



Montara Water & Sanitary

Budgeted Cash Flow - Sewer

Fiscal year 2024-2025

Cash flow summary

Operating cash flow

Operating income		FY 2023-24		FY 2024-25	Variance (%)	Variance (\$)
Sewer Service Charges	\$	3,873,231	\$	4,041,594	4.35%	\$ 168,363
Cell Tower Lease	\$	83,000	\$	86,500	4.22%	\$ 3,500
Permits, Fees & Other	\$	18,000	\$	18,000	0.00%	\$ -
Property Tax	\$	300,000	\$	400,000	33.33%	\$ 100,000
Waste Collection Revenues	\$	30,000	\$	32,000	6.67%	\$ 2,000
Total operating income	\$	4,304,231	\$	4,578,094		\$ 273,863
Operating expenses						
Personnel	\$	(458,282)	\$	(482,225)	5.22%	\$ (23,942)
Professional Services	\$	(318,250)	\$	(321,588)	1.05%	\$ (3,338)
Facilities & Administration	\$	(88,650)	\$	(72,500)	-18.22%	\$ 16,150
Engineering	\$	(70,000)	\$	(40,000)	-42.86%	\$ 30,000
Pumping	\$	(65,000)	\$	(67,000)	3.08%	\$ (2,000)
Sewer Authority Mid-Coastside **	\$	(2,276,314)	\$	(2,648,557)	16.35%	\$ (372,243)
All other Accounts	\$	(99,600)	\$	(176,200)	76.91%	\$ (76,600)
Total operating expenses	\$	(3,376,096)	\$	(3,808,070)		\$ (431,973)
Net Cash Flow Provided by Operations	\$	928,135	\$	770,024		\$ (158,110)

Investment cash flow

Investment income						
Interest Revenue	\$	60,000	\$	160,000	166.67%	\$ 100,000
Total investment income	\$	60,000	\$	160,000		\$ 100,000
Investment expenses						
Capital Improvement Program	\$	(3,849,285)	\$	(5,500,754)	42.90%	\$ (1,651,469)
Capital Improvement Program - Non Project	\$	(150,000)	\$	(150,000)	0.00%	\$ -
Total investment expenses	\$	(3,999,285)	\$	(5,650,754)		\$ (1,651,469)
Net Cash Flow Used by Investments	\$	(3,939,285)	\$	(5,490,754)		\$ (1,551,469)

Financing cash flow

Financing income						
Connection Fees	\$	295,000	\$	415,000	40.68%	\$ 120,000
Total financing income	\$	295,000	\$	415,000		\$ 120,000
Financing expenses						
Loan Interest Expense	\$	(25,877)	\$	(22,417)	-13.37%	\$ 3,460
Loan Principal Payment	\$	(113,805)	\$	(118,577)	4.19%	\$ (4,772)
Total financing expenses	\$	(139,682)	\$	(140,994)		\$ (1,312)
Net Cash Flow Provided by Financing Activities	\$	155,318	\$	274,006		\$ 118,688
Overall projected cash flow	\$	(2,855,833)	\$	(4,446,724)		\$ (1,590,891)
Transfer from/(to) Sewer Reserves	\$	2,855,833	\$	4,446,724 *		\$ 1,590,891
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.

** The amount budgeted for Sewer Authority Mid-Coastside (SAM) is a combination of the SAM budget provided by SAM management plus an additional \$350,000 which represents MWSD's 20% share of the anticipated cost of the SAM force main located in Montara rehabilitation project which has been agreed upon by consent decree, but has yet to receive funding from all SAM member agencies.



Montara Water & Sanitary

Budgeted Cash Flow - Water

Fiscal year 2024-2025

Cash flow summary

Operating cash flow

Operating income	FY 2023-2024	FY 2024-25	Variance (%)	Variance (\$)
Water Sales	\$ 2,006,000	\$ 2,000,000	-0.30%	\$ (6,000)
Permits, Fees & Other	\$ 8,600	\$ 4,600	-46.51%	\$ (4,000)
Property Tax	\$ 300,000	\$ 400,000	33.33%	\$ 100,000
Backflow Testing & Other	\$ 18,000	\$ 18,500	2.78%	\$ 500
Total operating income	\$ 2,332,600	\$ 2,423,100		\$ 90,500
Operating expenses				
Personnel	\$ (1,121,315)	\$ (1,205,910)	7.54%	\$ (84,595)
Professional Services	\$ (199,250)	\$ (196,138)	-1.56%	\$ 3,112
Facilities & Administration	\$ (128,750)	\$ (121,000)	-6.02%	\$ 7,750
Engineering	\$ (125,000)	\$ (210,000)	68.00%	\$ (85,000)
Pumping	\$ (130,700)	\$ (132,500)	1.38%	\$ (1,800)
Supply	\$ (57,500)	\$ (71,000)	23.48%	\$ (13,500)
Collection/Transmission	\$ (250,000)	\$ (185,000)	-26.00%	\$ 65,000
Treatment	\$ (75,000)	\$ (110,000)	46.67%	\$ (35,000)
All Other Accounts	\$ (179,500)	\$ (194,800)	8.52%	\$ (15,300)
Total operating expenses	\$ (2,267,015)	\$ (2,426,348)		\$ (159,333)
Net Cash Flow Provided by Operations	\$ 65,585	\$ (3,248)		\$ (68,833)

