,252	\$154,009	\$157,859	\$161,805	\$165,850
		\$63.85	\$65.44	\$67.08	\$68.76	\$70.47	\$72.24	\$74.04	\$75.89	\$77.79	\$79.74
Superintendent	\$155,431										
	\$124,458	\$124,458	\$127,569	\$130,759	\$134,028	\$137,378	\$140,813	\$144,333	\$147,941	\$151,640	\$155,431
		\$59.84	\$61.33	\$62.86	\$64.44	\$66.05	\$67.70	\$69.39	\$71.13	\$72.90	\$74.73
Senior Operator	\$116,447										
	\$93,242	\$97,158	\$99,587	\$102,077	\$104,629	\$107,245	\$109,926	\$112,674	\$115,491	\$118,378	\$121,337
		\$46.71	\$47.88	\$49.08	\$50.30	\$51.56	\$52.85	\$54.17	\$55.52	\$56.91	\$58.34
Water System Operator	\$94,798										
	\$75,907	\$75,907	\$77,805	\$79,750	\$81,744	\$83,787	\$85,882	\$88,029	\$90,230	\$92,486	\$94,798
		\$36.49	\$37.41	\$38.34	\$39.30	\$40.28	\$41.29	\$42.32	\$43.38	\$44.46	\$45.58
Maintenance Worker I	\$82,307										
	\$65,905	\$65,905	\$67,553	\$69,242	\$70,973	\$72,747	\$74,566	\$76,430	\$78,341	\$80,299	\$82,307
		\$31.69	\$32.48	\$33.29	\$34.12	\$34.97	\$35.85	\$36.75	\$37.66	\$38.61	\$39.57
Account Specialist	\$78,693										
	\$63,012	\$63,012	\$64,587	\$66,202	\$67,857	\$69,553	\$71,292	\$73,074	\$74,901	\$76,774	\$78,693
		\$30.29	\$31.05	\$31.83	\$32.62	\$33.44	\$34.27	\$35.13	\$36.01	\$36.91	\$37.83
District Clerk	\$78,693										
	\$63,012	\$63,012	\$64,587	\$66,202	\$67,857	\$69,553	\$71,292	\$73,074	\$74,901	\$76,774	\$78,693
		\$30.29	\$31.05	\$31.83	\$32.62	\$33.44	\$34.27	\$35.13	\$36.01	\$36.91	\$37.83

2.5 % step increases

	Increase 2.83%	1-Jul-18	Increase 4.01%	1-Jul-19	Increase 1.11%	1-Jul-20	Increase 3.81%	1-Jul-21	Increase 4.20%	1-Jul-22
Operations Manager	1.0283	\$121,178	1.0401	\$121,435	1.011	\$122,771	1.0381	\$127,448	1.0420	\$132,801
Superintendent	1.0283	\$113,565	1.0401	\$113,806	1.011	\$115,058	1.0381	\$119,441	1.0420	\$124,458
Senior Operator	-	-	-	-	-	-	-	93,242	1.0420	\$97,158
Water System Operator	1.0283	\$69,264	1.0401	\$69,410	1.011	\$70,174	1.0381	\$72,848	1.0420	\$75,907
Maintenance Worker	1.0283	\$60,137	1.0401	\$60,265	1.011	\$60,927	1.0381	\$63,249	1.0420	\$65,905
Account Specialist	1.0283	\$57,497	1.0401	\$57,619	1.011	\$58,252	1.0381	\$60,472	1.0420	\$63,012
District Clerk	1.0283	\$57,497	1.0401	\$57,619	1.011	\$58,252	1.0381	\$60,472	1.0420	\$63,012

Payroll	Water	Overtime	Doubletime	On Call	Cert Pay	Total	Health	Disability	WC	CalPERS	PARS	Medicare	SS	F/Y Total Water
GM	\$ 122,626.54					\$ 122,626.54	\$ 15,169.12	\$ 907.44	\$ 1,152.69	\$ 8,583.86	\$ 8,485.76	\$ 1,778.08	\$ 7,602.85	\$ 166,306.33
Superintendent	\$ 79,004.39	\$ 883.10	\$ 527.96		\$ 1,800.00	\$ 82,215.45	\$ 7,169.17	\$ 608.39	\$ 3,337.95	\$ 5,755.08	\$ 5,467.10	\$ 1,192.12	\$ 5,097.36	\$ 110,842.63
Account Specialist	\$ 72,474.40					\$ 72,474.40	\$ 30,338.24	\$ 536.31	\$ 558.05	\$ 5,073.21	\$ 5,015.23	\$ 1,050.88	\$ 4,493.41	\$ 119,539.73
Senior Operator	\$ 103,769.91	\$ 4,809.16	\$ 4,778.51	\$ 3,226.96	\$ 2,400.00	\$ 118,984.54	\$ 11,038.35	\$ 880.49	\$ 4,830.77	\$ 8,328.92	\$ 7,180.88	\$ 1,725.28	\$ 7,377.04	\$ 160,346.26
Water Operator	\$ 96,369.96	\$ 6,755.16	\$ 8,520.40	\$ 6,052.96	\$ 2,400.00	\$ 120,098.49	\$ 11,038.35	\$ 888.73	\$ 4,876.00	\$ 8,406.89	\$ 6,668.80	\$ 1,741.43	\$ 7,446.11	\$ 161,164.79
Water Operator	\$ 73,953.64	\$ 4,834.54	\$ 6,435.39	\$ 4,174.83	\$ 2,400.00	\$ 91,798.40	\$ 11,038.35	\$ 679.31	\$ 3,727.02	\$ 6,425.89	\$ 5,117.59	\$ 1,331.08	\$ 5,691.50	\$ 125,809.13
Water Operator	\$ 83,099.52	\$ 5,324.56	\$ 6,392.27	\$ 4,554.49	\$ 2,400.00	\$ 101,770.84	\$ 21,484.77	\$ 753.10	\$ 4,131.90	\$ 7,123.96	\$ 5,750.49	\$ 1,475.68	\$ 6,309.79	\$ 148,800.53
				\$ -										
Part-Time Admin	\$ 25,000.00					\$ 25,000.00			\$ 192.50			\$ 362.50	\$ 1,550.00	\$ 27,105.00
Totals	\$ 656,298.36	\$ 22,606.53	\$ 26,654.53	\$ 18,009.24	\$ 11,400.00	\$ 734,968.66	\$ 107,276.33	\$ 5,253.77	\$ 22,806.87	\$ 49,697.81	\$ 43,685.85	\$ 10,657.05	\$ 45,568.06	\$ 1,019,914.39
Payroll	Sewer	Overtime	Doubletime	On Call	Cert Pay	Total	Health	Disability	WC	CalPERS	PARS	Medicare	SS	F/Y Total Sewer
GM	\$ 122,626.54					\$ 122,626.54	\$ 15,169.12	\$ 907.44	\$ 1,152.69	\$ 8,583.86	\$ 8,485.76	\$ 1,778.08	\$ 7,602.85	\$ 166,306.33
Superintendent	\$ 79,004.39	\$ 883.10	\$ 527.96		\$ 1,800.00	\$ 82,215.45	\$ 7,169.17	\$ 608.39	\$ 772.83	\$ 5,755.08	\$ 5,467.10	\$ 1,192.12	\$ 5,097.36	\$ 108,277.51
District Clerk	\$ 72,474.40					\$ 72,474.40	\$ 21,484.77	\$ 536.31	\$ 558.05	\$ 5,073.21	\$ 5,015.23	\$ 1,050.88	\$ 4,493.41	\$ 110,686.26
Part-Time Admin	\$ 25,000.00					\$ 25,000.00			\$ 192.50			\$ 362.50	\$ 1,550.00	\$ 27,105.00
Totals	\$ 299,105.32	\$ 883.10	\$ 527.96	\$ -	\$ 1,800.00	\$ 302,316.38	\$ 43,823.06	\$ 2,052.14	\$ 2,676.07	\$ 19,412.15	\$ 18,968.09	\$ 4,383.59	\$ 18,743.62	\$ 412,375.09