Investment cash flow

Investment income				
Interest Revenue	\$ 60,000	\$ 200,000	233.33%	\$ 140,000
GO Bonds, Assessment Receipts	\$ 1,195,381	\$ 1,195,381	0.00%	\$ -
Water System Reliability Charge	\$ 1,111,460	\$ 1,178,148	6.00%	\$ 66,688
Total investment income	\$ 2,366,841	\$ 2,573,529		\$ 206,688
Investment expenses				
Capital Improvement Program	\$ (3,715,000)	\$ (3,465,000)	-6.73%	\$ 250,000
Capital Improvement Program - Non Project	\$ (150,000)	\$ (150,000)	0.00%	\$ -
Total investment expenses	\$ (3,865,000)	\$ (3,615,000)		\$ 250,000
Net Cash Flow Used by Investments	\$ (1,498,159)	\$ (1,041,471)		\$ 456,688

Financing cash flow

Financing income				
Connection Fees	\$ 240,000	\$ 415,000	72.92%	\$ 175,000
Total financing income	\$ 240,000	\$ 415,000		\$ 175,000
Financing expenses				
Long Term Debt - Interest Expense	\$ (122,561)	\$ (103,361)	-15.67%	\$ 19,200
Long Term Debt - Principal Payment	\$ (1,190,085)	\$ (1,209,853)	1.66%	\$ (19,768)
Total financing expenses	\$ (1,312,646)	\$ (1,313,214)		\$ (568)
Net Cash Flow Provided by Financing Activities	\$ (1,072,646)	\$ (898,214)		\$ 174,432
Overall projected cash flow	\$ (2,505,220)	\$ (1,942,934)		\$ 562,287
Transfer from/(to) Water Reserves	\$ 2,505,220	\$ 1,942,934	*	\$ (562,287)
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 2024-25 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2021-22				Income/Expenditures				Projected as % of Budget	Approved Budget amounts 2024-25	Increase/(Decrease) from 2023-2024 \$	Increase/(decrease) %
		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	as of April 30, 2024	% To Date	Projected					
Cell Tower Lease:	4220	34,032	80,315	79,672	83,000	70,695	85.18%	84,834	102.21%	86,500	3,500	4.22%	
Administrative Fees (New Construction):	4410	4,932	7,397	3,554	4,000	1,244	31.10%	1,493	37.32%	4,000	0	0.00%	
Administrative Fees (Remodel):	4420	548	569	0	1,000		0.00%	0	0.00%	1,000	0	0.00%	
Inspection Fees (New Construction):	4430	3,626	6,994	3,363	4,000	1,178	29.45%	1,414	35.34%	4,000	0	0.00%	
Inspection Fees (Remodel):	4440	518			1,000		0.00%	0	0.00%	1,000	0	0.00%	
Mainline Extension Fees:	4450		6,000		0		0.00%	0	0.00%		0		
Remodel Fees:	4460	10,601	18,826	7,133	8,000	6,898	86.23%	8,278	103.47%	8,000	0	0.00%	
Other Fees:	4470	7,500				160	100.00%	192	100.00%		0		
Grants:	4510	136		136		1,092,710	100.00%	1,311,252	100.00%		0		
Property Tax Receipts:	4610	455,194	516,917	526,690	300,000	520,957	173.65%	550,000	183.33%	400,000	100,000	33.33%	
Sewer Service Charges:	4710	3,429,746	3,582,585	3,806,420	3,883,231	3,524,907	90.77%	3,883,231	100.00%	4,071,594	188,363	4.85%	
Sewer Service Refunds, Customer:	4720	(42,650)	(8,166)	(4,665)	(10,000)	(22,815)	228.15%	(27,378)	273.78%	(30,000)	(20,000)	200.00%	
Waste Collection Revenues:	4760	27,202	26,055	29,253	30,000	24,447	81.49%	29,336	97.79%	32,000	2,000	6.67%	
Other Revenue:	4990	189,253	2,902	2,443		224	100.00%	269	100.00%		0		
Total Operating Revenue:		4,120,638	4,240,394	4,453,999	4,304,231	5,220,605	121.29%	5,842,920	135.75%	4,578,094	273,863	6.65%	
Operating Expenses													
Bank Fees:	5190	8,517	4,811	5,715	6,000	4,465	74.42%	5,358	89.30%	6,000	0	0.00%	
Board Meetings:	5210	4,050	3,856	5,535	4,000	4,314	107.85%	5,177	129.42%	6,000	2,000	66.67%	
Director Fees:	5220	3,525	4,925	6,450	10,000	6,680	66.80%	8,016	80.16%	10,000	0	0.00%	
Election Expenses:	5230	0	7,500	7,500	15,000	7,500	50.00%	7,500	50.00%	7,500	(7,500)	-10.00%	
Conference Attendance:	5250	0	1,918	2,271	10,000	2,027	20.27%	2,432	24.32%	10,000	0	0.00%	