MWSD SEWER Capital Improvement Program

2022-23

DRAFT SEWER SYSTEM DRAFT

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

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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	\$ 10,500	\$ 11,025	\$ 11,576	\$ 12,155	\$ 55,256
Water Meters	\$ 25,000	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388	\$ 138,142
Water Lateral Services	\$ 25,000	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388	\$ 138,142
Water Main Replacements	\$ 110,000	\$ 115,500	\$ 121,275	\$ 127,339	\$ 133,706	\$ 607,820
Fire Hydrants Replacements and Addition	\$ 30,000	\$ 31,500	\$ 33,075	\$ 34,729	\$ 36,465	\$ 165,769
Distribution System Renewal and Replacement Program (1)	\$ 200,000	\$ 210,000	\$ 220,501	\$ 231,526	\$ 243,102	\$ 1,105,129
Water Conservation Program	\$ 9,000	\$ 9,450	\$ 9,923	\$ 10,419	\$ 10,940	\$ 49,732
Storage Tank Rehabilitation Program (2)		\$ 350,000	\$ 1,000,000			\$ 1,350,000
Pillar Ridge Water Treatment Plant Rehabilitation	\$ 500,000	\$ 300,000				\$ 800,000
Emergency Generator Replacement Program	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,534	\$ 286,222
Vehicle Replacement Fund		\$ 50,000	\$ 51,500	\$ 53,045		\$ 154,545
EXISTING CUSTOMER CIP TOTAL	\$ 764,000	\$ 975,550	\$ 1,339,146	\$ 353,356	\$ 313,576	\$ 3,745,628
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	\$ 1,050,000	\$ 1,102,500	\$ 1,157,625	\$ 4,510,125
Existing Well Upgrade Program (3)		\$ 320,000	\$ 336,000	\$ 352,800		\$ 1,008,800
New and Upgraded PRV Stations' Program (4)		\$ 250,000	\$ 262,500	\$ 275,625	\$ 289,406	\$ 1,077,531
Emergency Generator Upgrade Program	\$ 75,000	\$ 78,750	\$ 82,688	\$ 86,822	\$ 91,163	\$ 414,423
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	\$ 1,648,750	\$ 1,831,188	\$ 2,417,747	\$ 2,538,194	\$ 8,710,879
Total Annual Capital Cost	\$ 1,039,000	\$ 2,624,300	\$ 3,170,334	\$ 2,771,103	\$ 2,851,770	\$ 12,456,507
CAPITAL FUND BALANCE						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Capital Fund TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less CIP	\$ (1,039,000)	\$ (2,624,300)	\$ (3,170,334)	\$ (2,771,103)	\$ (2,851,770)	\$ (12,456,507)
Total	\$ (1,039,000)	\$ (2,624,300)	\$ (3,170,334)	\$ (2,771,103)	\$ (2,851,770)	\$ (12,456,507)
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						

Fiscal year 2022-2023 Budget Debt Service

	Original Issue Amount	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Interest Expense
Sewer						
CIEDB Loan (I Bank)	\$ 1,010,000	\$ 662,793		\$ 32,752	\$ 630,041	\$ 19,716
PNCEF Lease Obligation	\$ 927,222	\$ 353,644		\$ 74,079	\$ 279,565	\$ 9,441
Subtotal - Sewer		<u>\$ 1,016,437</u>	<u>\$ -</u>	<u>\$ 106,831</u>	<u>\$ 909,606</u>	<u>\$ 29,157</u>
Water						
General Obligation Bonds - 20:	\$ 7,524,000	\$ 6,145,071		\$ 916,095	\$ 5,228,976	\$ 67,450
PNCEF Lease Obligation	\$ 927,222	\$ 353,644		\$ 74,079	\$ 279,565	\$ 9,441
SRF Loan	\$ 4,248,354	\$ 4,787,407		\$ 179,343	\$ 4,608,064	\$ 62,527
Subtotal - Water		<u>11,286,122</u>	<u>-</u>	<u>1,169,517</u>	<u>10,116,605</u>	<u>139,419</u>
Total Debt Service		<u>\$ 12,302,558</u>	<u>\$ -</u>	<u>\$ 1,276,348</u>	<u>\$ 11,026,210</u>	<u>\$ 168,576</u>

PNCEF lease obligation is split evenly between Sewer and Water.