Information Systems:	5270	6,875	4,099	6,299	6,000	3,965	66.08%	4,758	79.30%	6,000	0	0.00%	
Fidelity Bond:	5310	438			500	438	87.60%	438	87.60%	500	0	0.00%	
Property & Liability Insurance:	5320	9,851	8,057	8,510	10,000	14,216	142.16%	14,216	142.16%	13,000	3,000	20.00%	
LAFCO Assessment:	5350	5,318	2,708	2,887	3,000		0.00%	2,900	96.67%	3,100	100	4.00%	
General Legal:	5430	59,250	99,681	79,381	200,000	53,703	26.85%	64,444	32.22%	200,000	0	0.00%	
Litigation:	5440	203,505	176,781	113,942		64,870	100.00%	77,844	100.00%		0	#DIV/0!	
Maintenance, Office:	5510	4,096	3,382	14,267	25,000	2,242	8.97%	2,690	10.76%	10,000	(15,000)	-100.00%	
Memberships:	5530	600	4,408	4,435	5,000	4,500	90.00%	4,500	90.00%	5,200	200	5.00%	
Office Supplies:	5540	4,094	6,692	8,410	8,250	5,704	69.14%	6,845	82.97%	8,500	250	10.00%	
Postage:	5550	463	112	1,284	1,150	1,670	145.22%	2,004	174.26%	2,000	850	212.50%	
Printing & Publishing:	5560	1,397	943	4,294	2,250	3,296	146.49%	3,955	175.79%	4,500	2,250	150.00%	
Accounting:	5610	34,978	38,590	42,908	39,000	33,958	87.07%	40,750	104.49%	40,000	1,000	2.63%	
Audit:	5620	13,150	13,661	16,500	13,500	8,700	64.44%	8,700	64.44%	14,938	1,438	8.72%	
Consulting:	5630	66,299	51,037	54,999	52,250	34,991	66.97%	41,989	80.36%	52,250	0	0.00%	
Data Services:	5640	6,386	9,283	9,853	10,000	10,413	104.13%	10,413	104.13%	10,200	200	2.22%	
Labor & HR Support:	5650	2,562	2,562	2,572	2,500	2,164	86.56%	2,562	102.48%	3,000	500	20.00%	
Payroll Services:	5660	968	1,000	1,192	1,000	1,100	110.00%	1,320	132.00%	1,200	200	20.00%	
San Mateo County Tax Roll Charges:	5710	119	119	119	2,500	119	4.76%	143	5.71%	2,500	0	0.00%	
Telephone & Internet:	5720	32,546	38,358	46,869	40,000	24,544	61.36%	29,453	73.63%	35,000	(5,000)	-20.00%	
Mileage Reimbursement:	5730	0	254	173	2,000	928	46.40%	1,114	55.68%	2,000	0	0.00%	
Reference Materials:	5740	55			200		0.00%	0	0.00%	200	0	0.00%	
Other Administrative:	5790	94	(287)	2,560		(3,423)	(3.684)	(4,108)	100.00%		0	#DIV/0!	
CalPERS 457 Deferred Plan:	5810	18,545	21,689	20,579	21,486	21,654	100.78%	25,985	120.94%	23,579	2,093	10.80%	
Employee Benefits:	5820	55,091	40,493	70,965	52,135	44,298	84.97%	53,158	101.96%	60,916	8,781	20.04%	
Disability Insurance:	5830	1,747	1,769	1,733	2,271	1,545	68.02%	1,854	81.63%	2,211	(61)	-2.95%	
Payroll Taxes:	5840	17,028	17,451	18,494	25,393	18,357	72.29%	22,028	86.75%	26,180	787	3.41%	
PARS:	5850	25,388	18,497	20,840	22,147	15,365	69.38%	18,438	83.25%	24,322	2,175	11.48%	
Management:	5910	128,011	131,607	114,976	122,617	127,489	103.97%	147,559	120.34%	143,082	20,465	16.56%	
Staff :	5920	131,838	140,442	173,071	205,767	164,368	79.88%	198,368	96.40%	195,379	(10,388)	-5.93%	
Staff Certification:	5930	1,913	2,100	2,100	1,800	1,750	97.22%	2,100	116.67%	1,800	0	0.00%	
Staff Overtime:	5940	3,411	4,813	6,259	1,754	5,442	310.34%	6,530	372.41%	1,722	(31)	-2.23%	
Staff Standby:	5950			43		1,515	100.00%	1,818	100.00%		0	#DIV/0!	
Worker's Compensation Insurance:	5960	2,699	2,585	4,221	2,913	2,220	76.22%	2,664	91.47%	3,032	120	4.47%	
Claims, Property Damage:	6170	976	3,076		10,000		0.00%	10,000	100.00%	10,000	0	0.00%	
Education & Training:	6195		93	42	2,000	2,500	125.00%	3,000	150.00%	4,000	2,000	200.00%	
General Engineering:	6220	24,889	56,067	64,020	70,000	35,433	50.62%	42,520	60.74%	40,000	(30,000)	-85.71%	
Equipment & Tools, Expensed:	6320		14				0.00%	0	0.00%		0	#DIV/0!	
Alarm Services:	6335	6,688	5,432	6,004	6,000	6,522	108.70%	7,826	130.44%	6,500	500	9.09%	
Landscaping:	6337	4,875	8,525	4,800	6,000	3,000	50.00%	3,600	60.00%	6,000	0	0.00%	



MWSD — Fiscal Year 2024-25 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2021-22			Income/Expenditures			Projected	Projected as % of Budget	Approved Budget amounts 2024-25	Increase/(Decrease) from 2023-2024 \$	Increase/(decrease) %
		2020-21 Actual	Actual	2022-23 Actual	2023-24 Budget	as of April 30, 2024	% To date					
Pumping Fuel & Electricity:	6410	45,778	44,443	48,048	50,000	46,651	93.30%	55,981	111.96%	57,000	7,000	15.56%
Pumping Maintenance, Generators:	6420		903	4,644	15,000	4,515	30.10%	5,418	36.12%	10,000	(5,000)	#DIV/0!
Pumping Maintenance, General:	6430		8,959				0.00%	0	0.00%		0	#DIV/0!
Maintenance, Collection System:	6660		0		10,000		0.00%	0	0.00%	10,000	0	0.00%
Meters:	6665					129,316	100.00%	155,179	100.00%	75,000	75,000	#DIV/0!
Uniforms:	6770		0		200		0.00%	0	0.00%	200	0	0.00%
Fuel:	6810	687	1,297	3,641	2,000	2,881	144.05%	3,457	172.86%	3,500	1,500	150.00%
Truck Equipment, Expensed:	6820	38	209	134	200	386	193.00%	463	231.60%	500	300	187.50%
Truck Repairs:	6830	88	343	1,167	1,000	312	31.20%	374	37.44%	1,000	0	0.00%
Total Other Operations:	6890					0	0.00%	0	0.00%		0	#DIV/0!
SAM Collections:	6910	281,817	304,309	284,186	294,862	245,718	83.33%	294,862	100.00%	237,175	(57,687)	-20.30%
SAM Operations:	6920	1,584,637	1,532,608	1,694,036	1,806,452	1,274,870	70.57%	1,529,844	84.69%	2,218,382	411,930	23.85%
SAM Other:	6930					784,097	100.00%	940,916	100.00%		0	#DIV/0!
SAM Maintenance, Collection System:	6940				45,000	10,972	24.38%	13,166	29.26%	45,000	0	0.00%
SAM Maintenance, Pumping:	6950				130,000	160,080	123.14%	192,096	147.77%	130,000	0	0.00%
SAM NDWSCP:	6960		24,482	5,147		11,105	100.00%	13,326	100.00%	18,000	18,000	#DIV/0!
Total Operations Expense:		2,805,280	2,849,142	2,998,089	3,376,096	3,415,445	101.17%	4,097,944	121.38%	3,808,070	431,973	13.73%
Net Change in position from Operations:		1,315,358	1,391,252	1,455,910	928,135	1,805,160	194.49%	1,744,976	188.01%	770,024	(158,110)	-16.24%



MWSD — Fiscal Year 2024-25 Non-Operating Budget - SEWER ENTERPRISE

	GL Codes	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	Income/Expenditures			Projected % of Budget	Approved Budget amounts 2024-25	Increase/(Decrease) from 2023-2024 \$	Increase/(decrease) %
						as of April 30, 2024	% To date	Projected				
Non Operating Revenue												
Connection Fees, Residential New Const:	7110	183,873	242,298	184,288	220,000	133,194	60.54%	159,833	72.65%	210,000	(10,000)	-4.55%
Connection Fees, Residential Remodel:	7120	2,774	53,312	41,559	55,000	39,051	71.00%	46,861	85.20%	60,000	5,000	9.09%
Connection Fee Refunds:	7152			(26,922)	(20,000)	0	0.00%	0	0.00%	(20,000)	0	0.00%
Additional Fixture Units New Const:	7153		22,617	17,165	20,000	43,911	219.56%	52,693	263.47%	50,000	30,000	150.00%
Additional Fixture Units Remodel:	7155		79,005	73,359	20,000	139,470	697.35%	167,364	836.82%	115,000	95,000	475.00%
PFP Pass Thru:	7160		12,869			(32,543)	100.00%	(39,052)	100.00%		0	#DIV/0!
Meter Pass Thru Costs:	7165			(7,963)		(2,858)	100.00%	(3,430)	100.00%		0	#DIV/0!
Mainline Extension Pass Thru:	7170			(6,952)		(268)	100.00%	(322)	100.00%		0	#DIV/0!
LAIF, Interest:	7200	38,726	12,872	85,304	60,000	188,059	313.43%	225,671	376.12%	160,000	100,000	166.67%
Total Non Operating Revenue:		225,373	422,973	359,838	355,000	508,016	143.10%	609,619	171.72%	575,000	220,000	94.42%
Non Operating Expense												
PNC Equipment Lease:	9125	11,535	11,970	9,350	7,176	5,801	80.84%	7,176	100.00%	4,761	(2,415)	-33.65%
I-Bank Loan:	9200	21,263	20,296	19,299	18,702	10,695	57.19%	18,702	100.00%	17,656	(1,046)	-5.59%
Total Non Operating Expense:		32,798	32,266	28,649	25,878	16,496	63.75%	25,878	100.00%	22,417	(3,461)	-13.37%
Net Change in position from Non Operating activities:		192,575	390,707	331,189	329,122	491,520		583,741		552,583	223,461	