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

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Fiscal year 2022-2023 Budget Impact Area

Operating Reserves

WATER

Water Operating Account as of March 31, 2022

Wells Fargo Checking: \$ 1,025,865

Current Operating Reserves as of March 31, 2022

Operating: \$ 46,009

Operating Reserve:

The District's Water Operating Reserve target is two months of operating expenses. Based on fiscal year 2022-23 budget the amount of operating reserves is as follows:

Target calculation

\$	1,927,614	Budgeted fiscal year 2022-23
	12	Months
<hr/>		
\$	160,635	Monthly budgeted operating expenses
	x 2	Two months expenditures
<hr/>		
\$	321,269	Target Reserve
<hr/> <hr/>		

Conclusion:

Currently, the District has sufficient Operating Water Reserves for Fiscal Year 2022-2023

Fiscal year 2022-2023 Budget Impact Area

Operating Reserves

SEWER

Sewer Operating Account as of March 31, 2022

Wells Fargo Checking \$ 2,651,861

Current Reserves as of March 31, 2022

Operating: \$ 406,882

Operating Reserve:

For the District's Sewer Operating Reserve, the maximum target amount shall equal ten months' of operating expenses and the minimum target amount shall equal two months' of operating expenses.

Based on fiscal year 2022-23 budget the amount of operating reserves is as follows:

Minimum Target		
\$	3,077,049	Budgeted fiscal year 2022-23
	12	Months
<hr/>		
\$	256,421	Monthly budgeted operating expenses
	x 2	Monthly budgeted operating expenses
<hr/>		
\$	512,842	Minimum Target Reserve
<hr/> <hr/>		

Maximum Target		
\$	3,077,049	Budgeted fiscal year 2022-23
	12	Months
<hr/>		
\$	256,421	Monthly budgeted operating expenses
	x 10	Monthly budgeted operating expenses
<hr/>		
\$	2,051,366	Maximum Target Reserve
<hr/> <hr/>		

Conclusion: Year

Currently, the District has insufficient dedicated operating Sewer Reserves for Fiscal Year 2022-23

Beginning in Fiscal Year 2022-23 the minimum target reserve amount will be set aside in the District's LAIF account and displayed on the balance sheet.

Fiscal year 2022-2023 Budget Impact Area Capital and Connection Reserves

CAPITAL RESERVE

Capital Reserve:

For the Water and Sewer capital reserves, the target amounts are based on district engineers' estimates of the annual costs to replace water and sewer facilities and the five year capital improvement plans (CIP). Each Utility enterprise shall have a separate capital reserve. The maximum target amount shall equal the highest total annual amount shown in the CIP applicable to existing customers plus the district engineer's estimate of annual replacement capital project costs. The minimum target amount shall equal the lowest total annual amount shown in the CIP applicable to existing customers plus the district engineers' estimate of annual replacement capital project costs.

WATER

Current Capital Reserves as of March 31, 2022

Capital: \$ 398,249

Minimum Target

\$ 1,039,000	Lowest year CIP existing customers (fiscal year 2022-23)
\$ 750,000	Engineer estimate
<u>\$ 1,789,000</u>	Minimum target

Maximum Target

\$ 3,170,334	Highest year CIP existing customers (fiscal year 2024-25)
\$ 750,000	Engineer estimate
<u>\$ 3,920,334</u>	Maximum target

Conclusion:

Based on the above, the District does not have sufficient reserves for the minimum target Capital reserve.

Fiscal year 2022-2023 Budget Impact Area Capital and Connection Reserves

SEWER

Current Capital Reserves as of March 31, 2022

Capital: \$ 4,018,211

Minimum Target

\$ 1,241,725	Lowest year CIP existing customers (fiscal year 2023-24)
\$ 1,177,000	Engineer estimate
<u>\$ 2,418,725</u>	Minimum target

Maximum Target

\$ 4,672,500	Highest year CIP existing customers (fiscal year 2026-27)
\$ 1,177,000	Engineer estimate
<u>\$ 5,849,500</u>	Maximum target

Conclusion:

Based on the above, the District has sufficient reserves for Capital minimum & maximum target.