MWSD – Fiscal Year 2024-25 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	Income/Expenditures as of April 30, 2024	% To date	Projected	Projected as % of Budget	Approved Budget amounts 2024-25	Increase/(Decrease) from 2023-2024 \$	Increase/(decrease) %
Cell Tower Lease:	4220	33,985	0				0.00%	0	0.00%		0	#DIV/0!
Administrative Fees (New Construction):	4410	6,028	8,535	4,151	4,000	1,244	31.10%	1,493	37.32%	2,000	(2,000)	-50.00%
Administrative Fees (Remodel):	4420	548	569		600		0.00%	0	0.00%	600	0	0.00%
Inspection Fees (New Construction):	4430	5,698	8,415	3,928	4,000	1,178	29.45%	1,414	35.34%	2,000	(2,000)	-50.00%
Inspection Fees (Remodel):	4440	518	538		0		0.00%	0	0.00%		0	#DIV/0!
Mainline Extension Fees:	4450	85,905	82,882		0		0.00%	0	0.00%		0	#DIV/0!
Other Fees	4470	489	186			160	100.00%	192	100.00%		0	#DIV/0!
Grants:	4510	136		136			0.00%	0	0.00%		0	#DIV/0!
Property Tax Receipts:	4610	455,194	516,917	526,690	300,000	520,957	173.65%	550,000	183.33%	400,000	100,000	33.33%
Testing, Backflow:	4740	15,828	25,730	24,366	18,000	21,957	121.98%	18,285	101.58%	18,500	500	2.78%
Water Sales:	4810	1,952,964	1,752,213	1,776,601	2,014,000	1,560,630	77.49%	1,872,756	92.99%	2,016,000	2,000	0.10%
Water Sales Refunds, Customer:	4850	(2,817)	(3,210)	(5,840)	(8,000)		0.00%	0	0.00%	(16,000)	(8,000)	100.00%
Other Revenue:	4990	6,393	3,541	13,380		1,261,191	100.00%	1,513,429	100.00%		0	#DIV/0!
Total Operating Revenue:		2,560,869	2,396,316	2,343,412	2,332,600	3,367,317	144.36%	3,957,569	169.66%	2,423,100	90,500	3.88%
Operating Expenses												
Bank Fees:	5190	1,777	4,811	5,715	5,500	4,465	81.18%	5,358	97.42%	6,000	500	9.09%
Board Meetings:	5210	4,050	3,856	5,535	4,000	4,314	107.85%	5,177	129.42%	6,000	2,000	50.00%
Director Fees:	5220	3,525	4,925	6,450	10,000	6,680	66.80%	8,016	80.16%	10,000	0	0.00%
Election Expenses:	5230	0		7,500	15,000	7,500	50.00%	7,500	50.00%	10,000	(5,000)	-33.33%
Bond Issue Cost:	5235	66,381					0.00%	0	0.00%		0	#DIV/0!
CDPH Fees:	5240	12,004	15,707	17,526	18,000	18,669	103.72%	18,669	103.72%	20,000	2,000	11.11%
Conference Attendance:	5250	0	1,918	2,271	15,000	4,362	29.08%	5,234	34.90%	15,000	0	0.00%
Information Systems:	5270	6,875	13,989	6,299	6,500	3,964	60.99%	4,757	73.18%	6,500	0	0.00%
Fidelity Bond:	5310	438			500	434	86.80%	434	86.80%	500	0	0.00%
Property & Liability Insurance:	5320	0	7,987	8,510	10,000	13,817	138.17%	13,817	138.17%	14,000	4,000	40.00%
LAFCO Assessment:	5350	5,872	2,755	3,293	3,000		0.00%	3,500	116.67%	3,700	700	23.33%
General Legal:	5430	116,294	74,809	84,542	75,000	53,683	71.58%	64,420	85.89%	75,000	0	0.00%
Litigation:	5440		1,224			1,888	100.00%	2,266	100.00%		0	#DIV/0!
Maintenance, Office:	5510	10,653	3,524	14,267	25,000	2,737	10.95%	3,284	13.14%	10,000	(15,000)	-60.00%
Memberships:	5530	24,540	20,318	22,662	25,000	22,790	91.16%	22,175	88.70%	25,000	0	0.00%
Office Supplies:	5540	4,098	6,797	8,471	6,250	5,704	91.26%	6,845	109.52%	8,000	1,750	28.00%
Postage:	5550	13,451	14,890	17,948	14,750	16,564	112.30%	19,877	134.76%	19,000	4,250	28.11%
Printing & Publishing:	5560	1,397	1,488	4,344	5,750	6,861	119.32%	8,233	143.19%	10,000	4,250	73.91%
Accounting:	5610	34,978	38,590	42,908	39,000	33,958	87.07%	40,750	104.49%	40,000	1,000	2.56%
Audit:	5620	13,150	13,661	16,500	13,500	8,700	64.44%	8,700	64.44%	14,938	1,438	10.65%
Consulting:	5630	64,713	52,892	61,910	67,250	34,991	52.03%	41,989	62.44%	50,000	(17,250)	-25.65%
Data Services:	5640	6,386	10,400	11,190	1,000	1,200	120.00%	1,200	120.00%	12,000	11,000	1100.00%
Labor & HR Support:	5650	2,562	2,562	2,572	2,500	2,164	86.56%	2,562	102.48%	3,000	500	20.00%
Payroll Services:	5660	968	1,000	1,192	1,000	1,101	110.10%	1,321	132.12%	1,200	200	20.00%
San Mateo County Tax Roll Charges:	5710	119	119	1,625	2,500	119	4.76%	143	5.71%	2,500	0	0.00%
Telephone & Internet:	5720	40,647	45,606	57,345	50,000	31,982	63.96%	38,378	76.76%	40,000	(10,000)	-20.00%
Mileage Reimbursement:	5730	75	525	571	2,000	1,469	73.45%	1,763	88.14%	2,000	0	0.00%
Reference Materials:	5740	55			500		0.00%	0	0.00%	500	0	0.00%
Other Administrative:	5790	729	685	2,965		(240)	100.00%	(288)	100.00%		0	#DIV/0!
CalPERS 457 Deferred Plan:	5810	44,923	48,201	48,132	51,461	44,663	86.79%	53,596	104.15%	55,390	3,929	7.63%
Employee Benefits:	5820	120,304	116,781	158,066	155,291	129,401	83.33%	155,281	99.99%	181,241	25,949	16.71%
Disability Insurance:	5830	4,041	4,129	3,806	5,572	3,405	61.11%	4,086	73.33%	5,815	243	4.36%
Payroll Taxes:	5840	47,306	47,682	50,421	59,514	47,580	79.95%	57,096	95.94%	68,858	9,343	15.70%
PARS:	5850	26,477	40,261	43,908	47,101	34,361	72.95%	41,233	87.54%	51,066	3,966	8.42%
Management:	5910	128,011	131,608	114,976	122,617	127,489	103.97%	147,559	120.34%	143,082	20,465	16.69%
Staff :	5920	446,737	451,291	502,837	554,440	469,673	84.71%	563,608	101.65%	568,704	14,265	2.57%
Staff Certification:	5930	11,213	12,125	11,550	11,400	8,500	74.56%	10,200	89.47%	11,400	0	0.00%
Staff Overtime:	5940	48,498	52,669	57,005	60,420	48,061	79.54%	57,673	95.45%	61,175	754	1.25%
Staff Standby:	5950	26,514	26,564	27,421	29,086	28,841	99.16%	34,609	118.99%	29,962	875	3.01%
Worker's Compensation Insurance:	5960	14,332	13,072	12,794	24,413	11,795	48.31%	14,154	57.98%	29,218	4,805	19.68%
Backflow Prevention:	6160	1,528	1,020	1,030	1,000	798	79.80%	958	95.76%	1,100	100	10.00%
Claims, Property Damage:	6170	0		141	10,000	393	3.93%	472	4.72%	10,000	0	0.00%
SCADA Maintenance:	6185	4,816	2,910	8,102	20,000	6,194	30.97%	7,433	37.16%	15,000	(5,000)	-25.00%
Education & Training:	6195	639	3,428	1,060	5,000	3,519	70.38%	4,223	84.46%	8,000	3,000	60.00%
General Engineering:	6220	1,352	6,749	5,118	10,000	1,363	13.63%	1,636	16.36%	10,000	0	0.00%



MWSD – Fiscal Year 2024-25 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2020-21	2021-22	2022-23	2023-24	Income/Expenditures			Projected as % of Budget	Approved Budget amounts 2024-25	Increase/(Decrease) from 2023-2024 \$	Increase/(decrease) %
		Actual	Actual	Actual	Budget	as of April 30, 2024	% To date	Projected				
Water Quality Engineering:	6230	68,993	70,999	128,505	115,000	173,805	151.14%	208,566	181.36%	200,000	85,000	73.91%
Equipment & Tools, Expensed:	6320	6,943	12,363	7,642	10,000	10,461	104.61%	12,553	125.53%	10,000	0	0.00%
Alarm Services:	6335	1,249	1,087	876	2,000	2,222	111.10%	2,666	133.32%	2,000	0	0.00%
Landscaping:	6337	13,932	19,989	16,453	15,000	12,402	82.68%	14,882	99.22%	18,000	3,000	20.00%
Lab Supplies & Equipment:	6370	993	5,357	4,051	4,000	13,578	339.45%	16,294	407.34%	20,000	16,000	400.00%
Meter Reading:	6380	121	119	357	500	0	0.00%	0	0.00%	500	0	0.00%
Pumping Fuel & Electricity:	6410	75,172	83,871	91,999	95,000	86,661	91.22%	103,993	109.47%	105,000	10,000	10.53%
Pumping Maintenance, Generators:	6420	8,014	12,043	19,015	30,000	15,944	53.15%	19,133	63.78%	25,000	(5,000)	-16.67%
Pumping Maintenance, General:	6430	751	1,153	308	5,000	(126)	-2.52%	(151)	-3.02%	2,000	(3,000)	-60.00%
Pumping Equipment, Expensed:	6440	13	129	700	700	125	17.86%	150	21.43%	500	(200)	-28.57%
Maintenance, Raw Water Mains:	6510	37	253	45	2,500	767	30.68%	920	36.82%	1,000	(1,500)	-60.00%
Maintenance, Wells:	6520	9,193	5,975	17,361	25,000	3,211	12.84%	3,853	15.41%	20,000	(5,000)	-20.00%
Water Purchases:	6530	34,355	33,040	26,482	30,000	19,211	64.04%	23,053	76.84%	50,000	20,000	66.67%
Hydrants:	6610	10,557	5,690	10,000	10,000	0	0.00%	0	0.00%	5,000	(5,000)	-50.00%
Maintenance, Water Mains:	6620	43,561	101,071	116,280	170,000	57,645	33.91%	69,174	40.69%	75,000	(95,000)	-55.88%
Maintenance, Water Service Lines:	6630	40,898	8,245	29,642	20,000	2,127	10.64%	2,552	12.76%	10,000	(10,000)	-50.00%
Maintenance, Tanks:	6640	4,510	438	2,671	5,000	5,132	102.64%	6,158	123.17%	5,000	0	0.00%
Maintenance, Distribution General:	6650	8,623	22,202	23,364	15,000	5,777	38.51%	6,932	46.22%	15,000	0	0.00%
Maintenance, Collection System:	6660	724	724	0	0	0	0.00%	0	0.00%	0	0	#DIV/0!
Meters:	6670	11,456	21,176	198,547	30,000	0	0.00%	0	0.00%	75,000	45,000	150.00%
Chemicals & Filtering:	6710	38,934	43,341	18,126	25,000	40,273	161.09%	48,328	193.31%	60,000	35,000	140.00%
Maintenance, Treatment Equipment:	6720	5,546	12,226	8,126	15,000	7,956	53.04%	9,547	63.65%	15,000	0	0.00%
Treatment Analysis:	6730	29,278	37,846	30,212	35,000	36,338	103.82%	43,606	124.59%	35,000	0	0.00%
Uniforms:	6770	1,635	1,687	3,080	2,500	2,673	106.92%	3,208	128.30%	3,500	1,000	40.00%
Fuel:	6810	6,677	8,879	11,601	12,000	8,643	72.03%	10,372	86.43%	12,000	0	0.00%
Truck Equipment, Expensed:	6820	217	1,186	415	2,000	1,159	57.95%	1,391	69.54%	2,000	0	0.00%
Truck Repairs:	6830	498	2,075	3,637	5,000	937	18.74%	1,124	22.49%	5,000	0	0.00%
Other Operations:	6890	2,492	2,492	0	0	0	0.00%	0	0.00%	0	0	#DIV/0!
Total Operations Expense:		1,784,584	1,817,984	2,220,497	2,267,015	1,762,833	86.52%	2,098,200	92.55%	2,426,348	159,333	7.03%
Net Change in position from Operations:		776,285	578,332	122,915	65,585	1,604,484	881.65%	1,859,369	2835.06%	(3,248)	(68,833)	-104.95%