CONNECTION FEE RESERVE

Connection Fees:

Provides funds for expansion-related capital projects caused by increases in new water and sewer customers. The connection fee reserves are restricted pursuant to Government Code Section 66013.

The water and sewer connection fee reserves shall equal one year's revenue.

WATER

At the beginning of the fiscal year, the budgeted amounts will be set aside as a reserve.
Fiscal year 2022-23 amount to be reserved is \$150,000.

SEWER

At the beginning of the fiscal year, the budgeted amounts will be set aside as a reserve.
Fiscal year 2022-23 amount to be reserved is \$150,000.

Sewer

Personnel

CalPERS 457 Deferred Plan:	5810
Employee Benefits:	5820
Disability Benefits:	5830
Payroll Taxes:	5840
Worker's Compensation Insurance:	5960
Management:	5910
Staff :	5920
Staff Certification:	5930
Staff Overtime:	5940
Staff Standby:	5950
PARS:	5850

Professional Services

Accounting:	5610
Audit:	5620
Consulting:	5630
Data Services:	5640
Labor & HR Support:	5650
Payroll Services:	5660
Other Professional Services:	5690
Meeting Attendance, Legal:	5420
General Legal:	5430
Litigation:	5440

Facilities & Administration

Alarm Services:	6335
Landscaping:	6337
Office Supplies:	5540
Postage:	5550
Printing & Publishing:	5560
Telephone & Internet:	5720
Other Administrative:	5790
Maintenance, Office:	5510

Engineering

Meeting Attendance, Engineering:	6210
General Engineering:	6220

Pumping

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

Sewer Authority Mid-Coastside

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

All other Accounts

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Membership:	5530
San Mateo County Tax Roll Charges:	5710
Mileage Reimbursement:	5730
Reference Materials:	5740
Claims, Property Damage:	6170
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Maintenance, Collection System:	6660
Treatment Analysis:	6730
Uniform:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Total Other Operations:	6890

Water

Personnel

CalPERS 457 Deferred Plan:	5810
Employee Benefits:	5820
Disability Benefits:	5830
Payroll Taxes:	5840
Worker's Compensation Insurance:	5960
Management:	5910
Staff :	5920
Staff Certification:	5930
Staff Overtime:	5940
Staff Standby:	5950
PARS:	5850

Professional Services

Accounting:	5610
Audit:	5620
Consulting:	5630
Data Services:	5640
Labor & HR Support:	5650
Payroll Services:	5660
Other Professional Services:	5690
Meeting Attendance, Legal:	5420
General Legal:	5430
Litigation:	5440

Facilities & Administration

Alarm Services:	6335
Landscaping:	6337
Office Supplies:	5540
Postage:	5550
Printing & Publishing:	5560
Maintenance, Office:	5510
Telephone & Internet:	5720
Other Administrative:	5790
Facilities other:	6330

Engineering

Meeting Attendance, Engineering:	6210
General Engineering:	6220
Water Quality Engineering:	6230

Pumping

Pumping Fuel & Electricity:	6410
Pumping Maintenance, Generators:	6420
Pumping Maintenance, General:	6430
Pumping Equipment, Expensed:	6440
Pumping - Other:	6400

Supply

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

Collection/Transmission

Collection/Transmission - Other:	6600
Hydrants:	6610
Maintenance, Water Mains:	6620
Maintenance, Water Service Lines:	6630
Maintenance, Tanks:	6640
Maintenance, Distribution General:	6650
Maintenance, Collection System:	6660
Meters:	6670

Treatment

Treatment - Other:	6700
Chemicals & Filtering:	6710
Maintenance, Treatment Equipment:	6720
Treatment Analysis:	6730

All other Accounts

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Bond Issue Costs - Expense:	5235
CDPH Fees:	5240
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Memberships:	5530
Mileage Reimbursement:	5730
Reference Materials:	5740
Backflow Prevention:	6160
Claims, Property Damage:	6170
SCADA Maintenance:	6185
Internet & Telephone, Communications:	6187
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Lab Supplies & Equipment:	6370
Meter Reading:	6380
Uniforms:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820

Truck Repairs:	6830
Other Operations:	6890
San Mateo Co. Tax Roll Charges:	5710

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