MWSD — Fiscal Year 2024-2025 Non-Operating Budget - WATER ENTERPRISE

	GL Codes	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	Income/Expenditures as of April 30, 2024	% To date	Projected	Projected as % of Budget	Approved Budget amounts 2024-25	Increase/(Decrease) from 2023-2024 \$	Increase/(decrease) %
Non Operating Revenue												
Connection Fees, Residential New Const:	7110	89,474	255,753	168,218	185,000	138,791	75.02%	166,549	90.03%	220,000	35,000	18.92%
Connection Fees, Residential Remodel:	7120		13,199			35,657	100.00%	42,788	100.00%	55,000	55,000	#DIV/0!
Connection Fees, Residential Fire:	7130	155,910	111,063	128,281	55,000	138,926	252.59%	166,711	303.11%	190,000	135,000	245.45%
Connection Fees, Residential Remodel Fire:	7140	3,823					0.00%	0	0.00%		0	#DIV/0!
Connection Fee refunds:	7152			(24,892)		6,768	100.00%	8,122	100.00%		0	#DIV/0!
Additional fixture units Remodel:	7155			16,092			0.00%	0	0.00%		0	#DIV/0!
Fixture Fee Refunds:	7157					(27,696)	100.00%	(33,235)	100.00%	(50,000)	(50,000)	#DIV/0!
PPF Pass Thru:	7160		49,955	13,355		(1,541)	100.00%	(1,849)	100.00%		0	#DIV/0!
Meter Pass Thru Costs:	7165		9,358	1,791		10,206	100.00%	12,247	100.00%		0	#DIV/0!
Mainline Extension Pass Thru:	7170		22,444	(76,039)			0.00%	0	0.00%		0	#DIV/0!
CAMP interest income:	7250		1,808	113,063	60,000	175,863	293.11%	211,036	351.73%	200,000	140,000	233.33%
General Obligation Bonds, Assessment Receipts:	7600	1,195,387	1,015,063	1,012,555	1,195,381	856,827	71.68%	1,195,381	100.00%	1,195,381	0	0.00%
Water System Reliability:	7650	949,243	1,027,699	1,026,086	1,111,460	1,011,342	90.99%	1,111,460	100.00%	1,178,148	66,688	6.00%
Total Non Operating Revenue:		2,393,837	2,506,342	2,378,510	2,606,841	2,345,143	89.96%	2,879,210	110.45%	2,988,529	381,688	14.64%
Non Operating Expense												
PPF Connection Expenses:	9075			4,000				0				
General Obligation Bonds:	9100	126,949	73,617	63,099	56,977	32,139	47.65%	56,977	84.47%	46,384	(21,066)	-31.23%
PNC Equipment Lease:	9125	13,384	11,451	9,350	7,176	5,801	61.44%	7,176	76.01%	4,761	(4,680)	-49.57%
State Revolving Fund Loan:	9150	69,614	65,810	60,602	58,408	28,752	45.98%	58,408	93.41%	52,216	(10,311)	-16.49%
Water Rebates :	9210	850	700	200		150	5.00%	180	6.00%	3,000	0	0.00%
Total Non Operating Expense:		210,797	151,578	137,251	122,561	66,842	46.93%	122,741	86.18%	106,361	(36,058)	-25.32%
Net Change in position from Non Operating activities:		2,183,040	2,354,764	2,241,259	2,484,280	2,278,301		2,756,469		2,882,168	417,745	20.47%

SEWER CIP
FY 24/25 through FY 28/29

PROJECT	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
MWSD CAPITAL PROJECTS					
Mechanical System Repairs & Replacements	\$ 259,100	\$ 175,000	\$ 374,875	\$ 810,000	\$ 1,150,000
Inflow & Infiltration Testing / Televising	\$ 12,500	\$ 30,000	\$ 25,000	\$ 30,000	\$ 30,000
Seal Cove Area Repair and Maint. Project	\$ 300,000	\$ 115,000	\$ 50,000	\$ 30,000	\$ 30,000
Replace Pump Station Pumps	\$ 150,000	\$ 5,000	\$ 40,000	\$ 40,000	\$ 40,000
Replace Medium High Priority Sewer Mains	\$ 1,294,294	\$ 1,701,625	\$ 2,240,000	\$ 1,426,000	\$ 1,377,250
Spot Repairs Program	\$ 40,000	\$ 25,000	\$ 25,000	\$ 20,500	\$ 20,500
Distillery Pump Station repalce/repair	\$ 93,100	\$ 15,000	\$ 15,000	\$ 15,000	\$ 150,000
2023-2024 CIP (ongoing from FY 23-24)	\$ 1,600,000				
Pump Station Repairs (ongoing)	\$ 200,000				
Pump Station Communication Upgrades	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,500	\$ 3,500
MWSD CAPITAL PROJECTS TOTAL:	\$ 3,951,494	\$ 2,069,125	\$ 2,772,875	2,375,000	2,801,250
Alternative Budget Items					
Express Sewer					
Cabrillo Hwy Phase 1B-3B, Phase 4	\$ 1,549,260	\$ 1,990,144	\$ 789,750	\$ 1,944,000	
Pump Station MCC and Coatings			\$ 40,000	\$ 540,000	\$ 2,565,000
TOTAL ANNUAL COST	5,500,754	4,059,269	3,602,625	4,859,000	5,366,250

WATER CIP
FY 24/25 through FY 28/29

Existing Customer CIP - WATER	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	5-Year CIP Total
Distribution System Renewal and Replacement Program (1)						
<i>Misc. Repair&Replacement</i>	\$ 25,000	\$ 27,500	\$ 30,250	\$ 33,275	\$ 36,603	\$ 152,628
<i>Water Lateral Services</i>	\$ 25,000	\$ 27,500	\$ 30,250	\$ 33,275	\$ 36,603	\$ 152,628
<i>Water Main Replacements</i>	\$ 500,000		\$ 200,000	\$ 220,000	\$ 500,000	\$ 1,420,000
<i>Fire Hydrants Replacements and Addition</i>	\$ 45,000	\$ 49,500	\$ 54,450	\$ 59,895	\$ 65,885	\$ 274,730
Distribution System Renewal and Replacement Program (1) subtotal	\$ 595,000	\$ 104,500	\$ 314,950	\$ 346,445	\$ 639,090	\$ 1,999,985
Water Conservation Program	\$ 10,000	\$ 11,000	\$ 12,100	\$ 13,310	\$ 14,641	\$ 61,051
Storage Tank Rehabilitation Program (2)		\$ 500,000	\$ 1,000,000	\$ 1,000,000		\$ 2,500,000
Pillar Ridge Water Treatment Plant Rehabilitation	\$ 800,000	\$ 1,350,000				\$ 2,150,000
Emergency Generator Replacement Program	\$ 60,000	\$ 66,000	\$ 72,600	\$ 79,860	\$ 87,846	\$ 366,306
Vehicle Replacement Fund		\$ 65,000	\$ 71,500			\$ 136,500
Staff Retention Program		\$ 400,000	\$ 200,000			\$ 600,000
EXISTING CUSTOMER CIP TOTAL	\$ 1,465,000	\$ 2,496,500	\$ 1,671,150	\$ 1,439,615	\$ 741,577	\$ 7,813,842
New Customer CIP - WATER	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	5-Year CIP Total
Water Main Upgrade Program (1)	\$ 1,500,000	\$ 1,000,000	\$ 1,100,000	\$ 1,210,000	\$ 1,331,000	\$ 6,141,000
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)	\$ 100,000	\$ 110,000	\$ 121,000	\$ 133,100	\$ 146,410	\$ 610,510
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	\$ 2,000,000	\$ 2,200,000	\$ 2,705,000	\$ 2,875,500	\$ 2,063,050	\$ 11,843,550
Total Annual Capital Cost	\$ 3,465,000	\$ 4,696,500	\$ 4,376,150	\$ 4,315,115	\$ 2,804,627	\$ 19,657,392

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